



SEMINAR

Methods and Measuring Tools to Audit Ethics

Ankara, 26-27 November 2015

IDI Ee-learning platform, 29 January to 9 March 2016

EVALUATION REPORT

1. BACKGROUND OF THE SEMINAR

The EUROSAI *Task Force on Audit and Ethics* (TFA&E), in cooperation and with the support of the Turkish Court of Accounts (*TC Sayistay*) and of IDI (*INTOSAI Development Initiative*), has organised a training event in Ankara, Turkey, in 26-27 November 2015, and a follow-up electronic seminar to complement it, between 29 January to 9 March 2016, through the IDI e-learning platform, both about “*Methods and Measuring Tools to Audit Ethics*”.

The goal of both events was to go further on the task of preparing common guidelines to audit ethics, one of the key activities of the TFA&E for the current working period. This task involves adapting international auditing standards and procedures to the subject matter, acknowledging the intangibility of some of the components of ethics systems, comparing and analysing SAI’s and other organisations’ practices, and choosing the best methods to evaluate and measure ethical infrastructures, culture and other related soft controls.

Both the seminar held in Turkey and the electronic follow-up were meant to explore and discuss the available methods to audit ethics related issues, in view of preparing the possible guidance on this respect.

Through these activities, participants were expected to achieve the following objectives:

- Be familiar with the several possible methods to audit and measure ethics controls
- Learn from the experiences in implementing those methods
- Discuss and reflect on the structure and content of the common guidelines to be drafted by the TFA&E

Considering background and objectives, SAIs from EUROSAI and a few other regions as well as some expert guests were invited to share their experience by presenting the tools they have been using and discussing the best possible approaches.



2. PARTICIPATION

In total, the seminar and the electronic follow-up involved 64 participants, from European SAIs, OLACEFS, AFROSAI-e, INTOSAI Development Initiative (IDI), European Confederation of the Institutes of Internal Auditors (ECIIA), The Turkish Board of Ethics for Public Officials, The Land Registry of Turkey and an expert from the Council of Europe.

See lists of participants as attached.

	PRESENTERS	PARTICIPANTS
MEMBERS OF EUROSAI		
Albania		3
Bulgaria	1	1
Croatia	2	1
Czech Republic		1
European Court of Auditors	2	1
Finland		1
The former Yugoslav Republic of Macedonia		1
Germany		1
Hungary	1	1
Israel		1
Malta		2
Moldova		2
Montenegro		1
Netherlands	1	1
Poland	3	2
Portugal	2	4
Romania		2
Russian Federation		1
Serbia		2
Spain	1	1
Turkey	2	7
United Kingdom	1	
SAI FROM OTHER INTOSAI REGIONS		
Brazil	1	1
Costa Rica	1	



	PRESENTERS	PARTICIPANTS
OTHER ORGANISATIONS		
AFROSAI-E	1	
IDI		2
ECIIA	1	
Turkish Board of Ethics for Public Officials	1	1
Land Registry of Turkey	1	1
Council of Europe	1	

The functions of these participants were as follows:

Presidents or equivalent (including Vice Presidents)	3
Members of collegial SAIs	9
Managers (top management and legal, HR, training, financial, administration, internal audit and audit departments)	18
Auditors	20
Staff of Cabinets	1
International Relations staff	3
External bodies (including Public Prosecutors)	10

All the participants made presentations or participated actively in the discussions, leading to a strong sharing of experiences.

The event in Ankara also included a session with the staff of the Turkish Court of Accounts, which enlarged the dissemination of knowledge and information.

3. AGENDAS

The seminar in Ankara was delivered according with the agenda included in the attached minutes.

The Electronic Follow-Up Seminar was developed in 7 on line sessions, as program attached, and also included 3 electronic discussion forums.



