

## Annex 3: Reporting Template

[please note that the report should be concise and brief]



**Progress report of SAI PORTUGAL (June 2020-November 2020)**



**Strategic Plan  
2017-2023**

### Executive Summary

The TFA&E continued its activities, namely in what relates to Knowledge sharing, disseminating the guidelines and cooperating with SAIs , Regional groups and Non-SAIs entities

### Cross-cutting issues

All the initiatives taken in these 4 months adress cross-cutting issues

Objective(s)	Project/Initiative (June 2019-November 2020)	Responsible parties	Results and outcomes achieved so far and foreseen until November 2020	Overall status of the project/initiative
			[Please add relevant links + if relevant, a short explanation on difference between planned and achieved results]	Please assess the overall status of the project/initiative with respect to the deadline and outcome planned
<b>Disseminate guideline to audit ethics/integrity</b>	Workshops on integrity/anticorruption during the IX EUROSAL-OLACEFS Joint Conference, hosted by the Hungarian SAI through an on-line platform on September 2020	The SAI of Portugal moderated the workshops. Several SAIs participated, including other members of the TFAE. An OECD expert, that dealt with the relevant matter of measuring integrity in public organisations, and representatives of the chair of the OLACEFS Working Group on Fight Against Transnational Corruption – Sai of Ecuador- were also actively involved	The workshops allowed discussions on several issues, such as the SAI's role, the different possibilities to approach integrity in SAI's audit work and the new risks and challenges resulting from the <i>Covid 19</i> pandemic. Cooperation perspectives were explored for the future, notably between the two Regional Groups and also within INTOSAI.	In progress
<b>Disseminate guideline to audit ethics/integrity</b>	Presentation in the <i>European Court of Auditors on-line Conference on Ethics and Integrity in Public Administration</i>	Chair of the TFA&E	This conference covered different aspects of ethics and integrity, including transparency, accountability, public trust, ethical frameworks and rules, and success stories and acted as a follow-up	In Progress

			discussion of the ECA Special Report on <i>“the ethical frameworks of the audited EU institutions: scope for improvement”</i> (September 2020).	
<b>Raise awareness and encourage SAIs to promote integrity in public sector and to audit ethics related issues</b>	Participation in the IX National Congress of Public Audit, organised by the <i>Fundación FIASEP</i> , (Auditing for Transparency in the Public Sector) hosted by the University of Salamanca, under the theme Digital Administration: A challenge both for management and for public auditing. (October 2020)	Chair of the TFA&E	The Congress approached the theme Digital Administration: A challenge both for management and for public auditing. Digital administration is a field where new ethical challenges arise.	Permanent Task
	SAI of Portugal, with the purpose of disseminating the TFAE experience in the field, accepted to join the proposed INTOSAI Group responsible for the implementation of the Memorandum of Understanding	SAI Portugal	Activities have not began yet	

	between INTOSAI and the United Nations (UNODC). This group aims at building a framework for SAIs to fight against corruption and exchange knowledge in the field. (October 2020)			
<b>Disseminate progress both to EUROSAI Members and to other INTOSAI Regional Working Groups</b>	Articles published	Chair and members of the TFA&E	<ul style="list-style-type: none"> <li>Several articles issued (e.g. articles in turkish publications by the SAI of Turkey and article “<i>Audit case: Integrity in Humanitarian Aid</i>”, by the SAI of Portugal in the OECD Auditors Alliance on-line Integrity Platform (July 2020)</li> </ul>	Permanent task
<b>Expectations towards EUROSAI GB and other EUROSAI members</b>			<b>Issues for the discussion:</b>	
<b>Lead SAI(s):</b> <b>Contact person(s):</b>				



## REPORT TO THE EUROSAI GOVERNING BOARD

Reporting Period: July 2019/ July 2020

### 1. The Task Force for Audit & Ethics (TFA&E)

At the occasion of the X EUROSAI Congress, held in Istanbul, in 2017, the mandate of the Task Force on Audit & Ethics (TFA&E) was renewed and a new Working Plan for the period 2017-2020 was approved. This same mandate was set up in 2011 to promote ethical conduct and integrity, both in Supreme Audit Institutions (SAI) and in public organisations.

The activities included in the abovementioned Working Plan contribute to the two goals the EUROSAI Strategic and Operational Plans, mainly by:

- \* SG 1 – Professional Cooperation: delivering projects and activities related to supporting the development of innovative audit approaches and methods; promoting audit-related cooperation and facilitating the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners;

- \* SG 2 - Institutional Capacity Development: supporting needs-driven institutional capacity development initiatives; and promoting and encouraging institutional development through self-assessments, peer reviews and other evaluations.

