



# ***WHY HAVING A CODE OF ETHICS***

- ISSAI 30 is not enough
- Code of ethics to bring the standards and principles into a national context/background
- Evolving with circumstances....

## ***WHICH TYPE OF CODE AND WHY***

- Targetting values and principles  
(encouraging people to think for themselves)
- Detailed/specific enough to help staff to make decisions

## ***WHO SHOULD THE CODE BE TARGETED TO***

- All staff and management AND Members of the board
- Also applicable to “external” contractors/experts etc.
- ....

## ***HOW TO PREPARE A CODE OF ETHICS***

- Benchmarking from other SAI/organisations
- Consulting staff/management and board
- Consulting stakeholders
- Should be consensual

## ***KEY ISSUES TO IMPLEMENT A CODE OF ETHICS***

- Tone from the top
- “Ethical dilemma of the week”
- Regular training
- Changing the culture -> Ethical culture
- “Ethical advisor” – “Ethical hotline”
- Creating transparent “dialogue”
- Code should not take away own judgement and responsibility

## ***COULD ISSAI 30 BE MORE USEFUL? HOW?***

- Ensure adequate level of detail
- Annexing best practice/examples could be helpful but not a part of the code