Survey on Audit &Ethics

Context

The **Task Force on Audit & Ethics** (TFA&E) was established in 2011 by the Governing Board of EUROSAI, following the recommendations of the VIII Congress, held in Lisbon, with the mandate to **promote the relevance of ethical conduct and integrity both in Supreme Audit Institutions (SAIs) and in public organisations**.

This Task Force approved its Working Plan for 2012-2014, including activities to achieve 2 main goals:

- Goal 1: *Contribute to raise public confidence in SAIs by supporting the implementation of ISSAI 30 (Code of Ethics)*
- Goal 2: *Promote ethical conduct in public organisations through the SAIs´ activities*

The planned activities of the TFA&E include two comparative studies about SAIs' documents, guidance and practices. One study relates to the practices of implementation of ISSAI 30 and the other one to the experiences of SAIs in auditing ethics related issues. The Task Force will also prepare model courses on ethics.

Scope and objectives

This survey is meant to collect information for both comparative studies and also to help prepare the model courses.

It is aimed at identifying SAI's:

- Ethical framework and practices (regulations, codes, guidance, policies, training and concrete examples of ethics related situations and how to deal with them)
- Audit practices and results over ethics related issues

The information collected will be analysed and used to extract relevant

experiences, practices and examples to be shared with the SAI's community in both areas.

Structure   The survey has 3 parts:

    I.   **SAIs' model**

    II.   **Ethics within SAIs**

        a. Ethics' guidance

        b. Ethics' management

        c. Ethics' control

    III.   **Auditing Ethics in the Public Sector**

        a. Context in which SAIs operate

        b. Experience of SAIs in auditing ethics related issues

        c. Guidelines and methods used

        d. Exchange of experiences with other SAIs

Answering the survey   Three options are available for answering the survey:

   1. Electronic web survey via www.eurosai.tfae.tcontas.pt

The completion of the electronic survey won't take you a long time (approximately 30 minutes).However, it asks for detailed information and, so, you will need some time to collect the data and documents to be mentioned and, eventually, attached.

Thus, before starting the completion of the survey form electronically, we suggest that you familiarize yourself with the questions, for example using the Word format questionnaire at hand.(***This one***)

The electronic survey allows you to save your replies and continue later before submitting.

A few practical aspects to note when completing the **on-line** questionnaire:

    (i) You have the possibility to save your work in each stage and come back later. In this case please select first your answer and then the command Edit response, through the contextual menu:
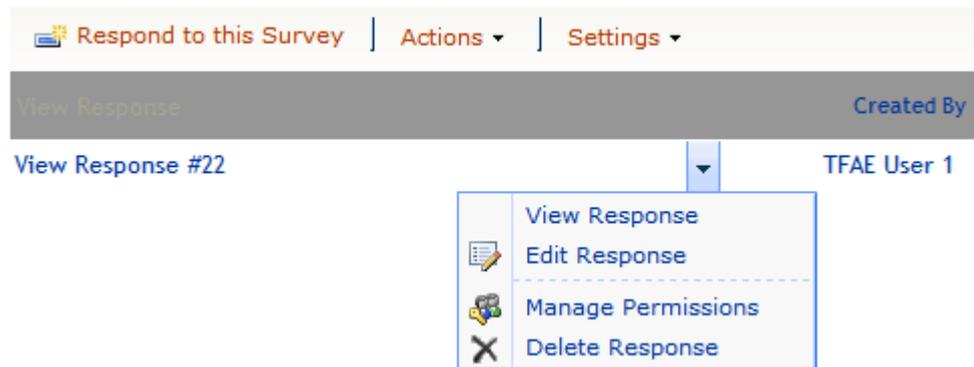
(ii) Some questions may appeal to click in more than one item. This is possible and welcome

(iii) It's always possible to save your work, through the button Save and Close. When completed, please press the button Finish to submit it.

2. E-mail

The survey questionnaire in MS Word at hand can be used. Simply enter your responses and save the document.
When you finish the survey, please attach it to an email and send it to tfae@.tcontas.pt .We will confirm the receipt of your filled survey.

3. On paper

To minimise transcription errors and to reduce administrative costs, you are encouraged to use the web survey or e-mail. However, you can send it also by post or fax:

Post address: Av Barbosa du Bocage, 61
                 1069-045 Lisboa
Fax: +351 21 7940567

Deadline   You are kindly asked to send your reply on the **20th January 2013** at the latest

Contacts   Should you need any assistance please contact:

Electronic form: alexandrafontes@tcontas.pt

Content: conceicao.ventura@tcontas.pt

Survey on Audit & Ethics

SAI *

Responsible*

E-mail*

I - SAIs Model

1. What is the model of your SAI?

      a) Auditor General

      b) Court

      c) Board

      d) Other.

