

# ETHICAL FRAMEWORK OF THE STATE AUDIT OFFICE

The ethics of supreme audit institutions is a form of applied or business ethics. Therefore, it is necessary to initially state the definition of ethics and business ethics in order to define the ethics of supreme audit institutions based on them.<sup>1</sup>

## What is ethics?

The word *ethics* comes from the Greek word *ethos*, which means custom, manner of behavior, habit, temper, significance, while the word *ethikos* means to be moral, virtuous. It is the science of ethos, that is, the science of the moral, of morality as a form of social consciousness.

According to the Croatian Encyclopedia<sup>2</sup>, **ethics** (according to the Greek ἠθικός: moral) **is a set of principles of moral (moral) behavior of a society or social group based on fundamental social values** such as: goodness, honesty, duty, truth, humanity, etc .; the science of morality as a social phenomenon that is expressed in concrete human actions within the rules, maxims and civilizational principles of a society; a philosophical discipline that examines the basis and source of morality, the basic criteria for evaluation, and the goals and meaning of moral wills and actions.

## What is business ethics?

According to the *Business Dictionary*, business ethics (*eng.* business ethics, *ger.* wirtschaftsethik) means the application of ethical principles in business relations and activities.

Business ethics implies the application of ethical principles in business relations and activities; fundamental values and rules of individual, organizational and social behavior in a business environment. It refers to issues related to the social and moral responsibility of the economy and people who make decisions in the business world, eg ethics towards competition, ethics in advertising and public relations and similar.

The basic ways are to institutionalize business ethics, ie to set and control the application of ethical standards, to establish codes of ethics, to appoint ethics committees and to teach ethics.<sup>3</sup>

When we talk about business ethics, we mean the application of ethical principles in performing various business activities in all circumstances and in all organizations, regardless of their scope and the purpose of their existence. In doing so, it must be clear to us **why business ethics is a commandment** that should always be followed.

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<sup>1</sup> Ethical Framework of the State Audit Office is composed according to: Nediljka ROGOŠIĆ, *Definiranje etike i povezanih pojmova*, i Nediljka ROGOŠIĆ; *Etički okvir vrhovnih revizijskih institucija*, u AKRAP, V., BROZOVIĆ, M., KLEŠIĆ, I., Mamić SAČER, I., PAVIĆ, I., PERNAR, L., ROGOŠIĆ, N., SEVER MALIŠ, S., STEGIĆ, I., VULETIĆ-ANTIĆ, B., ŽAGER, L.: *Državna revizija*, Ekonomski fakultet Sveučilišta u Zagrebu, Zagreb, 2020., pg. 370. – 380.

<sup>2</sup> Compare, Hrvatska enciklopedija, available at:

<https://www.enciklopedija.hr/natuknica.aspx?id=18496>, pristup: 20. 11. 2020.)

<sup>3</sup> Compare, *Ekonomski leksikon*, Leksikografski zavod Miroslav Krleža Zagreb i Masmedia, Zagreb, 2011., pg. 701.

## **What is the ethics of supreme audit institutions?**

**The ethics of supreme audit institutions is a form of business ethics, and can be defined as a set or system of ethical values and ethical principles according to which supreme audit institutions as well as their employees should act in performing their tasks.**

Ethical values and ethical principles for supreme audit institutions are determined by the Code of Ethics (ISSAI 130).

According to the Code, *ethical values* are concepts, ie notions of what is important and what should guide the decisions of supreme audit institutions as well as the decisions of employees of supreme audit institutions in performing their tasks.

*Ethical principles* provide guidance on how these values should be implemented in practice and what is considered appropriate behavior.

The Code of Ethics (ISSAI 130) contains five core values and summaries of relevant principles, as follows:

- *Integrity* - to act honestly, reliably, in good faith and in the public interest
- *independence and objectivity* - be free from external influences that may or could compromise or damage the reputation of the supreme audit institution; make professional judgments and act objectively and impartially
- *competence* - to acquire and maintain knowledge and skills that are appropriate for a particular task and to act in accordance with applicable standards and with due care
- *Professional behaviour* - compliance with applicable laws and other regulations and conventions and avoidance of procedures that could jeopardize the reputation of the Supreme Audit Institution
- *Confidentiality and transparency* - keep information secret in a way that ensures a balance with the principle of transparency and accountability.

