



GENERAL REPORT

Results of the SURVEY issued by the TFA&E to EUROSAI Members in December 2012

A. INTRODUCTION

Objective and background

This report aims at informing all EUROSAI members about the main results of the survey on Audit and Ethics launched by the EUROSAI Task Force on Audit & Ethics (TFA&E) in December 2012, as it was agreed by EUROSAI Goal Teams that surveys launched to EUROSAI Members should be published in the organisation's website along with a general presentation of their results.

The TFA&E launched a survey on December 2012 to collect information from EUROSAI Members about:

- How they deal with managing ethics within their institutions
- How they deal with auditing ethics-related issues

The information obtained is meant to be explored by the TFA&E under the activities scheduled in its Working Plan, namely:

- Identify SAI's ethical framework and practices
- Identify good practices in ethics training
- Define model courses on ethics
- Identify and analyse existing experiences in auditing ethics related issues, namely audit reports, guidance and methodologies

This general report refers only to the main results and trends coming out from the answers to the survey, for an informative purpose.


European SAIs are, nevertheless, invited to profit from a more detailed analysis of the information gathered, considering the several experiences identified as possible examples to their own approaches in the mentioned areas.



The TFA&E will make that analysis and prepare more detailed documents that will be delivered to EUROSAI Members and included in the TFA&E webpage <http://www.eurosai-tfae.tcontas.pt>

General information on the survey

The survey was prepared in parts corresponding to the specific goals and areas established for the TFA&E work.

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- I. SAIs' model**
 - II. Ethics within SAIs**
 - a. Ethics' guidance
 - b. Ethics' management
 - c. Ethics' control
 - III. Auditing Ethics in the Public Sector**
 - a. Context in which SAIs operate
 - b. Experience of SAIs in auditing ethics related issues
 - c. Guidelines and methods used
 - d. Exchange of experiences with other SAIs

32 Supreme Audit Institutions, out of the 50 members of EUROSAI, representing a percentage of **64%**, replied to the survey, providing answers to the questions but also a handful of interesting and rich documents and experiences.

The percentages mentioned in the following analysis are calculated out of the universe of these replies (32).



B. MAIN RESULTS OF THE SURVEY

PART I: SAIs MODEL

1. The prevailing model of those SAIs that replied to the survey is **Auditor General** (50%) followed by **Court of Auditors** (28%) and **Boards** (22%).

PART II: ETHICS WITHIN SAIs

II.1. Ethics' guidance

2. Within EUROSAI Members, **Codes of Conduct** are a well spread means of disseminating SAIs **values and principles**, along with **expected behaviours** and **provisions for misconduct**. In half of the European SAIs that informed having a Code of Conduct, that Code includes **practical dilemmas** and ways to solve them.
3. By **building knowledge about ethics** SAIs should be more able to ascertain their integrity and to prevent unethical conduct. This could contribute to increasing trust in SAIs. Besides codes of conduct, common ways to raise awareness on ethical values and issues are **training sessions** or lectures for employees, the use of **Intranet** and, sometimes, **special units to advice** on ethical issues.
4. Some SAIs regularly work together and exchange information with non-SAI organisations to raise awareness on ethics in the public sector.

II.2. Ethics' management

5. **Conflicts of interests** (interacting with the independence, objectivity and impartiality of the institution) seem to be the **main concern** of European SAIs. Many of them put in place policies, routines and procedures to avoid the occurrence of wrongdoing related to this issue.
6. SAIs' human resources management tools usually include ethical concerns, especially in **recruitment, performance appraisal** and **training**.
7. Written **rotation policies** are adopted by 41% of the replying SAIs



II.3. Ethics' control

8. Few SAIs use internal and/or external **specific evaluations of their ethical systems**. **Into-SAINT** is one of the tools that can be used for self-evaluations, but only five SAIs report experience with it.
9. When considering the ethical infrastructure recommended by OECD, it becomes clear from the answers to the survey that **guidance** and **management** functions are, at the moment, much more developed in European SAIs than **control function**.

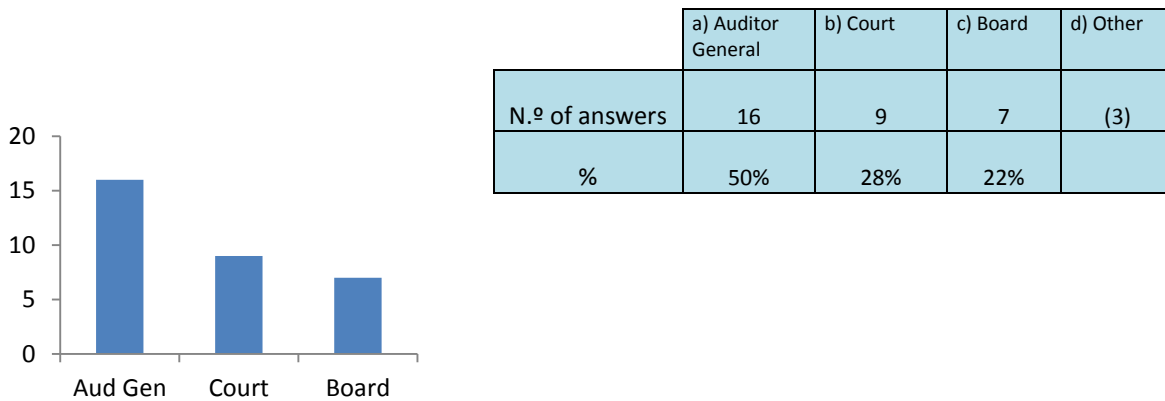
PART III: AUDITING ETHICS IN THE PUBLIC SECTOR

