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Conceição Ventura



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Discussion Forum n.º 2: Are the models/experiences...



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Discussion Forum n.º 2: Are the models/experiences presented useful for the TFAE possible guidance? How?

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Discussion Forum N.º 2: Are The Models/Experiences Presented Useful For The TFAE Possible Guidance? How?

by Helena Abreu Lopes - Wednesday, 3 February 2016, 10:55 PM

We have explored some approaches, methods or tools used by other SAIs or other organisations when studying or auditing ethics.

We would like to know what you think about them.

We have also discussed some issues to include in the TFA&E guidelines and have mentioned that it would be useful to deal namely with:

- Introductory issues (why audit ethics, concepts, etc)
- Possible (audit) approaches

- Reference frameworks/audit criteria/maturity models
- Audit objectives/audit programmes/audit questions
- Methods and tools
- Reporting and impact
- Good practice examples

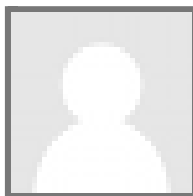
Are the models/experiences presented useful for the TFAE possible guidance? For which part?

Should they be incorporated/referenced/replicated/adapted in the guidelines to be prepared? How?

Please share with us your thoughts on these subjects. They are precious for our future work.

Thank you in advance

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Re: Discussion Forum N.º 2: Are The Models/Experiences Presented Useful For The TFAE Possible Guidance? How?

by Conceição Ventura - Monday, 8 February 2016, 1:02 PM

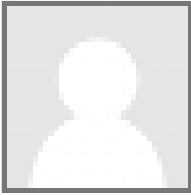
dear colleagues

On friday's very interesting presentations several important issues were mentioned that deserve a discussion. For instance:

- Should SAls encourage/review/work together with internal auditors in what regards auditing ethics?
- Is the maturity model built by our colleagues of Costa Rica something that we could build on?
- In dealing with an immaterial issue like ethics, what kind of approaches should auditors use to mitigate risks of misleading that methods such as self-assessment imply?

What's your opinion? Please share it here.

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Re: Discussion Forum N.º 2: Are The Models/Experiences Presented Useful For The TFAE Possible Guidance? How?

by Miguel Angel VazSerra Melendez - Wednesday, 10 February 2016, 1:48 PM

Dear colleagues,

We consider that the guidelines should refer to the possibility of involving the internal control bodies in SAI's audit of ethics. This would involve the monitoring of the work done by internal auditors, covering both, the tasks included in the planning of internal control bodies, as well as those proposed by the SAI. The guidelines should take into consideration the level of confidence on the internal control system related to ethics' issues, in order to determine the scope of the SAI's tasks to be carried out.

The deep Knowledge that internal auditors usually have, helps to achieve the audit of ethics' objectives with less resources. This could be relevant if we are to encourage SAIs to audit ethics.

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Re: Discussion Forum N.º 2: Are The Models/Experiences Presented Useful For The TFAE Possible Guidance? How?

by Helena Abreu Lopes - Wednesday, 10 February 2016, 3:33 PM

Reply by e-mail from Zbysław Dobrowolski (Poland):

The solution is the following: Management control system. This issue should be evaluated by SAI.

Z poważaniem,

Dr hab. Zbysław Dobrowolski, Dyrektor

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Re: Discussion Forum N.º 2: Are The Models/Experiences Presented Useful For The TFAE Possible Guidance? How?

by Helena Abreu Lopes - Thursday, 11 February 2016, 5:57 PM

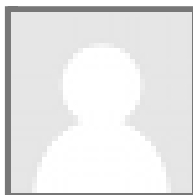
Natalija and Iva, from the SAI of Serbia, have sent this message in reply:

"The results of the work of internal auditors are important and can be used in planning phase for auditing ethics. Internal audit findings, if reliable, can be used in determining sensitive areas, especially as regards the effectiveness of ethics-related activities of their organizations.'

