

IMPLEMENTING CHANGES IN THE SAI ETHICAL MANAGEMENT

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ETHICAL “SOURCES”

- Normative
- Professional
- Corporate values
- Personal values & behaviour



ECA'S ETHICAL FRAMEWORK

- ECA Mission and Values
- Court Audit Policy and Standards
- Code of Conduct for Members
- Ethical Guidelines
- Procedure for providing reasonable assurance on compliance with ethic requirements
- Examples of ethical dilemmas



ECA ETHICAL GUIDELINES - CONTENTS

- Trust, confident and credibility
- Integrity
- Independence, objectivity and impartiality
- Professional secrecy
- Competence and further professional training
- An excellent and efficient organisation
- Good administrative conduct



IMPLEMENTATION OF THE FRAMEWORK

- Presentation of Guidelines
- Collaborative elaboration of examples
- Intranet – Internet
- Training:
 - Compulsory for all staff
 - focus on new arrivals inception
- Annual confirmation procedure



INTRODUCING ETHICAL GUIDELINES

- Before & after ?
- Attention to collateral damages
- Your own position & assessing the others