10. In the countries of the SAIs that replied to the survey, there are usually several institutions **assessing ethics related issues** other than SAIs, corresponding to a large variety of bodies and functions. These institutions and SAIs usually **cooperate** in controlling or preventing corruption and in raising awareness and promoting ethics in the public sector.
11. A significant majority of SAIs consider that they have the power to **audit ethics related issues**, even though their legal mandate does not specify that approach.
12. Some of the SAIs do assess ethics related issues **while dealing with financial, compliance and/or performance audits** but very few indicate that they perform **ethics' specific audits**.
13. SAIs mention that, while dealing with ethical related issues, they cover **transparency, integrity, fraud and prevention of corruption**, mainly in decision maker's behaviour and in procurement processes. **Raise public opinion's awareness and accountability and changes within management practices** are identified as the most relevant outcomes of SAIs audit activities in this area.
14. Just a few SAIs declare having specific guidelines or methodology for the assessment of ethics related issues. A majority of SAIs consider the **usefulness of EUROSAI to provide specific guidance on the assessment of ethics related issues**.
15. A majority of SAIs expressed their interest and readiness to **provide information and/or expertise in auditing ethics related issues to other SAIs**.

C. RESULTS BY QUESTION

PART I: SAIs MODEL

Question Q1: What is the model of your SAI?



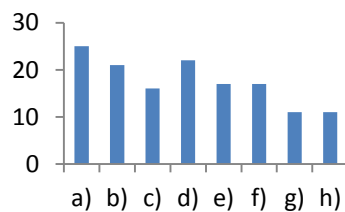
- Auditor General is the dominant model of SAI
- Three SAIs state that they have a mixed model (d) other), but, when we analyse their nature and characteristics, it is possible to classify two of them as Auditor General and one in the Board model.

PART II: ETHICS WITHIN SAIs

II.1. Ethics' guidance

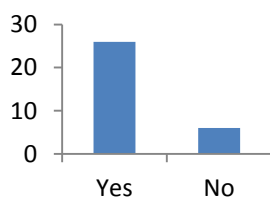
Question 1. Documents where the values and principles applicable to SAIs are stated in:

	a) General legal rules (applicable to all civil servants)	b) Specific legal rules (applicable to the SAI)	c) General Code of Ethics (applicable to all civil servants)	d) SAI's Code of Ethics	e) SAI's Strategic documents	f) Audit Manuals	g) Code or guidelines for conduct	h) Other
N.º of answers	25	21	16	22	17	17	11	11
%	78%	66%	50%	69%	53%	53%	34%	34%



- Almost 70% of the SAIs answering the survey have their own Code of Ethics
- General rules applicable to all civil servants prevail also in the ethical framework of SAIs
- Some SAIs inform that they are in the process of reviewing their Code of Ethics and that they intend to include in that Code descriptions of expected behaviours and examples of ethical dilemmas

Question 2. Are those documents applicable to seconded staff and experts occasionally hired by the SAI?

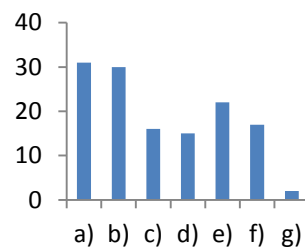


	Total	Yes	No
N.º of answers	32	26	6
%	100%	81%	19%

- Most SAI apply their ethical rules and procedures to seconded staff and experts

Question 3. The documents/provisions mentioned in 1 include:

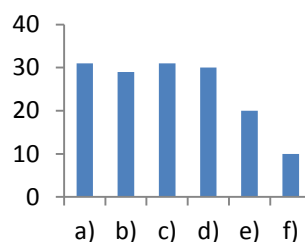
	a) Statements on values and principles	b) Explanations on expected behaviours	c) Examples of dilemmas and sensitive situations	d) Tools to be used	e) Provisions for misconduct	f) Specific provisions for managers	g) Others
N.º of answers	31	30	16	15	22	17	2
%	97%	94%	50%	47%	69%	53%	6%



- Almost all SAIs that replied include in their framework documents the values and principles that govern their activities, and explain which behaviours they expect from their staff when facing ethical dilemmas
- Provisions for dealing with misconduct are also present in more than 70% of SAIs that replied to the survey
- One must notice that, in what concerns existence of specific tools and special rules for managers, only about half of the institutions replying have policies and measures in place

