





## **MANDATE from the EUROSAI Governing Board and Congress**

To promote the relevance of ethical  
conduct and integrity

•In **SAIs**

•In **public organisations**

## TWO MAIN GOALS:

- 1. Promote ethics as a pillar of SAIs*
- 2. Promote ethical conduct in public organisations through the SAI's audit activities*

27 SAIs have so far participated in the TFA&E

<b>Albania</b>	<b>Croatia</b>	<b>Cyprus</b>
<b>Czech Republic</b>	<b>European Court of Auditors</b>	<b>Finland</b>
<b>Fyr of Macedonia</b>	<b>France</b>	<b>Germany</b>
<b>Hungary</b>	<b>Iceland</b>	<b>Israel</b>
<b>Italy</b>	<b>Malta</b>	<b>Moldova</b>
<b>Montenegro</b>	<b>Poland</b>	<b>Portugal (Chair)</b>
<b>Romania</b>	<b>Russian Federation</b>	<b>Serbia</b>
<b>Slovenia</b>	<b>Spain</b>	<b>Sweden</b>
<b>The Netherlands</b>	<b>Turkey</b>	<b>United Kingdom</b>

## Main initiatives and achievements (both goals):

- 1. SAIs' practices and experiences identified and shared***  
*(surveys, papers, seminars and webpage)*
- 2. Active participation in the ISSAI 30 review process***
- 3. Initiatives and materials for raising awareness*** *(workshops, meetings, leaflets, videos, articles)*
- 4. Guidance produced*** *(guidance to implement ISSAI 30, guideline on how to audit ethics)*

## Approaches:

- *Research and cooperation with other partners: SAIs from other regions, INTOSAI WG on Public Procurement Audit, IDI, ECIIA, OECD, EIPA, Council of Europe, Universities, national institutions*
- *e-learning*
- *Meetings and discussions with SAI's staff*
- *Involvement of all: workshops, video competition, interviews with SAIs leaders*

## Guidance on how to implement ISSAI 30:

- Advice on how to implement the ethics control system and its components
- Examples of policies, measures and instruments
- Good practice adopted in several SAIs
- Training model

## Guideline on how to audit ethics:

- **Why** to audit ethics: mandate of SAIs
- **What** to audit: concepts, several possible approaches
- **How** to audit: criteria, methods, measurement tools, reporting, dos and don'ts
- Links and examples



## Challenges, expectations and need for further work:

- Managing and auditing ethics are still challenges for SAIs
- The new version of ISSAI 30 is very recent and needs to be implemented
- Ethics should be kept as a concern of SAIs and EUROSAI

# Working Plan 2017-2020



## Mainstream 1

Mainstream	Objectives
<b>1. Support implementation of ISSAI 30</b>	<ul style="list-style-type: none"><li>➤ Continue to raise awareness on the importance of ethics as a pillar of SAIs</li><li>➤ Support European SAIs in implementing ethics control systems</li><li>➤ Monitor SAIs' ethical frameworks and practices as a tool for improvement</li><li>➤ Follow/support work of IDI, other regional organisations, OECD and other partners</li><li>➤ Disseminate progress both to EUROSAI Members and to other INTOSAI Regional Working Groups</li></ul>



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