



Role of SAIs in Spreading Integrity Culture

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Romanian Court of Accounts (RCoA)
Integrity from another point of view

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Main topics

- ❖ **The Ethics Committee**
- ❖ **Main tools to control ethics and integrity**
- ❖ **Questionnaires sent to the audited entities**



RCoA - Ethics and integrity

- ❖ **ETHICS and INTEGRITY are core values included in RCoA's Strategy on institutional development (2016-2020) and in the Code of Conduct**
- ❖ **Currently the strengthening of the ethics and integrity system is one of the PRIORITIES of the Plenum and the President of RCoA**



The Ethics Committee

- RCoA decided in 2010 to establish *the Ethics Committee* under the authority of the Plenum
- **The Ethics Committee** :
- Controls and monitors the ethical conduct of the auditors
- Prevents or identifies the possible breaches of the Code's provisions
- Identifies the areas and provisions of the Code which need improvements
- Raises awareness on ethics and integrity in the organisation

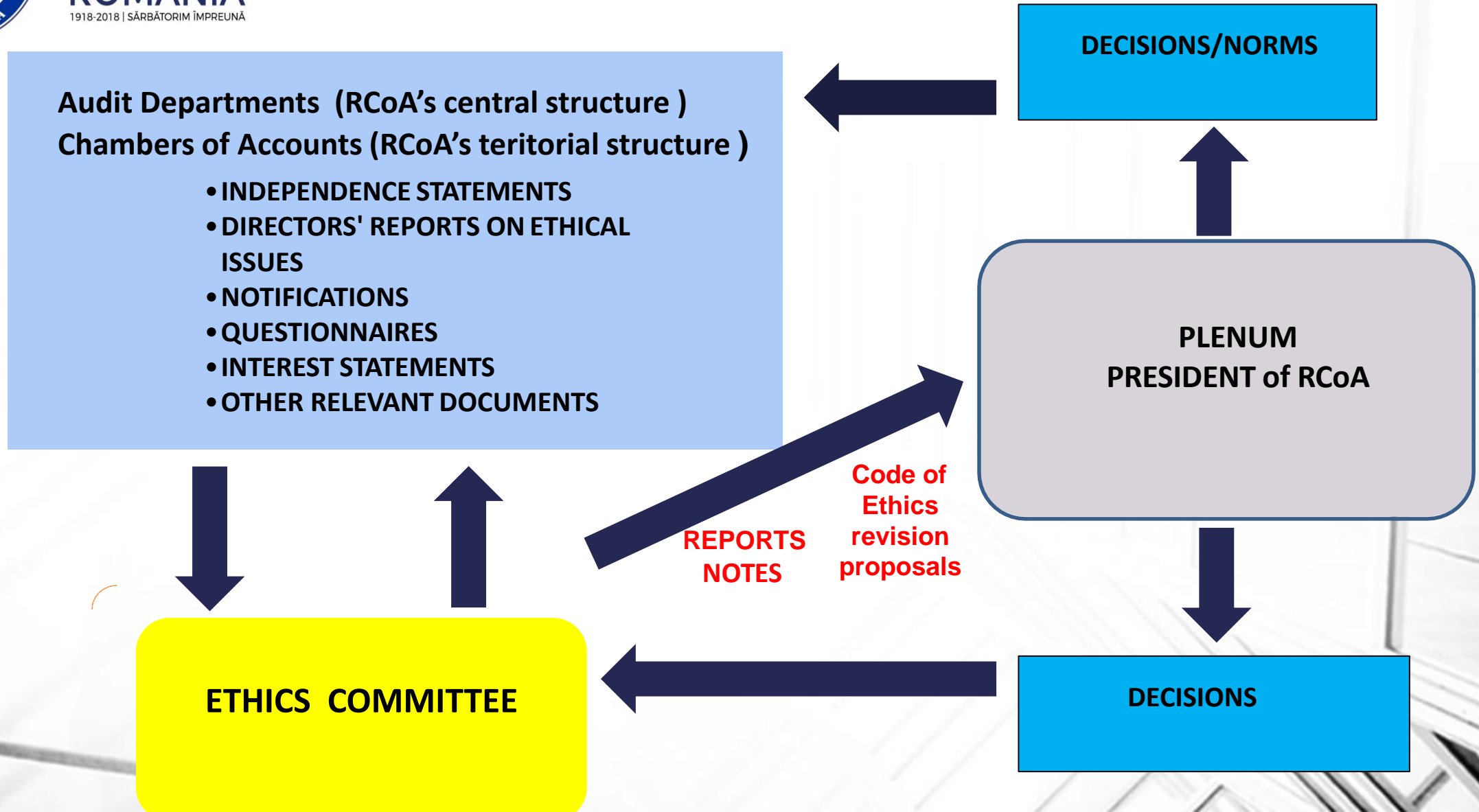


