

HUMAN RESOURCES, ETHICS, GENDER & INCLUSION FOR SAIs

Open House Webinars
for AFROSAI-E, ASOSAI & EUROSAI regions
13 and 15 September 2022



TOGETHER
Human Resources, Ethics and Gender for SAIs





Einar Gørrissen
Director General



I - Opening Remarks

Our Agenda for today




I. Human Resource Governance in SAls and TOGETHER



“ Choose a job you love,
and you will never have to work
a day in your life ”

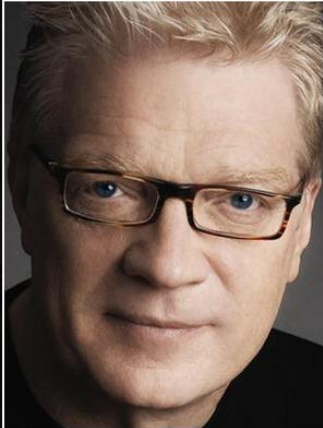
CONFUCIUS



Human resources are the
most valuable assets the
world has. They are all
needed desperately.

Get more on RelicsWorld.com

- Eleanor Roosevelt



Human resources are like natural
resources; they're often buried deep You
have to go looking for them; they're not
just lying around on the surface You
have to create the circumstances where
they show themselves.

— Ken Robinson —

AZ QUOTES

human resources

[h-r] • noun

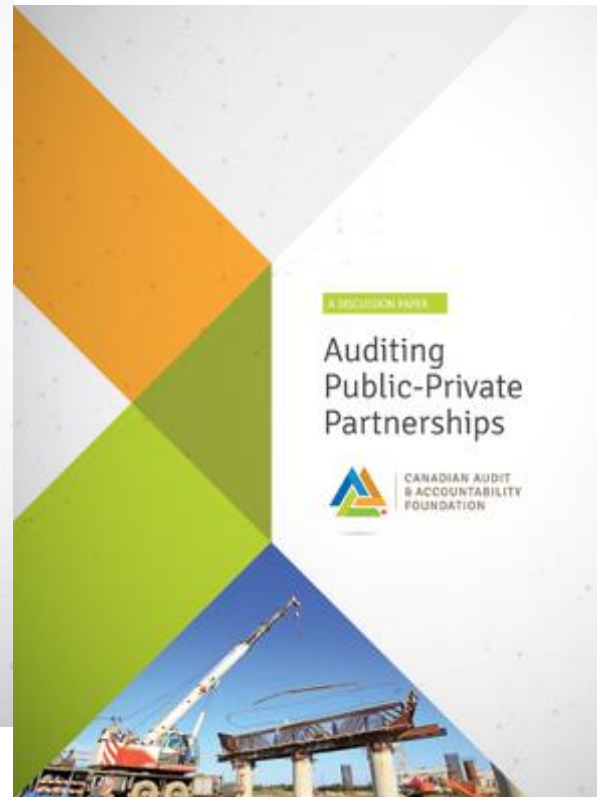
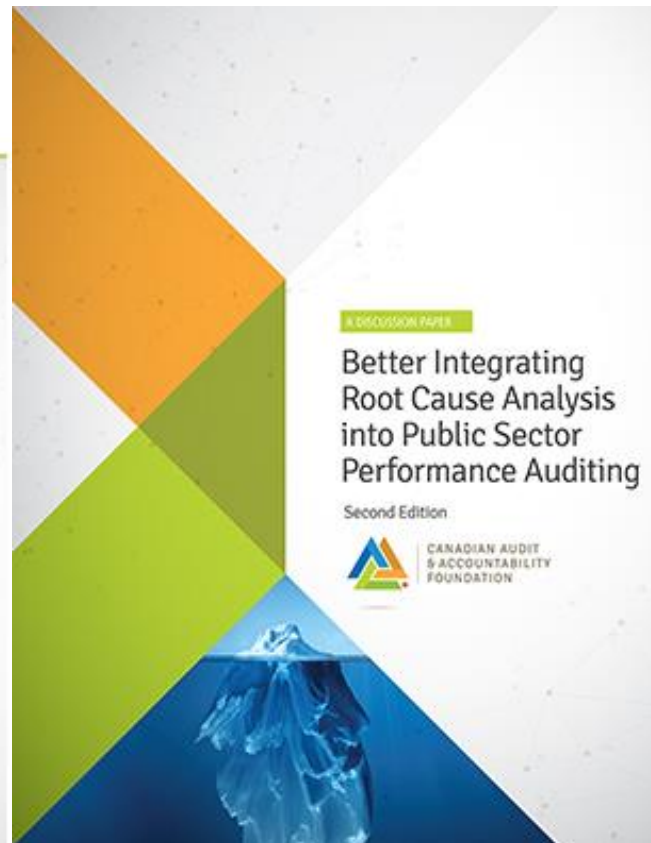
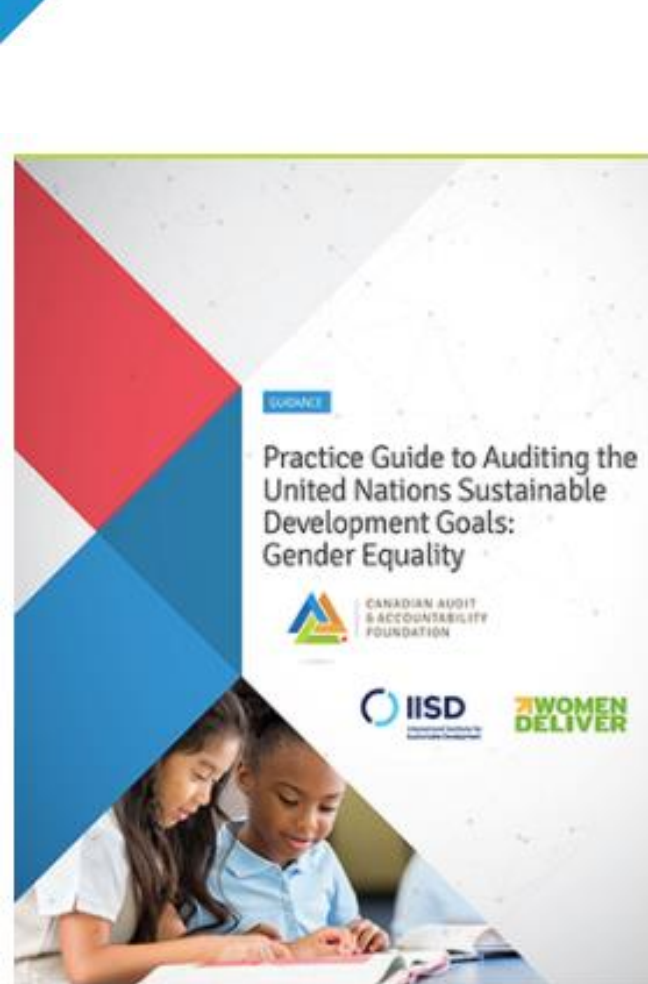
(n.) the unofficial lawyer,
psychologist, event planner,
teacher, peace maker,
career planner, detective.



