



EUROSAI

Task Force on Audit & Ethics



- International crisis enhanced that discretionary powers and decisions must respect high behaviour standards and that SAIs must cover that issue
- Conclusions and Recommendations of the VIII Congress of EUROSAI – Jun 2011, Lisbon
- Strategy of the EUROSAI Presidency



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



- The following SAIs participate in the TF:

PORTUGAL

CROATIA

CYPRUS

EUROPEAN COURT OF AUDITORS

FRANCE

HUNGARY

ICELAND

former yugoslav **REPUBLIC OF MACEDONIA**

THE NETHERLANDS

ROMANIA

SLOVENIA

SPAIN



- In its 1st 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



TFA&E Goals

1. **Contribute to raise public confidence in SAIs by supporting the implementation of ISSAI 30 (Code of Ethics)**
2. **Promote ethical conduct in public organisations through the SAIs' activities**



Working Plan 2012-2014

Goals	Objectives	Activities/ Projects
1. Contribute to raise public confidence in SAs by supporting the implementation of ISSAI 30 (Code of Ethics)	1.1. Identify SAs' ethical framework and practices	1.1.1. Collect, organise and analyse information from SAs of EUROSAI and other regions about ethical issues (codes, regulations, HR policies, guidance, dilemmas, management and assessment tools, good practices)
	1.2. Raise awareness on ethical issues through training	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
	1.3. Share results	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, Portugal)



Working Plan 2012-2014

Goals	Objectives	Activities/ Projects
2. Promote ethical conduct in public organisations through the SAIs' activities	2.1. Identify SAIs' auditing practices	2.1.1. Identify and analyse existing experiences in auditing ethics/integrity related issues, namely audit reports, guidance and methodologies
	2.2. Share experiences and results	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)



Synergies

- Complementarity with IntoSaint and INTOSAI performance measurement tools
- Contacts with ASOSAI Secretariat
- Cooperation with CEPAT (Comisión de Ética Pública, Probidad Administrativa y Transparencia) of OLACEFS, through its Chair (Chile)



**We welcome all your
suggestions and offers**



Thank you for your attention!