



WORKSHOP III.3

DISCUSSION and CONCLUSIONS

Why having an ethics unit?

- **Not everybody agree to have such a unit**
- **For some participants it's enough to have a person (out of line...)**
- **Advantages:**
 - **To have someone you can address your questions**
 - **Prevention**
 - **Create a good atmosphere**

Which role?

- **Advising**
- **Preparing guidelines and identifying best practices**
- **Don't mix advising role with investigation role**

Composition

- **Good reputation**
- **Not having conflict records in the past**
- **Person disconnected from operations**
- **Proposed by groups of auditors or units**

Results

- **Prevention**
- **Promoting the good behaviour**
- **Promoting training**
- **Spreading out good practices**
- **Equality in reviewing ethical cases**
- **Avoiding conflicts of interests**
- **Increase transparency**

Perception

- **Is helpful for auditors and top management**

Should ISSAI 30 include guidance on this respect?

- **Not put it as a standard**
- **Possibility of including practical notes/not be too detailed**