CANADIAN AUDIT
& ACCOUNTABILITY
FOUNDATION

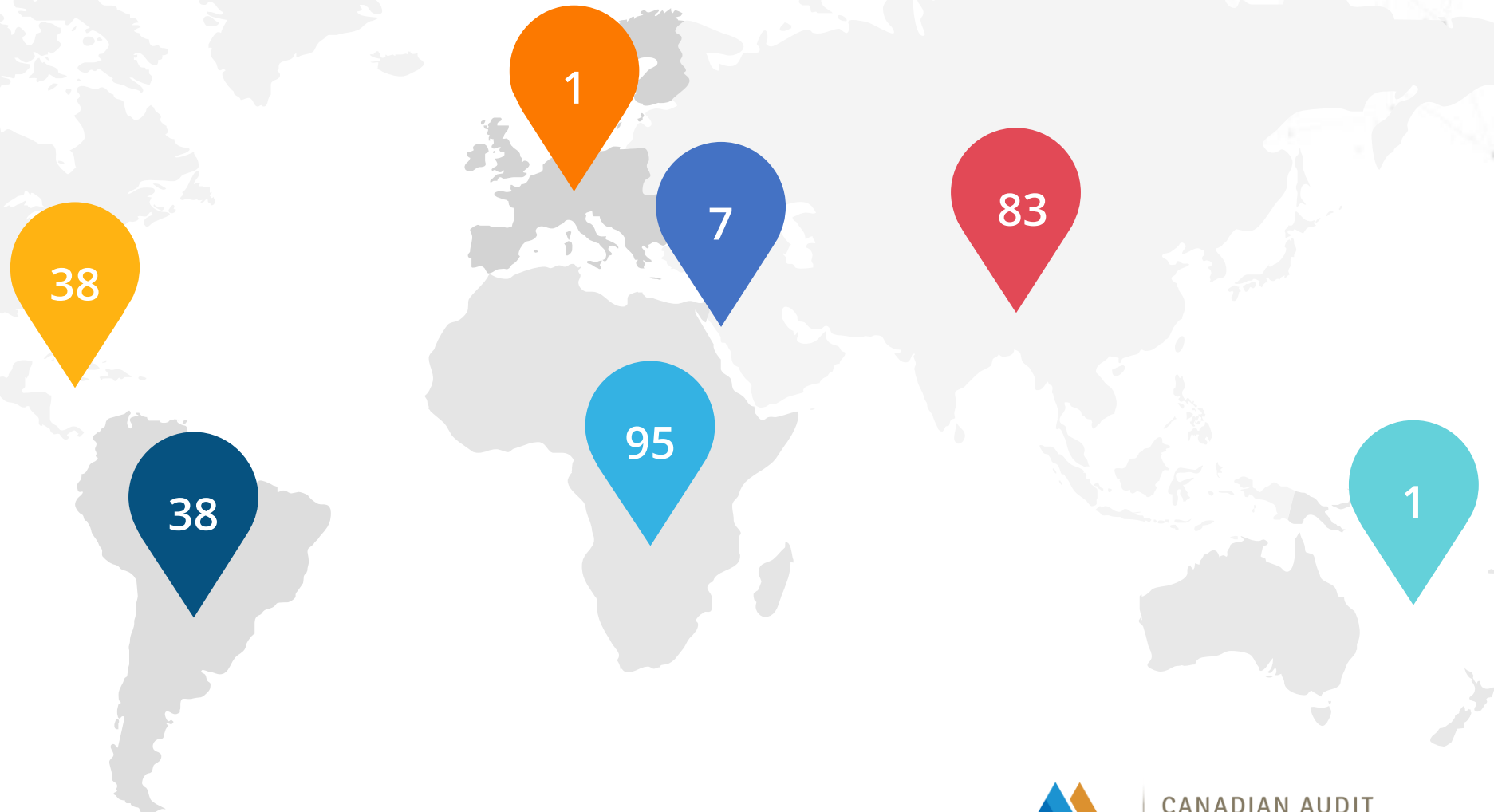
Sharon Clark | Vice-President Professional Development,
Canadian Audit and Accountability Foundation

Canadian Audit and Accountability Foundation - Research



CANADIAN AUDIT
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CAAF Audit Training and Fellowships



263 Fellowship
participants from
54 countries



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IDI HRM Basics for SAIs – Assessing Needs

HR Strengths

Employer reputation

Employee surveys in some SAIs

Desire to improve and collaborate

Support from INTOSAI Regional organizations

Based on interviews & PMF review -
8 SAIs from all regions, 2 regional
organizations

HR Challenges

Limitations due to lack of SAI autonomy

Retaining and motivating staff

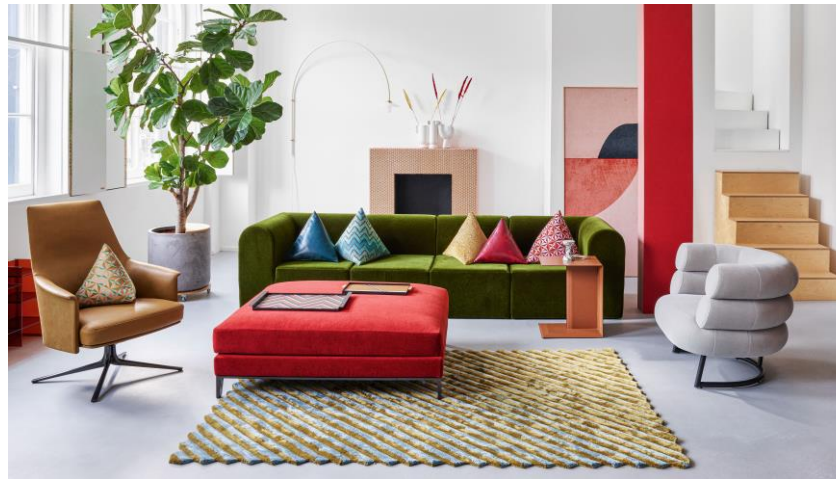
Limited acceptance of longer-term remote work

Current focus mainly on technical skills; less focus on soft skills.

Ingrained attitudes toward women and their traditional roles



II. SAls HR Governance in Theory & Practice





1. HRM from a performance perspective – A conceptual model

Eduardo Ruiz Garcia | Senior Manager SAI Governance, IDI

HRM from a performance perspective – a conceptual model

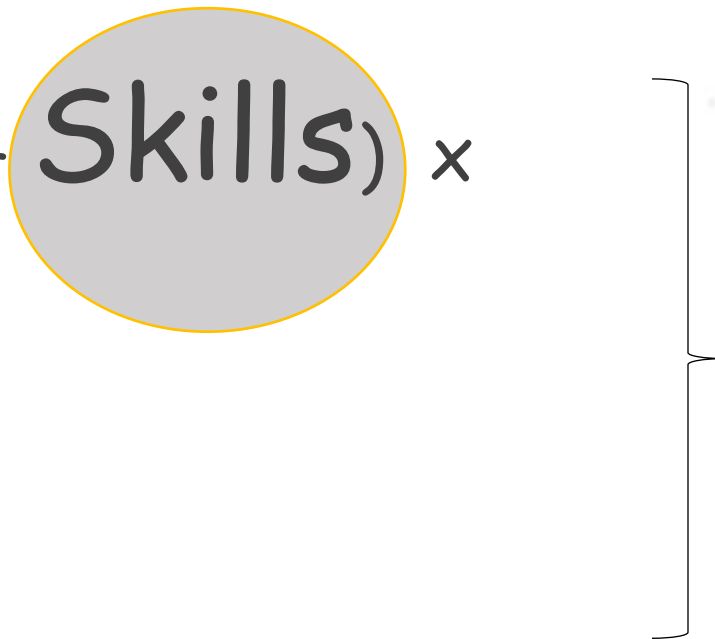
$$\begin{aligned} &\bullet P_{\text{auditor}} = (K + S) \times A \\ &\bullet P_{\text{SAI}} = \sum P_{\text{auditor}} \times G \end{aligned} \quad \left. \vphantom{\begin{aligned} &\bullet P_{\text{auditor}} = (K + S) \times A \\ &\bullet P_{\text{SAI}} = \sum P_{\text{auditor}} \times G \end{aligned}} \right\}$$

HRM from a performance perspective – a conceptual model

$$\bullet P_{\text{auditor}} = (\text{Knowledge} + S) \times A$$

$$\bullet P_{\text{SAI}} = \sum P_{\text{auditor}} \times G$$

HRM from a performance perspective – a conceptual model

$$\begin{aligned} \bullet P_{\text{auditor}} &= (\text{Knowledge} + \text{Skills}) \times A \\ \bullet P_{\text{SAI}} &= P_{\text{auditor}} \times G \end{aligned}$$


