



Turkish Court of Accounts



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Report on the workshop

“Ethics management in the public audit. Education & training”

Istanbul, 23 may 2017

10th EUROSAI Congress

Ethics in the public audit has been constituting one of the main themes discussed on the EUROSAI forum for many years. Various aspects of the role of ethics, ethical conduct, its infrastructure have been analysed and promoted among the EUROSAI community. However, the subject still requires further study. For this reason, the Supreme Audit Office of Poland (NIK), being an active member of the EUROSAI Task Force on Audit and Ethics (TFAE), offered to lead a workshop during the 10th EUROSAI Congress, held in Istanbul between 22 and 25 May 2017.

NIK decided to dedicate the workshop to education and training on ethics, which plays a fundamental role in practical introduction of ethics in SAIs. The debate organised within the workshop and its results will contribute to the development of a training on ethics model, under the umbrella of TFAE.

The scenario of the workshop was the following:

1. Introduction
2. Discussion sessions
3. Presentation of discussions sessions results
4. Wrap-up of the discussion sessions
5. Information on the activity of TFAE
6. Information on the audit of ethics

During the introduction, Mr Jacek Jezierski, Special Advisor of the President of NIK for International Relations, highlighted today's role of ethics in the public audit. The auditing environment has changed significantly in recent years. One of the factors that focused attention on ethics and ethical behaviour was the financial crisis, which started in 2008. Although it started mainly in the private sector, it affected severely the public sector as well, including the public auditing, which could be accused of negligence in that scope. Generally, the crisis is said to be caused by a poor financial management. Nevertheless, it was unethical conduct that led to worsening the financial situation of the most affected countries.

EUROSAI quickly responded to this challenge. Soon it initiated international discussion and exchange of information and best practices. Together, within TFAE, which started its activity in 2011, European SAIs elaborated a number of products which supports the promotion of ethics not only in the public auditing but also in the public sector. Today, the Task Force focuses on practical solutions that could be applied in SAIs. One of them is education and training on ethics.



Turkish Court of Accounts



NAJWYŻSZA IZBA KONTROLI



It needs to be highlighted that the ethics education and training do not refer to the same notion and both of them are equally important. They are complementary in the process of practical introduction of ethics in an institution. Ethics training involves sharing certain knowledge, understanding and development of skills to assist in maintaining an organisation's ethics. A training programme is based on needs resulted from a specific context of the organisation and are a part of a wider educational approach. But it is ethics education that help individuals authentically develop and maintain a personal ethical behaviour, in accordance with ethical values.

The ethical values applied in the public auditing are defined in the codes of ethics – in the form of the international standard of ISSAI 30 and the ones developed at the national level. They constitute objectives of ethics education. However, to introduce ethics in everyday work of auditors SAIs need to offer a training that helps individuals develop their capacity for reflection on their behaviour in terms of ethics and implement ethical values defined in codes of ethics as their own.

The aim of the workshop was to discuss on various types of training activities, their usefulness and effectiveness in introducing ethics in everyday audit work.



The participants were asked to consider individually how they would like to be trained on ethics. Below is the list of their preferences:

- General training on ethics and integrity to get acquainted with basic standards
- Presentation of main principles of ethics and explanation of their meaning and purpose



Turkish Court of Accounts



NAJWYŻSZA IZBA KONTROLI

- Lectures relating also to the theory
- Training on ethics based on specific rules rooted in the codes of ethics instead of the presentation of theory
- Specific trainings relevant for SAIs and their auditors on how to deal with ethical dilemmas and how to recognise and act in situations of unethical behaviour within both – our institutions and within auditees
- Comparison studies of behaviour in the same situation
- Scenario-based programmes linked with the institution and its mission
- Real-life situations of ethical conduct and how to overcome them
- Workshop format, electronically supported in addition
- Organisation of internal discussion groups between auditors to exchange experience on challenges, applied solutions and good practices
- A programme organised every year to share experiences
- Regular workshops in which people can freely speak about their ethical dilemmas
- Training provided by experts
- Work with people who could play the role of mentors
- Updated guidelines
- Obligatory training on ethics
- Introductory training for newcomers
- Trainings delivered also with the participation of top management

Later on, they were asked to discuss their preferences in pairs and decide which types of training are the most effective and why.



Below is the list of the most effective training:

- Practical examples with the use of “learning by doing” approach
- Practical training discussions on ethical dilemmas
- Training on ethics does not happen only in a classroom - it has to be embedded in typical situations which include an ethical approach
- It should be organised in a scenario-based, workshop format that would include examples, discussions and guidance closely linked with the professional situations
- Training with “shocking” and “striking” elements



Turkish Court of Accounts



NAJWYŻSZA IZBA KONTROLI

- In-job training because it is easier to learn that way and the results are longer-lasting
- Training on how to recognise unethical behaviour and how to act in such cases within SAI and with auditees
- The use of focus groups, role plays, videos, real-life situations
- Follow-up workshop in which auditors discuss specific situations
- Trainings moderated by an experienced professional in particular areas
- Internal discussion between auditors within SAI relating to challenges, ethical dilemmas, possible solutions and good practice
- Theoretical trainings that include written tests in the form of questionnaires
- Presentation of main principles of ethical behaviour and explanation of its meaning and purpose
- International exchange of experience, challenges, solutions and good practice
- Application of intoSAINT
- Specific trainings to exchange experience on international level, e.g. within TFAE

The participants also discussed the possibilities to measure the effectiveness of those trainings.



Below is the list of proposal on how to measure effectiveness the training on ethics and some comments:

- Personal evaluation made immediately after completion of the training and later on, e.g. a month, after a training. The evaluation would include answers to questions e.g. on what did you change in your attitude? did the training help you tackle some situations?
- Gathering auditees' comments relating to ethical behaviour of auditors or a survey on this distributed among auditees
- Gathering evaluation from participants and feedback from SAIs



Turkish Court of Accounts



NAJWYŻSZA IZBA KONTROLI

- To increase effectiveness the level of participation should be varied: part of trainings without managers and some with the participation of top management
- Measurement of effectiveness of this kind of training will bring results only in a long-time perspective

The discussion sessions were followed by the presentation of TFAE activity by Ms Helena Abreu Lopes, Judge of the Court of Auditors of Portugal and the presentation of Mr Yaşar Uzun, Principal Auditor of the Turkish Court of Accounts dedicated to a new horizon for a better future in public sector brought about by the audit on ethics.

The results of the workshops were presented at a plenary session of the 10th EUROSAI Congress and taken into account in “The Conclusions and Recommendations (Istanbul Declaration)” of the Congress, which state: “Considering that one of the key aspects of the practical implementation of ISSAIs in the field of audit and ethics is education and training, EUROSAI concludes that is a long-term continuous process”.