



**TFA&E SURVEY ON ETHICS RELATED AUDITS AND METHODOLOGY USED**

In December 2012 the EUROSAI Task Force on Audit & Ethics (TFA&E) launched a survey addressed to all EUROSAI members, asking for information on several ethics related issues, including those related to auditing ethics in public sector. A global report analysed and summarised the replies and was made available in the TFA&E website ([www.eurosai-tfae.tcontas.pt](http://www.eurosai-tfae.tcontas.pt)). That activity<sup>1</sup> included in the 2012-2014 Working Plan of the TFA&E, approved by the EUROSAI Governing Board, under Goal 2<sup>2</sup>, Objective 1<sup>3</sup>, produced useful and interesting results to SAIs, particularly when considering possible approaches to auditing ethics/integrity and ethics related issues.

To continue to raise awareness and to encourage and support SAIs to audit ethics related issues, the TFA&E Working Plan 2014-2017 considered the need to update the list of SAIs' ethics related audit practices on a regular basis and to develop guidance for an ethics audit approach. Insight into developments after December 2012 and information on existing methodological tools will allow the update of the available information and will serve as basis for preparing the EUROSAI TFA&E Seminar on „*Methods and measuring tools to audit ethics*“, to be held on 26-27 November 2015, in Ankara, Turkey, as well as the first draft of the common guidance to audit ethics/integrity in public sector, to be discussed during this Seminar.

The TFA&E would, therefore, strongly appreciate your SAI's reply to this short questionnaire.

SAI \_\_\_\_\_

1. Did your SAI develop manual, guidelines, programme, checklist or some other methodological tool for auditing ethics?

	MANUAL	GUIDLINES	PROGRAMME	CHECKLIST	OTHER METHODOLOGICAL TOOL
<b>YES</b>					
<b>NO</b>					

In the case of a positive answer, the TFA&E would appreciate if you could attach a copy of the document(s) to your reply.

<sup>1</sup> Map and study existing guidelines/methodologies/tools/questionnaires/checklists both for common and specific audits

<sup>2</sup> Promote ethical conduct in public organisations through the SAIs' audit activities

<sup>3</sup> Issue common guidelines to audit ethics/integrity

2. If your SAI has performed an audit(s) in the area of ethics/integrity and/or ethical related issues, please provide the following information (for those SAIs that have replied to the TFA&E 2012 survey, information should be provided only for 2013 onwards):

TOPIC/TITLE	MAIN GOALS	MAIN FINDINGS	RECOMMEN- DATIONS	CONCLUSIONS	METHODOL. TOOLS USED (specific guidelines, questionnaires, programmes...)

3. For those SAIs which, in 2012, stated that they have performed audit(s) in the area of ethics/integrity :

a) Did you follow up on these audits

YES

NO

b) Did you evaluate effects/benefits of those audits?

YES

NO

4. If your answer to the Question no. 1 was positive, would you be willing to share your experience with the mentioned tools at the 2015 EUROSAI TFA&E seminar?

YES

NO