HRM from a performance perspective – a conceptual model

$$\bullet P_{\text{auditor}} = (\text{Knowledge} + \text{Skills}) \times \text{Attitude}$$

$$\bullet P_{\text{SAI}} = P_{\text{auditor}} \times G$$

HRM from a performance perspective – a conceptual model

- $P_{\text{auditor}} = (\text{Knowledge} + \text{Skills}) \times \text{Attitude}$

- $P_{\text{SAI}} = \sum P_{\text{auditor}} \times \text{Governance}$

HRM from a performance perspective – a conceptual model

- Conclusions / reflexions

- Value of SAI = Value of STAFF
- Identify opportunities and ACT in any of the terms of the equations
- Pay particular attention to the ATTITUDE (a multiplayer)
- Assess the impact of any SAI's policy in the performance of the auditors

$$P_{\text{auditor}} = (\text{Knowledge} + \text{Skills}) \times \text{Attitude}$$
$$P_{\text{SAI}} = P_{\text{auditor}} \times \text{Governance}$$

2. Experience sharing from the Court of Accounts of Moldova



Andrei Munteanu | Member of the Court of Accounts



Violeta Balan | Head of External Relations and
Communication Department



STAFF SATISFACTION SURVEY

EXPERIENCE OF THE COURT OF ACCOUNTS OF THE REPUBLIC OF MOLDOVA

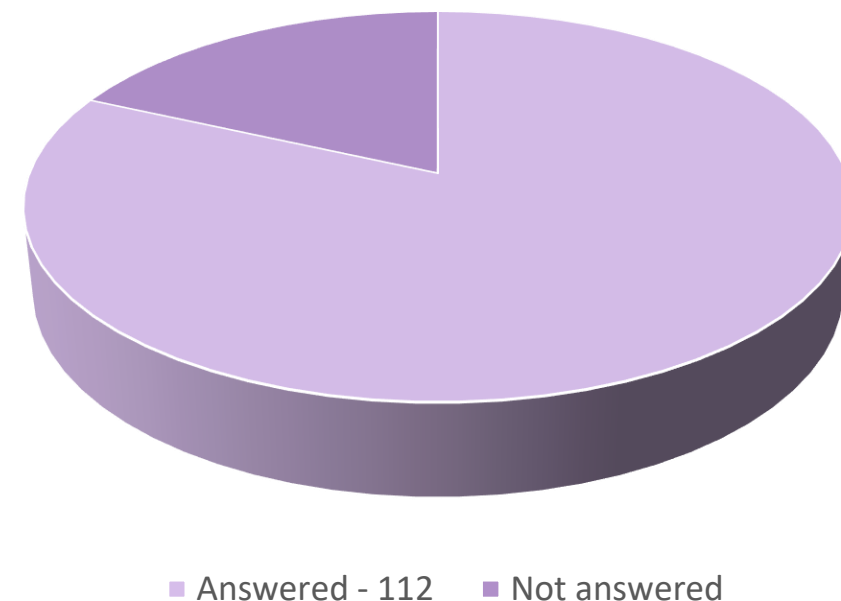




1st STAFF SATISFACTION SURVEY – end 2019

- **First** Staff Satisfaction Survey within the public sector in the country
- Organized with the help of the **Swedish National Audit Office** (Cooperation Project) and **WEB&POL**
POWERFUL INSIGHTS
- Purpose : to help the management of SAI to **better understand needs and gaps in the organization** as well as strengths and suggest actions for improvement.
- **High rate of participation** - 112 respondents (sent to 137)

Participation rate

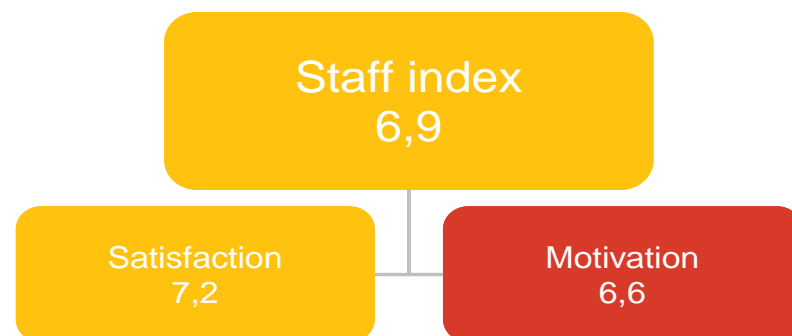




AREAS FOR IMPROVEMENT IDENTIFIED

CoA Employee Survey 2019, Total

Indices



Staff index consists of the following:

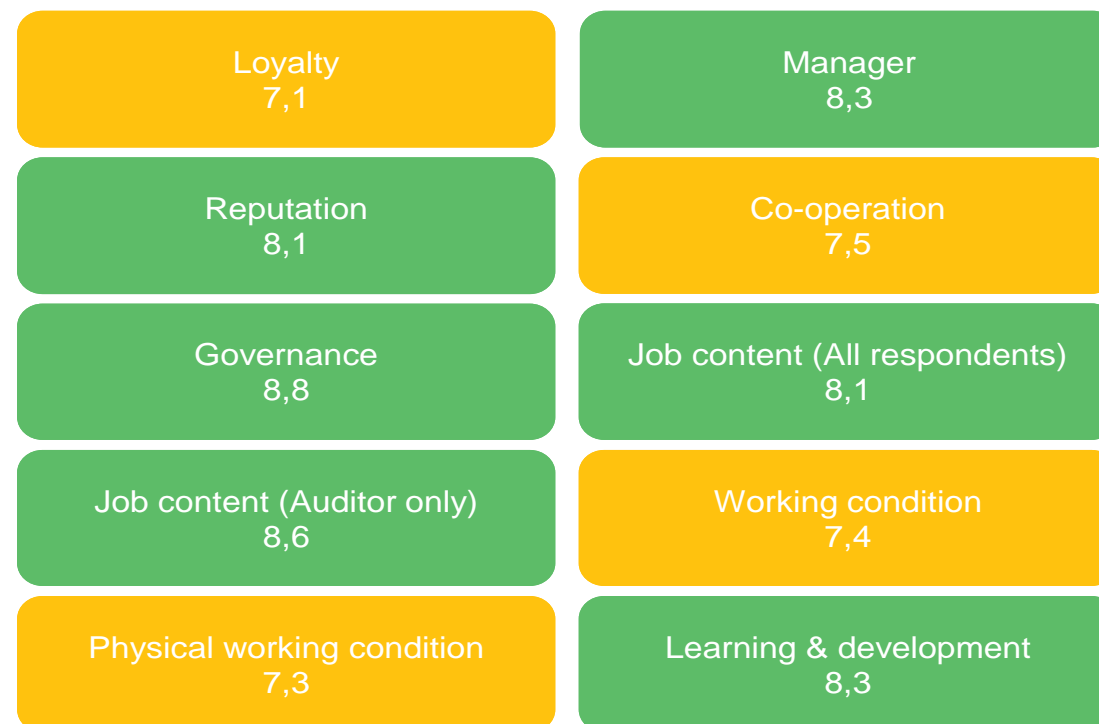
- Overall, how satisfied are you as an employee at your place of work?
- I feel motivated in my job

The limits for the colours are:

Red:	1,0-6,7	Low score
Yellow:	6,8-7,6	Average score
Green:	7,7-10,0	High score

The scale for the indices are 1-10.

