



Codes of Ethics

Results of the survey

The ethical values and principles are stated in different documents, mainly in

I CODES OF ETHICS

- ❖ 22 of 32 respondent SAI have own Codes of Ethics, whereas the most of SAI (25) mentioned “general legal rules applicable to all civil servants”.
- ❖ Some SAI own very detailed Codes of Ethics, whereas other SAI have summarized Codes of Ethics stating the main principles and values guiding conduct.
- ❖ A large majority of respondent SAI have referred that those documents are applicable to seconded staff and experts hired.

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The subjects included in those documents:

- Almost all respondent SAI included in their framework documents *the values and principles* that govern their activities and explain which *behaviours they expect from their staff when facing ethical dilemmas*. And
- Provisions for dealing with *misconduct* are also present in more than 70% of respondent SAI.
- In what concerns the *existence of specific tools and special rules for managers*, only about half of the respondent SAI have policies and measures in place.

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As to the issues covered in those documents:

- Almost all respondent SAI have provisions regarding the main topics related to ethical conduct such as:
 - Conflicts of interests
 - Political neutrality,
 - Professional secrecy, and
 - Gifts and hospitality.
- 31% indicated other issues covered by their ethical framework, such as:
 - Declaration of financial interests and assets
 - Obligations after ceasing to hold office
 - Use of official facilities and equipment

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How are the employees informed about ethics' values and principles?

- ❖ All the respondent SAI referred to have measures in place to inform staff about ethical policies.
- ❖ The majority of those SAI mentioned specific documents delivered to employees or that managers and supervisors inform them.
- ❖ Only one half hold specific training.

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Ethics documents are available in:

| | |
|---------------------|--------|
| Intranet | 26 SAI |
| Internet | 15 SAI |
| Internet & Intranet | 14 SAI |

- Less than 50% of respondent SAI refer the use of both their websites and intranet.
- Only 2 SAI mentioned neither intranet nor internet.
- Only 2 SAI mentioned that those documents are *partially* available on the intranet and 10 in the websites.

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Do members, auditors and/or staff formally commit to the ethical and deontological values and principles of the SAI?

- A majority of 56% of respondent SAIs require from auditors to formally commit to ethical values of the SAI.
- Those SAI doing it choose :
 - Signing declarations taking notice of the Code of Ethics when starting functions in the SAI.
 - Reminders of ethical obligations on a regular basis.
 - Commitment for each audit in which the auditor is involved.

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Thank you for your attention!

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