

EUROSAI Task Force on Audit & Ethics

***SEMINAR***

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

***(Ankara, 26-27 November 2015)***

**RESULTS OF THE 2nd SURVEY  
ON ETHICS RELATED AUDITS AND METHODOLOGY**

***Ms. Neda Rogosic & Ms. Anita Materljan  
State Audit Office of the Republic of Croatia***

# Survey results on ethics related audits and methodology used

## Introduction

- **demonstration of the results of second survey carried out by the TFA&E**
- **31/50 replies received**
- **4 questions**
- **Aim: to update the list of SAI's ethics related audit practices on a regular basis and to develop guidance for an ethics audit approach**
- **Survey enabled accomplishment of set target, which is evident from the following indicators:**

## Survey results on ethics related audits and methodology used

### 1. Did your SAI develop manual, guidelines, programme, checklist or some other methodological tool for auditing ethics?

	MANUAL	GUIDLINES	PROGRAMME	CHECKLIST	OTHER METHODOLOGICAL TOOL	TOTAL
YES	4	4	4	4	3	13 SAIs
NO	-	-	-	-	-	18 SAIs

# Survey results on ethics related audits and methodology used

## 1. Did your SAI develop manual, guidelines, programme, checklist or some other methodological tool for auditing ethics?

### 13 SAIs have some kind of methodological tool

- 4 SAIs have manual
- 4 SAIs have guidelines
- 4 SAIs have programme
- 4 SAIs have checklist
- 3 SAIs have other methodological tool

**or**

### 5 SAIs have 2 or 3 methodological tools:

- ❖ Manual + Guideline = 1 SAI
- ❖ Manual + Checklist = 1 SAI
- ❖ Manual+ Guideline +Programme = 1 SAI
- ❖ Programme + other methodological tool =1SAI
- ❖ Programme + Checklist = 1SAI

## Survey results on ethics related audits and methodology used

2. If your SAI has performed an audit(s) in the area of ethics/integrity and/or ethical related issues, please provide the following information (for those SAIs that have replied to the TFA&E 2012 survey, information should be provided only for 2013 onwards):

<u>SAIs</u> TOPIC/ TYTLE	<u>SAIs</u> MAIN GOALS	<u>SAIs</u> MAIN FINDINGS	<u>SAI's</u> RECOMMENDATIONS	<u>SAIs</u> CONCLUSIONS	METHODOL. TOOLS USED (specific guidelines, questionnaires, programmes...)
11	11	10	10	8	8
41	21	Refer to reports	Refer to reports	Refer to reports	16

***The list with all topics/title and main goals, findings, recommendations, conclusions and methodology tools used to be find in the attachment***

## Survey results on ethics related audits and methodology used

2. If your SAI has performed an audit(s) in the area of ethics/integrity and/or ethical related issues, please provide the following information (for those SAIs that have replied to the TFA&E 2012 survey, information should be provided only for 2013 onwards):

<b>4 SAIs</b>	<b>- audit</b>	<b>1 topic</b>
<b>3 SAIs</b>	<b>- audit</b>	<b>2 topics</b>
<b>1 SAI</b>	<b>- audit</b>	<b>3 topics</b>
<b>1 SAI</b>	<b>- audit</b>	<b>4 topics (Portugal)</b>
<b>1 SAI</b>	<b>- audit</b>	<b>7 topics (Germany)</b>
<b>1 SAI</b>	<b>- audit</b>	<b>22 topics (Poland)</b>

## Survey results on ethics related audits and methodology used

### Compare with previous surveys

#### **According to the first survey : 10 SAI's**

**have performed audits or studies specifically address to assess ethics/integrity in public sector or any of its organizations**

#### **According to the second survey: 11 SAI's**

**According to the first survey:           7 SAIs covered           13 topics**

**According to the second survey : 11 SAIs covered           41 topics**

**→ *SAIs recognized the need to perform audits or studies ethic relate issues, and the need to update the data related to the practice of SAI's in audit ethic related issues***

# Survey results on ethics related audits and methodology used

## 2. Topic / Title and main goals

SAI's performed 41 audit of ethics related issues

→ defined 21 main goals, such as:

- *To measure the level of integrity*
- *To evaluate the options and the possibilities to audit ethics*
- *To evaluate the policies and procedures for the management of conflict of interest*
- *Vulnerability and risk analyses and developing risk maps*
- *Corruption prevention, acceptance of rewards and gifts, sponsoring and use of the services of external persons.*



# Survey results on ethics related audits and methodology used

## 2. Topic / Title and main goals

**SAIs used/developed methodological tool sfor auditing ethics, such as:**

- Questionnaires
- OECD Guidelines
- Manuals
- Programmes
- Checklists

# Survey results on ethics related audits and methodology used

## 2. Topic / Title and main goals

**SAIs used different methods, such as:**

- Analysis of regulatory framework
- Meetings
- Examination policies and procedures to the specific cases
- Field work
- Deskwork
- Evaluation of the answers given to the questionnaire
- Document review, observation and interviews

## Survey results on ethics related audits and methodology used

3. For those SAIs which, in 2012, stated that they have performed audit(s) in the area of ethics/integrity, additional questions were:

a) Did you follow up on these audits ?

b) Did you evaluate effects/benefits of those audits?

### Answers:

a) 2 Yes

7 No

b) 1 Yes

9 No

## Survey results on ethics related audits and methodology used

**4. If your answer to the Question no. 1 was positive, would you be willing to share your experience about mentioned tools at the 2015 EUROSAI TFA&E seminar?**

**Answers:**

**a) 7 Yes**

**6 No**

## Survey results on ethics related audits and methodology used

### **Conclusion based on the results :**

- ❖ **SAIs recognized the need to conduct audit of ethic relate issues**
- ❖ **The number of audits and the number of topics covered is increased**
- ❖ **Clear picture of the methods and tools used in the performing these types of audits**
- ❖ **Methods and tools used in/developed by SAIs → may be a good starting point for development of common guidelines to encourage and support SAIs to audit ethics and ethics related issues.**

Survey results  
on ethics related audits and methodology used

**Thank you for attention!**

[www.eurosai-tfae.tcontas.pt](http://www.eurosai-tfae.tcontas.pt)

[neda.rogosic@revizija.hr](mailto:neda.rogosic@revizija.hr)  
[anita.materljan@revizija.hr](mailto:anita.materljan@revizija.hr)