Indices





ACTION PLAN FOCUS

Recommendation have been drafted in the following areas:

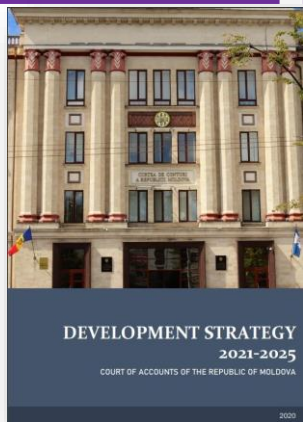


cooperation: mutual respect, trust, group work, decision-making capacity, cooperation, internal communication



working conditions: working environment, balance between private live and work, workload, availability of information, IT equipment

HOW HAVE WE USED RECOMMENDATIONS



- **Development Strategy 2021-2025**

- ✓ Pillar II: Sustainable development of the Court of Accounts to ensure high quality audits

Objective 2.2 Improving the processes of recruitment, development, and maintenance of high-quality staff



- **Communication Strategy for 2022-2025**

- ✓ Objective 4. Contributing to the creation of a favorable climate and collective identity, by promoting institutional values

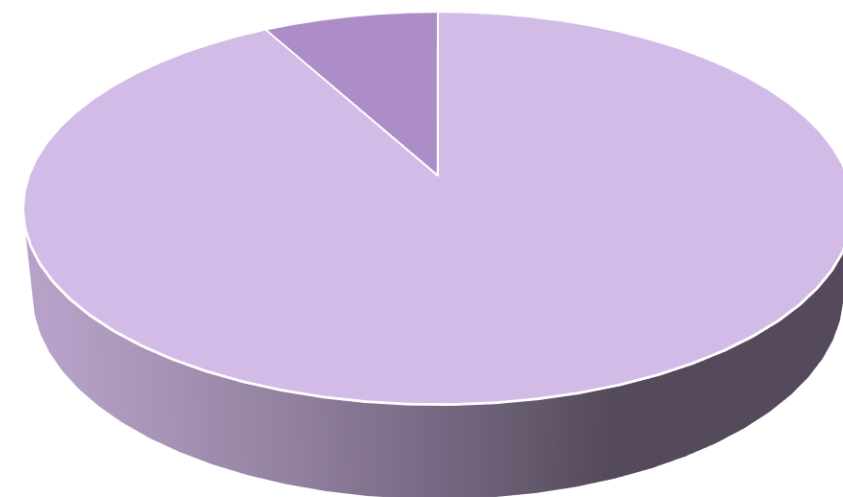
- **Human Resources Strategy (under development)**



2nd STAFF SATISFACTION SURVEY – June 2022

- Organized with the help of the **Swedish National Audit Office** (Cooperation Project) and **WEB&POL**
POWERFUL INSIGHTS
- Purpose : to help the management of SAI to **better understand needs and gaps in the organization** as well as strengths and suggest actions for improvement.
- Compare the dynamics from the previous survey
- Higher rate of participation** - 115 respondents (sent to 125) - **95%**

Participation rate



■ Answered - 115 ■ Not answered -10



AREAS FOR IMPROVEMENT IDENTIFIED

CoARM Employee Survey 2022, Total

Indices



Staff index consists of the following:

- Overall, how satisfied are you as an employee at your place of work?
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Green:	7,7-10,0	High score

The scale for the indices are 1-10.

Indices





THANK YOU



v_balan@ccrm.md



Web: <https://www.ccrm.md>



3. Experience sharing from SAI Kenya



Virginia N. Mwangi | Director, Human Resource and Administration
Office of the Auditor General Kenya



SAI Kenya Journey in Human Resource Governance

*Presentation by Ms. Virginia Mwangi
Director, Human Resource and Administration
OAG Kenya*

September, 2022

HRM positioning in SAI Kenya

HRM increasingly being recognized as a critical function in SAI Kenya

HRM leadership is at level 3 in the OAGK structure

Recent transformation towards strategic partnership, though administrative roles subsist

HR now positioned to provide support but also contribute in long-term planning conversations

The SAI Kenya also has a number of policies that guide procedures and regulations on human capital matters

HRM administrative autonomy

SAI Independence is guaranteed by the Constitution - Article 243 (3)

All HR functions managed internally – Payroll & benefits, professional development, performance management, health & safety, etc. No HR function is outsourced

SAI HRM Advisory Committee handles all HR matters and make recommendations to the Auditor General

Partnerships in some HRM areas – e.g. with Kenya School of Government for training and capacity building partnerships

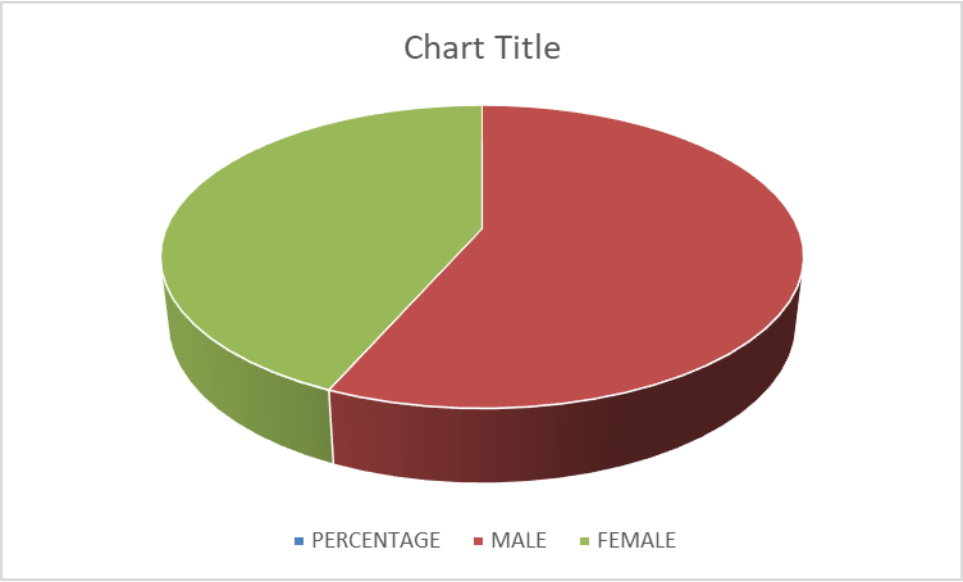
Diversity Management & – integration of cross-cutting issues into HRM



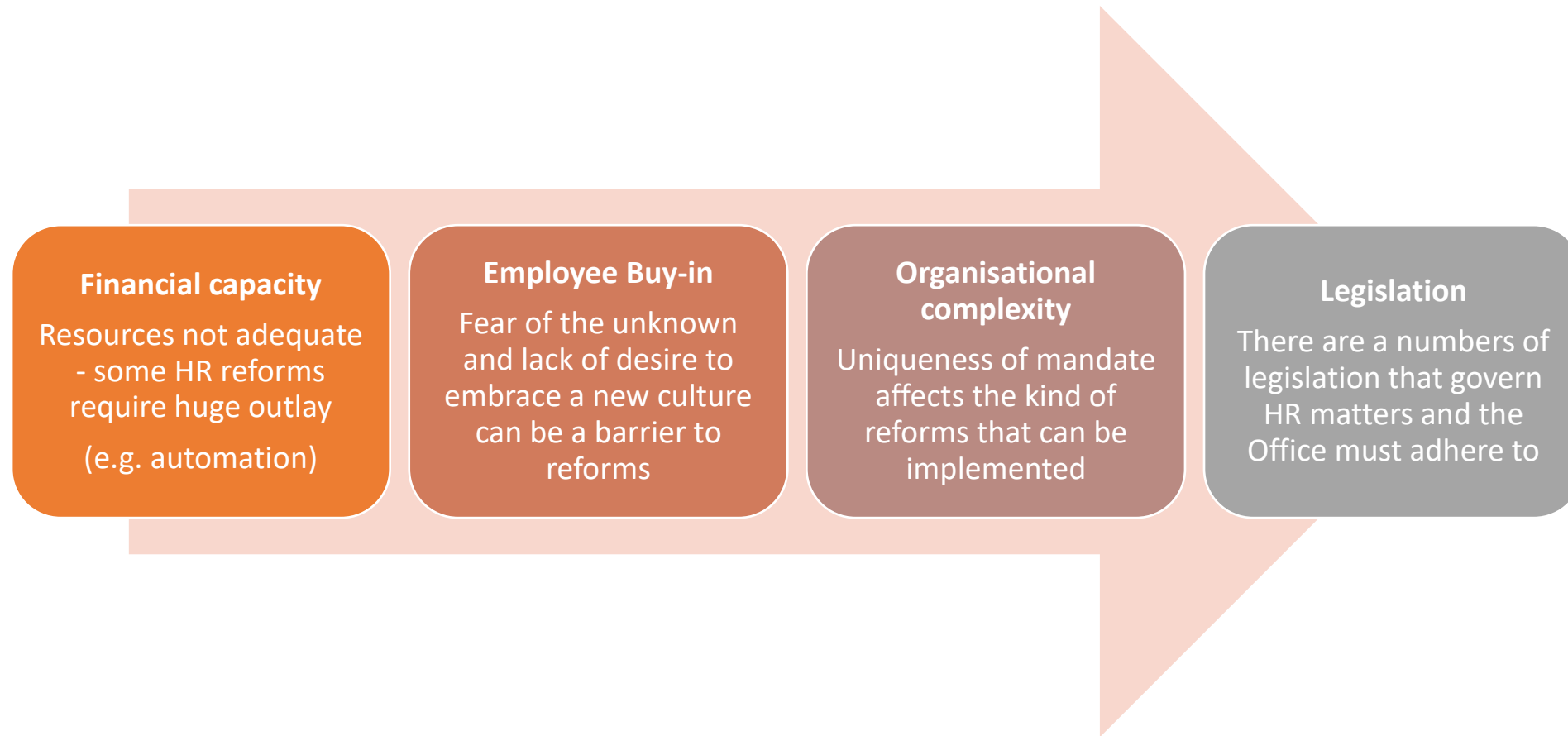
- **Diversity management** integrated in HRM function - ensure inclusion of employees across a variety of backgrounds
- Application of the **2/3 rule** in recruitment and promotions
- **Regional/ethnic balancing** in execution of various HR functions;
- Objective of 5% representation for **Persons with Disability** (PWDs)
- **Gender Mainstreaming Committee** - oversees all matter on gender issues in SAI compliance with the relevant laws.
- SAI has draft **Gender mainstreaming Policy** and **Gender Based Violence Policy**