However, in order to ensure that these values and principles are respected and applied in their day-to-day work, SAIs should establish rules and procedures, or mechanisms or practical and incentive tools that can help them do so. These mechanisms or tools are commonly referred to as the ethical framework or ethical infrastructure.

## **Ethical framework of supreme audit institutions**

The **ethical framework** is a set of values and principles, rules and procedures that form the basis for ethical practice in supreme audit institutions and provide guidelines for ethical conduct and treatment of employees in supreme audit institutions (Figure 1, Ethical Framework of the State Audit Office). In addition, the ethical framework provides the preconditions for ethical values and ethical principles to have a lasting impact on the behavior of SAI employees.

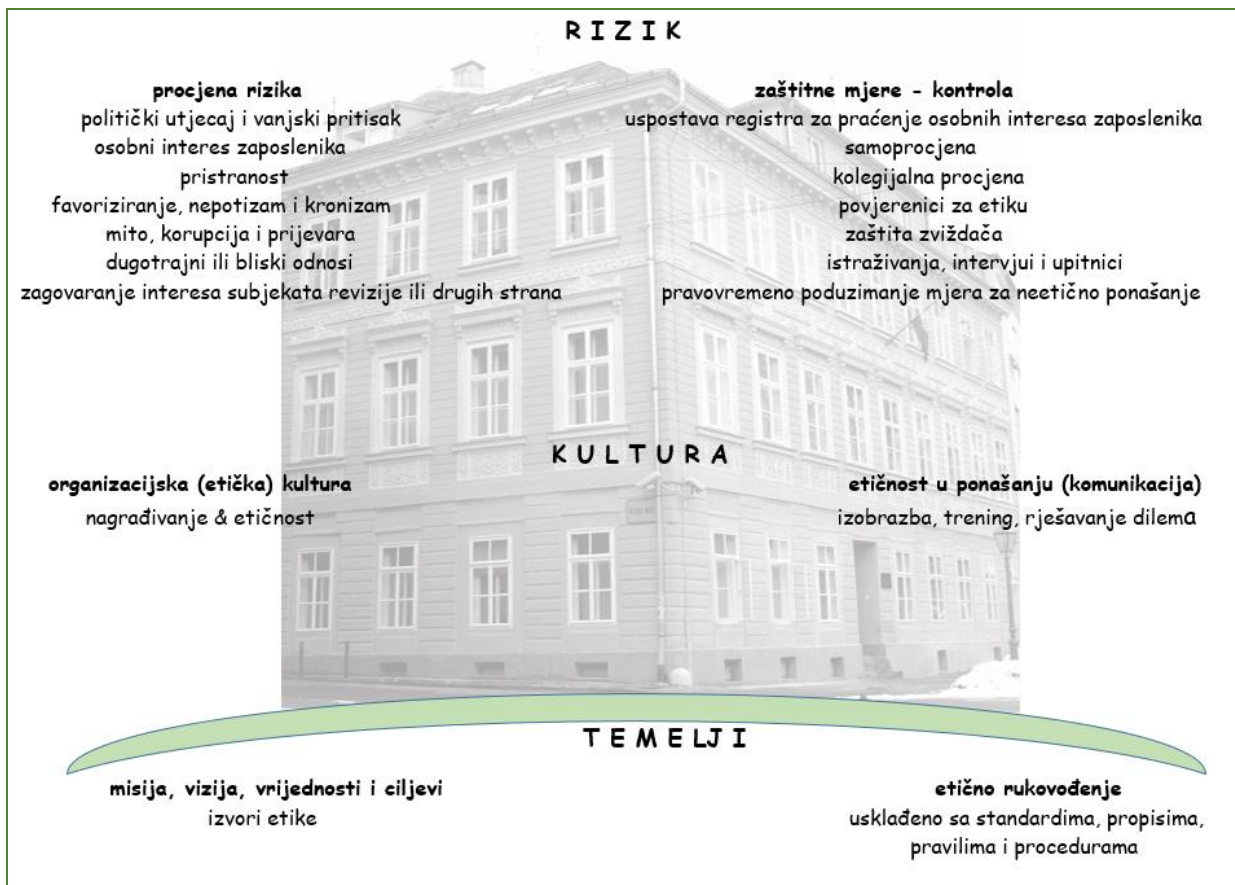


Figure 1: Ethical framework of the State Audit Office<sup>4</sup>

The ethical framework consists of several elements, which can be classified into three main groups:

- ✚ ethical guidelines
- ✚ management policies and procedures
- ✚ control.

