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VIII CONFERENCE
EUROSAI - OLACEFS
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EUR  SAI

OLACEFS 
ORGANIZACIÓN LATINOAMERICANA Y DEL CARIBE
DE ENTIDADES FISCALIZADORAS SUPERIORES

TRANSPARENCY

AUDIT

ETHICS

WHAT TO DO FURTHER TO ENHANCE TRANSPARENCY IN THE PUBLIC SECTOR?

- Present timely, simple and useful audit reports, facilitating citizens' access to information
- Publish audit reports or audit findings
- Open SAIs to citizens and work with them (pedagogical approaches, ex: Peru "Run with your money")
- Several tools that SAIs can use to enhance transparency are described by OLACEFS
- Deal with obstacles related to access to information
- Use whistle blowing possibilities
- Promote consequences

ENHANCE TRANSPARENCY IN YOUR OWN SAI

- Be a model of transparency
- Coordinate with others
- Be open to be reviewed: peer reviews

CAN ETHICS BE AUDITED? HOW?

- YES, although it is a big CHALLENGE
- Unethical conducts cost a lot and no tolerance is the idea
- Nepotism, political appointments, conflicts of interests (ex: Israel)
- Problems:
 - Mandate
 - Ethical behaviour vs illegal behaviour
 - Different concepts on acceptable conducts
 - No clear criteria
 - Measurable indicators
 - Tools to measure
- Identify risks
- Ethical infrastructure, instruments to put ethics in place (codes, declarations)
- Paper of the EUROSAI TFA&E *"Auditing ethics"*

START WITH THE SAI

- Be ethical
- Coordinate with others
- Use your powers
- Training