Gender Representation- SAI Kenya

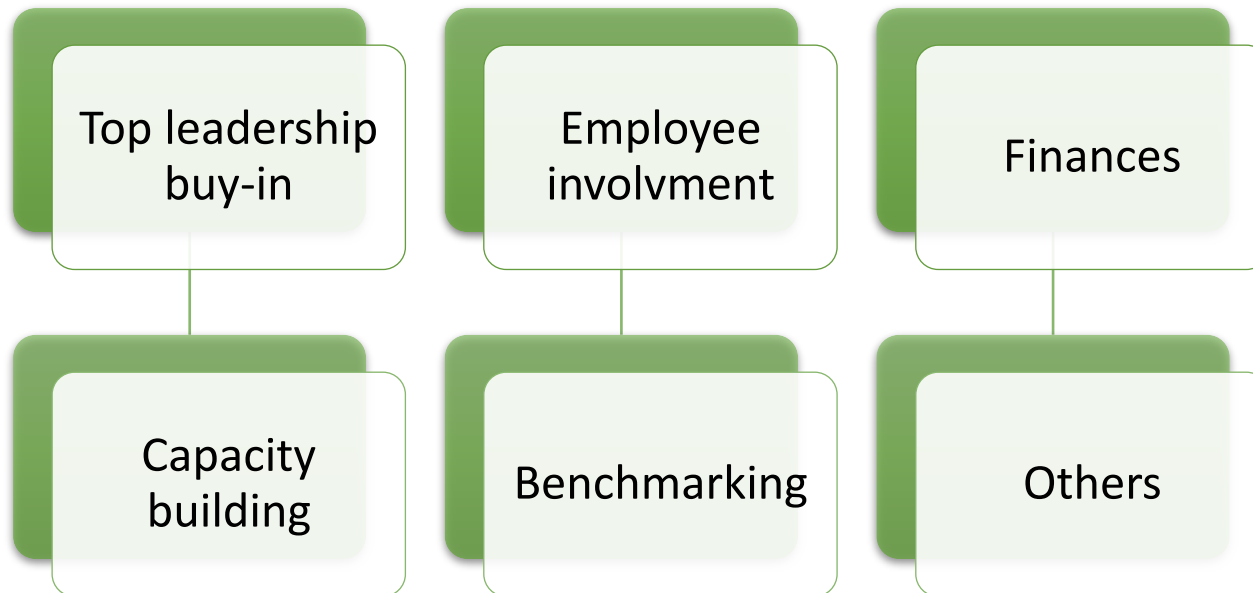
Percentage	
Male	56 %
Female	43 %



HRM reforms – challenging aspects



HRM reforms –success factors



Thank you

4 Experience sharing from the Royal Audit Authority of Bhutan



Dasho Tashi | Auditor General of Bhutan, Member of the IDI Board



ROYAL AUDIT AUTHORITY

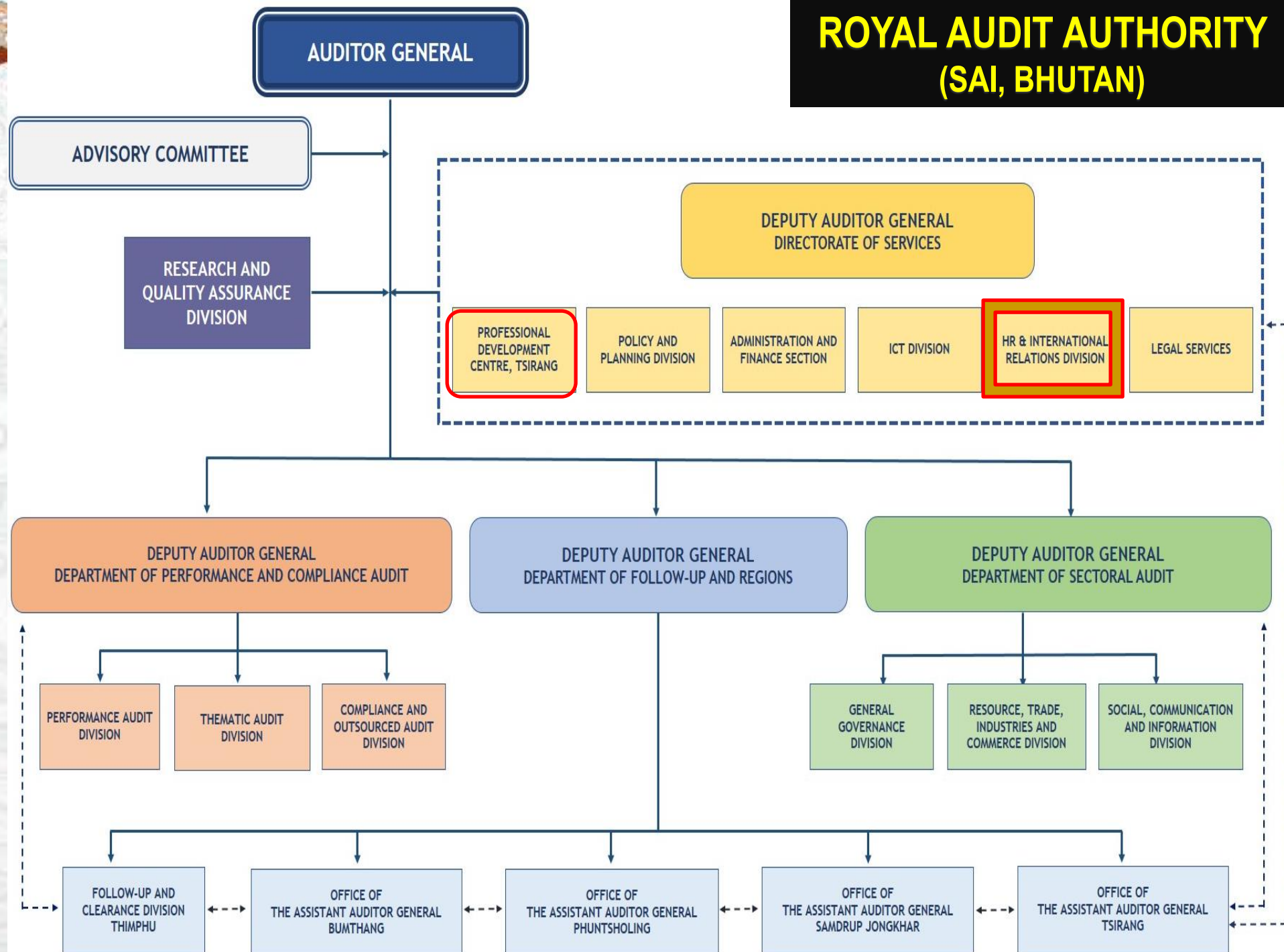
རྒྱལ་གཞི་རྒྱུ་ཆེས་ཞིབ་དབང་འཛིན།



དམངས་ཀྱི་འཛོན་ཁུངས་ཚུ་ཚད་དམ་དང་འཛོན་ཚད་དོན་ཕྱིན་ཅན་གྱི་སློ་ལས་སྤྱད་ནིའི་སློབ་ལས་ཆེས་ཞིབ་རྒྱ་ནི་དང་སྒྲན་བྱ་འབད་ནི།

Auditing & Reporting on Economy, Efficiency and Effectiveness in the use of Public Resources

ROYAL AUDIT AUTHORITY (SAI, BHUTAN)



CIVIL SERVICE ACT OF BHUTAN 2010

All civil servants shall function in accordance with this Act and Bhutan Civil Service Rules framed by the Royal Civil Service Commission.

AUDIT ACT OF BHUTAN 2018

The Authority shall determine its organizational structure in consultation with Royal Civil Service Commission and administer it **independently**.

The Authority shall have independence and powers to regulate appointments, management and dismissal of its staff other than the Auditor General in accordance with the Civil Service Act.



**Advisory
Committee**



**Human Resource &
Governance Committee**

Human Resource & IR Division

STRATEGIC

PROCESS

- Aligning with organizational Strategy
- HR Master Plan
- Customer Feedback & survey
- Training Needs Analysis

PEOPLE

- Internal Employee Surveys
- Annual Compact with Managers
- Management Programs

**Strategic
Partner**

**Change
Agent**

Ulrich's HR Model

**Administrative
Expert**

**Employee
Champion**

OPERATIONAL

- HRM
- Employee database
- Organizational Integrity Plan
- Asset Declaration

- Disciplinary Actions (GCES)
- Induction, Mentoring & Coaching
- Liaising with **PDC**



- **Independence**
- **Familiarity Threat**
- **Maintaining morale and motivation**
- **High Attrition Rates**
- **Resistance to Change**
- **Smallness**

- **Independence (Constitution)**
- **Support from the top**
- **Support from Peers and international organizations**
- **Supportive Management**
- **Smallness**

Thank You



5. Experience sharing from SAI Philippines



Marie Macel O. Tejada | Director IV of Human Resource Management Office (HRMO)

HUMAN RESOURCES, ETHICS AND GENDER



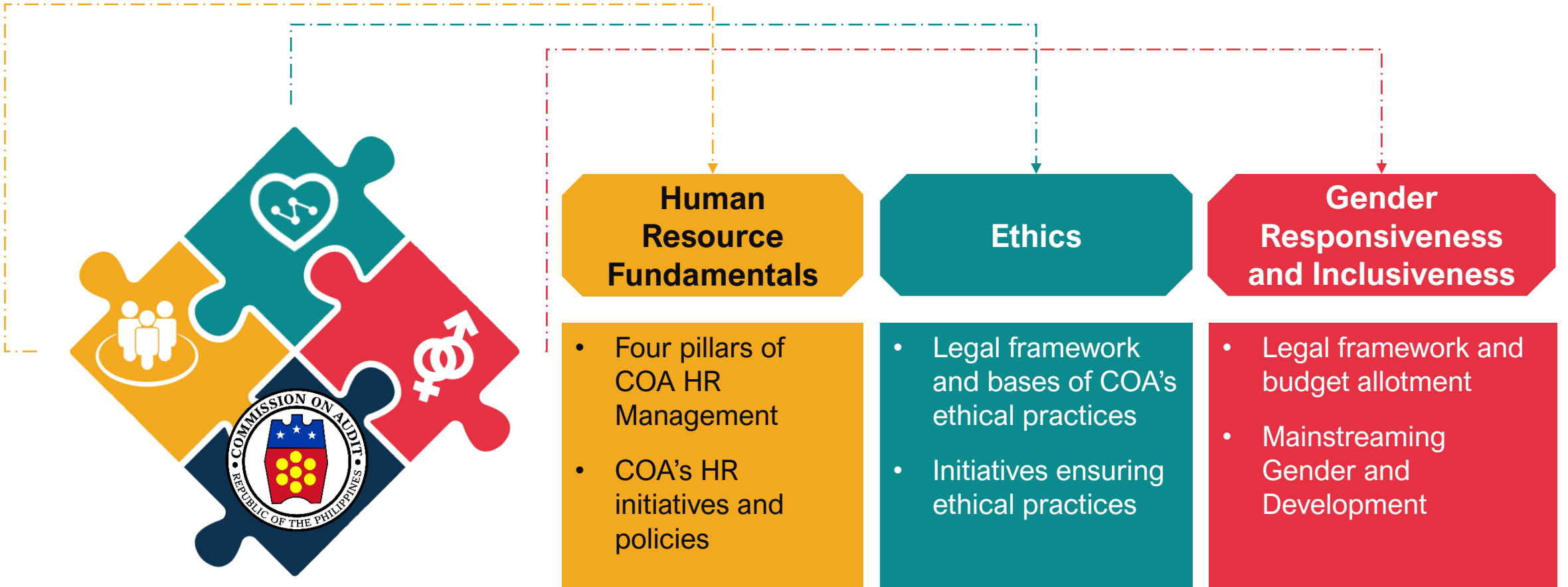