The *guidelines* contain clear guidelines to increase employee awareness and understanding of the code of ethics. This includes educating employees about ethical values, resolving ethical dilemmas through workshops and trainings, and disseminating and presenting ethical topics and good practices.

*Management policies and procedures* should ensure fair and impartial selection, promotion and rewarding of employees, and contribute to social respect.

*Control* is established by:

- an effective legal framework containing major standards of conduct
- an effective accountability mechanism, such as internal control and external audit
- implementation procedures
- transparency mechanisms, which enable and facilitate access to public information to the general public.

<sup>4</sup> Compare: DUBINSKY, Joan Elise and RICHTER, Alan: Global Ethics & Integrity Benchmarks, available at: [https://gedconsulting.com/images/pdf/GEIB\\_2020.pdf](https://gedconsulting.com/images/pdf/GEIB_2020.pdf), pristup: 9. 6. 2020.

## **Legal framework**

Ethical standards, ie values and principles should be based on the legal framework governing the operations of supreme audit institutions. Thus, the Law on the State Audit Office stipulates that the audit is performed in the manner and according to the procedures established by the audit standards of the International Organization of Supreme Audit Institutions (INTOSAI) and the Code of Professional Ethics of State Auditors, adopted by the Auditor General. The Code of Ethics of the State Audit Office should be harmonized with the ISSAI 130 Code of Ethics.

The conduct of civil servants and employees in the State Audit Office is regulated by the Law on Civil Servants and the Code of Ethics for Civil Servants, but the requirements set out in the ISSAI 130 Code of Ethics also apply to them.

The Auditor General and the Deputy Auditor General, ie officials in the State Audit Office are obliged to act in accordance with the ISSAI 130 Code of Ethics, the Code of Ethics of the State Audit Office and in accordance with the Law on Prevention of Conflicts of Interest.

The legal framework of other supreme audit institutions, which deals with the issue of ethics, is regulated in a similar way.

### ***Guidelines, rules and procedures for strengthening ethics***

After the adoption of the ISSAI 130 Code of Ethics or the harmonization of their code of ethics with the ISSAI 130 Code of Ethics, most Supreme Audit Institutions have adopted guidelines, rules and procedures that regulate and clarify ethical values and principles in more detail so that employees can adopt and apply them as easily as possible in everyday work.

They also contain examples of ethical dilemmas and rules and procedures on how employees should act when faced with a dilemma or encountering particularly sensitive ethical issues and problems, when faced with a potential conflict of interest, political or other influence that threatens employee independence (family and friendly relationships, or other form of connection with the auditee) and how to proceed in the event of possible receipt of gifts or hospitality.

The rules and procedures also provide answers to questions regarding rewards and promotions, encouraging and promoting ethical behavior, and disciplinary procedures that limit or penalize unethical behavior in the workplace. Ethical behavior should be one of the important criteria for promoting and rewarding employees.

They also regulate the issue of keeping business secrets and the handling of documents bearing the secrecy, regulate the issue of whistleblower protection and protection against mobbing and other forms of harassment.

Clear guidelines, rules and procedures as part of the ethical framework should contribute to raising employee awareness and understanding of the code of ethics and also provide a set of 'safeguards' to prevent any form of unethical behavior or minimize the risk of unethical behavior.

With the help of guidelines, rules and procedures, the Supreme Audit Institution should send a clear message to all employees that they must **always and in all circumstances act ethically** in accordance with the values and

principles set out in the code of ethics. It is an order that should be inscribed in the consciousness of every state auditor.

### ***The role of leadership in building an ethical culture***

Practice shows that it is very important that supreme audit institutions continuously build their organizational culture and promote ethical behavior through the realization of their mission, vision and strategy. Thus, within the organizational culture, ethical culture is built as an important and recognizable part of it. The heads of the Supreme Audit Institution have a significant role in this, and by their ethical behavior and emphasizing the importance of consistent action in accordance with ethical values and principles, they set an encouraging example to all employees of the Supreme Audit Institution.

