



Which are the main issues to cover and solve through common guidelines to audit ethics?

**Main themes
aroused in the
discussion forum**

*Which are the main issues to cover and solve
through common guidelines to audit ethics?*

Should we cover audit of compliance to ethical standards or limit the guidelines to the audit of systems to manage ethics/integrity.

How to deal with Ethical breaches
(Forensic Audits - investigative tasks?)

DIFFERENT OPINIONS

Embedding the audit of ethics approach
in a **long-term programme audit and
follow-up**

Which are the main issues to cover and solve through common guidelines to audit ethics?

Should we include guidance to support auditing of specific ethical issues ?

Integrity

Conflicts of interests

Impartiality

Tone at the Top

Public Procurement

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Which are the main issues to cover and solve through common guidelines to audit ethics?

It is accepted by all that we should include an **introductory part**. What issues may we address in this chapter?

Concepts and definitions	Ethics – audit phases - ethical control system
Why to audit ethics	Benefits that auditing ethic brings to public governance
Main audit references	International documents Related ISSAIs
Mandate questions	Particularities of SAIs Is a legal mandate needed ?

Which are the main issues to cover and solve through common guidelines to audit ethics?

Should we include a chapter on the Audit planning and programming ?

The importance of preliminary studies

pre-planning arrangements (survey of legal requirements, regulatory framework of ethics or ethics related issues in an audit entity or in a group of institutions, control mechanisms established ...)

Giving audit questions examples

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Tips on Audit criteria

Level of Ethics required (Maturity Model),
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Which are the main issues to cover and solve through common guidelines to audit ethics?

Other issues to include in the guidelines

Checklists

Questions to surveys

Measuring adherence to the Code of Ethics

Verification of the internal control System

How to report ? Preventing reputation risks