



SUPREME AUDIT OFFICE

Ethics management in the public audit

Education & training

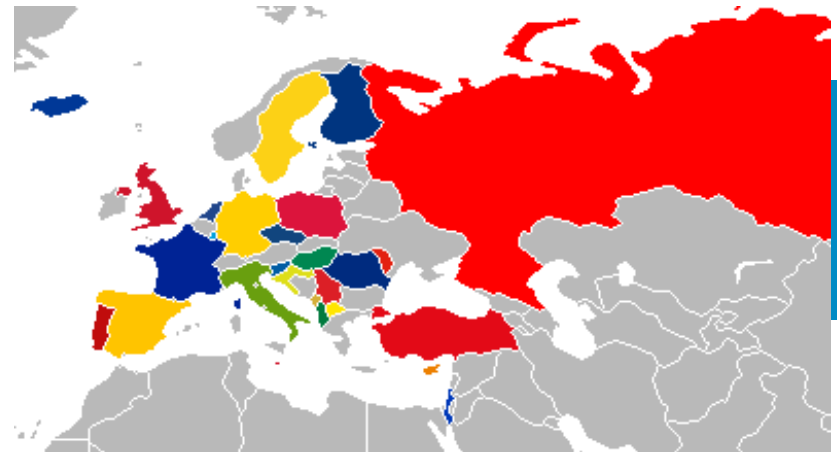
Xth EUROSAI Congress
Istanbul, 23 May 2017



OBJECTIVE:

To promote the relevance of ethical conduct and integrity both in SAIs and in public organisations, namely by promoting comparative studies, supporting the design of guidelines and other tools and sharing the results with the wider SAI community

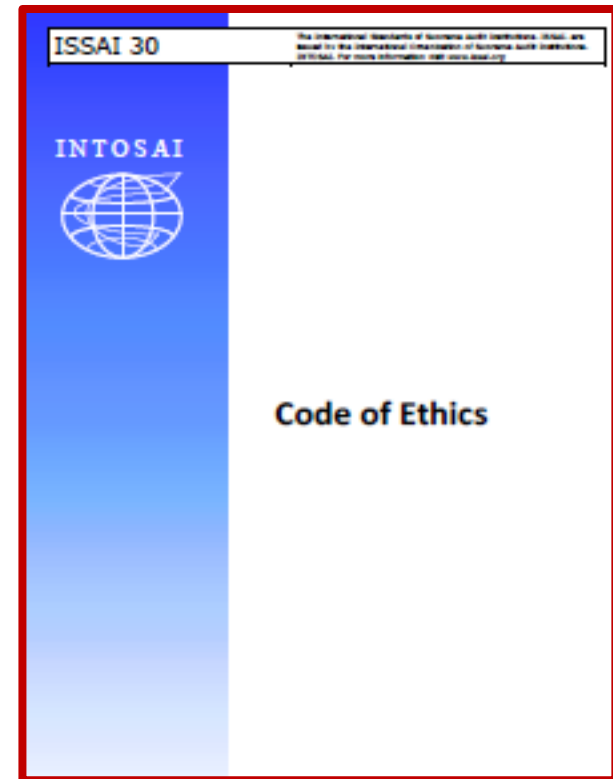
27 members



ISSAI 30

the INTOSAI Code of Ethics

- approved at the INCOSAI in December 2016
- available in all official languages of INTOSAI (*English, French, German, Spanish, Arab*) at www.issai.org



Content of ISSAI 30

Fundamental
Ethical Values



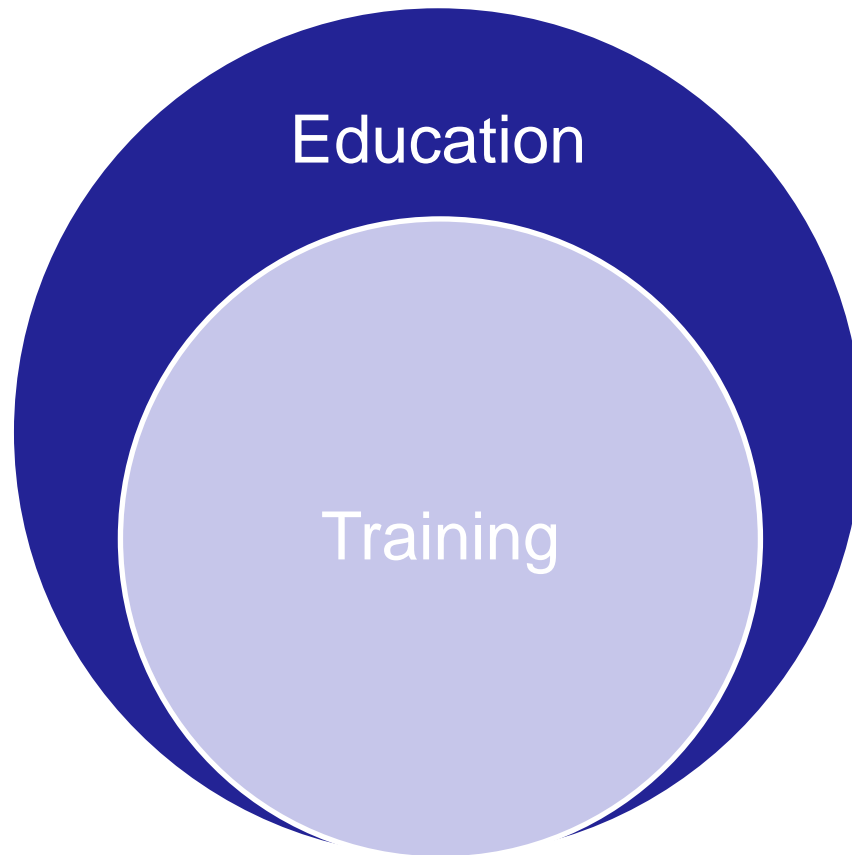
The demands of the revised ISSAI 30

- Requirements at the level of SAIs and at the level of SAI staff
- Application guidelines

How to put ISSAI 30 in practice?

