Technical guide for conducting audits of ethics

*Office of the Comptroller General
of the Republic of Costa Rica*

CGR

Who is the main user of the Guide?

- The framework and the tools were a response to the need expressed by internal auditors

- Thus, internal auditors are its main addresees

- However, it can be used by other interested parties

- Internal auditors have participated in the process of updating the Guide

  - Stating that all regulations must be in accordance to the applicable law

  - Setting a 3-year period for performing a complete evaluation covering the 3 elements of the institutional ethical framework

  - Adding to the tools

The tools

- General work plan

- Guide for evaluating the institutional ethical framework

- Guide for the analisys of strengths, opportunities, weaknesses and threats

- Ethics maturity model

- Guides for interviews (Board and senior management / Middle management)

- Survey on the institution's ethical environment

- Summary sheet of findings (Guide / Sheet)

What's next?

- Releasing the updated Guide

- Improving the Index of Institutional Performance

- Contributing to strengthening ethics
  in the public sector

  – Training activities

- Devising new audit methodologies

  – How to audit elements of transparency

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