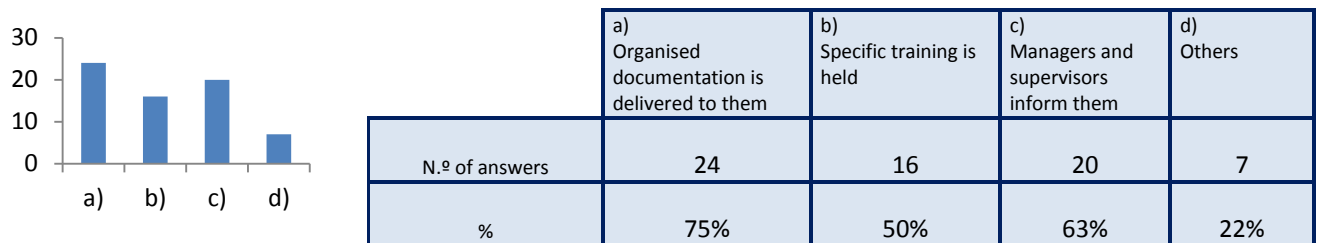
Question 4. Those documents/provisions cover the following issues:

	a) Conflicts of interests	b) Gifts and hospitality	c) Political neutrality	d) Professional secrecy	e) Sexual or moral harassment	f) Others
N.º of answers	31	29	31	30	20	10
%	97%	91%	97%	94%	63%	31%



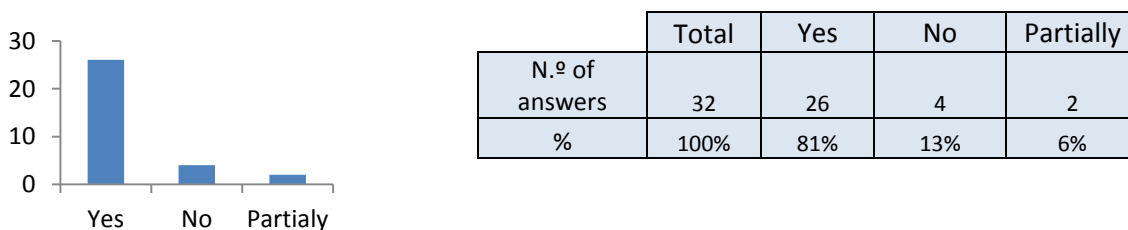
- Almost all SAIs replying have provisions regarding the main topics related to ethical conduct, such as conflicts of interests and professional secrecy
- Approximately one third of replies indicated other issues covered by their ethical framework, such as:
 - Declaration of financial interests and assets
 - Obligations after ceasing to hold office
 - Use of official facilities and equipment

Question 5. How are the employees informed about the ethics' values and principles, documents and policies of the SAI?



- Some SAIs mention that the appraisal interviews are used to discuss and advice on ethical issues
- We may conclude that most SAIs have measures in place to inform staff about ethical policies

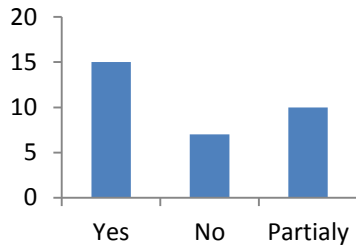
Question 6. Are the ethics' documents available on the SAIs' intranet?



- As a general practice, ethics' documents are placed in the INTRANET of the institutions, which is quite understandable since these are provisions directly targeted to SAIs' employees



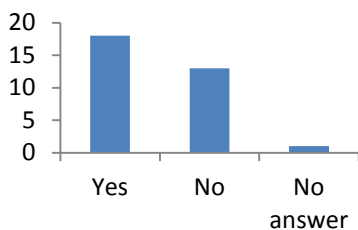
Question 7. Are the ethics' documents available on the SAIs' website (Internet)?



	Total	Yes	No	Partially
N.º of answers	32	15	7	10
%	100%	47%	22%	31%

- It is important to notice that almost 80% of SAIs replying to the survey also make all or some of the ethics' documents known to the citizens, via INTERNET

Question 8. Do members, auditors and/or staff formally subscribe/commit to the ethical and deontological values and principles of the SAI?

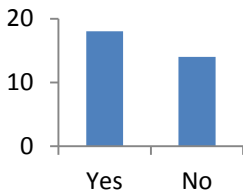


	Total	Yes	No	No answer
N.º of answers	32	18	13	1
%	100%	56%	41%	3%

- A small majority of respondent SAIs require from auditors to formally commit to ethical values of the institution.
- The ones doing it, choose different forms:
 - Signing declarations taking notice of the Code of Ethics at the occasion of starting functions in the institution
 - Reminders of ethical obligations on a regular basis
 - Commitment for each audit in which the auditor is involved



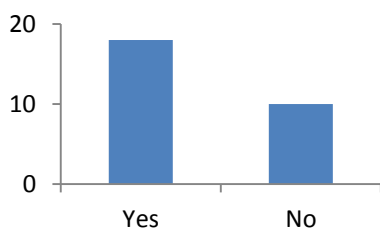
Question 9. Does your SAI maintain any Ethics Committee / Officer / Advisor / Contact person?



