



# *Seminar Auditing Ethics*

## **CONCLUSIONS**

Luxembourg, 17-18 September 2013



- Public ethics/integrity is a subject that deserves to be put in the control agenda of SAI



- Auditing ethics related subjects fits implicitly in the SAI's broadly defined audit mandate



- SAI are in the position of adding value and having impact by facing the challenge of:
  - Using systemic approaches focused in improving systems
  - Choosing measurable topics
  - Setting agreed criteria



- Some SAI have already undertaken some interesting experiences that we can look into and learn from:
  - Auditable topics
  - Defined criteria
  - Specific tools



- SAI would benefit from continued share of experiences and further reflection and guidance on specific:
    - Standards
    - Measurement criteria
    - Methods and
    - Tools
- to be used in ethics related audits