In addition, the ISSAI 130 Code of Ethics requires managers to:

- set ethics as a priority and demonstrate this through clear, consistent and regular messages
- adopt strategies, guidelines, rules and procedures to promote ethics
- maintain high standards of professionalism, accountability and transparency in decision-making
- create a stimulating environment for the acquisition and exchange of knowledge and skills and 'places' where difficult and sensitive questions can be raised, discussed and answered
- create an environment in which employees experience fairness of treatment and contribute to building good relationships with colleagues
- praise ethical behavior and conduct, but also take measures to eliminate or sanction unethical behavior and conduct
- ensure consistent and timely application of all rules and procedures governing the application of ethical values and principles in the daily work of employees.

### ***Ethics management and control***

*Ethics management* implies the incorporation of ethics into the day-to-day management and decision-making related to the organization of the regular activities of the Supreme Audit Institution and the approach and attitude towards each employee. In order to ensure that the operation of the Supreme Audit Institution and all employees is at the highest level of ethics, it is necessary to incorporate ethics as one of the criteria in the rules and procedures related to employment.

Furthermore, ethics should be one of the criteria in the promotion and rewarding of employees and in any other form of employee appraisal (for example, annual employee appraisal).

Control as a measure to protect and monitor ethics assists the Supreme Audit Institution in identifying and minimizing the risk of unethical conduct. Therefore, the SAI should build or establish an appropriate form of control to monitor ethics and record actions that may be the cause of unethical behavior. According to the ISSAI 130 Code of Ethics, the Supreme Audit Institution may:

- establish and maintain a register in which it will record all occurrences of conflicts of interest or prevented conflicts of interest and measures taken to prevent or sanction conflicts of interest of each employee

- establish and maintain a register of gifts or hospitality received and a register of close relationships
- conduct a self-assessment of the ethics and integrity of the Supreme Audit Institution using various tools (for example, IntoSAINT or Global Ethics & Integrity Benchmarks)
- conduct an assessment based on questionnaires intended for each employee, peer review, or mutual assessment of team members or colleagues who perform a specific task together
- conduct research and ethics assessment based on the results of a survey questionnaire submitted to auditees.

The State Audit Office published a questionnaire on its Intranet site to help auditors assess whether their actions and conduct are in accordance with the State Audit Office's Code of Ethics.

Given the complexity and scope of the work, it would be useful for the state auditor to review his actions on a daily basis and try to evaluate them from the point of view of ethical values and principles, and in particular their actions should be reviewed by team members (each member for himself), after they finish the audit and compile an audit report. The following questionnaire may be used for this purpose by auditors:

#### **Checking personal behavior during the audit**

<i>Questions</i>	<i>Answers – yes/no</i>
1. Have I violated any of the principles of the Code of Professional Ethics of State Auditors in any way: a) the principle of integrity b) the principle of independence and objectivity c) the principle of competence d) the principle of professional conduct e) the principle of confidentiality and transparency? 2. Are my conclusions, opinions, recommendations and findings based on clear evidence? 3. Did I prepare professionally for the audit?	
4. Have I worked with other team members in a way that has enabled the highest quality audit process, expressing my opinion and respecting the opinions of others?	
5. Did I treat the employees of the audited entity with respect during the interview, taking care not to violate their dignity?	
6. How would I feel if the Auditor General found out about my actions: a) I would be comfortable b) I would be embarrassed?	
7. 7. How would I feel if my family found out: a) I would be comfortable b) I would be embarrassed?	
8. Am I proud of my work?	

Why is it important for auditors to check their procedures before the end of the audit, ie before the delivery of the final report on the performed audit to the audited entity?

Because in case of a negative answer to any of the questions asked, there is still time to check whether the conclusions, recommendations and findings stated in the report are objective and accurate and whether they are based on solid evidence. This is still the time when the wrong approach and biased conclusions can be corrected, so as not to harm another person or auditee.

## **Institutional framework**

For the efficient functioning and continuous strengthening of the ethical system at all levels of public bodies, it is necessary to establish an appropriate institutional framework. The institutional framework for ethics in the Republic of Croatia consists of:

- The Ministry of Justice and Administration, as the central state administration body responsible for civil service relations
- The Ethics Committee, as a separate independent body
- the Ethics Commissioners
- Confidential advisors and
- the head of the public authority, who is responsible for the management of ethics, which includes the planning, implementation, coordination and control of activities in the public authority, in order to create a lasting ethical organizational culture.

