



Which initiatives, policies or measures should SAI put in place to prevent or control conflicts of interests?

Setting up a legal and infra-legal framework for conflicts of interests.

Other policies / measures

Implementing job rotation

Preventing auditors from auditing the same theme/object for more than 3 years

Defining a general policy for secondary employment, either

Prohibiting all external work

Requiring a special authorisation from the SAI to allow accumulation of functions by the auditor

Refusing auditors the capacity of being members of political parties

Monitoring the ethical behaviour of auditors/staff

Raising awareness, training and discussing

Creating an atmosphere that encourages to talk about ethical issues

Setting clear definitions on what should be considered a conflict of interest

Listening to the opinions of stakeholders and auditees

Defining check-lists for auditors regarding ethical issues

Setting up regular reminders of dangers brought about by situations of conflicts of interests

Raising and increasing awareness on ethical issues through training

Organising seminars and workshops

Disclosing information on good practices

Considering potential conflicts of interests before starting an audit/piece of work

Disclosing positive illustrations of acceptable behaviour

Detailing solutions to solve situations of conflicts of interests

Written commitments /oral declarations by the auditor

On a regular basis

Written commitment to obey to the authorities - Statute of the SAI, Code of Ethics – ruling ethical issues in the SAI, after recruitment or promotion

Written declaration of absence of conflicts of interests / declaration of existing conflicts of interests

Before initiating an audit or other piece of work

During an audit or other piece of work

Oral declarations by the auditor in the beginning of an audit regarding the absence of relatives working for the auditee, of ownership relations towards the auditee and of membership in its managing and supervising bodies

Regular declarations of public and private interests / property by auditors/staff