





## **MANDATE from the EUROSAI Governing Board and Congress**

To promote the relevance of ethical  
conduct and integrity

- In **SAIs**

- In **public organisations**

## Main initiatives and achievements (both goals):

- 1. SAs' practices and experiences identified and shared** (surveys, papers, seminars and webpage)
- 2. Active participation in the ISSAI 30 review process**
- 3. Initiatives and materials for raising awareness** (workshops, meetings, leaflets, videos, articles)
- 4. Guidance produced** (guidance to implement ISSAI 30, guideline on how to audit ethics)

## Guideline on how to audit ethics:

- Why to audit ethics: mandate of SAIs
- What to audit: concepts, several possible approaches
- How to audit: criteria, methods, measurement tools, reporting, dos and don'ts
- Links and examples

## Guidance on how to implement ISSAI 30:

- Advice on how to implement the ethics control system and its components
- Examples of policies, measures and instruments
- Good practice adopted in several SAIs
- **Training model**

## ISSAI 30, 14:

The main components of the ethics control system are:

- Code of ethics
- Leadership and tone at the top
- **Ethics guidance**
- Ethics management
- Ethics monitoring

## ISSAI 30, 19 and 20:

### Ethics guidance:

- Statements of values and standards of behaviour
- Strong commitment from leadership
- Professional socialisation activities: education, training and counselling

## TFA&E training model:

**WHAT TO INCLUDE?**



## TFA&E training model:

- Objectives
- Possible activities/approaches
- Target groups
- Principles
- Content
- Examples
- ...?

## Education, training and raising awareness on ethical issues:

### Objectives:

- Increase staff's awareness and understanding of the ethics values and principles
- Disseminate ethics topics
- Explore and discuss expected behaviour
- Identify risks
- Discuss difficult questions and situations
- Disseminate good practices
- Gain knowledge on how to prevent unethical behaviour
- Motivate managers to include ethics in their daily work
- Prepare advisers

## Education, training and raising awareness on ethical issues:



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### Possible activities:

- Special and regular events
- Conferences
- Seminars
- Talks
- Team building exercises
- Quizzes
- Integrity day/week
- Intranet
- Ethics corner
- Posters
- Videos

## Education, training and raising awareness on ethical issues:

### Target groups:

- All staff
- New employees
- New leaders
- Managers
- Ethics advisors
- SAI's staff and other institutions's staff

## Education, training and raising awareness on ethical issues:

### Some principles:

- Interactivity
- Encourage staff to raise ethics questions
- Use real tangible examples:
  - Real life risk situations
  - Tailor made case studies
  - Examples of ethical dilemmas
- Explore new methods: role play, story telling

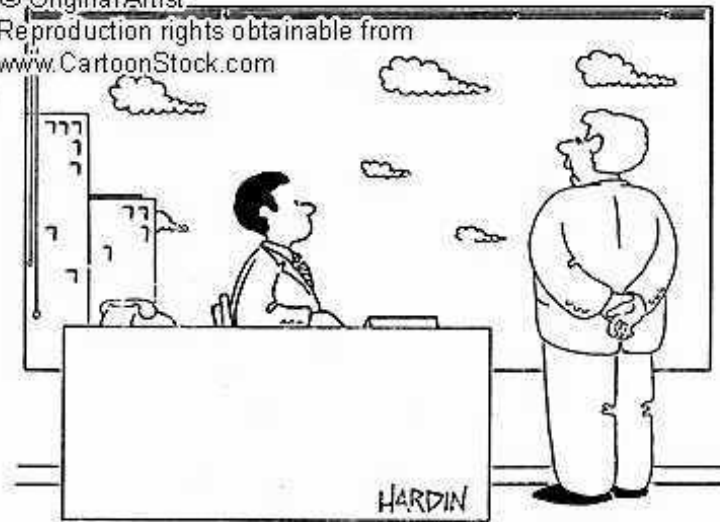
## Education, training and raising awareness on ethical issues:

### Some principles:

- Ensure open discussions and allow differences of perspective
- Realise grey zones
- Indicate paths, not necessarily solutions
- Reasoning from principles
- Focus in good practices (inside and outside)

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"I know the difference between right and wrong, Hargrove; but I'm also aware of the similarities."







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