*The **Ministry of Justice and Administration*** performs administrative and professional tasks which, among other things, relate to the application of ethical principles in public administration.

According to the Decree on the Internal Organization of the Ministry of Justice and Administration (Official Gazette 97/20), the *Directorate for Human Rights, National Minorities and Ethics* has been established, which drafts draft laws, other regulations, general acts and strategic and planning documents within its scope.

Within the Directorate for Human Rights, National Minorities and Ethics, the *Sector for Human Rights and Ethics* has been established, which performs tasks related to civil service ethics and strengthening integrity in the civil service, as well as promoting and improving the value system in the civil service.

*The **Ethics Commission*** is an independent body responsible for the promotion of ethical principles in the civil service, and is appointed by the Government of the Republic of Croatia for a term of four years.

Ethics Committee:

- responds to complaints from citizens, legal entities and civil servants filed because they did not receive a response to the complaint within 60 days of receiving the complaint or when the complainant is not satisfied with the response
- conducts the procedure of examining the merits of the complaint on the conduct of the ethics commissioner, the complaint on the conduct of the head of the state body who is a civil servant and the complaint of the

ethics commissioner on unethical behavior of other civil servants towards the ethics commissioner

- responds to the complaint to the complainant
- gives opinions regarding the content and application of the Code of Ethics
- monitors the application of regulations in the field of ethical conduct of civil servants and proposes their amendments
- promotes ethical standards in the civil service.

Also, in case of doubt of the ethics commissioner as to whether a certain behavior of a civil servant violates the Code of Ethics, at the request of the ethics commissioner he gives his opinion.

The seat of the Commission is at the central state administration body responsible for civil service relations, ie at the Ministry of Justice and Administration.

***Ethics Commissioners.*** The Code of Ethics for Civil Servants (Official Gazette 40/11 and 13/12) stipulates that in all state bodies the head of the body appoints a commissioner for ethics from among civil servants.

Ethics Commissioner:

- monitors the application of the Code of Ethics in the state body in which he was appointed
- promotes ethical behavior in the mutual relations of civil servants and the relations of civil servants towards citizens
- receives complaints from officials and citizens about unethical behavior and conduct of officials of the state body in which he was appointed
- conducts the procedure of examining the merits of the complaint and
- keeps records of complaints received.

Based on the procedure for examining the merits of the complaint conducted by the Ethics Commissioner, the head of the body shall respond to the complaint within 60 days. If the complainant is not satisfied with the response or has not received it within the prescribed period, he may apply to the Ethics Commission, an independent working body responsible for promoting ethical principles in the civil service, based at the Ministry of Justice and Administration.

In case of doubt as to whether a conduct of a civil servant constitutes a violation of the Code of Ethics, the Ethics Commissioner may request the opinion of the Ethics Committee.

Article 15 of the Code of Ethics stipulates that more ethics commissioners may be appointed in a state body, depending on the structure and needs of the state body. In the event of a longer absence of the Commissioner, the head of the body shall appoint a Deputy Commissioner who shall assume the powers and duties of the absent Commissioner until his return.

***Confidential advisors.*** The Collective Agreement for Civil Servants and State Employees (Official Gazette 112/17, 12/18, 2/19, 119/19 and 66/20) stipulates that a civil servant and state employee has the right to respect for the person and protection of dignity during and in connection with by performing the duties of his workplace.



The personality and dignity of officials and employees shall be protected from harassment or sexual harassment by the employer, superiors, associates and persons with whom the official and employee regularly come into contact in the performance of their duties.

In case of harassment or discrimination and sexual harassment, a civil servant and state employee may apply to:

- a superior civil servant
- a union commissioner or
- a confidential advisor - an authorized person from the employer to receiving and resolving complaints related to the protection of dignity.

In addition to the above, a very important role is played by persons or bodies for conducting proceedings for breach of official duty:

- the head of the body, who decides on minor violations of official duty (unless otherwise provided by a special law for employees of certain state bodies)
- The Civil Service Court, which decides on serious breaches of official duty in the first instance and
- The Higher Civil Service Tribunal, which decides on serious breaches of official duty in the second instance. Civil service courts are established by the Government of the Republic of Croatia for individual or more state bodies.

