

WHY HAVING AN ETHICS UNIT

- Increase of accountability
- Promoting ethical behaviour
- Promoting ethical culture
- Reputation of SAI
- Someone to talk to
- Enhancing audit quality
- Specialisation in ethics

WHICH ROLE SHOULD THIS UNIT PLAY

- Prevention
- Advice
- Evaluation of the situation and/or out of disciplinary procedures
- Promotion of ethical culture
- Communication role
- Guiding and consulting role
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WHAT TO CONSIDER WHEN CHOOSING ITS MEMBERS

- Transparent criteria (well known by people)
- Integrity background
- Competence
- Analytical skills
- Neutrality
- Mix of inside and outside (civil society, university representatives, etc)
- Above of any suspicion

MAIN POSSIBLE RESULTS

- Increase public confidence
- Improvement of ethical behaviour
- Solving problems
- Helping people
- Ethical guidance
- Increase of atmosphere of transparency and communication
- ...

PERCEPTION ISSUES

- Acceptance of people
- Fairness
- Accessibility
- Transparency
- Protection of ethical behaviour

COULD ISSAI 30 BE MORE USEFUL? HOW?

- Making reference to the needs of having an instance to advice individuals in relation to ethical issues