EXPERIENCES AND PRACTICES OF THE
COMMISSION ON AUDIT
SAI PHILIPPINES

COA Human Resource
Management Office
September 15, 2022



TOGETHER

Presentation Outline



Human Resource Fundamentals

COA'S FOUR PILLARS OF HR MANAGEMENT



Recruitment, Selection and Placement

- Agency Merit Selection Plan
- Equal Employment Opportunities
- Representation from the Employees' Union in the Selection and Promotion Board
- Use of computer-based technology in maintaining data and document



Learning and Development

- Professional and Institutional Development Sector
 - Training and Development Program
 - Local and Foreign Scholarship Program
- Use of IT in maintaining professional development data and documents named Training Management Information System



Performance Management

- COA Strategic Performance Management System (SPMS) links employee performance with organizational performance
- SPMS sets goals that are aligned to the agency's mandate and in accord with organizational priorities

The COA SPMS Process

Planning and Commitment

Monitoring and Coaching

Review and Evaluation

Rewarding and Development



Rewards and Recognition


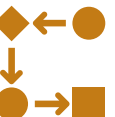

- Program on Awards and Incentives for Service Excellence (COA-PRAISE)
- Retention Policy that includes non-monetary benefits that comprise health and wellness programs, medical and dental benefits, special leave benefits, free shuttle services, day care services and other benefits.

Human Resource Fundamentals

COA'S FOUR PILLARS OF HR MANAGEMENT



COA's recent initiatives and policies on HR Management

-  **Competency-based Human Resource Management System (CBHRMS)** aims to integrate competency assessment in determining one's fitness and preparedness for the job, in addition to the regular qualification standards on education, training and experience
-  **COA Flexible Work Arrangements (FWA)** institutionalizes appropriate work arrangements while ensuring efficient and effective performance of functions and delivery of and audit and other services as well as the protection of health, safety and welfare of employees at all times
-  **IT Tools to Support FWA** were developed and being implemented to facilitate work arrangements (e.g. Contactless Attendance Module, Digital Signing Service On-line Leave Application, On-line Request Module, etc.)