4. DOCUMENTS AND MATERIALS OF THE SEMINAR

Materials from both events, including presentations, recorded sessions, results of discussions, conclusions, additional materials (including manuals and practical tools) and photos, are available on the website of the TFA&E (<http://www.eurosai-tfae.tcontas.pt>), on the EUROSAI website and on the IDI e-learning platform.

5. CONCLUSIONS

The attached minutes of the Ankara seminar include the description of the main issues discussed and the main conclusions achieved.

Those conclusions, developed and enriched by the discussions, forums and collaborative work conducted during the electronic follow-up, led to an agreed draft structure and content of the TFA&E guidelines on how to audit ethics related issues. This draft document is also attached.

6. FUNDING AND ORGANISATION

Participants' institutions paid for the travelling, accommodation and IT costs of their participants.

The remaining costs of the events were financed by the SAI of Turkey, in the case of the Ankara seminar, and by IDI in kind contribution, in the case of the e-learning seminar. The TFA&E and IDI signed a protocol for the TFA&E to use the IDI e-learning platform for this initiative and others that the TFA&E may find useful in the near future.

No EUROSAI contribution was requested for these events.

7. EVALUATION OF THE E-SEMINAR

14 participants to the e-seminar completed an evaluation survey about:

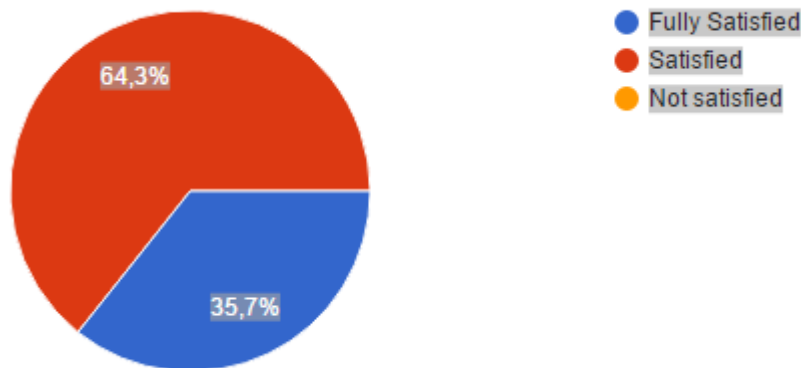
- How learning objectives were met
- Adequacy and usefulness of the content and documentation of the course
- How methods adopted allowed interaction
- Suggestions for improvement
- Use of the e-learning platform and its interest for future activities



Results of this survey indicate that all replying participants considered that:

- The learning objectives were met, either fully or mostly
- The program was fully or mostly adequate to meet those objectives
- The information given was fully or mostly useful
- The interaction among participants was effective, enriching and useful

In the end, and concerning the **Overall satisfaction with the seminar**, participants felt satisfied with it, as follows:



Replying participants considered that the most interesting sessions of the e-seminar were sessions 1, 3 and 7. These sessions dealt with:

- The importance of auditing ethics for a SAI (SAI of Bulgaria)
- The results of the activities conducted by the TFA&E (SAI of Croatia)
- Management control in the public sector (SAI of Poland)
- Guidance and tools on how to audit ethics (SAI of Costa Rica)
- Methods used in ethics related audits (SAI of UK)
- Auditing ethics: a suggested model (SAI of Brazil)
- Structure and content of the TFA&E guidelines (SAI of Poland)

The quality, relevance and usefulness of presentations and materials delivered during the course were considered as excellent or very good. The following table highlights the most accessed documents in the virtual classroom. There we can see that the most popular documents were the practical tools developed by the SAI of Costa Rica.



