

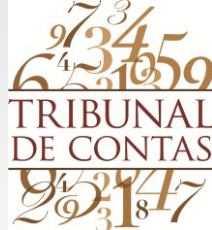


The following SAIs participate now in the TFA&E:

Portugal	
Albania	former yugoslav republic of Macedonia
Croatia	Malta
Cyprus	the Netherlands
Czech Republic	Poland
European Court of Auditors	Romania
France	Serbia
Hungary	Slovenia
Iceland	Spain
Italy	Turkey

Promote the relevance of ethical conduct in:

- Supreme Audit Institutions
- Public Organisations



The TFAE Working Plan 2012-2014

Lisboa, 29-30 January 2014

Working Plan 2012-2014

Goals	Objectives	Activities/ Projects
1. Contribute to raise public confidence in SAs by supporting the implementation of ISSAI 30 (Code of Ethics)	1.1. Identify SAs' ethical framework and practices	1.1.1. Collect, organise and analyse information from SAs of EUROSAI and other regions about ethical issues
	1.2. Raise awareness on ethical issues through training	1.2.1. Identify good practices in training
		1.2.2. Define model courses on ethics
		1.2.3. Make proposals on how to deliver ethics related training to the EUROSAI members
	1.3. Share results	1.3.1. Organise and include information in the EUROSAI Task Force Webpage
		1.3.2. Organise a seminar to share experiences and information (Jan 2014)

Working Plan 2012-2014

Goals	Objectives	Activities/ Projects
2. Promote ethical conduct in public organisations through the SAIs' activities	2.1. Identify SAIs' auditing practices	2.1.1. Identify and analyse existing experiences in auditing ethics related issues, namely audit reports, guidance and methodologies
	2.2. Share experiences and results	2.2.1. Organise a seminar to discuss possible SAIs' activities in this field and to share experiences and information
		2.2.2. Organise and include information in the EUROSAI Task Force Webpage

So far, the TFA&E:

- Designed and implemented a webpage
- Prepared and launched a survey on *Audit&Ethics*
- Analysed the replies to the survey and approved a general report on its results
- Prepared a paper “*Supporting SAIs to enhance their ethical infrastructure- Part 1- A general overview of SAIs ethical strategies and practices*”
- Organised a Seminar, in Luxembourg (ECA), on 17th-18th September 2013, about *auditing ethics*, and this seminar in Lisbon, about *ethics within SAIs*

Activities for the near future:

- Deliver more papers on ethics-related issues
- Finalise model courses on ethics
- Include documents and information in the TF webpage



The webpage

www.eurosai-tfae.tcontas.pt

- **Objectives, Members, Contacts**
- **Activities** (working plan, cooperation, reports, survey, papers)
- **Meetings** (agenda, participants, minutes, documents)
- **Seminars** (programme, participants, documents)
- **Documents** (ethics within SAs, auditing ethics in public organisations)
- **Photos**
- **Articles**
- **Links**

- **Members' section**

Cooperation

- Contacts with ASOSAI, OLACEFS (CEPAT), ARABOSAI and AFROSAI
- Articulation with GT2, INTOSAI PSC and ISSAI 30 review team
- Contacts with EIPA and OECD



TFA&E survey on Ethics within SAI

Lisboa, 29-30 January 2014



The survey

- **Covered both** ethics within SAIs **and** auditing ethics in public organisations
- **32 replies from EUROSAI members (64%), 65 documents collected**
- **A general report on its results available in the EUROSAI and the TFA&E webpages**

(<http://www.eurosai-tfae.tcontas.pt/activities/Activities/Survey/Results%20of%20the%20Survey-TFAE.pdf>)



The survey

Ethics within SAI

- **Ethics Guidance**
- **Ethics Management**
- **Ethics Control**

Results: ethics guidance

- **Within EUROSAI Members, Codes of Conduct are a well spread means of disseminating SAIs values and principles, along with expected behaviours and provisions for misconduct. The level of detail varies.**
- **Raising awareness on ethical values and issues and related practices are used but vary also a lot. They include traditional training but many other innovative approaches.**
- **Some SAIs regularly work together and exchange information with non-SAI organisations to raise awareness on ethics in the public sector.**

Results: ethics management

- Conflicts of interests (interacting with the independence, objectivity and impartiality of the institution) seem to be the main concern of European SAIs. Many of them put in place policies, routines and procedures to avoid the occurrence of wrongdoing related to this issue.
- SAIs' human resources management tools usually include ethical concerns, especially in recruitment, performance appraisal and training.
- Written rotation policies are adopted by 41% of the replying SAIs

Results: ethics control

- Few SAIs use internal and/or external specific evaluations of their ethical systems.
- IntoSAINT is one of the tools that can be used for self-evaluations, but only five SAIs report experience with it.
- When considering the ethical infrastructure recommended by OECD, it becomes clear from the answers to the survey that guidance and management functions are, at the moment, much more developed in European SAIs than control function.



THE SEMINAR

ENHANCING ETHICS WITHIN SUPREME AUDIT INSTITUTIONS

Lisboa, 29-30 January 2014

**Values are like fingerprints.
You leave them all over everything you do.**

Elvis Presley

Objectives of the seminar

For the participants:

- Raise awareness of the importance of enhancing and managing ethics within SAI
- Structure the approach to ethics management
- Share information and experiences, identify good practices and discuss views about managing ethics and implementing ISSAI 30
- Reflect on how to raise ethics awareness in our own SAIs

Objectives of the seminar

For the TFA&E and ISSAI 30 review team:

- Collect ideas and opinions for the subjects to be explored by the TFA&E
- Collect ideas about the possible review of ISSAI 30



Objectives of the seminar

For all:

- Learn and draw lessons from the sharing of experiences



Structure of the seminar

Session I: Why is ethics important in a SAI

Session II: Ethics Guidance: Codes of Ethics

Session III: Role of Ethics Units: Guidance and/or Control

Session IV: Ethics Guidance: Training

Session V- Typical Ethical Dilemmas in SAI

Session VI- Conclusions

Structure of the seminar

Presentations:

Stakeholder, standards, OECD integrity framework, IDI, IntoSAINT, concrete SAI experiences, results of the survey, ethical dilemmas

Discussions: your problems, expectations, opinions, experiences on specific issues

Workshops: concrete cases, pros and cons of possible approaches, discussions, conclusions



Let us have a good seminar

Lisboa, 29-30 January 2014