30 EUROSAI SAIs have so far participated in the TFA&E work:

- Albania
- Bosnia and Herzegovina
- Bulgaria
- Croatia
- Cyprus
- Czech Republic
- European Court of Auditors
- Finland
- France
- Germany
- Greece
- Hungary
- Iceland
- Israel
- Italy
- Malta
- Moldova
- Montenegro
- North Macedonia
- Poland
- Portugal (Chair)
- Romania
- Russian Federation
- Serbia
- Slovenia
- Spain
- Sweden
- The Netherlands
- Turkey
- United Kingdom
- Bulgaria

## 2. International work environment

Since July 2019, and as far as international activities and the TFA&E context is concerned, it is important to acknowledge that:

- ✓ In the second half of 2019, efforts were focused in the preparation of the annual meeting and seminar that was hold in Bonn, in the beginning of December of the same year;
- ✓ In the immediate period, tasks agreed in the meeting were continued in the view of preparing the Congress in May 2020 and looking for a balanced solution regarding a proposal for the future of the Ethics agenda in EUROSAI;
- ✓ The declaration of the COVID-19 global pandemic in March 2020 influenced the period onwards. The Congress was postponed for one year, the activity of the SAIs and their international relations was significantly reduced in a first phase and was, afterwards, refocused in COVID-19 impacts and re-planning of audit and cooperation activities. This has left very few space for the continuation of activities.
- ✓ The regular activities of the Task Force will be catched up after summer break.

## 2. Activities completed during the reporting period

During the reporting period, the TFA&E has mainly focused in:

### Updating the WEBSITE

As envisaged in the working plan, the SAI of Cyprus provided multiple comments as regards the update of the TFAE website. Those suggestions were implemented, notably by incorporating new documents issued or collected, either by the TFA&E and SAIs, by other relevant sources and and by the Hungarian led project group “*The role of SAIs in Spreading Integrity Culture*”

### New Ethics related areas of interest

The Task Force pursued giving attention to emerging issues with Integrity and Ethics relevance. For instance, in the annual meeting in Bonn, one of the topics of presentations and discussion was “***How to behave publicly and in social networks - tension between freedom of expression versus duty of loyalty, duty of reserve***”. The problems arising from the need of coexistence of conflicting values is certainly one of the big issues of our times, and the Ethics line of work in EUROSAI will be working on this for several years.

In the coming EUROSAI-OLACEFS Conference, the TFA&E will explore ethics related audits, in the perspective of COVID-19 specific emerging integrity and corruption risks.

Furthermore, the TFA&E initiated a cooperation with the OLACEFS Working Group on the fight against Transnational Corruption.

In result of this cooperation, the SAI of Portugal accepted the invitation to participate in the INTOSAI Group responsible for the implementation of the Memorandum of Understanding between INTOSAI and the United Nations (UNODC). The group aims at building a framework for SAIs to fight against corruption and coordinate with Anti-Corruption Agencies, strengthening



knowledge sharing and cooperation. The Chair of the TFAE wishes to further disseminate the work of the TFAE and encourage the role of SAIs in this field.

**Funding and rolling-out  
IntoSAINT in Europe**

After an in-depth and lively debate, the EUROSAI Governing Board, in its 50<sup>th</sup> meeting in Jurmala, Latvia, agreed to grant EUROSAI funding to financial requests for phase 1 and 3 of the EUROSAI roll out of “IntoSAINT”, for a maximum amount of 10,200 euros. The GB decided that phase 2 of the roll out of the Integrity self-assessment tool “IntoSAINT” would follow a “case by case” approach and under SAI’s request.

The criteria for funding these requests were also agreed by the GB as follows, in summary:

- a) The financing of the amount requested for carrying out of the training and knowledge exchange activities (phases 1 and 3 of the proposal), which benefit multiple member SAIs.
- b) In line with EUROSAI’s inclusiveness principle and in order to reduce the effort demanded from the project leader and, at the same time, contribute to build up other experts’ expertise in view of future roll outs of this tool, it was deemed advisable that all the available experts included in the annex of the request should be invited to provide their expertise.

- c) in this regard, following the conclusion of the activities contained in phases 1 and 3 of the roll out of the IntoSAINT, the host SAI of the respective meetings should send to the EUROSAI Secretariat an official letter informing about the final costs incurred, including also the respective invoices.
- d) Concerning the financing of phase 2 of the project -self-assessments per country, 2019 and 2020, as explained in the request, the activity would be facilitated by a newly trained moderator under the supervision of an expert moderator, being the SAI sending a newly trained moderator who would cover those expenses and the SAI implementing the self-assessment who would provide the venue for its own self-assessment and incur all the related expenses.

Phase 1 was implemented through a training for moderators held in Belgrade, Serbia, July 2019 15-19. The lessons learned meeting will follow the self-assessments, to be held when the sanitary situation allows.

