

EUROSAI Seminar on Auditing Ethics

(organised under the auspices of the EUROSAI Task Force on Audit and Ethics)

Luxembourg, 17 – 18 September 2013

DRAFT AGENDA

This seminar is organised as one of key activities of the EUROSAI Task Force on Audit and Ethics (TFAE). The agenda was prepared by the European Court of Auditors (ECA), with due account given to views expressed by members of the TFAE and results of the TFAE survey conducted among members of the EUROSAI.

The aim is to raise awareness and explore possibilities of auditing ethics-related issues and including them in audit tasks, as well as address practical matters concerning such audits. Participants are invited to exchange views and learn from existing experiences of SAIs involved in relevant audits, and where possible, draw lessons from these experiences.

The seminar will combine general plenary sessions (introducing the ethical framework, stakeholder views and activities of the TFAE in respect of auditing the ethical framework) and two interactive blocks to discuss relevant audit experience and practical aspects of audit work. These interactive sessions will be organised as a series of breakout sessions (to intensify learning) followed by short plenary meetings to sum up the discussions. At the end of the seminar participants will see if there is scope for further work and cooperation.

The first general audit-related block – TheChallengeofAuditingEthics-RelatedMatters – will allow participants to identify topics (e.g. audit mandate and criteria, tools and methods, good practice, obstacles) to be explored in the next stages of the seminar in order to increase the chance of carrying out ethics-related audits. Time will be given to discussions on the selected topics. SAIs with experience in auditing ethics-related matters will share their views with participants.

The second general block – ToolsandMethodstoAssessRisks – will start on day one and will continue on the second day. Participants will be familiarised with possible approaches to mapping the environment and identifying risks, which will be followed by a breakout session to get better acquainted with one of the methods developed by the SAI of the Netherlands. Participants will then meet in plenary to share results and support collective learning.

17 September (Day 1)		
<u>(Block I) OPENING OF THE SEMINAR</u>		
09:00 – 09:30	Welcome address <i>by Mr Vítor Caldeira, President of the ECA</i>	K2.001 (conference room)
	Opening remarks and introductions <i>by Mr Eduardo Ruiz García, Secretary General of the ECA, and by Ms Helena Lopes, chair of the TFAE, SAI of Portugal</i>	
	Concept of the seminar and organisational remarks Information on the concept of the seminar and how the individual blocks will contribute to achieving the purpose of the seminar. <i>by Mr Paolo Giusta (ECA)</i>	
<u>(Block II) AN INTRODUCTION INTO (AUDITING) ETHICS-RELATED MATTERS AND INTEGRITY</u>		
Chairs: <ul style="list-style-type: none"> • Mr Eduardo Ruiz García, Secretary General of the ECA, and • Ms Helena Lopes, chair of the TFAE, SAI of Portugal 		
09:30 – 10:00	<u>Understanding, managing and measuring ethics and ethical frameworks</u> <i>by Mr Christoph Demmke, European Institute for Public Administration</i>	K2.001 (conference room)
10:00 – 10:20	<u>The TFAE Work Plan and results of the survey on auditing ethics-related issues</u> <i>by Ms Helena Lopes, chair of the TFAE, SAI of Portugal</i>	
10:20 – 10:40	Coffee break	
<u>(Block III) THE CHALLENGE OF AUDITING ETHICS-RELATED MATTERS</u>		
BREAKOUT SESSIONS COMBINED WITH RESULT-SHARING IN PLENARY SESSIONS		
Moderators (<i>the facilitating team</i>): Mr Paolo Giusta (ECA), Mr Fabrice Mercade (ECA), and Mr Radek Majer (ECA)		
10:40 – 12:00	Ethics-related matters to be addressed in the seminar One of the main objectives of the seminar is to address topics such as criteria, tools and methods , as well as good practice and obstacles in performing ethics-related audits. In this session participants will discuss which aspects of those topics, and what other issues should be explored in greater detail. Method: 1) Discussions in small groups of participants. 2) Sharing results in plenary. 3) (Possibly) prioritising the order of the items to be dealt with.	K2 (entrance hall - foyer)
12:00 – 12:45	SAIs' experience with auditing ethics Six SAIs will present their experience, which will be followed by a discussion to collect learning from the experiences on topics such as criteria, methods, good practice or obstacles in performing ethics-related audits as well as other topics identified by participants during the group discussion above. • <u>Audit of regularity and efficiency of the ethical infrastructure</u>	K3.010 K3.011 K3.013

