

# EUROSAI Seminar on Auditing Ethics

(organised under the auspices of the EUROSAI Task Force on Audit and Ethics)

Luxembourg, 17 – 18 September 2013

## DRAFT AGENDA

This seminar is organised as one of key activities of the EUROSAI Task Force on Audit and Ethics (TFAE). The agenda was prepared by the European Court of Auditors (ECA), with due account given to views expressed by members of the TFAE and results of the TFAE survey conducted among members of the EUROSAI.

The aim is to raise awareness and explore possibilities of auditing ethics-related issues and including them in audit tasks, as well as address practical matters concerning such audits. Participants are invited to exchange views and learn from existing experiences of SAIs involved in relevant audits, and where possible, draw lessons from these experiences.

The seminar will combine general plenary sessions (introducing the ethical framework, stakeholder views and activities of the TFAE in respect of auditing the ethical framework) and two interactive blocks to discuss relevant audit experience and practical aspects of audit work. These interactive sessions will be organised as a series of breakout sessions (to intensify learning) followed by short plenary meetings to sum up the discussions. At the end of the seminar participants will see if there is scope for further work and cooperation.

The first general audit-related block – The Challenge of Auditing Ethics-Related Matters – will allow participants to identify topics (e.g. audit mandate and criteria, tools and methods, good practice, obstacles) to be explored in the next stages of the seminar in order to increase the chance of carrying out ethics-related audits. Time will be given to discussions on the selected topics. SAIs with experience in auditing ethics-related matters will share their views with participants.

The second general block – Tools and Methods to Assess Risks – will start on day one and will continue on the second day. Participants will be familiarised with possible approaches to mapping the environment and identifying risks, which will be followed by a breakout session to get better acquainted with one of the methods developed by the SAI of the Netherlands. Participants will then meet in plenary to share results and support collective learning.

<b>17 September</b>	
<b><u>(I) OPENING OF THE SEMINAR</u></b>	
<b>09:00 – 09:30</b>	<b>Welcome address</b> <i>by Mr Vítor Caldeira, President of the ECA</i>
	<b>Opening remarks and introductions</b> <i>by Mr Eduardo Ruiz García, Secretary General of the ECA, and by Ms Helena Abreu Lopes, chair of TFAE, SAI of Portugal</i>
	<b>Concept of the seminar and organisational remarks</b> Information on the concept of the seminar and how the individual blocks will contribute to achieving the purpose of the seminar. <i>by Mr Paolo Giusta (ECA)</i>
<b><u>(II) AN INTRODUCTION INTO (AUDITING) ETHICS-RELATED MATTERS AND INTEGRITY</u></b>	
Chairs:	
<ul style="list-style-type: none"> <li>• <i>Mr Eduardo Ruiz García, Secretary General of the ECA, and</i></li> <li>• <i>Ms Helena Abreu Lopes, chair of TFAE, SAI of Portugal</i></li> </ul>	
<b>09:30 – 09:50</b>	<b>Understanding the ethical framework</b> <i>by Mr Christoph Demmke, European Institute for Public Administration</i>
<b>09:50 – 10:10</b>	<b>The TFAE Work Plan and results of the survey on auditing ethics-related issues</b> <i>by the SAI of Portugal</i>
<b><u>(III) THE CHALLENGE OF AUDITING ETHICS-RELATED MATTERS</u></b>	
<b>BREAKOUT SESSIONS COMBINED WITH RESULT-SHARING IN PLENARY SESSIONS</b>	
Moderators ( <i>the facilitating team</i> ): <i>Mr Paolo Giusta (ECA), Mr Fabrice Mercade (ECA), and Mr Radek Majer (ECA)</i>	
<b>10:10 – 11:00</b>	<b>Ethics-related matters to be addressed in the seminar</b> One of the main objectives of the seminar is to address topics such as <u>criteria, tools and methods</u> , as well as <u>good practice and obstacles</u> in performing ethics-related audits. In this session participants will discuss which aspects of those topics, and what other issues should be explored in greater detail. Method: <ol style="list-style-type: none"> <li>1) Discussions in small groups of participants.</li> <li>2) Sharing results in plenary.</li> <li>3) (Possibly) prioritising the order of the items to be dealt with.</li> </ol>
<b>11:00 – 11:20</b>	<b>Coffee break</b>
<b>11:20 – 12:30</b>	<b>SAIs' experience with auditing ethics</b> The SAIs of Croatia, Iceland, Italy, Malta, Portugal, and the ECA will present their experience. Presentations will be followed by (facilitated) discussions to collect