#### **Ethics Self assessments/survey**

A new survey directed to compiling the status and practises related both to Ethics within SAIs and to promoting Ethics in the public sector through Sais audit activities was launched and answered. The TFA&E is currently in the process of analysing the responses of around 25 European SAIs, in order to obtain an updating of the first survey of 2012.

#### **Ethics Training Model and e-course**

In the annual meeting and seminar, a presentation of the progress of this task was held, and considered that the document could be finalised soon to send and obtain feedback, comments and suggestions from the members of the task Force. The pandemic postponed this task, that is now

expected to be finished by the end of 2020. It is also predictable to experiment the training model by issuing an e-course in the next months.

### **Ethics Maturity Model ready for Improvements**

A first draft of an Ethics Maturity Model was prepared by the European Court of Auditors and is in the process of being completed and sent for suggestions and comments.

### **OECD Public Integrity Handbook**

Following a cooperation maintained for a few years, the Public Integrity Handbook was published with several references to the work and products of the TFA&E, thus proving a fruitful collaborative work. It is also important to notice that the role of Supreme Audit Institutions in promoting ethics and Integrity in the Public Sector is highlighted all across this relevant OECD publication, especially within Principle 12 – Oversight.

OECD is currently working in the design of maturity models for each of the 12 principles of the Recommendations on Public Integrity, and a representative of this organisation had an active participation in the 2019 annual meeting and seminar of the TFA&E, being this a new field of cooperation among these two entities.

### **Raising awareness and encouraging SAIs to promote integrity in public sector**

Two workshops on integrity/anticorruption were held during the IX EUROSAI-OLACEFS Joint Conference, hosted by the Hungarian SAI through an on-line platform on September 2020. The workshops counted with the active participation of the Chair and members of the TFAE, of an OECD expert, that dealt with the relevant matter of measuring integrity in public

organisations, and with representatives of the chair of the OLACEFS Working Group on Fight Against Transnational Corruption – Sai of Ecuador.

The workshops allowed discussions on several issues, such as the SAI's role, the different possibilities to approach integrity in SAI's audit work and the new risks and challenges resulting from the *Covid 19* pandemic. Cooperation perspectives were explored for the future, both between the two Regions and within INTOSAI.

Also the participation in the IX National Congress of Public Audit, organised by the Fundación FIASEP, (Auditing for Transparency in the Public Sector) hosted by the University of Salamanca, under the theme Digital Administration: A challenge both for management and for public auditing - contributed to this goal of raising awareness in the matter of auditing Ethics and Integrity relating it to the fact that digital administration poses new ethical challenges.

The same occurred with the presentation in the European Court of Auditors on-line Conference on Ethics and Integrity in Public Administration. This conference covered different aspects of ethics and integrity, including transparency, accountability, public trust, ethical frameworks and rules, and success stories, acting as a follow-up discussion of the ECA Special Report on "the ethical frameworks of the audited EU institutions: scope for improvement".

Disseminate progress to EUROSAI Members and INTOSAI Regional Working Groups

Several articles issued, including articles in Turkish publications (SAI of Turkey) and article in the OECD Auditors Alliance on-line Integrity

Platform about "Audit case: Integrity in Humanitarian Aid" (SAI of Portugal) - July 2020

### 3. Outlook

Considering the events related to the Covid 19 pandemic, the postponing of the EUROSAI Congress to 2021, and the consequent extension of the mandates, the TFA&E expects to finish the ongoing tasks and continue to reflect on its future.

The SAI of Portugal thinks that its chairmanship should not be continued beyond 2021 (because this is now the date of the EUROSAI Congress).

In the annual meeting, a debate was held about the future of Ethics in the lines of work of EUROSAI, and the main conclusions can be summarized as follows:

- \* The task related to Ethics is not finished and further development is needed. There is field for new challenges: for instance, ethics and technology (IT, Big Data, Artificial Intelligence.)
- \* Several suggestions are under study about possible ways or formats to keep Ethics in the Agenda, and maintain and feed the existent network.
- \* the SDG of the United Nations – to improve reliability on public services as a way to overtake the problems of lack of trust by citizens on the integrity of their governments or administrations – were also recalled as SAIs are fundamental in this fight.
- \* Several views were shared, and the conclusion was that Ethics should be kept as a line of work in EUROSAI, but a kind of virtual community should substitute the TFA&E as it is currently.
- \* Covid-19 crisis raises significant ethical concerns which SAIs should consider.
- \* Portugal took the responsibility of drafting a proposal to the next 2020 EUROSAI Congress and share it for suggestions and comments of all the members of the TFA&E.

**Helena Abreu Lopes**

Member of *Tribunal de Contas* of Portugal  
Chair of the TFA&E