	<p>functioning in the Croatian government bodies by Ms Anita Materljan, SAI of Croatia</p> <ul style="list-style-type: none"> • Audit and ethics – an Icelandic experience by Mr Thorir Oskarsson, SAI of Iceland • The Italian experience on auditing disciplinary functions and procedures: How the legislative system has been changed in the last year - Has the behaviour changed? by Mr Giovanni Coppola and Mr Ermanno Granelli, SAI of Italy • Auditing ethics: A small state perspective by Mr Keith Mercieca, SAI of Malta • Corporate governance principles in state owned enterprises by Ms Gabriela Ramos, SAI of Portugal • Audit on the management of conflict of interest in selected EU agencies by Mr Igors Ludboržs, ECA <p>Method: Discussion groups (2 presentations per group)</p>	
12:45 – 14:15	Lunch	
14:15 – 15:20	<p>SAIs’ experience with auditing ethics (continued)</p> <p>Method: 1) Discussion groups (2 presentations per group - continued) 2) Collecting learning (by topic) in plenary</p>	<p>K3.010 K3.011 K3.013 K3.014</p>
15:20 – 16:55 (including coffee break)	<p>In-depth conversations on the most important topics to be explored for auditing ethics-related issues</p> <p>Based on learning and knowledge collected so far, participants will continue discussions in small groups on the remaining important topics to be explored.</p> <p>Method: 1) Self-managed discussions with participants attending those of greatest interest to them 2) Sharing results in plenary</p>	<p>K3.010 K3.011 K3.013 K3.014 K3.016 K3.canteen</p>
<u>(Block IV) TOOLS AND METHODS TO ASSESS RISKS</u>		
PLENARY SESSION		
Chairs:		
<ul style="list-style-type: none"> • Mr Eduardo Ruiz García, Secretary General of the ECA, and • Ms Helena Lopes, chair of the TFAE, SAI of Portugal 		
16:55 – 17:15	<p>Integritas: A project to strengthen the integrity-based administrative culture in Hungary by Mr János Szatmári, SAI of Hungary</p>	<p>K2.001 (conference room)</p>
17:15	End of day 1	

18 September (Day 2)		
<u>(Block IV) TOOLS AND METHODS TO ASSESS RISKS (continued)</u>		
PLENARY SESSION		
Chairs: <ul style="list-style-type: none"> • Mr Eduardo Ruiz García, Secretary General of the ECA, and • Ms Helena Lopes, chair of the TFAE, SAI of Portugal 		
09:00 – 09:05	Opening of the 2nd day of the seminar	K2.001 (conference room)
PLENARY AND WORKSHOP SESSION		
Moderators (the facilitating team): Ms Linda Strijker (SAI of the Netherlands), Mr Andreas Bolkart (ECA)		
09:05 – 09:30	<u>Using the adapted (INTO)Saint as a tool to audit and assess the risk environment of audited institutions</u> by Ms Linda Strijker, SAI of the Netherlands	K2.001 (conference room)
09:30 – 11:30 (including coffee break)	<u>Learning to assess and audit risks</u> A case study prepared by the SAI of the Netherlands will help participants get a better understanding of the new method, which is being developed to assess vulnerability and resilience to integrity violations and to generate recommendations on how to improve integrity management. Method: 1) 3 breakout groups to work on the case study 2) Sharing results in plenary	K3.013 K3.014 K2.001 (conference room)
<u>(Block V) A STAKEHOLDER PERSPECTIVE TO AUDITING ETHICS-RELATED ISSUES</u>		
Chair: <ul style="list-style-type: none"> • Mr Eduardo Ruiz García, Secretary General of the ECA, and • Ms Helena Lopes, chair of the TFAE, SAI of Portugal 		
11:30 – 11:50	Auditing ethics-related issues: the European Parliament perspective by Ms Inés Ayala Sender, Member of the European Parliament	K2.001 (conference room)
<u>(Block VI) CLOSING OF THE SEMINAR</u>		
11:50 – 12:05	Conclusions of the seminar and next steps by Ms Helena Lopes, chair of the TFAE, SAI of Portugal supported by Mr Paolo Giusta (ECA) and Ms Linda Strijker (SAI of the Netherlands)	K2.001 (conference room)
12:05 – 12:15	Closing remarks by Mr Eduardo Ruiz García, Secretary General of the ECA	
12:15	Lunch	