Ethics

LEGAL FRAMEWORK AND BASES OF ETHICAL PRACTICES



1987 Philippine Constitution

Public office is a public trust. Public officers and employees must, at all times, be accountable to the people, serve them with utmost responsibility, integrity, loyalty, and efficiency; act with patriotism and justice, and lead modest lives.
(Section 1, Article XI, 1987 Philippine Constitution)



Philippine Republic Act No. 6713

Code of Conduct & Ethical Standards

- Commitment to public interest
- Professionalism
- Justness and sincerity
- Political neutrality
- Responsiveness to the public
- Nationalism and patriotism
- Commitment to democracy
- Simple living



COA Core Values

Code of Conduct & Ethical Standards

- God Centeredness
- Patriotism
- Excellence
- Integrity
- Professionalism
- Courtesy, Modesty and Humility
- Reverence for Truth and Rule of Law

INITIATIVES ENSURING ETHICAL PRACTICES



Requiring all employees to submit their **Statement of Assets, Liabilities, and Net Worth (SALN)** annually



Institutionalizing the **COA Integrity Pledge** in line with the International Standards on SAs 30, known as the Code of Ethics for SAs

Gender Responsiveness and Inclusiveness

CONSTITUTIONAL BASIS:



“The State recognizes the role of **women in nation-building**, and shall ensure the **fundamental equality** before the **law of women and men.**” (Section 14, Article II)

IMPLEMENTING REGULATION

Executive Order No. 273 (1995) direct all government entities to institutionalize GAD efforts



BUDGET SOURCE

General Appropriations Act and Magna Carta for Women (Republic Act No. 9710): 5% of the budget shall be allocated to GAD programs and projects



COA Gender and Development (GAD) Focal Point System

MAINSTREAMING GAD IN COA

COA GAD Vision:

COA, a Supreme Audit Institution, at the forefront in mainstreaming gender and development, fosters gender-responsive governance in the local and international audit committees

COA GAD Mission:

In pursuit of its constitutional mandate, COA shall ensure the mainstreaming of gender-responsive policies, programs, projects and activities in government operations



COA Help Desk which provides legal services, counselling and linkages with key institutions



Daycare operations, Wellness Seminars and Gender Learning Session for employees



Seminar on Gender Awareness, Gender Analysis, Planning and Budgeting



Conduct of Sports Clinic and Competition during Anniversary and Women's Month



**PRIME-HRM
BRONZE AWARD**

is conferred to the
Commission on Audit by the
Civil Service Commission
being compliant with Level 2
Maturity Indicators of the four
(4) core HRM Systems



Certificate of Recognition



This certificate is presented to

Commission on Audit

for obtaining Maturity Level 2 of the Enhanced PRIME-HRM in

Recruitment, Selection, and Placement Learning and Development Performance Management Rewards and Recognition

*as a result of their determination and invaluable efforts to promote
people excellence in their agency for efficient and effective public service delivery.*

*Awarded this 22nd day of October, 2018
at the Commonwealth Avenue, Quezon City, 1121 Metro Manila*

JUDITH A. DONGALLO-CHICANO
CSC REGIONAL DIRECTOR

Recognition No.: RSP-003
PM-003
L&D-003
R&R-003



MARAMING SALAMAT!



III. TOGETHER Initiative in more details



A collaborative work approach - benefiting from peers' experiences



- Work with **CAAF** in the design phase
- Support from a **Peer Advisory Group** in developing the HR Basics course for SAIs
 - SAIs of Bhutan, Brazil, Ecuador, France, Ghana, Indonesia, Liberia, Morocco, Sweden & PASAI Secretariat
- Reference to the **CBC HRM Guide** approach
- Benefits from **AFROSAI-E** experience (HR programme)

A holistic approach to HRM Governance - the SAI HRM Value cycle

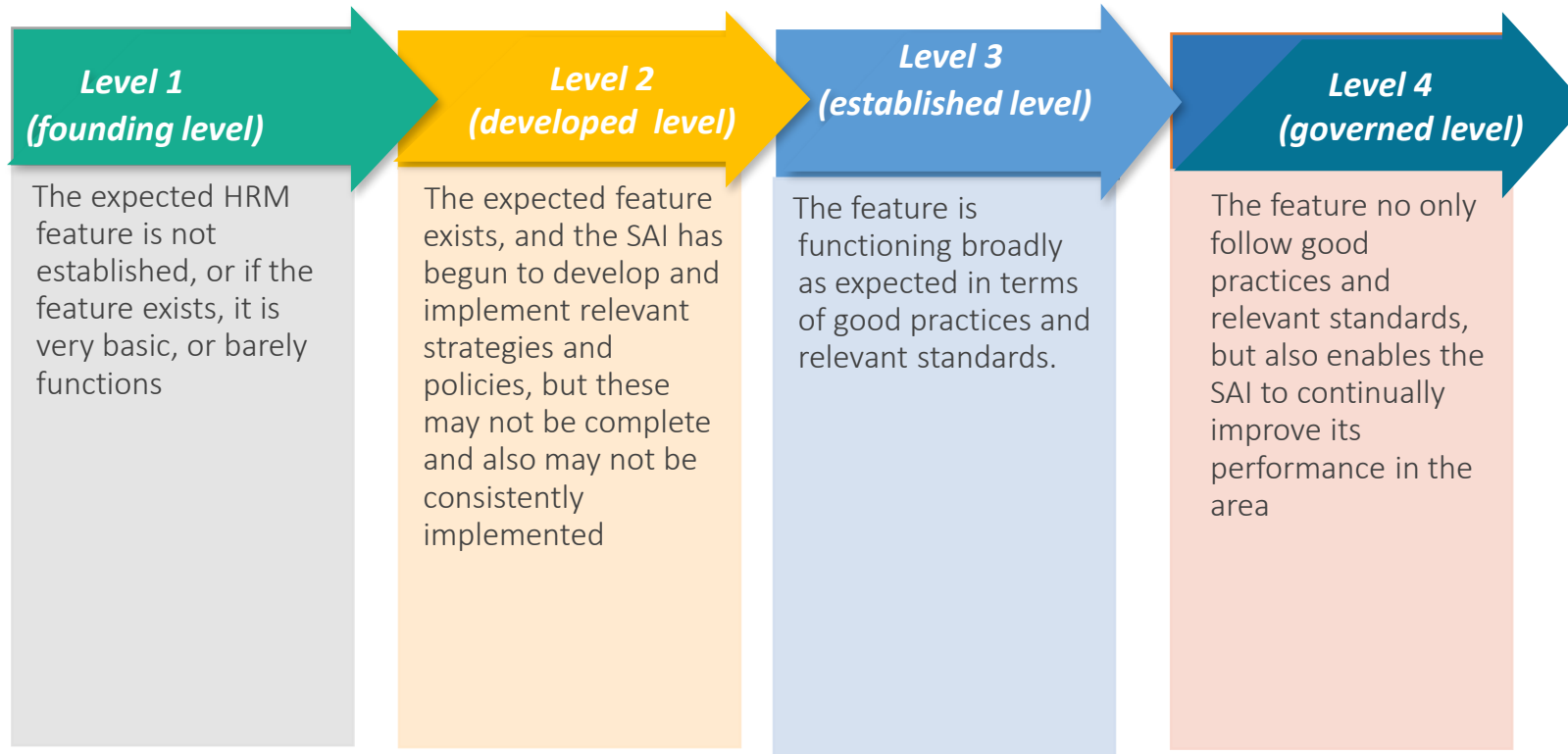


Purpose?

- Provides a framework for a holistic approach to HRM
- Demonstrated interlinkages between different HRM functions/areas
- Focus on competent and high-performing staff as central element

Source: INTOSAI CBC HRM Guide for SAls

The SAI HRM Maturity Model – a framework to assess SAI situation



- **Four levels of maturity** – across the entire HRM Value cycle
- **Will be used by SAIs** to build self-awareness of their situation and prioritise actions to meet their needs through **(integrated HRM review and actions plan)**

Summary: What is TOGETHER?