### ***Forms of unethical behavior?***

Unethical behavior of employees of the Supreme Audit Institution damages the reputation of the employee, calls into question the reputation of the Supreme Audit Institution and public confidence in its work, damages the relations of employees in the Supreme Audit Institution, ie damages relations with persons affected by unethical behavior of Supreme Audit Institution employees. Unethical conduct may call into question the regularity and legality of the performance of tasks assigned to an employee of the supreme audit institution.

Examples of unethical behavior may be:

- Conflict of interest
- Workplace abuse
- Unauthorized disclosure of confidential information
- changing or biased presentation of facts
- Representing the interests of the auditee and other parties
- inappropriate bias
- harassment, abuse, deception in the workplace
- Discrimination, unacceptable verbal and physical behavior directed at a colleague
- bribery, corruption, fraud
- damaging the independence and objectivity of both the Supreme Audit Institution and its employees
- use the site to obtain or benefit from services - personally or for third parties
- participation in the management and decision-making of the audited entity

- conducting audits of entities in which they have recently been employed, without appropriate safeguards
- acting in a manner that harms (discredits) the Supreme Audit Institution
- receiving illicit gifts, accepting illicit forms of hospitality and more.

**Ethical conduct and conduct of employees of the Supreme Audit Institution** includes:

- act honestly, reliably, in good faith and in the public interest when performing audits and other entrusted tasks
- responsible, conscientious and professional performance of all entrusted tasks and use of powers, information and resources available to them, exclusively for the benefit of the public interest
- maintaining personal integrity
- independence from political influence and political impartiality
- avoiding circumstances in which personal interests could influence the decision and the results of the audit
- avoiding circumstances in which relationships with the management or employees of the audited entity or other entities could influence decision-making
- refusal of gifts, thanks or privileged treatments, which could impair independence or objectivity in work
- recognizing threats and situations in which their independence and objectivity may be reduced
- informing managers about all previous relevant relationships and situations, which could pose a threat to independence or objectivity
- performing work in accordance with applicable standards and with due care
- act in accordance with the requirements of the task, carefully, thoroughly and in a timely manner
- maintaining and developing personal knowledge and skills in line with the development of the professional environment and thus doing their job in the best way
- acting in accordance with the laws, other regulations and customs of the company in which they operate, as well as with guidelines for their conduct issued by the Supreme Audit Institution
- informing superiors of any conflict between the ethical requirements of the Supreme Audit Institution and their profession
- knowledge of legal obligations and policies and guidelines of the Supreme Audit Institution regarding confidentiality and transparency
- maintaining the confidentiality of information arising from their work, except with the approval of the competent managers or if there is a legal or professional right or duty to do so.

Practice shows that employees of supreme audit institutions encounter ethical dilemmas or find themselves in situations that they cannot resolve on their own.

Therefore, the Supreme Audit Institutions have established an institutional framework and adopted rules and procedures on how employees should act in these cases.

Most often in such situations or doubts they can ask for help from:

- ✚ competent managers
- ✚ ethics advisors
- ✚ ethics commissioner.

### ***Ethical dilemmas***

Resolving ethical dilemmas can be very complex, as they arise when it is necessary to choose between two ethical values that are in conflict. The key question is how to make the right choice? First of all, when facing an ethical dilemma, it is important to ask the key question of whether it is an ethical dilemma or a moral temptation.

The ethical dilemma arises when a decision needs to be made where both solutions related to the ethical dilemma are legal, ie they are not in conflict with regulations or in conflict with ethics. If one of the solutions involves violating a rule or law, which is contrary to ethics, we are faced with a moral temptation, not an ethical dilemma.

Although in principle there is no justification for not following the rules and not knowing them, it is often much more difficult to determine whether one of the possible actions is contrary to ethics.

It is important to note that in ethical dilemmas both solutions are generally based on good reasoning, although it is possible to choose only one appropriate solution. After analyzing ethical dilemmas, it is necessary to determine the criteria by which to assess which ethical values are crucial in order to make the right decision.

