



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

- Bring a standard to staff behaviours
- It is a moment of assessment, of recognising the situation
- ....

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

- Core values, completed by examples, through, for instance, implementation guidelines, with regular updates.

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

- All the members , top management and staff
- External experts as well
- Should it include expected behaviours from stakeholders ?

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

- Inspiration from others
- SAI and INTOSAI
- Large participation, including stakeholders
- ....

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

- Have an implementation strategy
- Communication
- Specific training
- Be able to talk to someone for advice

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

- It could be more useful
  - By having supporting materials
  - By containing more details related to principles and values
- It should include a comprehensive approach