



XI EUROSAI Congress
Task Force on Audit&Ethics (TFA&E)
Draft Resolution

Draft Resolution concerning the EUROSAI Task Force on Audit & Ethics (TFA&E)

In June 2011, in Lisbon, the EUROSAI Governing Board set up a Task Force to deal with Audit & Ethics (TFA&E), aiming at promoting ethical conduct and integrity, both in Supreme Audit Institutions (SAIs) and in public organisations.

Recalling the initiatives and achievements of the TFA&E, during 2012-2021, notably:

- Raising awareness on the importance of ethics as a pillar of SAIs and on the role of SAIs in promoting integrity in public sector and auditing ethics related issues;
- Identifying and sharing knowledge, experiences and good practices;
- Organising seminars, workshops and meetings with SAI's staff;
- Monitoring SAIs' ethical frameworks and practices;
- Contributing to the ISSAI 130 review;
- Developing and disseminating guidance for SAIs on how to implement ISSAI 130, notably on how to build ethics control systems, on how to design and deliver ethics training and on how to assess ethics management;
- Supporting European SAIs in implementing ethics control systems;
- Developing, disseminating and testing guidelines for SAIs on how to audit ethics/integrity;
- Enhancing cooperation on ethics related topics with INTOSAI, IDI, other Regional Groups of SAIs and external partners, such as OECD, ECIIA, Council of Europe and Transparency International, as well as Universities and other national bodies;
- Launching a video competition «*Ethics Matters*»;
- Maintaining a website;
- Publishing articles.

Considering the recognition of European SAIs and external partners regarding the value added by this Task Force, notably in the form of the I prize "*Integrity in the Public Sector*", awarded by the University of Castilla La Mancha and the World Compliance Association, and in the progress of European SAIs influenced by its activities.

Being aware that the prevention of fraud and corruption and the promotion of an integrity approach in the use of public funds are areas of growing interest for citizens, SAIs, INTOSAI, other Regional Groups of SAIs and international organisations, and, therefore, should be kept high in the agenda of EUROSAI, notably in the current emergency situation.

Recognising that this awareness and concern is key to the role of SAIs in leading by example and in enhancing citizens' trust.

Taking into account that European SAIs, notably those that have been Members of the TFA&E, indicated that a permanent platform should exist to allow a continuous exchange of information, documentation and experiences.

Whereas the current members of the TFA&E recognised and suggested that the tasks included in the mandate of the Task Force should be considered as fulfilled and that there would be an advantage in changing the format and dynamics of the approach to integrity in EUROSAI. And,

Realising and welcoming the willing and kind offer of the SAI of Croatia to take forward activities in this domain.

The EUROSAI Congress:

- **Takes note of the 2017-2021 activity report of the TFA&E;**
- **Acknowledges the many relevant achievements of the TFA&E;**
- **Encourages EUROSAI members to take advantage of the guidance produced by the TFA&E, concerning:**
 - **The implementation of ISSAI 130, notably the recent guidance on how to design and deliver ethics training and on assessing the level of implementation of the ISSAI by SAIs («Ethical SAI»-Ethics Maturity Model for SAIs);**
 - **The incorporation of ethics approaches in their audit activities («Audit of Ethics in Public Sector Organisations»);**
- **Thanks for the commitment of the TFA&E members, which, under the leadership of *Tribunal de Contas* of Portugal, contributed for so many activities;**
- **Considers the activity of the EUROSAI TFA&E as closed;**
- **Decides to keep the Audit&Ethics subject as a topic in the Agenda of EUROSAI;**

- Establishes, for that purpose, a «*EUROSAI Network for Ethics*», in charge to manage an on line permanent platform that keeps SAIs informed and collaborative in the topics of SAIs' ethics management and SAIs' integrity awareness raising, ethics related audit initiatives and anti-corruption role;
- Entrusts the SAI of Croatia with the responsibility to build and keep the *Network*, for an initial period of 3 years, until the next EUROSAI Congress, with the support of the SAI of Portugal as to ensure the full use of the TFA&E repository of knowledge;
- Encourages the use of the Project Groups' approach for concrete and limited tasks to be undertaken in the field of ethics, integrity or anti-corruption, according to the interest and willingness of a SAI or a group of SAIs.

April 2021

SAI Rapporteur: Portugal

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