If you chose 1.d), please specify:

II- Ethics within SAIs

a. Ethics' guidance

Ethics' guidance relates to stating values and principles and making them known and understood

1. Please tick the documents where the values and principles applicable in your SAI are stated in:

   a) General legal rules (applicable to all civil servants)

   b) Specific legal rules (applicable to the SAI)

   c) General Code of Ethics (applicable to all civil servants)

   d) SAI's Code of Ethics

   e) SAI's Strategic documents

   f) Audit Manuals

   g) Code or guidelines for conduct

   h) Other

If you chose 1.h), please specify:

	Yes	No
2. Are those documents applicable to seconded staff and experts occasionally hired by the SAI?		

3. The documents/provisions mentioned in 1. include:

   a) Statements on values and principles

   b) Explanations on expected behaviours

   c) Examples of dilemmas and sensitive situations

d) Tools to be used

e) Provisions for misconduct

f) Specific provisions for managers

g) Others:

If you chose 3.g), please specify:

4. Those documents/provisions cover the following issues:

a) Conflicts of interests

b) Gifts and hospitality

c) Political neutrality

d) Professional secrecy

e) Sexual or moral harassment;

f) Others.

If you chose 4.f), please specify:

5. How are the employees informed about the ethics'values and principles, documents and policies of the SAI?

a) Organised documentation is delivered to them

b) Specific training is held

c) Managers and supervisors inform them

d) Others.

If you chose 5.d), please specify:

	Yes	No	Partially
6. Are the ethics' documents available on the SAI's intranet?			

	Yes	No	Partially
7. Are the ethics' documents available on the SAI's website (Internet)?			

	Yes	No
8. Do members, auditors and/or staff formally subscribe/commit to the ethical and deontological values and principles of the SAI?		

If yes, please explain how:

	Yes	No
9. Does your SAI maintain any Ethics Committee / Officer / Advisor / Contact person?		

If yes, please indicate what their role is:

Please provide links (or copies/summaries in the EUROSAI official languages, attaching the files to the e-mail) for the documents mentioned in questions 1, 8 and 9.

	Yes	No
10. Do you (or other colleagues of your SAI) have experience with methods to raise awareness on ethics/ethical issues?		

If Yes, please illustrate your answers with examples:

	Yes	No
11. Has your SAI organised/participated in training on or related with ethics?		

If the answer is Yes, **please send us a copy of the content description/programme of the course(s) in a EUROSAI official language (attaching the files to the e-mail)** or briefly describe them:

	Yes	No
12. Would you recommend any of the methods/training experiences as described above to another SAI?		

If Yes, please describe the benefit the SAI would gain with this tool:

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	Yes	No
13. In your connections with other organisations (non-SAI), have you heard about their experiences with methods to raise awareness on ethics?		

If Yes, please give examples:

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14. In case your SAI has had experience with Into-SAINT tool please share your experiences with it:

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b. Ethics' management

Ethics' management relates to adopting management policies and practices that promote and respect the stated values and principles

15. Please mention initiatives that your SAI has taken to deal with each or some of the situations falling in the following categories, either to prevent or to solve them:

	Situations	Initiatives
a. Independence/impartiality (e.g. external pressure, financial or career dependence, lack of objectivity)	a.	
	b.	
b. Conflict of interests (e.g. outside jobs/consultancy, financial interests, relationships with the auditees)	a.	
	b.	
c. Gifts and hospitality (e.g. gifts, acceptance of inappropriate payments or other benefits)	a.	
	b.	
d. Political neutrality (e.g. public disclosure of political views, participation in public protests, political posts)	a.	
	b.	
e. Professional secrecy (e.g. information security, leaking of information, misuse of auditees information)	a.	
	b.	
f. SAI's Internal affairs (e.g. expense claims, use of SAI's property, harassment or bullying)	a.	
	b.	

	Yes	No
16. Does the selection process of new employees for your SAI consider ethical issues?		

If Yes, please specify how:

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	Yes	No

17. Does your SAI have a written rotation policy of audit staff?

If Yes, please specify the main features of that policy:

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	Yes	No

18. Does the annual performance appraisal system include any criteria related to ethical conduct?

If Yes, please describe how:

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19. Please mention any other management practices that your SAI adopts to promote or recognise ethical conduct:

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c. Ethics' control

Ethics' control relates to practices that establish accountability mechanisms and monitoring procedures of adherence to stated values and principles and to expected behaviours

	Yes	No

20. Are there routines in your SAI to declare interests or to declare the absence of conflicts of interests?

If Yes, please describe those routines:

	Yes	No

21. Are there tools in your SAI that the members and staff can use to self-assess their adherence to ethical values and principles or to solve their ethical dilemmas?