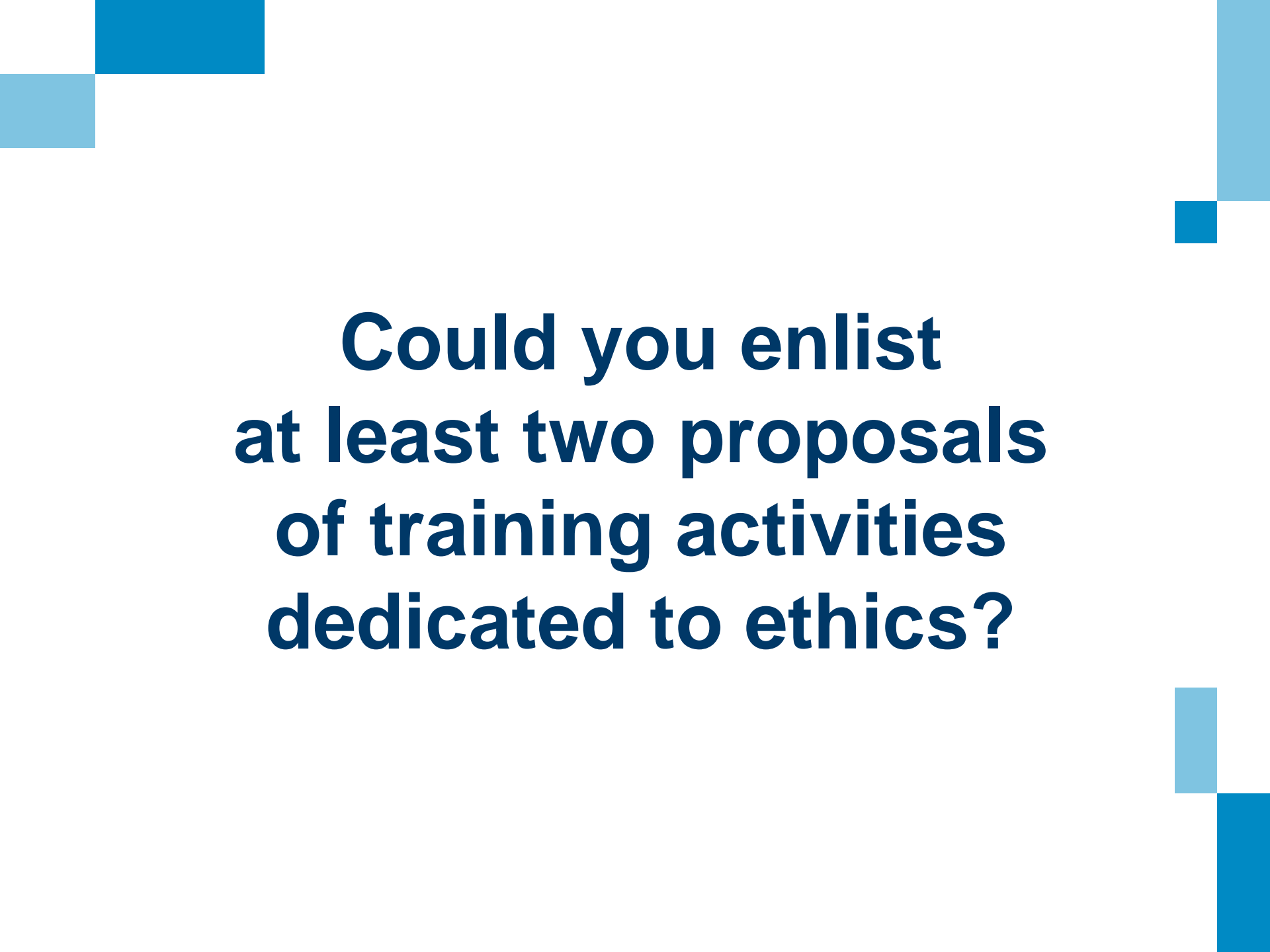
- To adopt and implement a code of ethics consistent with this standard
- To emphasise the importance of ethics and promote an ethical culture
- To set the tone at the top by its actions and example
- To require all staff to always engage in conduct consistent with the values and principles expressed in the code of ethics; to provide guidance and support to facilitate their understanding
- To implement an ethics control system
- To establish procedures to address identified conflicts between its ethical requirements and the standards of professional bodies that the SAI staff may be a member of

Education & training on ethics




The slide features a white background with decorative blue squares in the corners. In the top-left corner, there are two squares: a smaller light blue one and a larger dark blue one. In the top-right corner, there is a vertical bar of light blue and a small dark blue square. In the bottom-right corner, there is a vertical bar of light blue and a larger dark blue one.

**How would you like
to be trained on ethics?**



**Could you enlist
at least two proposals
of training activities
dedicated to ethics?**



**Which types of training
are the most effective
and why?**

How to measure that?





Thank you!