	Total	Yes	No
N.º of answers	32	18	14
%	100%	56%	44%

- More than half of the SAIs that answered the survey has a special unit or person to advise employees and managers about ethical dilemmas and conduct.
- These units/persons may have one of the following designations:
 - Ethics Committee
 - Ethics Commissioner
 - Ethics Director
 - Integrity coordinator
 - Audit Counselors
 - Ethics Partner
- Their main roles include:
 - Reporting cases of conflict of interest and violations of the Code of Ethics
 - Receiving, investigating and keeping records of complaints related to unethical behavior
 - Introducing preventive measures and facilitating solutions for ethical problems encountered
 - Ensuring the adequacy of the office’s policies and procedures relating to integrity, objectivity and independence, compliance with ethical standards and the effectiveness of the communication of these policies and procedures to senior management and staff

Question 10. Do you (or other colleagues of your SAI) have experience with methods to raise awareness on ethics/ethical issues?

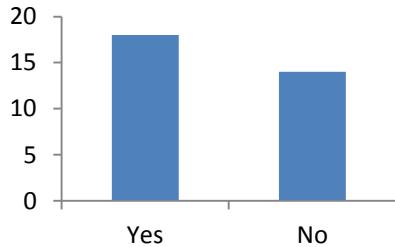


	Total	Yes	No
N.º of answers	32	19	13
%	100%	59%	41%

- 59% of the SAI’s replying to the survey have experience with methods to raise awareness on ethics and ethical issues
- A common way to raise awareness is the use of training sessions or lectures for new employees
- Several SAI’s use the intranet to raise awareness on ethics
- Some SAIs have set an integrity-day for employees, when they are expected to talk about ethical issues



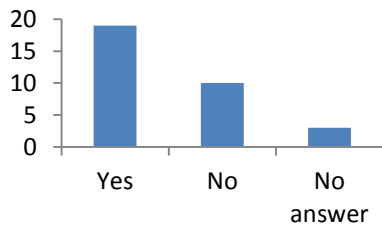
Question 11. Has your SAI organised/participated in training on or related with ethics?



	Total	Yes	No
N.º of answers	32	18	14
%	100%	56%	44%

- 18 of the 32 SAIs who replied to the survey have organised/participated in training related with ethics
- Some have used scenario-based workshops and find them quite useful to raise awareness on ethics and ethical issues
- Into-SAINT is considered as a good tool to raise awareness on ethics and ethical issues and to make SAIs better capable of self-evaluations on the issue

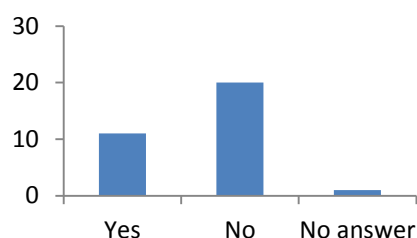
Question 12. Would you recommend any of the methods/training experiences as described above to another SAI?



	Total	Yes	No	No answer
N.º of answers	32	19	10	3
%	100%	59%	31%	10%

- A majority of SAIs recommend training on ethical issues so that all employees possess the same knowledge about ethics
- This training can be based on:
 - Real-life situations, in order to provide practical guidelines on expected behaviours and decision making
 - Discussions on ethics and experience-sharing meetings, in order to be aware of up-to-date ethical practices and be able to recognise problems timely
 - Feedback training (how to call someone to account), in order to create a more open atmosphere where employees communicate with each other and are willing to learn from each other
 - Into-SAINT as a tool to raise awareness on ethics and ethical issues and to make SAI's better capable of self-evaluations

Question 13. In your connections with other organisations (non-SAI), have you heard about their experiences with methods to raise awareness on ethics?



	Total	Yes	No	No answer
N.º of answers	32	11	20	1
%	100%	34%	63%	3%

- 34% of the SAIs that replied to the survey have connections with other non-SAI organisations and have heard about their experiences with methods to raise awareness on ethics and ethical issues
- They report connections of the following type:
 - Contacts and joint work with the anticorruption agency of their nation
 - Exchanging experiences among ethics commissioners
 - Joint workshops and meetings with other non-SAI organisations
 - Report and exchange information on resolving doubtful situations
 - Fostering cooperation among NGOs, public and private sectors for ethics issues

Question 14. In case your SAI has had experience with Into-SAINT tool please share your experiences with it:

- 5 SAIs (16% of respondents to the survey) report having experience with the Into-SAINT tool
- In these cases that experience has led to more systematic awareness rising on ethics and ethical issues and gave the management a clear image about the degree of integrity in the institution

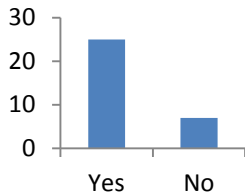
II.2. Ethics' management

Question 15. Please mention initiatives that your SAI has taken to deal with each or some of the situations falling in the following categories, either to prevent or to solve them:

Independence/Impartiality	Conflict of interests	Gifts and hospitality	Political neutrality	Professional secrecy	SAIs' internal affairs
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- A significant number of SAIs (76% of respondents) identified practical situations that happened in those field and gave notice of the initiatives taken to deal with them
- Relationships with the auditees, professional secrecy and SAIs' internal affairs are the subjects with more examples and that deserve from SAIs a particular worry

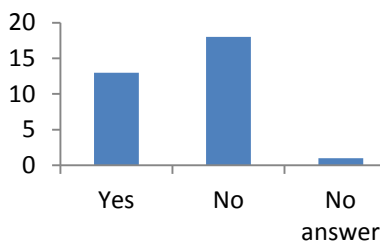
Question 16. Does the selection process of new employees for your SAI consider ethical issues?



	Total	Yes	No
N.º of answers	32	25	7
%	100%	78%	22%

- Almost 80 % of the respondent SAIs finds ethical behaviour as an issue to be considered in the recruitment of new auditors. The main ways they use to do it are:
 - Screening reactions to ethical dilemmas during entry exams and interviews
 - Background researches (security clearance)
 - Examinations by psychologists

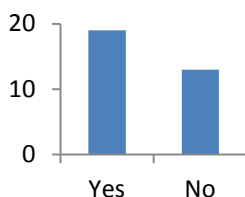
Question 17. Does your SAI have a written rotation policy for audit staff?



	Total	Yes	No	No answer
N.º of answers	32	13	18	1
%	100%	41%	56%	3%

- A slight majority of SAIs replying to the question don't have a written rotation policy in place
- The 41% that do have staff rotation policies specify having established:
 - Maximum period for auditing the same entities(2, 5 or 7 years)
 - Compulsory mobility for auditors (every 5, 7 or 8 years)
 - Compulsory mobility for management posts (7 years)

Question 18. Does the annual performance appraisal system include any criteria related to ethical conduct?



	Total	Yes	No
N.º of answers	32	19	13
%	100%	59%	41%

- Almost 60% of the SAIs that answered the survey consider ethical conduct as an important assessment criteria for performance appraisal.



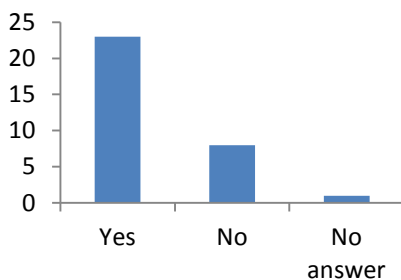
- Several SAIs clearly include ethical conduct as assessment criteria in that appraisal, in one or some of the following descriptions: *Sense of responsibility; Integrity and professional conduct; Personal qualities; Conduct on and off duty, including professional ethics; Commitment to the institution and integrity; General behaviour and professional conduct; Active support for corporate policies and demonstration of positive business behaviours.*

Question 19. Please mention any other management practices that your SAI adopts to promote or recognise ethical conduct.

- Some SAIs inform on other management practices and measures towards enhancing ethical behaviour, such as:
 - Internal audit carried out by an independent internal auditor of the SAI focused on antifraud measures and audit aimed at compliance with the Code of Ethics
 - Motivating Senior management to share their knowledge and experience
 - Implementation of INTO-Saint as a self-assessment tool of the integrity level of an organization
 - Use of an external confidential advisor
 - Recognition of ethical conduct by honour mentions (official condecorations are sometimes awarded)

II.3. Ethics' control

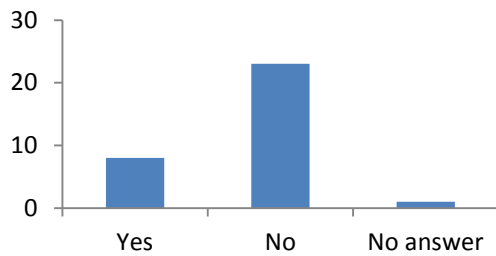
Question 20: Are there routines in your SAI to declare interests or to declare the absence of conflicts of interests?



	Total	Yes	No	No answer
N.º of answers	32	23	8	1
%	100%	72%	25%	3%

- A large majority of respondent SAIs have established measures to declare the absence of conflicts of interests, mainly through declarations of independence and impartiality at the beginning of audits, declaration of public and private interests and/or renewing an oath of confidentiality on an annual basis

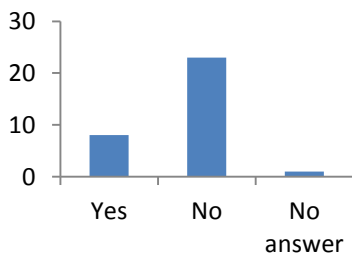
Question 21: Are there tools in your SAI that the members and staff can use to self-assess their adherence to ethical values and principles or to solve their ethical dilemmas?