Main tools to control ethics and integrity

- **The Independence Statement**
- **Directors' reports on ethical issues**
- **Surveys (questionnaires) sent to the audited entities**



Ethics Committee - How it works





Survey on ethics and integrity (questionnaires)

- Questionnaires sent by the EC to all audited entities
- Responding the questionnaires is on voluntary basis.
- Using the questionnaires, RCoA can obtain:
 - a feedback from auditees that helps to identify non-ethical behaviours or integrity breaches
 - information on how the auditors interact with the auditees (according to professional standards)





Structure of the questionnaire



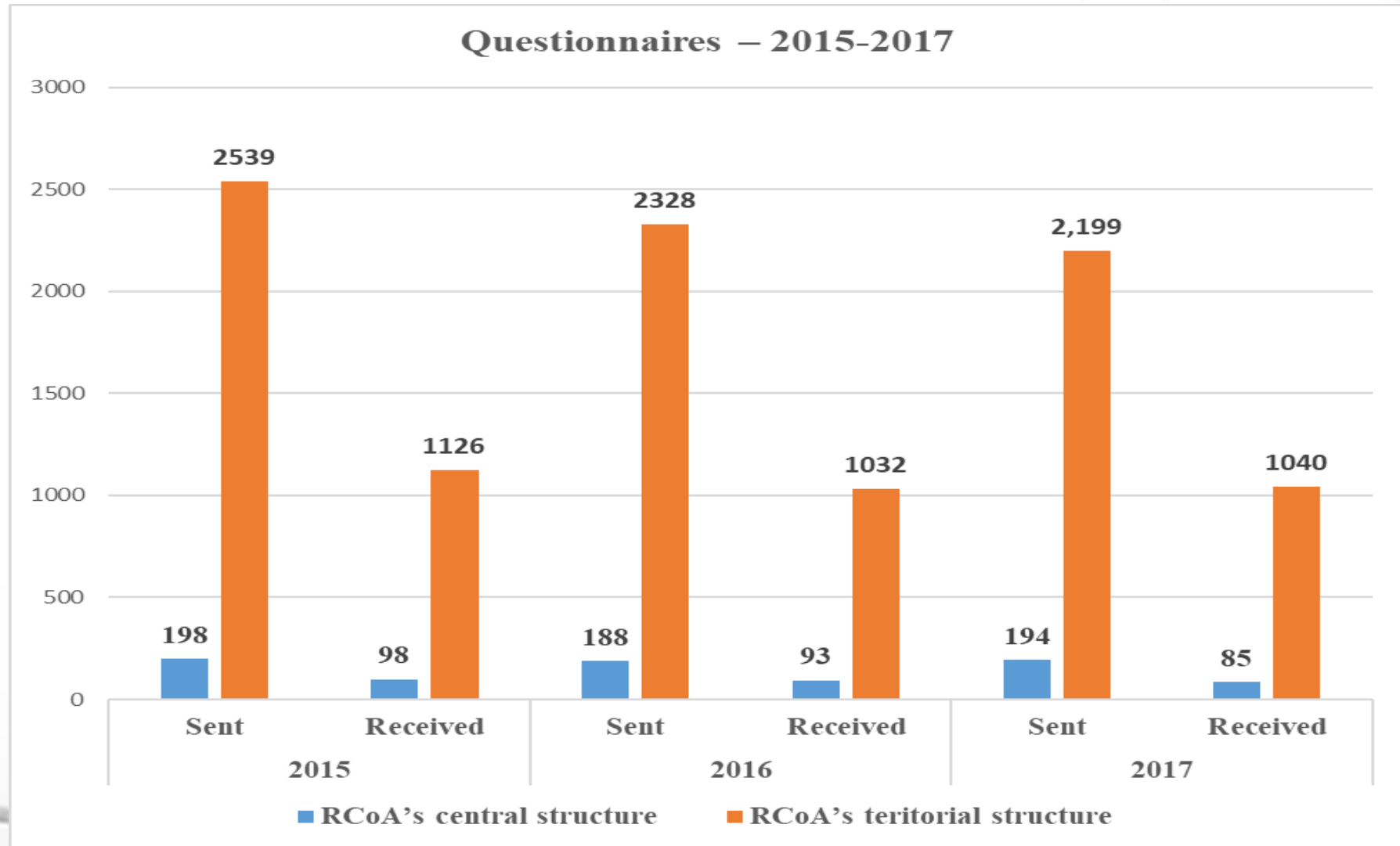
- The questionnaire comprises 12 questions:
- 9 questions: professional aspects;
- questions no.10 and no.11: ethical and integrity issues (conflict of interest, non-ethical behaviour, etc.);
- question no.12 - four options: "Excellent", "Good", "Cordial" or "Tensioned" to characterize how the audit teams of the Court of Accounts interact with the entities' representatives during the audit missions.