Best regards,

Natalija& Iva"

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Re: Discussion Forum N.º 2: Are The Models/Experiences Presented Useful For The TFAE Possible Guidance? How?

by Gillian Scerri - Thursday, 11 February 2016, 3:18 PM

Dear colleagues,

We agree with the guidelines incorporating work in collaboration with internal control bodies. In Malta there were various instances when we collaborated with the Internal Audit arm of the Government through the use of their reports, as well as interviews with key personnel. This internal audit function is centralised in Malta; hence, the deep knowledge mentioned in previous posts may be limited as the related office is located away from Government Departments and entities being audited.

The CGR tools are very useful documents and encapsulate the salient points to be considered when conducting an ethics audit.

With reference to Helena's question, the following is how we would categorise the tools provided by the CGR in accordance with the proposed guidelines' structure:

Introductory issues (why audit ethics, concepts, etc)
Possible (audit) approaches
Reference frameworks/audit criteria/maturity models – *Maturity Model*
Audit objectives/audit programmes/audit questions – *Audit Plan*
Methods and tools – *Assessment Guide, SWOT, Guide Interviews Top Management, Guide Interviews Senior Management, Survey Staff*
Reporting and impact – *Findings, Findings Sheet*
Good practice examples

Regards,
Gillian & Maressa

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Re: Discussion Forum N.º 2: Are The Models/Experiences Presented Useful For The TFAE Possible Guidance? How?

by Helena Abreu Lopes - Thursday, 18 February 2016, 12:43 PM

Dear colleagues,

One of the issues that has been present and highlighted in our online sessions is the need to include in ethics related audits the the assessment of ethical culture and of the actual implementation of ethics policies. The methods to be used for that seem to be self assessments, perception surveys or focus groups.

The use of these methods by external auditors in order to have evidence value seem to raise a number of questions related to subjectivity, reliability, results' analysis and confirmation.

We would like you to raise your opinions and doubts on this subject and, for those who have been using those methods, to list the type of measures and safeguards that can be used to minimise the risks. Please contribute to this line of discussion in the discussion forum.

Thanks
Helena

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Re: Discussion Forum N.º 2: Are The Models/Experiences Presented Useful For The TFAE Possible Guidance? How?

by Gary Hickey - Monday, 22 February 2016, 4:36 PM

Helena, rightly, raises the issue of 'subjectivity, reliability etc.' I think the answer lies in the following: a) ensuring that your evidence comes from a variety of sources and from various parts of the organisation. So self-assessments, followed by focus groups/interviews to explore further as well as analysing documents and processes. The combination of these data sources should provide a more complete picture than would one source of data alone. b) I think the auditor must be skilled and competent. Where the evidence is contradictory then it is the role of the auditor to drill down further to explain why this may be. Is it, for example, that the good ethical culture is not being adequately communicated? Or is it because there really is an ethical problem? c) A good and thorough audit requires time and resources. The auditor must be allowed to drill down when they find anomaly.

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Re: Discussion Forum N.º 2: Are The Models/Experiences Presented Useful For The TFAE Possible Guidance? How?

by Ina De Haan - Monday, 22 February 2016, 6:23 PM

Another possibility to get a reliable and relevant picture of the ethical culture is a method that comes from anthropology, which is called 'grounded theory'. It is based on observation (usually embedded) and collecting and analysing stories from the workfloor. However, this approach requires special skills and it is very time consuming.

Secondly in The Netherland our National Bank uses psychological questionnaires and observations in the boardrooms of financial institutions. The object of these observations are decision making processes by the board. If you were at the Eurosai congress in the Hague you may

have been present at the plenary session where this approach was explained. I upload a leaflet, describing their approach.



Supervision of Behaviour and Culture_tcm46-334417.pdf


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Re: Discussion Forum N.º 2: Are The Models/Experiences Presented Useful For The TFAE Possible Guidance? How?

by Helena Abreu Lopes - Friday, 26 February 2016, 12:34 PM

In session 6 participants highlighted that the TFAE guidelines should include the following:



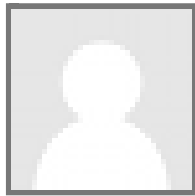
- *Include a glossary on main concepts used*
- *Clarify the concepts of ethical climate, ethical culture and ethical infrastructure*
- *Mention the role of ethics' audits in preventing corruption, but not explore the issue of fighting corruption extensively. We should link to standards developed by INTOSAI through other groups; we should ensure consistency and avoid overlaps*
- *Explore the importance of working with others in this field:*
 - *advocate the benefits of coordinating internal and external audit*
 - *refer how to rely in internal control system in ethical issues*
 - *mention how to review the work of internal auditors*
 - *highlight how to collaborate with internal auditors*
 - *mention the collaboration with other institutions such as councils of ethics, ombudsmen, etc*
- *Elaborate on how to study the control environment in what relates to ethics*
- *Highlight that, besides studying processes and procedures, the audit should assess the staff and stakeholders' perception on the culture of the organisation. This should include the assessment on how the ethical culture is communicated within the organisation, comparing the way the leadership communicates with the perceptions of staff*
- *While considering that, the methodology should be structured in such a way that the results of the audits are objective and not only based on subjective opinions of staff or other actors*
- *Include guidance on how questionnaires should be prepared, delivered, retrieved and analysed and how to use them as audit evidence. Consider that:*
 - *even if replies are subjective, the auditor should be able to analyse and extract conclusions from them, identify underlying problems*
 - *having identified the problems, the auditor should be able to look for their*

causes (understanding if it is only a communication issue or if it is a real ethical problem)

- *Include benchmarks and maturity models in the guidance*
- *Include tools such as those developed by Costa Rica and IIA*
- *Include the issue of whistleblowers and how they should be treated*
- *Explore the issue of the degree of publicity of reports and how it influences the auditor in its preparation*
- *Include a document on “dos and don’ts” for ethics’ audits*
- *Highlight the importance of training auditors to approach ethics and to develop their skills (namely to deal with perception surveys)*

What are your comments and suggestions to this list?

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Re: Discussion Forum N.º 2: Are The Models/Experiences Presented Useful For The TFAE Possible Guidance? How?

by Gary Hickey - Saturday, 27 February 2016, 4:59 PM

Following my presentation on the ethics audit I was involved in developing in Turkey, Helena has asked me to provide further information on the ethics audit work I did in the UK.

I was involved in the development of two complementary ethics audits tools, for local government, in the UK. One was a 'full ethics audit' which was similar to the ethics audit we developed in Turkey (and which you heard about in my presentation).

This involved collecting data via questionnaires, followed by follow up focus group/interviews and analysis of various documents.

The second product was 'a light touch ethical governance toolkit' - Helena will forward this toolkit to you. As the name suggests this toolkit was not intended to be as thorough, time consuming or costly as the full ethics audit. The toolkit includes agenda templates, focus group/interview prompts, benchmark indicators, action plan templates. Data would be collected by a small team external to the local authority - a peer review. Data would be collected by interviews/focus groups with various people from the local authority as well as other stakeholders. The data collected was then used to make an assessment of the authority in terms of the extent to which it met various benchmark indicators. Should the audit identify serious problems then the local authority might well decide that they need a full ethics audit. I hope this is helpful. And I'm happy to answer any questions you might have.

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Re: Discussion Forum N.º 2: Are The Models/Experiences Presented Useful For The TFAE Possible Guidance? How?

by Helena Abreu Lopes - Monday, 29 February 2016, 11:52 AM

Dear Colleagues,

You will find the Ethics Governance Toolkit sent by Gary in the e-learning platform, included in session 5 materials. You can download it from there.

Thanks a lot, Gary, for this very useful piece of information and practical instrument :-))

Dear all,

Don't forget that we need your comments for the list of issues to cover in guidelines

A good week

Helena

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Re: Discussion Forum N.º 2: Are The Models/Experiences Presented Useful For The TFAE Possible Guidance? How?

by Helena Abreu Lopes - Monday, 29 February 2016, 1:24 PM

Michal, from the SAI of the Czech Republic, sent this message:

"Thank you very much for sharing Mr. Dobrowolski's article „Bridging Ethical Collapse in Public Organisations in Poland". In my view, it's excellent and open „spot on" analysis in which I found a lot of similarities with working atmosphere in Czech public institutions. Sad but true.

*Michal Pleticha
SAI Czech Republic"*

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Topic 8

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