	Total	Yes	No	No answer
N.º of answers	32	8	23	1
%	100%	25%	72%	3%

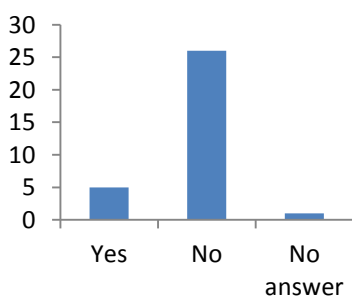
- Most SAIs recognise that they don't have self-assessment tools related to ethical conduct in place
- The few ones that do have this kind of instrument do it either during the audit work or by checklists included in the Code of Ethics
- Personal advisors are also mentioned

Question 22: Does your SAI undertake internal evaluations of ethics related performance?



	Total	Yes	No	No answer
N.º of answers	32	8	23	1
%	100%	25%	72%	3%

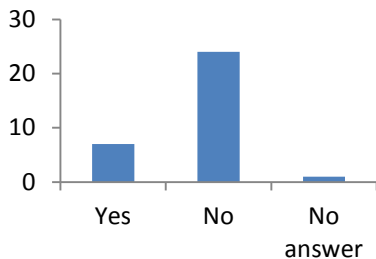
Question 23: Has your SAI undertaken any external/independent evaluation of ethics related performance?



	Total	Yes	No	No answer
N.º of answers	32	5	26	1
%	100%	16%	81%	3%

- Few SAIs undertake internal and/or external evaluations of ethics institutional levels.
 - Usually internal assessments are undertaken by ethics committees
 - INTO-Saint is also used by a few SAIs
 - Peer reviews are used for external/independent evaluations
- The SAIs that have had an internal assessment related to ethics mention that those evaluations took place between 2010 and 2012

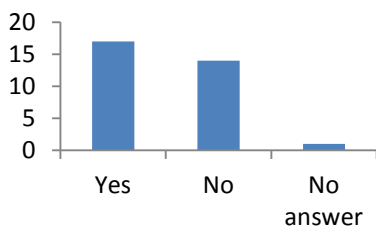
Question 24: Does your SAI ask the auditees about ethics related performance of audit staff during audits?



	Total	Yes	No	No answer
N.º of answers	32	7	24	1
%	100%	22%	75%	3%

- 22% of the SAIs replying to the survey ask the auditees about ethical conduct of their audit staff
- They do it primarily through surveys on audit practices, client feedback questionnaires and also by self-assessment during and after audit tasks

Question 25: Are there established procedures to deal with whistleblowing?

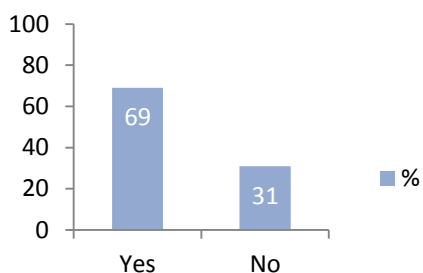


	Total	Yes	No	No answer
N.º of answers	32	17	14	1
%	100%	53%	44%	3%

- A slight majority of replying SAIs report routines or policies concerning whistleblowing
- In these cases one can notice that the major concern is about protection of employees who report the suspicion, including protection of identity and acquired labour rights
- Special teams, allocated units or ethics committees are the chosen ways to handle this issue

PART III: AUDITING ETHICS IN THE PUBLIC SECTOR

Question 26: Is there any institution established in your country (apart from the SAI) aiming at dealing with ethical related issues:



	Total	Yes	No
N.º of answers	32	22	10
%	100%	69%	31%

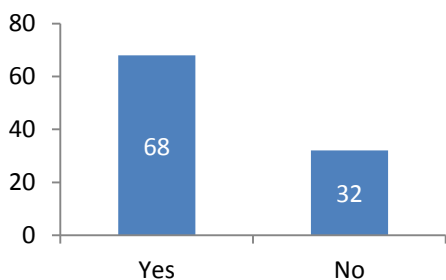
- Almost 70% of replying SAIs report the existence in their countries of other institutions, apart from the SAI, that deal with ethical related issues
- In these cases, the type of institutions is described as follows:

Type of institutions	Number of cases	% out of the total (32)
a) Independently control the compliance with ethical values and related law	14	44%
b) Internally control the compliance with ethical values and related law	11	34%
c) Coordinate all public ethical related issues	14	44%
d) Assist state agencies in mutual understanding of ethical environment in public sector	14	44%
e) Supervise proceedings in the implementation of ethical values and assuring alignment with codes	9	28%
f) Test and assess the functioning of established ethical frameworks	7	22%
g) Prepare reports on quality of services, considering the above	11	34%
h) Provide a report for the parliament	10	31%
i) Develop other related activities, specifically: -Ombudsman -State Attorney Office or specific public prosecutor -Ministries of the Government -Special governmental committee -Corruption Prevention or Combating bodies	6	19%



- One can conclude that there is a significant variety in the type of bodies dealing with public ethics, with a focus on independent controllers, coordination bodies or assistance providers
- 9 SAIs gave additional explanations related to the nature of institutions that have a role in controlling or supervising ethics in the public sector. It is obvious from those answers that practices differ from country to country, i.e. that activities related to implementation, promotion and monitoring of ethics in public sector are under the scope of different institutions

