



Luxembourg, 17-18 September 2013



The following SAIs participate now in the TFA&E:

Portugal	
Albania	former yugoslav republic of Macedonia
Croatia	Malta
Cyprus	the Netherlands
European Court of auditors	Romania
France	Serbia
Hungary	Slovenia
Iceland	Spain
Italy	



The TFAE Working Plan

2012-2014



Working Plan 2012-2014

Goals	Objectives	Activities/ Projects
1. Contribute to raise public confidence in SAIs by supporting the implementation of ISSAI 30 (Code of Ethics)	1.1. Identify SAIs' ethical framework and practices	1.1.1. Collect, organise and analyse information from SAIs of EUROSAI and other regions about ethical issues
	1.2. Raise awareness on ethical issues through training	1.2.1. Identify good practices in training
		1.2.2. Define model courses on ethics
		1.2.3. Make proposals on how to deliver ethics related training to the EUROSAI members
	1.3. Share results	1.3.1. Organise and include information in the EUROSAI Task Force Webpage
		1.3.2. Organise a seminar to share experiences and information (Jan 2014)



Working Plan 2012-2014

Goals	Objectives	Activities/ Projects	Deadline	Expected results
2. Promote ethical conduct in public organisations through the SAI's activities	2.1. Identify SAI's auditing practices	2.1.1. Identify and analyse existing experiences in auditing ethics related issues, namely audit reports, guidance and methodologies	Until March 2014	Paper on SAI's auditing practices, including list of audit reports and guidance
	2.2. Share experiences and results	2.2.1. Organise a seminar to discuss possible SAI's activities in this field and to share experiences and information	17&18 Sept 2013	Seminar delivered to EUROSAI Members
		2.2.2. Organise and include information in the EUROSAI Task Force Webpage	Until March 2014	Information available on the website



So far the TFA&E:

- Designed and implemented a webpage
- Prepared and launched a survey on *Audit&Ethics*
- Analysed the replies to the survey and approved a general report on its results
- Prepared a paper “*Supporting SAIs to enhance their ethical infrastructure- Part 1- A general overview of SAIs ethical strategies and practices*”
- Organised a Seminar, in Luxembourg (ECA), on 17th-18th September 2013, about *auditing ethics*



Activities for the near future:

- Deliver more papers on ethics-related issues
- Develop model courses on ethics
- Include documents and information in the TF webpage
- Deliver a seminar, in Lisbon (TCP), on January 2014, about *ethics within SAIs*



The webpage

www.eurosai-tfae.tcontas.pt

- **Objectives, Members, Contacts**
- **Activities** (working plan, cooperation, reports, survey)
- **Meetings and events** (agenda, participants, minutes, documents)
- **Documents** (ethics within SAIs, auditing ethics in public organisations)
- **Photos**
- **Links**

- **Members' section**



Cooperation

- **Contacts with ASOSAI, OLACEFS (CEPAT) and AFROSAI-e**
- **Articulation with GT2 and INTOSAI PSC**
- **Contacts with EIPA and OECD**



Results of the survey on auditing ethics- related issues



The survey *Audit&Ethics*

- **Covered both** ethics within SAIs **and** auditing ethics in public organisations
- **32 replies from EUROSAI members (64%), 65 documents collected**
- **A general report on its results available in the EUROSAI and the TFA&E webpages (** <http://www.eurosai-tfae.tcontas.pt/activities/Activities/Survey/Results%20of%20the%20Survey-TFAE.pdf> **)**

TFAE.pdf)



The survey *Audit&Ethics*

Main results

Results of the survey on auditing ethics-related issues

SAIs usually cooperate with other institutions that assess ethics-related issues

- **Almost 70% of replying SAIs report the existence in their countries of other institutions, apart from the SAI, that deal with ethical related issues**
- **There is a significant variety in the type of bodies dealing with public ethics, with a focus on independent controllers, coordination bodies or assistance providers**
- **A large majority of those SAIs state that adequate cooperation exists between them and institutions established for coordination, control and/or assessment of ethical conduct within the public sector**

Results of the survey on auditing ethics-related issues

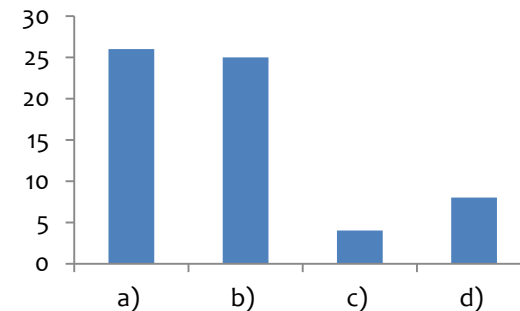
A significant majority of SAIs consider that they have the power to audit ethics related issues, even though their legal mandate does not specify that approach

- **More than 80% of SAIs that have answered the survey consider that, even though that may not be specifically mentioned in the regulations, their mandate provides them with a power to either audit ethics/integrity as a global subject or to include ethical issues within other audits**
- **16% of replying SAIs reported **obstacles** in auditing certain bodies or policies that may be relevant for the issue under study, and these obstacles are mostly of a legal nature (either lack of mandate or too narrow mandate)**

Results of the survey on auditing ethics-related issues

SAIs with the mandate to assess ethics related issues

- a) Issue recommendations to the auditees
- b) Make audit findings and conclusions public
- c) Sanction possible illegal behaviours
- d) Promote other consequences



Results of the survey on auditing ethics-related issues

Some SAIs do assess ethics related issues while dealing with financial, compliance and/or performance audits, but very few indicate that they perform ethics' specific audits

- Only 10 SAIs (31%) reported that, in the **last 10 years**, they have performed **audits or studies specifically addressed to assess ethics/integrity** in the public sector or any of its organisations
- 20 SAIs (63%) have included the assessment of ethics-related issues in traditional audits as follows:



Results of the survey on auditing ethics-related issues

The most important ethics related audits that SAIs have performed

- * Most of the actions were performed as compliance audits or approaches to issues related with conflicts of interests, integrity or transparency within audits with broader objectives
- * Those issues were analysed against the law, regulations or codes of ethics and often in the scope of the assessment of the internal control systems
- * Many cases related to audits performed within procurement processes and tackled transparency, integrity and conflicts of interest and/or misuse of public money

Results of the survey on auditing ethics-related issues

The main concerns and outcomes of SAI's work in this field

- **Transparency of decision making**
- **Raising accountability of public officials**
- **Improving public awareness**
- **Changes in management practices**
- **Preventing fraud and corruption**

Results of the survey on auditing ethics-related issues

Around 30% of SAIs answering the survey informed that they have developed their own tools on auditing ethics related issues within the public sector

* **Tools used by these SAIs**

- * Specific audit manual, with ethical issues included
- * Specific audit programmes
- * Specific methods
- * Specific glossary
- * Specific questionnaire on ethics issues
- * Propriety checklists
- * Specific guidelines on the prevention and detection of fraud
- * SAINT as a way to analyse integrity policies

Results of the survey on auditing ethics-related issues

A large majority of SAIs (almost 90%) declared:

- **Their interest and willingness in sharing information on this subject (documents, seminars, training)**
- **The usefulness of EUROSAI to provide specific guidance on the assessment of ethics related issues**



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