Entities can score between 1 to 5. In addition to each question, entities may comment or motivate the scoring levels.



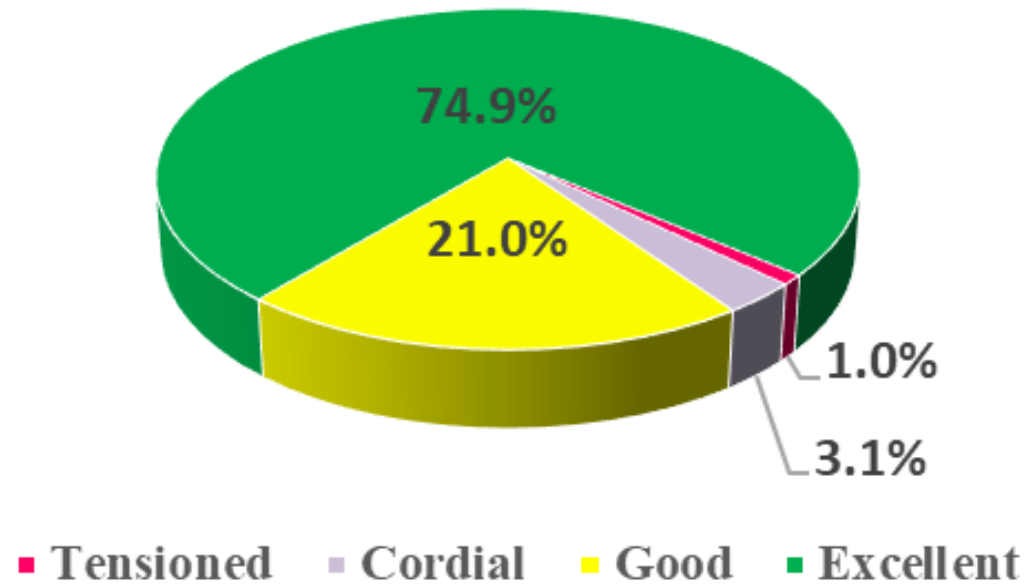
Usually the response rate is around 45 - 50%





Questionnaires submitted in 2017

Overall level of appreciation of the relationship between the audited entities and the Court of Accounts





Reports

- the reports of EC are published on the internal portal of the website;
- the managers debate and emphasize the issues nominated in the reports, with the auditors;
- the quality control unit uses the findings when evaluating the activity of RCoA's audit structures;
- the facilitators on ethical issues use/present/debate the findings from the reports in trainings.



The Court of Accounts aims to stimulate the identification of weaknesses and risks related to ethics and integrity

The results obtained so far are as many arguments to further continue this work.



Thank you for attention!