Question 27: If you answered YES to any of the options of question 26, please indicate if there is adequate cooperation between your SAI and this (those) institution(s):



	Total	Yes	No	No Answer
N.º of SAIs	32	15	7	10
% in total	100%	47%	22%	31%
% in those who have answered the question		68%	32%	

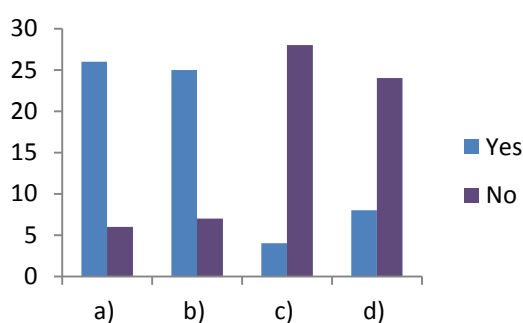
- Almost 70% of SAIs that answered this question state that adequate cooperation exists between them and institutions established for coordination, control and/or assessment of ethical conduct within the public sector.
- Those SAIs that gave negative answer, named either lack of mandate or assurance/protection of SAI's independence as the main reason.

Question 28: Does the mandate of you SAI provide it with the power to:

	Total	a) Auditing Ethics/integrity as a global subject	b) Include ethical issues within other audits	No	No answer
N.º of answers	32	15	12	2	3
% in total	100%	46,9%	37,5%	6,2%	9,4%
		84,4%		15,6%	

- More than 80% of SAIs that have answered the survey consider that, even though that may not be specifically mentioned in the regulations, their mandate provides them with a power to either audit ethics/integrity as a global subject or to include ethical issues within other audits.

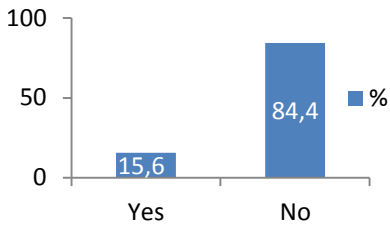
Question 29: If your SAI is able to assess ethics related issues, please indicate if it is allowed to:



	Total	Number of		%	
		Yes	No	Yes	No
a) Issue recommendations to the auditees	32	26	6	81%	19%
b) Make audit findings and conclusions public	32	25	7	78%	22%
c) Sanction possible illegal behaviours	32	4	28	13%	87%
d) Promote other consequences	32	8	24	25%	75%

- From those SAIs that are able to assess ethics related issues, around 80% may issue recommendations to the auditees and publish their audit findings and conclusions
- 25% of them may promote other consequences, mostly by notifying other relevant institutions. Other possibilities are the presentation of results in conferences, publication in reference books, notification to the parliament and government, press releases, presentation on the relevant parliamentary committees, etc.
- 4 SAIs report the possibility of sanctioning illegal behaviours. 3 of the 4 SAIs that reported this possibility belong to the “court of auditors” model

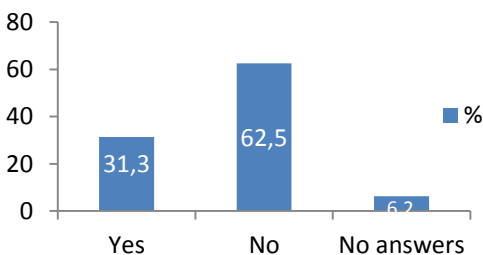
Question 30: Please mention any possible obstacles for you SAI to audit certain bodies or policies that may be relevant for the issue under study:



	Total	Obstacles	No obstacles
N.º of answers	32	5	27
%	100%	16%	84%

- Only 16% of respondent SAIs answered that there are obstacles in auditing certain bodies or policies that may be relevant for the issue under study, and these obstacles are mostly of a legal nature (either lack of mandate or too narrow mandate).

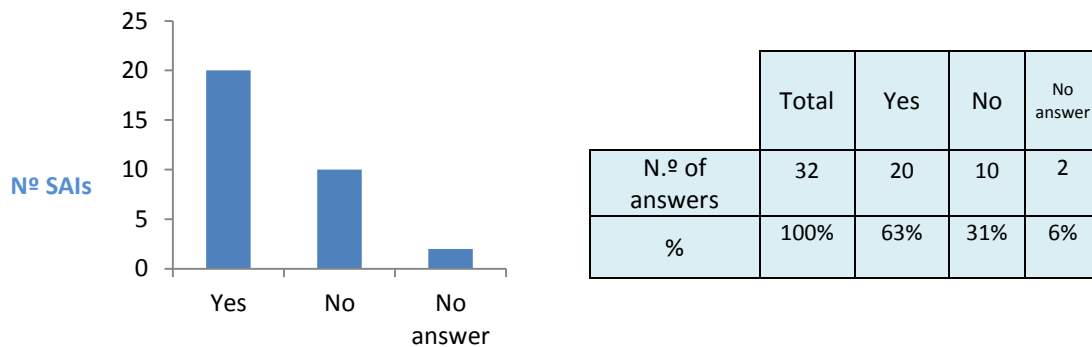
Question 31: Please indicate whether in the last 10 years your SAI has performed any audit or study specifically addressed to assess ethics/integrity in the public sector or any of its organisations