- 3 components
- Online& in/person
- Training & advisory support
- Targeting HR professionals and beyond
- SAI teams
- Linked to other IDI initiatives



TOGETHER implementation approach – 3 components



HRM Basics for SAls

- Training on HRM Basics for SAls HRM practitioners and other relevant Professionals (including component on diversity management and ethics)
- Integrated review of HRM practices based on the SAI HRM the maturity model
- SAI level support on specific HRM projects to improve gaps identified through the review
- Build on existing resources and previous experience in HRM in the INTOSAI community



SAls' Ethics

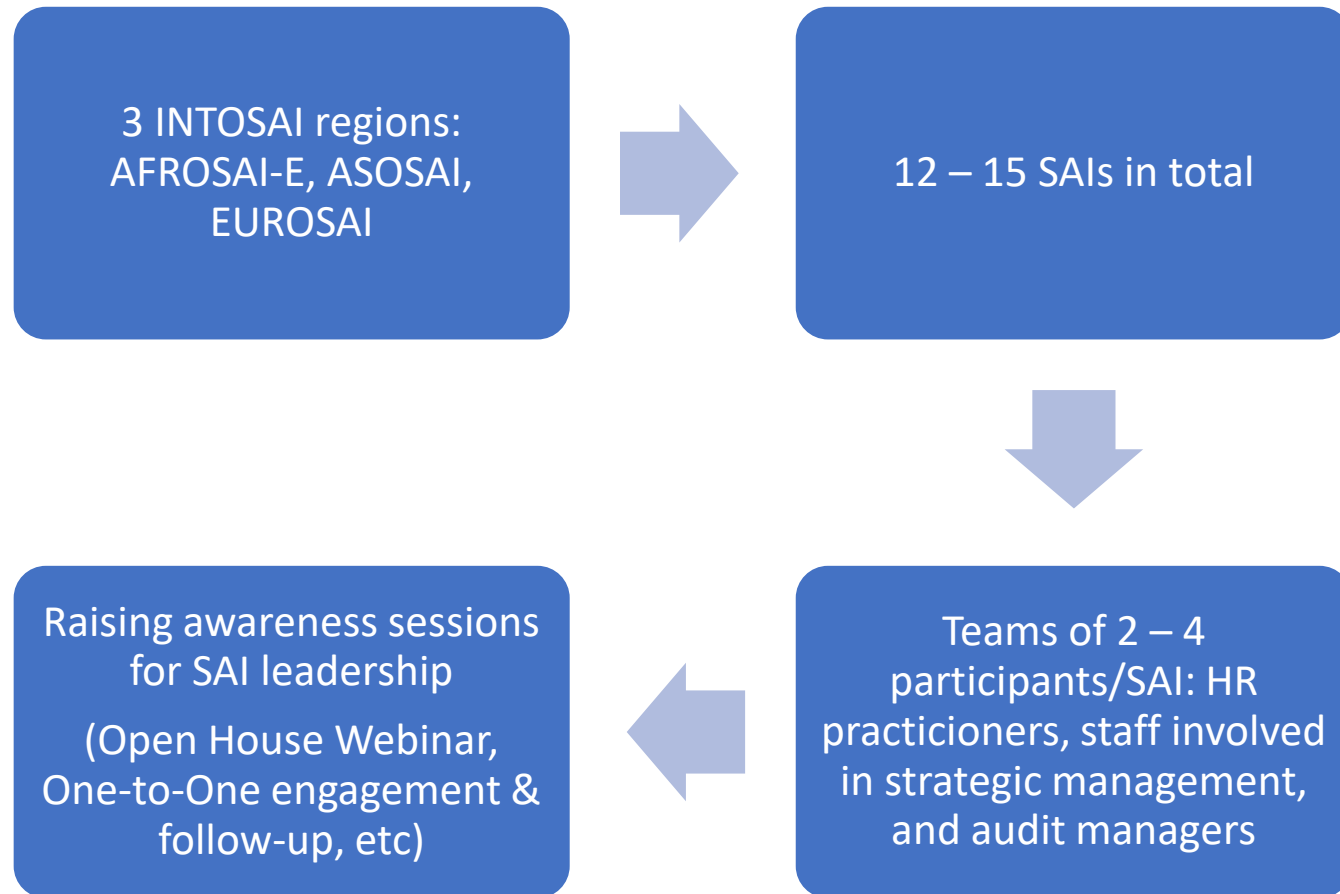
- Building on existing resources and experience in the INTOSAI community (SFC, IntoSAINT, EUROSAT TFAE, etc)
- Assessing ethical systems & practices as part of the HRM integrated review (component 1)
- Enhanced ethics control systems and in SAls, that are well integrated with the HRM practices
- Training on ISSAI 130 Implementation



Gender Responsive & Inclusive SAls

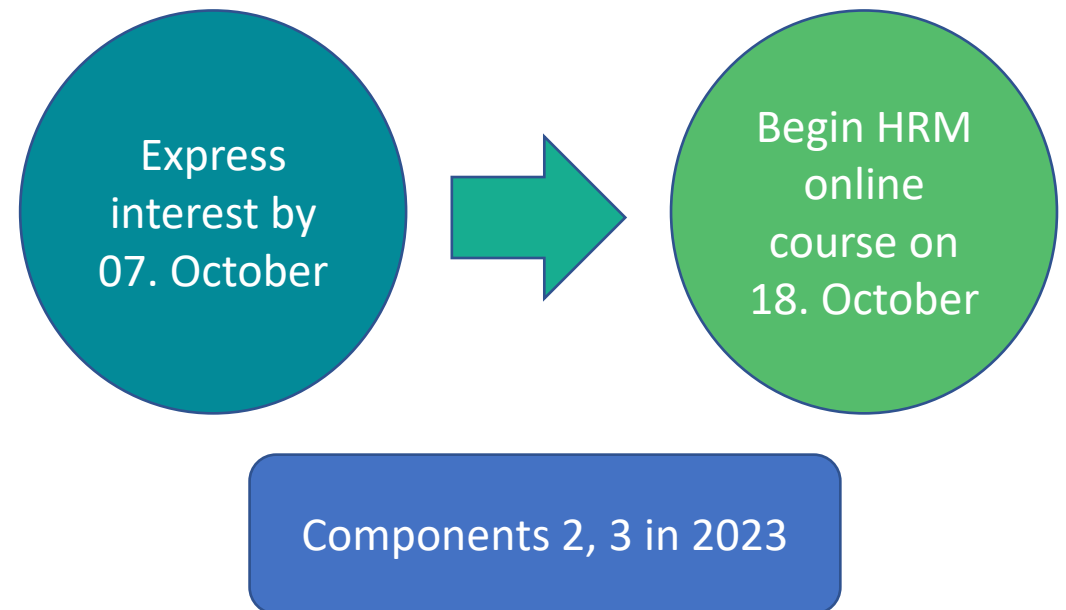
- Assessing SAls practices in the area of diversity management, gender and inclusiveness as part of the HRM integrated review
- SAI level support on specific projects to improve responsiveness gaps identified from the assessment

TOGETHER Pilot – Targeted group



TOGETHER Pilote – SAI selection and conditions for participation

- ✓ Members of AFROSAI-E and EUROSAI regions, different models and starting levels of maturity
- ✓ Able to participate in English
- ✓ Complete and submit initial high-level survey on HRM situation
- ✓ Sign statement of commitments
- ✓ Conversation with SAI leadership after interested raised



Contact us if you have any question!

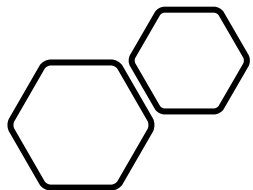


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IV - Closing Remarks



Ola Hoem
Deputy Director General



**IF YOU WANT TO GO FAR,
GO TOGETHER.**