If Yes, **please send us a copy in a EUROSAI official language** (attaching the file to the e-mail) or briefly describe those tools:

	Yes	No

22. Does your SAI undertake internal evaluations of ethics related performance?

If Yes, please write the date of the last one:

/ /

	Yes	No

23. Has your SAI undertaken any external/independent evaluation of ethics related performance?

If Yes, please indicate the date of the last one

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If Yes, please briefly describe the process:

	Yes	No

24. Does your SAI ask the auditees about ethics related performance of audit staff during audits?

If Yes, how?

	Yes	No

25. Are there established procedures to deal with whistleblowing[1]?

If Yes, describe how?

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[1] **Whistleblowing** *is the common word for denunciation of misconduct and wrongdoing*

III. Auditing Ethics in the Public Sector

"Auditing ethics" may mean:

- *Undertaking an audit specifically aimed at assessing the mechanisms that an organisation of the public sector uses to stand at a high level ethical standard*
- *Including in other audits specific assessments and evaluations about how control systems are strong and robust to ensure good ethical management.*

a. Identifying context in which SAIs operate

26. Is there any institution established in your country(apart from the SAI) aiming at:

	Yes	No
a) Independently control the compliance with ethical values and related law		
b) Internally control the compliance with ethical values and related law		
c) Coordinate all public ethical related issues		
d) Assist state agencies in mutual understanding of ethical environment in public sector		
e) Supervise proceedings in the implementation of ethical values and assuring alignment with codes		
f) Test and assess the functioning of established ethical frameworks		
g) Prepare reports on quality of services, considering the above		
h) Provide a report for the parliament		
i) Develop other related activities.		

If you chose 26.i) please specify

If relevant, describe the nature of those institutions:

	Yes	No
27. If you answered YES to any of the options of question 26, please indicate if there is adequate cooperation between your SAI and this (those) institution(s):		

If Not, specify why:

28. Does the mandate of your SAI provide it with the power to:

	Yes	No
a) Audit ethics/integrity as a global subject		
b) Include ethical issues within other audits		

Please quote the part of the mandate of your SAI that is relevant for your answer:

29. If your SAI is able to assess ethics related issues, please indicate if it is allowed to:

	Yes	No
a) Issue recommendations to the auditees		
b) Make audit findings and conclusions public		
c) Sanction possible illegal behaviours		
d) Promote other consequences		

If you chose 29.d), please specify:

30. Please mention any possible obstacles for your SAI to audit certain bodies or policies that may be relevant for the issue under study:

b. Experience of SAIs in auditing ethics related issues

31. Please indicate whether in the last 10 years your SAI has performed any audit or study specifically addressed to assess ethics/integrity in the public sector or any of its organisations

Yes	No	If YES, indicate n.° of audits/studies performed

32. In the last 10 years has your SAI included the assessment of ethics related issues (conflicts of interests, management measures to promote honesty, etc.) in:

	Yes	No
Financial audits		
Compliance audits		
Performance audits		

33. Please list and detail the 3 most important ethics related audits that your SAI has performed, filling in the table below:

Audit	Objectives	Ethics related issues covered	Main findings/conclusions	Main recommendations	Upload the report (if published in a EUROSAI language)

	Yes	No

34. In the case of the audits performed, was the identification of those charged with unethical behaviour made public?

   If Yes, specify in what form:

   a) By publishing reports on the SAI ' s website

   b) By publishing reports on parliament's website

   c) By presenting reports in press conferences

   d) Other

   If you chose 34.d), please specify:

35. Identify the most relevant outcomes of ethical related reports issued by your SAI (please tick):

   a) Changes in the management practices

   b) New legislation

   c) Amendments to legislation

   d) Raise of public opinion's awareness

   e) Accountability of public officials

f)   Dismissal of public officials

g)   Sanctions being applied

h)   Other.

If you chose 35.h), please specify:

	Yes	No
36. Are there any (other) ethics related issues that you consider important for a SAI to cover in its audit work?		

If Yes, please name them:

	Yes	No
37. Has your SAI developed its own guidelines and/or methodologies on auditing ethics related issues in public sector?		

If YES, please send us a copy in a EUROSAI official language (attaching the file to the e-mail) or briefly describe the tools used:

	Yes	No
38. Would you see it beneficial to draft EUROSAI guidelines and sample checklists for auditing the ethical framework in public sector?		

d. Exchange of experience with other Supreme Audit Institutions

	Yes	No
39. Would your SAI be interested to provide information and/or expertise in auditing ethics related issues to other SAIs?		

If Yes, could you specify how:

a) By sharing guidelines, methodologies and audit reports with other SAIs through websites

b) By sending those documents to other SAIs upon request

c) By giving a keynote speech in a seminar/workshop

d) By presenting a case study in a seminar/workshop

e) By moderating a session in a seminar/workshop

f) By organising training for interested SAIs

g) Other.

If you chose 39.g), please specify:

THANK YOU FOR YOUR COOPERATION!