Access to Documents		
Total logs		1.462
Some examples		
Document	Presenter / Author	Views
The Importance of Auditing Ethics	Tzvetan Tzvetkov, President of Bulgarian National Audit Office	77
Auditing Ethics: International Standards and Guidelines	Helena Abreu Lopes Member of Tribunal de Contas of Portugal	57
Toolkit on auditing Ethics from Costa Rica (Various files)	Jorge Esquivel SAI of Costa Rica	285
Benchmarking in Integrity Audit	Ina de Haan Algemene Rekenkamer	50
Auditing Ethics: A suggested model	José Rodrigues de Sousa Filho SAI of Brasil	26

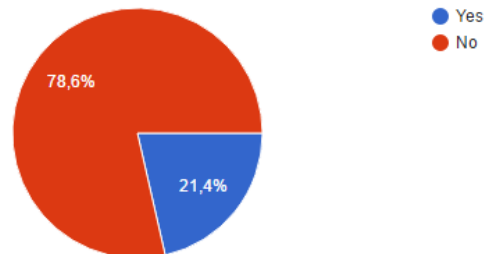
As concern the use of the e-learning approach, the following was observed:

- **Some technical difficulties in acceding the platform or in sound and image conditions hindered a good understanding of the on line sessions.** As assessed during the course, these difficulties were mainly related to the individual SAI's internet connections or to the technical equipment used.

As mentioned in the invitation, a good internet connection and an internet speed of 6-10 mbps is needed for video conference. Furthermore, the access to the IDI virtual classroom requires that the participants' computer is equipped with the latest version of Google Chrome web browser. The use of other browsers proved to prevent participants to see and use all features of the tool. On the other hand, security policies of SAI's IT systems often conflicted with the use of the virtual classroom. Many SAIs had to allow individual measures to circumvent those policies or participants had to use their personal devices (not connected to the SAI's IT systems). This is a problem that appears whatever the e-learning platform used will be. Another lesson learned was that the technical quality of cameras, microphones, headphones and speakers strongly influences the quality of the image and sound.

- **The overall time frame of 7 sessions spread over several weeks was considered by participants as just right or slightly too slow.**
- **Few participants enrolled in all on line sessions.**

Did you participate in all on line sessions? (14 respostas)

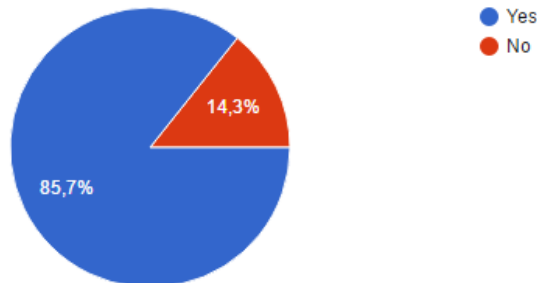


The organisation team felt that the time frame chosen was not fully successful. In fact, colleagues from the several SAIs were not able to participate in all sessions or to fully focus on the online sessions of the course. The average participation in each session was around 23 participants. This was due to schedule difficulties originated from world time differences, occupation in other activities or technical problems. So, we consider that participation would be enhanced by shorter programs.

Participants in online sessions	
Total of registered participants: 55	
Session 1	26
Session 2	19
Session 3	21
Session 4	25
Session 5	20
Session 6	25
Session 7	24

- On the other hand, **the option to make recorded sessions available was quite successful.** 85,7% of replying participants followed the recorded sessions and found this option quite useful. Some of the persons acceding recorded sessions were not able to participate in on line sessions.

Did you follow the recording of the sessions? (14 respuestas)



Access to recorded sessions		
Sessions	Persons that acceded	Total Logs
Session 1	20	82
Session 2	14	51
Session 3	12	39
Session 4	8	35
Session 5	10	35
Session 6	11	48
Session 7	10	28

Participants explained the reasons why they watched the recorded sessions off line:

- In order to watch the missed sessions
 - To be able to follow the next sessions in a more informed manner
 - To get back to some information and compare experiences
 - To get as much knowledge as possible from the seminar
 - Because it was always available and could be followed anytime
 - Because on line technical difficulties would not appear
- **The discussion forums were considered as clear, interesting and aligned with the course's objectives.** Nevertheless, the organisation team found it quite difficult to keep participation in forums. Although they were a direct follow-up of the sessions,

colleagues were immediately diverted to other working tasks after the on line sessions and had to be actively and constantly provoked through e-mail messages to contribute to the discussion forums.

