



## **ELECTRONIC FOLLOW-UP SEMINAR**

### ***Methods and measuring tools to audit ethics***

#### **1. BACKGROUND AND OBJECTIVES**

The EUROSAI *Task Force on Audit and Ethics* (TFA&E), in cooperation and with the support of *IDI (INTOSAI Development Initiative)*, is organising an electronic follow-up seminar to complement the event hosted by *TC Sayistay* of Turkey in 26-27 November 2015.

The goal is to go further on the task of preparing common guidelines to audit ethics, one of the key activities of the TFA&E for the current working period. This task involves adapting international auditing standards and procedures to the subject matter, acknowledging the intangibility of some of the components of ethics systems, comparing and analysing SAI's and other organisations' practices, and choosing the best methods to evaluate and measure ethical infrastructures, culture and other related soft controls.

Both the seminar held in Turkey and this follow-up are meant to explore and discuss the available methods to audit ethics related issues, in view of preparing the possible guidance on this respect.

Through this activity, participants are expected to achieve the following objectives:

- Be familiar with the several possible methods to audit and measure ethics controls
- Learn from the experiences in implementing those methods
- Discuss and reflect on the structure and content of the common guidelines to be drafted by the TFA&E

Considering background and objectives, SAIs from EUROSAI and a few other regions as well as some expert guests are invited to share their experience by presenting the tools they have been using and discussing the best possible approaches.

#### **2. PARTICIPATION**

Participants in the electronic follow-up seminar are mainly those that have registered to participate in the event hosted by the Turkish SAI.



Participants will be sent an invitation to participate by the Chair of the TFA&E and must confirm their participation. They must send the Chair of the TFA&E the e-mail address to be used for their participation.

The seminar will be delivered through a virtual classroom hosted by the IDI e-learning platform.

It comprises 7 sessions preceded by a test session, always beginning at 14h00 GMT.

Each session will last for 1 and a half hour.

Each session will be followed by an electronic discussion forum, during a few days, for participants to exchange their views about the formulated questions.

Presentations, documents, discussions and recorded sessions will be available in the virtual classroom.

### **3. REQUIREMENTS**

Participants need to follow the seminar through a computer with a good internet connection. An internet speed of 3 mbps would be fine for presentations and audio but a speed of 6-10 mbps would be needed for video conference.

The access to the virtual classroom requires that the participants' computer is equipped with the latest version of Google Chrome web browser.

To follow the sessions, participants will need headphones and microphone. A headset is preferable for better quality sound but the internal speakers of the computer will also work. It is however recommended that the participants test their microphone and speaker by accessing them through Skype or any other software before the e- Seminar.

Presenters and those who want to be seen while speaking will also need a camera.

To participate in the session, each participant will have to receive an electronic invitation to connect to the classroom. The e-mail addresses to be used for these invitations must be made available to IDI at least one week in advance to each session. It is therefore of the utmost importance that participants confirm their participation in due time sending the exact e-mail address to be used.



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#### PROGRAMME

All sessions will begin at 14h00 GMT and, except for the test one, will last for 1 and a half hour.

#### 27 January 2016 – Test Session

#### 29 January 2016 – Session 1

<b>5 min</b>	<i>Helena Abreu Lopes, Member of Tribunal de Contas and representative of the TFA&amp;E Chair, <b>Introduction</b></i>
<b>15 min</b>	<i>Tzvetan Tzvetkov, President of the National Audit Office of Bulgaria, <b>The importance of auditing ethics for a SAI</b></i>
<b>20 min</b>	<i>Lidija Pernar, SAI of Croatia, <b>The results of the activities conducted by the TFA&amp;E, concerning methods to audit ethics</b></i>
<b>15 min</b>	<i>Neda Rogosic and Anita Materljan, SAI of Croatia, <b>The results of the 2015 TFA&amp;E survey</b></i>
<b>35 min</b>	<i>Discussion (Facilitators- Fabrice Mercade and Conceição Ventura): <b>Issues to cover and solve through common guidelines to audit ethics</b></i>

ELECTRONIC FORUM: *Issues to cover and solve through common guidelines to audit ethics*

#### 3 February 2016 – Session 2

<b>30 min</b>	<i>Helena Abreu Lopes, SAI of Portugal, <b>Auditing Ethics: International Guidelines and Standards</b></i>
<b>30 min</b>	<i>Yasar Uzun, SAI of Turkey, <b>The results of the Ankara Seminar</b></i>
<b>30 min</b>	<i>Discussion (Facilitators- Fabrice Mercade and Conceição Ventura): <b>Issues to cover and solve through common guidelines to audit ethics</b></i>

ELECTRONIC FORUM: *Issues to cover and solve through common guidelines to audit ethics*



### 5 February 2016 – Session 3

30 min	<i>Zbysław Dobrowolski, SAI of Poland, Management control in the public sector</i>
30 min	<i>Jorge Esquivel, SAI of Costa Rica, Guidance and tools prepared by the SAI of Costa Rica on how to audit ethics</i>
30 min	<b>Discussion: Which are the main benefits/difficulties of these models?</b>

ELECTRONIC FORUM: *Are these models/experiences useful for the TFA&E possible guidance? How can they be incorporated in the guidelines?*

### 12 February 2016 - Session 4

30 min	<i>Ina de Haan, SAI of The Netherlands, Use of benchmarking in integrity audit</i>
30 min	<i>Guyla Pulay, SAI of Hungary, Utilisation of the results of integrity survey during audit – the Hungarian experience</i>
30 min	<b>Discussion: Which are the main benefits/difficulties of these models?</b>

ELECTRONIC FORUM: *Are these models/experiences useful for the TFA&E possible guidance? How can they be incorporated in the guidelines?*

### 17 February 2016 – Session 5

30 min	<i>Gary Hickey, Expert to the Council of Europe, Ethics Audit Toolkit: an Example from Turkey</i>
30 min	<i>Gidiminas Macys, ECA, Methods used by the ECA in ethics related audit</i>
30 min	<b>Discussion: Which are the main benefits/difficulties of these models?</b>

ELECTRONIC FORUM: *Are these models/experiences useful for the TFA&E possible guidance? How can they be incorporated in the guidelines?*



## 19 February 2016 – Session 6

30 min	<i>Melvyn Neate, ECIIA, The experience of Internal Audit in the Assessment on Ethics</i>
30 min	<i>Anita Materljan, SAI of Croatia, Methods used by the SAI of Croatia in ethics related audit</i>
30 min	<b>Discussion: Which are the main benefits/difficulties of these models?</b>

ELECTRONIC FORUM: *Are these models/experiences useful for the TFA&E possible guidance? How can they be incorporated in the guidelines?*

## 9 March 2016 - Session 7

15 min	<i>Mark Burford, UK NAO, Methods used by the UK SAI in ethics related audits</i>
60 min	<i>José Rodrigues de Sousa Filho, SAI of Brazil, Auditing ethics: a suggested model</i> <b>Discussion: How could this model be incorporated in the TFA&amp;E guidelines?</b>
20 min	<i>Discussion (Facilitators: Jacek Jezierski and Elzbieta Matusweska, SAI of Poland):</i> <b>Structure and content of the TFA&amp;E guidelines to audit ethics</b>

ELECTRONIC FORUM: *Structure and content of the TFA&E guidelines to audit ethics*