	<p>learning from the experiences on topics such as criteria, methods, good practice or obstacles in performing ethics-related audits as well as other topics identified by participants during the group discussion above.</p> <p>Method:</p> <ol style="list-style-type: none"> <li>1) Discussion groups (1-2 presentations per group)</li> <li>2) Collecting learning (by topic) in plenary</li> </ol>
<b>12:30 – 14:00</b>	<b>Lunch</b>
<b>14:00 – 16:30</b> (including coffee break)	<p><b>In-depth conversations on the most important topics to be explored for auditing ethics-related issues</b></p> <p>Based on learning and knowledge collected so far, participants will continue discussions in small groups on the remaining important topics to be explored.</p> <p>Method:</p> <ol style="list-style-type: none"> <li>1) Self-managed discussions with participants attending those of greatest interest to them</li> <li>2) Sharing results in plenary</li> </ol>
<b><u>(IV) TOOLS AND METHODS TO ASSESS RISKS</u></b>	
<b>PLENARY SESSION</b>	
Chairs:	
<ul style="list-style-type: none"> <li>• <i>Mr Eduardo Ruiz García, Secretary General of the ECA, and</i></li> <li>• <i>Ms Helena Abreu Lopes, chair of TFAE, SAI of Portugal</i></li> </ul>	
<b>16:30 – 16:50</b>	<p><b>Integritas: A project to strengthen the integrity-based administrative culture in Hungary</b></p> <p><i>by Mr János Szatmári, SAI of Hungary</i></p>
<b>16:50</b>	<b>End of day 1</b>

<b>18 September</b>	
<b>PLENARY SESSION</b>	
Chairs:	
<ul style="list-style-type: none"> <li>• <i>Mr Eduardo Ruiz García, Secretary General of the ECA, and</i></li> <li>• <i>Ms Helena Abreu Lopes, chair of TFAE, SAI of Portugal</i></li> </ul>	
<b>09:00 – 09:05</b>	<b>Opening of the 2<sup>nd</sup> day of the seminar</b>
<b>PLENARY AND WORKSHOP SESSION</b>	
<i>Moderators (the facilitating team): Ms Linda Strijker (SAI of the Netherlands), Mr Andreas Bolkart (ECA), and Ms Florence Fornaroli (ECA)</i>	
<b>09:05 – 9:30</b>	<p><b>Using the adapted (INTO)Saint as a tool to audit and assess the risk environment of audited institutions</b></p> <p><i>by Ms Linda Strijker, SAI of the Netherlands</i></p>
<b>09:20 – 11:30</b> (including coffee break)	<p><b>Learning to assess and audit risks</b></p> <p>A case study prepared by the SAI of the Netherlands will help participants get a better understanding of the new method, which is being developed to assess vulnerability</p>

	and resilience to integrity violations and to generate recommendations on how to improve integrity management. Method: 1) 3 – 4 breakout groups to work on the case study 2) Sharing results in plenary
<b><u>(V) A STAKEHOLDER PERSPECTIVE TO AUDITING ETHICS-RELATED ISSUES</u></b>	
Chair: <ul style="list-style-type: none"> <li>• <i>Mr Eduardo Ruiz García, Secretary General of the ECA, and</i></li> <li>• <i>Ms Helena Abreu Lopes, chair of TFAE, SAI of Portugal</i></li> </ul>	
<b>11:10 – 11:30</b>	<b>Auditing ethics-related issues: a stakeholder perception</b> <i>by Ms Inés Ayala Sender, Member of the European Parliament (tbc)</i>
<b><u>(VI) CLOSING OF THE SEMINAR</u></b>	
<b>11:30 – 11:45</b>	<b>Conclusions of the seminar and next steps</b> <i>by Ms Helena Abreu Lopes, chair of TFAE, SAI of Portugal</i> <i>supported by Mr Paolo Giusta (ECA) and Ms Linda Strijker (SAI of the Netherlands)</i>
<b>11:45 – 12:00</b>	<b>Closing remarks</b> <i>by Mr Eduardo Ruiz García, Secretary General of the ECA</i>
<b>12:00</b>	<b>Lunch</b>