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Dashboard ► EUROSAI ► Audit Ethics ► Topic 8 ►

Discussion Forum n.º 3:Structure and content of th...



Search forums

## Discussion Forum n.º 3:Structure and content of the TFAE Guidelines on how to audit ethics

Display replies in nested form



### Discussion Forum N.º 3:Structure And Content Of The TFAE Guidelines On How To Audit Ethics

by Helena Abreu Lopes - Wednesday, 9 March 2016, 6:51 PM

Dear Colleagues,

Thank you very much for participating in this seminar and for providing your opinions on the possible structure and content of the TFAE guidelines.

You can find attached the draft document that was discussed today.

Further to this draft, the main points that were added during the discussion were that:

-

- The guidelines should be drafted as a useful, flexible and practical best practice guide, describing the possible approaches, and not meant to be a standard
- The importance of communication during the audit process should be emphasised

We agreed that you should all be invited to comment further on this draft until 16th March. After that date the document will be redrafted according to comments made.

We also agreed that you would inform in this discussion forum whether you would be willing to work in the development of the guidelines and under which part.

So, please contribute to this final discussion.

Thanks in advance

Helena


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### Re: Structure And Content Of The TFAE Guidelines On How To Audit Ethics

by Helena Abreu Lopes - Wednesday, 9 March 2016, 6:46 PM

Here is the document!

 [session 7-4Possible structure and content for the TFAE guidelines.docx](#)

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### Re: Structure And Content Of The TFAE Guidelines On How To Audit Ethics

by Miguel Angel VazSerra Melendez - Friday, 11 March 2016, 3:09 PM

Dear colleagues, after reviewing the document with the structure for the guidelines on how to audit ethics, we provide our reflection:

In general, we agree with the proposed structure, although we would like to express some remarks.

Regarding section 3 we would like to note that it's not clear what point 3 "Interrelation With financial, compliance and performance audit" is referring to, emerging doubts about whether we can consider that it's including aspects of the next point "Include an ethics / integrity approach/module in SAI's usual audits ", so it could be considered that the relationship of the audit of ethics with other types of audit involves the inclusion of tests on ethical issues in the work programs of those audits. Moreover, we would also like to introduce a new point including another possible approach "Compliance audit on ethics aspects".

In relation to section 5, the first point "Audit problem/what is auditable", it would be appropriate to put it in relation to the concepts and definitions developed in section 2 of the Guidelines. It should be included in this section at least one point on work programs. Finally, we do not understand well what it is meant with "Audit questions" and "Audit Plan"; it might be desirable to be more specific about these points.

Regarding the wording of the second point of section 7 "Audit findings vs corruption and non-compliance incidents" it seems that "Audit findings" opposes to "corruption and non-compliance incidents", in this regard, we believe that "corruption and non-compliance incidents "are part of the" Audit findings".

Mr. Enrique Álvarez Tolcheff & Mr. Miguel Ángel Vaz-Serra Meléndez

Spanish Court of Audit

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## Re: Structure And Content Of The TFAE Guidelines On How To Audit Ethics

by Helena Abreu Lopes - Wednesday, 16 March 2016, 11:05 AM

Natasa Mihailova said:

*"Dear colleague,*

*Please allow me to congratulate to those who prepare this guidelines (even they are based on the discussions held). I think they are very comprehensive and will be very useful guide as a baseline ....whether they will be practical, the implementation will say, but how they are structured I think they will be.*

*Best regards,*

*Natasa"*

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### Re: Discussion Forum N.º 3:Structure And Content Of The TFAE Guidelines On How To Audit Ethics

by iva vasilic - Friday, 18 March 2016, 11:52 AM

Dear Colleagues,

Congratulations on the well prepared document! Here are some additional ideas for the structure and content for the guidelines. In Section 3, Examples of good practices in auditing ethics could be added; in Section 4, regarding national context and criteria, links between national strategies (for example, anti-corruption strategies) and auditing ethics could be mentioned; in Section 5, some illustrative examples of audit questions and audit plans could be inserted; and in Section 6, in other possible tools, use of external experts in this regard could be added and explained.

Best regards,

Natalija & Iva

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### Re: Discussion Forum N.º 3:Structure And Content Of The TFAE Guidelines On How To Audit Ethics


by Agnieszka Morawska - Thursday, 31 March 2016, 5:38 PM

Dear Colleagues,

enclosed I am sending the updated document on possible structure and content of TFAE guidelines on how to audit ethics. It would be great if you could share with us your comments and reflections.

Regards,

Agnieszka Morawska, Poland

 20160331 session 7-4Possible structure and content for the TFAEguid.docx

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### Dashboard

Site home

Site pages

Current course

Audit Ethics

Participants

Badges

General

Test Session - 27 January 2016

Session 1 - 29 January 2016

Session 2 - 3 February 2016

SESSION 3- 5 FEBRUARY 2016

SESSION 4-12 FEBRUARY 2016


17 February 2016 – Session 5


19 February 2016 – Session 6


Topic 8


 Learning objective

 UK NAO-Conflicts of Interests-Methodology and Find...

 Auditing Ethics: a suggested model

 Session 7-Discussion

 Possible structure and content for the TFA&E g...

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 Access to videoconference record

 Enter Videoconference Session No 7

 **Discussion Forum n.º 3:Structure and content of th...**

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  - Locally assigned roles
  - Permissions
  - Check permissions
  - Filters
  - Logs
  - Backup
  - Restore
- Subscription mode
- Subscribe to this forum
  - Show/edit current subscribers

---

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