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.

17 September (Day 1)

(Block I) OPENING OF THE SEMINAR

09:00 – 09:30	**Welcome address** *by Mr Vítor Caldeira, President of the ECA*	K2.001 *(conference room)*
	Opening remarks and introductions *by Mr Eduardo Ruiz García, Secretary General of the ECA, and* *by Ms Helena Lopes, chair of the TFAE, SAI of Portugal*	
	Concept of the seminar and organisational remarks Information on the concept of the seminar and how the individual blocks will contribute to achieving the purpose of the seminar. *by Mr Paolo Giusta (ECA)*	

(Block II) AN INTRODUCTION INTO (AUDITING) ETHICS-RELATED MATTERS AND INTEGRITY

Chairs:
- *Mr Eduardo Ruiz García, Secretary General of the ECA, and*
- *Ms Helena Lopes, chair of the TFAE, SAI of Portugal*

09:30 – 10:00	**Understanding, managing and measuring ethics and ethical frameworks** *by Mr Christoph Demmke, European Institute for Public Administration*	K2.001 *(conference room)*
10:00 – 10:20	**The TFAE Work Plan and results of the survey on auditing ethics-related issues** *by Ms Helena Lopes, chair of the TFAE, SAI of Portugal*	
10:20 – 10:40	**Coffee break**	

(Block III) THE CHALLENGE OF AUDITING ETHICS-RELATED MATTERS

BREAKOUT SESSIONS COMBINED WITH RESULT-SHARING IN PLENARY SESSIONS Moderators (*the facilitating team*): *Mr Paolo Giusta (ECA), Mr Fabrice Mercade (ECA), and Mr Radek Majer (ECA)*		
10:40 – 12:00	**Ethics-related matters to be addressed in the seminar** 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: 1) Discussions in small groups of participants. 2) Sharing results in plenary. 3) (Possibly) prioritising the order of the items to be dealt with.	K2 *(entrance hall - foyer)*
12:00 – 12:45	**SAIs' experience with auditing ethics** Six SAIs will present their experience, which will be followed by a discussion to collect 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. • **Audit of regularity and efficiency of the ethical infrastructure**	K3.010 K3.011 K3.013

	functioning in the Croatian government bodies *by Ms Anita Materljan, SAI of Croatia* • **Audit and ethics – an Icelandic experience** *by Mr Thorir Oskarsson, SAI of Iceland* • **The Italian experience on auditing disciplinary functions and procedures: How the legislative system has been changed in the last year - Has the behaviour changed?** *by Mr Giovanni Coppola and Mr Ermanno Granelli, SAI of Italy* • **Auditing ethics: A small state perspective** *by Mr Keith Mercieca, SAI of Malta* • **Corporate governance principles in state owned enterprises** *by Ms Gabriela Ramos, SAI of Portugal* • **Audit on the management of conflict of interest in selected EU agencies** *by Mr Igors Ludboržs, ECA* Method: Discussion groups (2 presentations per group)	3
12:45 – 14:15	**Lunch**	
14:15 – 15:20	**SAIs' experience with auditing ethics (continued)** Method: 1) Discussion groups (2 presentations per group - continued) 2) Collecting learning (by topic) in plenary	*K3.010* *K3.011* *K3.013* *K3.014*
15:20 – 16:55 (including coffee break)	**In-depth conversations on the most important topics to be explored for auditing ethics-related issues** Based on learning and knowledge collected so far, participants will continue discussions in small groups on the remaining important topics to be explored. Method: 1) Self-managed discussions with participants attending those of greatest interest to them 2) Sharing results in plenary	*K3.010* *K3.011* *K3.013* *K3.014* *K3.016* *K3.canteen*

(Block IV) TOOLS AND METHODS TO ASSESS RISKS

PLENARY SESSION Chairs: • *Mr Eduardo Ruiz García, Secretary General of the ECA, and* • *Ms Helena Lopes, chair of the TFAE, SAI of Portugal*		
16:55 – 17:15	**Integritas: A project to strengthen the integrity-based administrative culture in Hungary** *by Mr János Szatmári, SAI of Hungary*	*K2.001* *(conference room)*
17:15	**End of day 1**	

18 September (Day 2)

(Block IV) TOOLS AND METHODS TO ASSESS RISKS (continued)

PLENARY SESSION
Chairs:
- *Mr Eduardo Ruiz García, Secretary General of the ECA, and*
- *Ms Helena Lopes, chair of the TFAE, SAI of Portugal*

09:00 – 09:05	**Opening of the 2nd day of the seminar**	*K2.001 (conference room)*

PLENARY AND WORKSHOP SESSION
Moderators (the facilitating team): Ms Linda Strijker (SAI of the Netherlands), Mr Andreas Bolkart (ECA)

09:05 – 09:30	**Using the adapted *(INTO)Saint* as a tool to audit and assess the risk environment of audited institutions** *by Ms Linda Strijker, SAI of the Netherlands*	*K2.001 (conference room)*
09:30 – 11:30 (including coffee break)	**Learning to assess and audit risks** 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 and resilience to integrity violations and to generate recommendations on how to improve integrity management. Method: 1) 3 breakout groups to work on the case study 2) Sharing results in plenary	*K3.013 K3.014* *K2.001 (conference room)*

(Block V) A STAKEHOLDER PERSPECTIVE TO AUDITING ETHICS-RELATED ISSUES

Chair:
- *Mr Eduardo Ruiz García, Secretary General of the ECA, and*
- *Ms Helena Lopes, chair of the TFAE, SAI of Portugal*

11:30 – 11:50	**Auditing ethics-related issues: the European Parliament perspective** *by Ms Inés Ayala Sender, Member of the European Parliament*	*K2.001 (conference room)*

(Block VI) CLOSING OF THE SEMINAR

11:50 – 12:05	**Conclusions of the seminar and next steps** *by Ms Helena Lopes, chair of the TFAE, SAI of Portugal* *supported by Mr Paolo Giusta (ECA) and Ms Linda Strijker (SAI of the Netherlands)*	*K2.001 (conference room)*
12:05 – 12:15	**Closing remarks** *by Mr Eduardo Ruiz García, Secretary General of the ECA*	
12:15	**Lunch**	