

AUDIT OF ETHICS: CGR'S GUIDE

EUROSAI TFAE SEMINAR
Methods and Measuring Tools to Audit Ethics
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THE COMPTROLLER GENERAL OF THE REPUBLIC OF COSTA RICA (CGR) HAS THE POWER TO ENACT TECHNICAL REGULATIONS ON INTERNAL CONTROL (SECTION 3 OF THE GENERAL LAW OF INTERNAL CONTROL).

THE CGR HAD RECEIVED NUMEROUS REQUESTS FROM INTERNAL AUDITORS OF PUBLIC INSTITUTIONS TO DEVELOP MATERIALS THAT WOULD SERVE TO CONDUCT AUDITS OF ETHICAL ASPECTS OF PUBLIC INSTITUTIONS.

IN RESPONSE TO THESE REQUESTS THE CGR CONDUCTED A STUDY ON A SAMPLE OF INTERNAL AUDITORS OF VARIOUS PUBLIC INSTITUTIONS TO ASSES THEIR LEVEL OF KNOWLEDGE IN ASPECTS OF ETHICS AS WELL AS THE EVALUATIONS THAT HAD BEEN CARRIED OUT ON THESE ASPECTS IN THEIR INSTITUTIONS.

THE RESULT OF THIS STUDY SHOWED:

- A GENERAL LACK OF THEORETICAL AND PRACTICAL MATERIALS TO SUPPORT THE AUDIT OF ETHICS.
- THE NEED THAT THE CGR GENERATED A THEORETICAL-PRACTICAL GUIDE FOR AUDITING ETHICS AND DEVELOPED PRACTICAL TOOLS FOR ITS IMPLEMENTATION.

THE DEVELOPMENT OF THE GUIDE:

- THE CGR PREPARED A DRAFT GUIDE
- THE DRAFT GUIDE WAS SUBJECTED TO DISCUSSION WITH A SELECTED GROUP OF INTERNAL AUDITORS, HOLDING SEVERAL MEETINGS AND SENDING TO THEM THE DOCUMENT IN ORDER TO GATHER THEIR COMMENTS
- THE GUIDE WAS APPROVED IN 2008.

LATER ON, AFTER GAINING EXPERIENCE IN THE USE OF THE GUIDE AND ITS TOOLS, IT WAS DETERMINED THE NEED TO REVIEW THE GUIDE. A GROUP OF INTERNAL AUDITORS AND CGR OFFICIALS REVIEWED IT AS PART OF A NEW PROJECT, NAMED "SHARED TASK FORCES"

ALTHOUGH THE CGR HAS THE AUTHORITY TO ENACT TECHNICAL STANDARDS FOR INTERNAL CONTROL, THE TECHNICAL GUIDE AND THE TOOLS DEVELOPED ARE NOT BINDING.

THE TECHNICAL GUIDE AND THE TOOLS ARE PRESENTED AS ELEMENTS FOR THE ANALYSIS OF THE ETHICAL ISSUES THAT CAN BE USED BY DIFFERENT USERS (EXTERNAL AUDITORS, INTERNAL AUDITORS AND THE INSTITUTIONS THEMSELVES FOR SELF-ASSESSMENT) BUT ITS GREATEST RELEVANCE IS IN THE FIELD OF INTERNAL AUDITING OF PUBLIC INSTITUTIONS.

CGR'S AE TOOLS

- TOOL 1: GENERAL WORK PROGRAMME
- TOOL 2: GUIDE FOR ASSESSING THE INSTITUTIONAL FRAMEWORK IN THE ETHICS FIELD
- TOOL 3: GUIDE TO THE SWOT ANALYSIS OF ORGANIZATIONAL ETHICS

CGR'S AE TOOLS

- TOOL 4: MATURITY MODEL ON ORGANIZATIONAL ETHICS
- TOOL 5: GUIDE TO INTERVIEWING TOP MANAGEMENT
- TOOL 6: GUIDE TO INTERVIEWING SENIOR MANAGEMENT AND OTHERS

CGR'S AE TOOLS

- TOOL 7: SURVEY TO THE STAFF OF THE INSTITUTION
- TOOL 8: GUIDE FOR THE PREPARATION OF THE SUMMARY OF FINDINGS SHEET
- TOOL 9: SUMMARY OF FINDINGS SAMPLE SHEET