



**EUROSAI**

Task Force on Audit & Ethics



## **MANDATE from the EUROSAI Governing Board**

**To promote the relevance of ethical conduct and integrity**

- **In SAIs**
- **In public organisations**



## Promoting Ethical Conduct

**Ethics is about making conscious choices in line with a framework of values and principles**



- Promote comparative studies
- Support the design of guidelines and other tools
- Share the results with the wider SAI community



- **Discussion with EUROSAI GT2 about the TF scope vs GT2 goal**
- **The EUROSAI Task Force on Audit & Ethics 1st meeting was held at Lisbon, on 7 and 8 May 2012**



- **The following SAIs participated in the 1<sup>st</sup> meeting:**

**PORTUGAL**

**CROATIA**

**CYPRUS**

**EUROPEAN COURT OF AUDITORS**

**FRANCE**

**ICELAND**

**former Yugoslav REPUBLIC OF MACEDONIA**

**THE NETHERLANDS**

**ROMANIA**

**SLOVENIA**

**SPAIN**



- In this meeting the TF discussed:
  - Several experiences in the field
  - The concepts to adopt
  - The goals to achieve until 2014
  - A working plan for 2012-2014



## Agenda of the 1<sup>st</sup> meeting :

### 1. Opening

### 2. Ethics in SAIs

- 2.1 Relevant Experiences and tools
- 2.2. Brainstorming on possible projects for the Task Force
- 2.3. Choosing the projects to develop

### 3. Auditing Ethics in the Public Sector

- 3.1. Relevant experiences and tools
- 3.2. Which projects for the task force to develop

### 4. Planning the work ahead

- 4.1. Agreeing on a working plan
- 4.2. Assignment of tasks
- 4.3. Next steps





## Working Plan 2012-2014

Goals	Objectives	Activities/ Projects
<b>1. Contribute to raise public confidence in SAs by supporting the implementation of ISSAI 30 (Code of Ethics)</b>	<b>1.1. Identify SAs' ethical framework and practices</b>	1.1.1. Collect, organise and analyse information from SAs of EUROSAI and other regions about ethical issues
	<b>1.2. Raise awareness on ethical issues through training</b>	1.2.1. Identify good practices in training
		1.2.2. Define model courses on ethics
		1.2.3. Make proposals on how to deliver ethics related training to the EUROSAI members
	<b>1.3. Share results</b>	1.3.1. Organise and include information in the EUROSAI Task Force Webpage
		1.3.2. Organise a seminar to share experiences and information (Jan 2014)



## Working Plan 2012-2014

Goals	Objectives	Activities/ Projects
<b>2. Promote ethical conduct in public organisations through the SAIs' activities</b>	<b>2.1. Identify SAIs' auditing practices</b>	2.1.1. Identify and analyse existing experiences in auditing ethics related issues, namely audit reports, guidance and methodologies
	<b>2.2. Share experiences and results</b>	2.2.1. Organise and include information in the EUROSAI Task Force Webpage
		2.2.2. Organise a seminar to discuss possible SAIs' activities in this field and to share experiences and information (Sept 2013)