Workshop

(Managing Ethics within SAIs)

THE IMPORTANCE OF ETHICS LEADERSHIP

Identifying the contribute of leaders and managers to enhance ETHICS in Supreme Audit Institutions

List important leading and management attitudes and initiatives to make sure ethics is a key pillar of SAIs
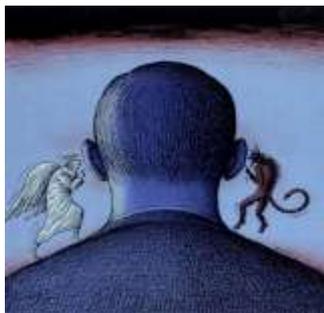
ETHICS LEADERSHIP: SET THE TONE FOR ACTION

Don´t do this!	A must do	Role

• Not having a code of ethics in your SAI	• **Establishing a code of ethics in your SAI** to:
	  – State values
	  – Guide
	  – Set criteria for behaviour and performance
	  – Ensure stakeholders' trust
		Strategic Approach to Integrity

• Closing your eyes to integrity risks • Denying integrity problems • Solely relying on individuals' actions	• **Making it clear**, through frequent statements and specific policies, **that ethics is a priority** • **Putting ethics in the top management agenda** • Putting in place a strategic approach to ethics, targeted at **building an ethics infrastructure** • **Allocating resources to ethics** (time, staff, space, training)	
• Not giving a good example, doing the opposite of the requirements • Abusing your power • Using your position for personal benefits or using the office for political power • Trying to influence the recommendations and outcomes of the audit missions or refraining from publishing some of the audit results, due to political or personal reasons (e.g. career) • Being arrogant: "*I'm the boss. I don't need to respect my staff*" • Not taking responsibility	• **Demonstrating** fundamental values • **Concerning for others** and showing it • **Being consistent** with what is required from everyone • **Reacting ethically** in critical situations • Ensuring true **professional management** • **Respecting, guiding** and **giving feedback** • **Being** fully **accountable** for own and other's decisions and behaviours • Ensuring **high standards of accountability and transparency**	**Lead by Example: Being the Model**

Don´t do this!	A must do	Role
• Allowing nepotism, employing relatives and friends • Not demanding enough from your staff: accepting or stimulating unqualified workforce • Demanding too much from staff and not providing enough resources • Making or allowing promotions not based on merit	• **Apply merit and ethics as the main features of the daily management practices**, e.g. in the human resources policies (recruitment, performance appraisal, professional development) • **Recognising and rewarding good behaviour** • **Taking actions that develop trust,** such as sharing useful information	**Ethical Management**
• Deciding alone, not involving teams and staff • Ignoring needs and expectations of others • Not discussing ethics problems • Not facilitating advice and guidance	• Being **inclusive** • **Giving employees a voice** in the decision making processes • **Encouraging discussion** of ethics' issues, problems and dilemmas • Ensuring an open and **mutual learning** environment • Providing **guidance** • Making sure that **ethics' advice** is available to staff wanting to discuss concrete situations	**Open Door Policy**
• Doing nothing to prevent unethical behaviour • Doing nothing to face problems • Disobeying code of ethics • Not managing unethical situations • Not taking care of working discipline	• Identifying and solving **potential ethical risks or conflicts** • **Assessing behaviours** and reviewing intentions • Using permanent awareness and **monitoring/**control tools • Taking **firm corrective actions** when needed • Establishing **whistleblowing** policies • Ensuring **fair hearing** procedures • Never stop **re-examining**	**Enforcement**