The ethical dilemma arises in the daily personal and professional lives of all people. In a state audit environment, we often encounter complex choices where ethical values are at odds. Whatever decision is made, it must be the result of a choice based on reflection, respect for ethical values, and a desire to improve the ethical culture of the institution or organization. Iako načelno nema opravdanja za nepoštovanje pravila i njihovo nepoznavanje, često je mnogo teže utvrditi je li jedan od mogućih postupaka suprotan etici.

### **List of regulations that make up the ethical framework**

No.	State Audit Office and employees	The name of the regulation
1.	STATE AUDIT OFFICE	1.1. Zakon o Državnom uredu za reviziju (Narodne novine 25/19), dostupno na: <a href="https://www.revizija.hr/o-nama/zakoni-i-akti/zakon-o-drzavnom-uredu-za-reviziju/303">https://www.revizija.hr/o-nama/zakoni-i-akti/zakon-o-drzavnom-uredu-za-reviziju/303</a> 1.2. Etički kodeks Državnog ureda za reviziju 1.3. Code of ethics, ISSAI 130, dostupno na: <a href="https://www.issai.org/pronouncements/issai-130-code-of-ethics/">https://www.issai.org/pronouncements/issai-130-code-of-ethics/</a> i drugi propisi.
2.	OFFICIALS – AG and Deputy AG	2.1. Zakon o Državnom uredu za reviziju (Narodne novine 25/19), dostupno na: <a href="https://www.revizija.hr/o-nama/zakoni-i-akti/zakon-o-drzavnom-uredu-za-reviziju/303">https://www.revizija.hr/o-nama/zakoni-i-akti/zakon-o-drzavnom-uredu-za-reviziju/303</a>

No.	State Audit Office and employees	The name of the regulation
		2.2. Etički kodeks Državnog ureda za reviziju 2.3. Code of ethics, ISSAI 130, dostupno na: <a href="https://www.issai.org/pronouncements/issai-130-code-of-ethics/">https://www.issai.org/pronouncements/issai-130-code-of-ethics/</a> 2.4. Zakon o obvezama i pravima državnih dužnosnika (Narodne novine 101/98, 135/98, 105/99, 25/00, 73/00, 30/01, 59/01, 114/01, 153/02, 163/03, 16/04, 30/04, 121/05, 151/05, 141/06, 17/07, 34/07, 107/07, 60/08, 38/09, 150/11, 22/13, 102/14, 103/14, 03/15, 93/16, 44/17 i 66/19), dostupno na: <a href="https://www.zakon.hr/z/519/Zakon-o-obvezama-i-pravima-dr%C5%BEavnihdu%C5%BEnosnika">https://www.zakon.hr/z/519/Zakon-o-obvezama-i-pravima-dr%C5%BEavnihdu%C5%BEnosnika</a> 2.5. Zakon o sprječavanju sukoba interesa – pročišćeni tekst (Narodne novine 26/11,12/12,126/12,48/13,57/15 i 98/19), dostupno na: <a href="https://www.zakon.hr/z/423/Zakon-o-sprje%C4%8Davanju-sukoba-interesa">https://www.zakon.hr/z/423/Zakon-o-sprje%C4%8Davanju-sukoba-interesa</a> i drugi propisi.
3.	MANAGERS	3.1. Zakon o Državnom uredu za reviziju (Narodne novine 25/19), dostupno na: <a href="https://www.revizija.hr/o-nama/zakoni-i-akti/zakon-o-drzavnom-uredu-za-reviziju/303">https://www.revizija.hr/o-nama/zakoni-i-akti/zakon-o-drzavnom-uredu-za-reviziju/303</a> 3.2. Etički kodeks Državnog ureda za reviziju 3.3. Code of ethics, ISSAI 130, dostupno na: <a href="https://www.issai.org/pronouncements/issai-130-code-of-ethics/">https://www.issai.org/pronouncements/issai-130-code-of-ethics/</a> i drugi propisi.
4.	STATE AUDITORS	4.1. Zakon o Državnom uredu za reviziju (Narodne novine 25/19), dostupno na: <a href="https://www.revizija.hr/o-nama/zakoni-i-akti/zakon-o-drzavnom-uredu-za-reviziju/303">https://www.revizija.hr/o-nama/zakoni-i-akti/zakon-o-drzavnom-uredu-za-reviziju/303</a> 4.2. Etički kodeks Državnog ureda za reviziju 4.3. Code of ethics, ISSAI 130, dostupno na: <a href="https://www.issai.org/pronouncements/issai-130-code-of-ethics/">https://www.issai.org/pronouncements/issai-130-code-of-ethics/</a> i drugi propisi.
5.	CIVIL SERVANTS and EMPLOYEES	5.1. Zakon o Državnom uredu za reviziju (Narodne novine 25/19), dostupno na: <a href="https://www.revizija.hr/o-nama/zakoni-i-akti/zakon-o-drzavnom-uredu-za-reviziju/303">https://www.revizija.hr/o-nama/zakoni-i-akti/zakon-o-drzavnom-uredu-za-reviziju/303</a> 5.2. Etički kodeks Državnog ureda za reviziju 5.3. Zakon o državnim službenicima (Narodne novine 92/05, 140/05, 142/06, 77/07, 107/07, 27/08, 34/11, 49/11, 150/11, 34/12, 49/12, 37/13, 38/13, 01/15, 138/15, 61/17, 70/19 i 98/19), dostupno na: <a href="https://www.zakon.hr/z/108/Zakon-o-dr%C5%BEavnim-slu%C5%BEbenicima">https://www.zakon.hr/z/108/Zakon-o-dr%C5%BEavnim-slu%C5%BEbenicima</a> 5.4. Etički kodeks državnih službenika (Narodne novine 40/11 i 13/12), dostupno na: <a href="https://narodne-novine.nn.hr/clanci/sluzbeni/2011_04_40_950.html">https://narodne-novine.nn.hr/clanci/sluzbeni/2011_04_40_950.html</a>
6.	ETHICS MANAGEMENT AND CONTROL	6.1. Zakon o Državnom uredu za reviziju (Narodne novine 25/19), dostupno na: <a href="https://www.zakon.hr/z/478/Zakon-o-Dr%C5%BEavnom-uredu-za-reviziju">https://www.zakon.hr/z/478/Zakon-o-Dr%C5%BEavnom-uredu-za-reviziju</a> 6.2. Code of ethics, ISSAI 130, dostupno na: <a href="https://www.issai.org/pronouncements/issai-130-code-of-ethics/">https://www.issai.org/pronouncements/issai-130-code-of-ethics/</a> 6.3. Etički kodeks Državnog ureda za reviziju 6.4. Etički kodeks državnih službenika (Narodne novine 40/11 i 13/12), dostupno na: <a href="https://narodne-novine.nn.hr/clanci/sluzbeni/2011_04_40_950.html">https://narodne-novine.nn.hr/clanci/sluzbeni/2011_04_40_950.html</a>

