

Leading by example – good practice¹

Good practice factor	Examples	SAI current practice
1. Being transparent	<ul style="list-style-type: none"> • Making public the SAI’s governing legislation, mandate, responsibilities, strategy and yearly targets • Reporting publicly on total budget and sources of financial resources • Making public relevant staff lists and SAI contact information • Communicating openly with media on operations and audit results • Making audit reports easily available to the public 	
2. Being accountable	<ul style="list-style-type: none"> • Presenting an Annual Report on each year’s activities to the legislature and making it publicly available. • Preparing annual financial accounts, and having them externally audited if possible • Making public the findings and recommendations from audits, unless subject to special laws 	
3. Ensuring good governance	<ul style="list-style-type: none"> • Adopting and complying with good governance principles • Periodically submitting the SAI’s performance to independent review, for example peer review, or a SAI PMF assessment • Having an audit and risk committee • Assessing organisational risk on a regular basis 	
4. Managing own operations effectively	<ul style="list-style-type: none"> • Having appropriate internal controls over financial management and operations • Maintaining and developing employee skills to meet responsibilities 	

¹ It is noted that SAIs operate under different mandates, models and legislation so these principles may not be equally applicable to all SAIs.

Good practice factor	Examples	SAI current practice
5. Acting ethically	<ul style="list-style-type: none"> • Having a code of ethics • Undertaking staff training on the code of ethics • Having a conflicts of interest register, including policies and procedures to identify personal links with an audited entity and how this should be dealt with • Undertaking active promotion of ethical behaviour across the SAI 	
6. Striving for excellence	<ul style="list-style-type: none"> • Adopting international auditing standards and methodologies • Ensuring there is an appropriate system of quality assurance for all audit work • Getting external experts to review audit methodology, to ensure it is suitably designed and operating effectively • Having a training curriculum that ensures staff have the appropriate skills and knowledge to conduct their audit work • Promoting continuing professional development for staff • Encouraging knowledge sharing and capacity building for staff 	
7. Contributing to the wider public sector and Civil Society community	<ul style="list-style-type: none"> • Contributing to the debate on improvements in the public sector, through reports to the legislature and/or outreach to the community or civil society organizations • Listening and responding to the key issues affecting civil society 	