

Session V



Typical **Ethical Dilemmas** in Supreme **Audit Institutions**

MAIN CONCERNS OF SAI





Typical Ethical dilemmas on Supreme Audit Institutions

**Relationships
with the
auditees**

**Family
links**

Financial interests

Assets

Spouse's/partner's professional activities

Participation in audits where the auditor has family members (spouse and/or relatives up to a determined degree) as employee in the audited entity.



Typical Ethical dilemmas on Supreme Audit Institutions

**Relationships
with the
auditees**

**Familiarity /
Previous
labour
relationships**

Special
difficulties in
small SAI

Auditing the same entity and theme repeatedly.

Auditing entities where the auditor has already worked.



Typical Ethical dilemmas on Supreme Audit Institutions

**Outside Jobs/
Consultancy**

Outside jobs

Holding a public or private position, other than external public auditor, specially if it can affect the qualifications and independence.

Holding functions at any organisation that receives funding from public finances.



Typical Ethical dilemmas on Supreme Audit Institutions

Financial interests

Holding Financial interests in public entities.



Typical Ethical dilemmas on Supreme Audit Institutions

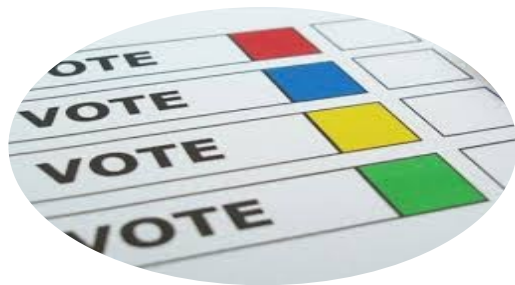
Gifts and hospitality

Accepting gifts and other amenities from audited entities or suppliers

Receiving gifts from audited entities or suppliers.

Accepting meals during audits or related to them;
Accepting occasional invitations to working lunches

Free travel, accommodation, entertainment



Typical Ethical dilemmas on Supreme Audit Institutions

Political neutrality




Political opinions
and posts

participation in controversial public or political issues

Acceptance of political posts, in central or local government

SAI's internal Affairs



-  Use of SAI property
-  Harassment /Bullying
-  Expense claims