No.	State Audit Office and employees	The name of the regulation
		<p>6.5. Zakon o zaštiti prijavitelja nepravilnosti (Narodne novine 17/19), dostupno na:  <a href="https://www.zakon.hr/z/1927/Zakon-o-za%C5%A1titi-prijavitelja-nepravilnosti">https://www.zakon.hr/z/1927/Zakon-o-za%C5%A1titi-prijavitelja-nepravilnosti</a></p> <p>6.6. Zakon o sustavu unutarnjih kontrola u javnom sektoru (Narodne novine 78/15 i 102/19), dostupno na:  <a href="https://www.zakon.hr/z/806/Zakon-o-sustavu-unutarnjih-kontrola-u-javnom-sektoru">https://www.zakon.hr/z/806/Zakon-o-sustavu-unutarnjih-kontrola-u-javnom-sektoru</a></p> <p>6.7. Zakon o državnim službenicima (Narodne novine 92/05, 140/05, 142/06, 77/07, 107/07, 27/08, 34/11, 49/11, 150/11, 34/12, 49/12, 37/13, 38/13, 01/15, 138/15, 61/17, 70/19 i 98/19), dostupno na:  <a href="https://www.zakon.hr/z/108/Zakon-o-dr%C5%BEavnim-slu%C5%BEbenicima">https://www.zakon.hr/z/108/Zakon-o-dr%C5%BEavnim-slu%C5%BEbenicima</a></p>

AUDITOR GENERAL

Ivan Klešić

KLASA: 003-05/20-02/7  
 URBROJ: 613-01-01-20-2  
 Zagreb, December 9, 2020