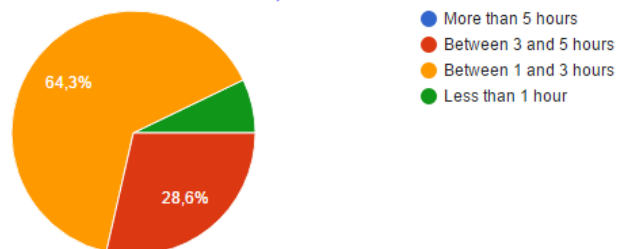
Even though content was increasingly richer as the course progressed, the access to discussion forums was clearly higher in the beginning, maybe due to curiosity. A few days after the online sessions were concluded, no more comments were produced in the discussion forums.

Forum	Subjects	LOGS
Discussion forum 1	Issues To Cover In The TFA&E Guidelines	390
Discussion Forum 2	Are the models/experiences presented useful for the TFAE possible guidance? How?	126
Discussion Forum 3	Structure And Content Of The TFAE Guidelines On How To Audit Ethics	55

- **The participants put a considerable effort to use the e-learning possibilities and used them as possible.**

How often did you access the page of the seminar and discussion forum every week? Choose one answer:

(14 respostas)



- **The majority of participants considered the use of an e-learning platform as advantageous and useful for EUROSAI activities.**

They mentioned that:



- Other EUROSAI Working Groups should use the same approach
- Meetings with short agendas and urgent matters to deal with could be undertaken through on line sessions
- Some training activities could be undertaken in this e-learning environment
- Some seminars and conferences (such as YES) could use this approach
- Regular online meetings could be used to monitor and discuss the progress of implemented projects.

Participants stated that they intend to use the knowledge and skills acquired in the seminar in their professional activity, by:

- Selecting the practices which are appropriate for their SAIs
- Identifying issues for new audits
- Improving the SAI's approach to audit ethics
- Sharing information and experience with other audit staff of the SAI
- Feeding the process of updating the SAI's code of ethics
- Using the future guidelines to audit ethics
- Using the acquired knowledge for academic purposes

8. FOLLOW-UP

Participants suggested that the TFA&E should make the recorded sessions and materials available in its website for wider dissemination and should organise an electronic platform to allow continuing discussion among SAIs, experts and academicians about "Auditing Ethics".

The protocol between the TFA&E and IDI and the ongoing project of preparing the guidelines will certainly allow further collaborative work through the e-learning tool.

9. CONCLUDING REMARKS

We consider that the objectives set were achieved, since participants recognised as a result of the seminar that their awareness on the issue increased and have also identified several follow-up initiatives and benefits that they can implement in their home SAI. Experiences were shared and raised new ideas in participants. Clear ideas for the work ahead concerning the TFA&E guidelines were also agreed.

A very beneficial cooperation was established with SAIs from other Regions. The contributions of the SAIs of Costa Rica and Brazil were among the most appreciated and useful.



The electronic approach and the cooperation with IDI to use its e-learning platform allowed a very interesting and beneficial combination of online participation, offline update and assimilation of knowledge, intensive access to documents and interactive discussions, without the need of participants to travel. This complemented in a very useful way the meetings in person, which also have their specific and irreplaceable role.

Nevertheless, although colleagues usually mention electronic discussion forums as important initiatives to increase the sharing of knowledge in EUROSAI, the effort needed to stimulate participation is quite high and poorly cost effective. E-mail communication as needed is still more commonly used.

For the above assessments and reasons, our judgment is that this seminar had a significant value added in the framework of EUROSAI and the TFA&E's activities.

*Tribunal de Contas
Chair of the TFA&E*