

Issues to be addressed by SAI in managing ethics

Summary of participants' opinions

MAIN ISSUES IDENTIFIED

- **Codes of Ethics***
- Awareness
- **Tone at the top***
- **Training***
- Other Human Resources Policies
- Monitoring and control tools

* Issues mentioned more times

Codes of Ethics

- Common understanding of concepts
- National and organisational specificities
- Target groups
- Commitment statements
- Management, staff and unions involvement and support
- Implementation issues
- Practical guidance
- Periodical reviews and adapting to new challenges

Awareness

- Information and communication
- Advising
- Transparency
- Publicity

Tone at the top

- Awareness
- Commitment
- Valuing ethical performance
- Motivation
- Feedback
- Transparent and participated decision making
- Leading by example

Training

- How
- When
- To whom
- How often

Other Human Resources Policies

- Recruitment
- Staff performance evaluation
- Rotation of staff

Monitoring and control tools

- Ethics Units
- Declarations of conflicts of interests
- Compliance
- Measurement