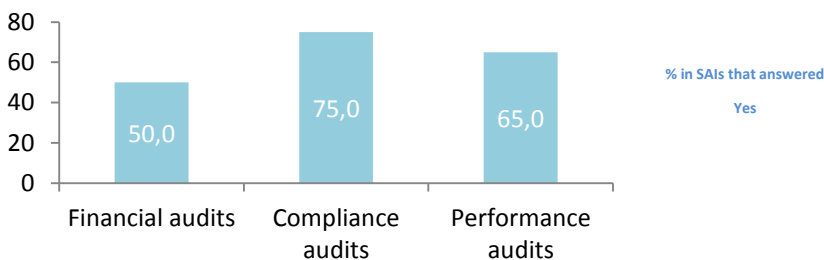
	Total	Yes	No	No answer
N.º of answers	32	10	20	2
%	100%	31,3%	62,5%	6,2%

- Only 31% of respondent SAIs reported that, in the last 10 years, they have performed audits or studies specifically addressed to assess ethics/integrity in the public sector or any of its organisations.
- Out of that:
 - 5 SAIs performed one such audit/study,
 - 1 SAI performed 2 such audits/studies,
 - 1 SAI performed 10 such audits/studies,
 - 3 SAIs didn't specify the number of audits/studies performed.
- One must notice that one of the SAIs that replied “No” to this question has later identified 3 performed ethics-related audits.

Question 32: In the last 10 years has your SAI included the assessment of ethics related issues (conflict of interest, management measures to promote honesty etc.) in financial audits, compliance audits or performance audits?



The 20 SAIs that have answered “Yes” to this question reported having included the assessment of ethics related issues in financial, compliance or performance audits, as follows:



- More than 60% of respondent SAIs answered that in the last 10 years they included the assessment of ethics related issues in their audits:
 - Most of them (75%) in compliance audits
 - More than half of them (65%) in performance audits
 - Half of them (50%) in financial audits

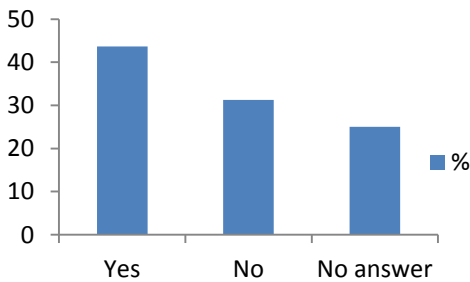
Question 33: Please list and detail the most important ethics related audits that your SAI has performed

A brief analysis of the answers given by SAIs to this question shows that:

- 50% of the 32 SAI that answered the survey indicated that they have performed ethics related audits and/or have developed studies on related issues. The remaining 50% indicated no audits or studies.

- Most of the actions were performed as compliance audits or approaches to issues related with conflicts of interests, integrity or transparency within broader audits.
- Those issues were analysed against the law, regulations or codes of ethics and often in the scope of the assessment of the internal control systems.
- Some of the cases relate to audits performed within procurement processes and tackle transparency, integrity and conflicts of interest and/or misuse of public money.

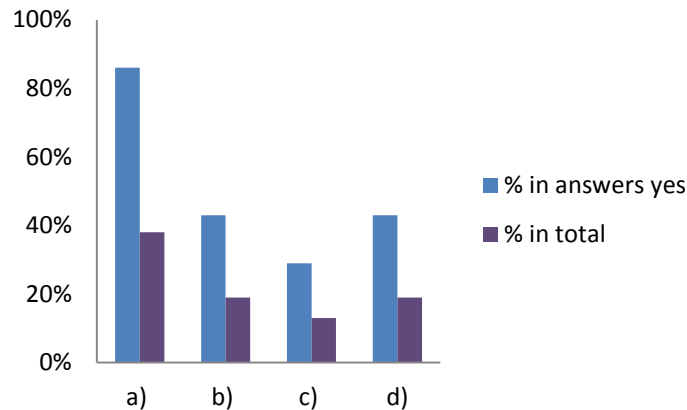
Question 34: In the case of audits performed, was the identification of those charged with unethical behaviour made public?



	Total	Yes	No	No answer
N.º of answers	32	14	10	8
%	100%	44%	31%	25%

- Less than 50% of respondent SAIs answered that, in the case of audits performed, they identified publicly those who were charged with unethical behaviour.
- The Table and graphic below shows the forms SAIs choose to identify and make public those charged.

	a) By publishing reports on the SAIs website	b) By publishing reports on parliament's website	c) By presenting reports in press conferences	d) Other
Number of answers	12	6	4	6
% in answers Yes	86%	43%	29%	43%
%in total (32)	38%	19%	13%	19%



- When publishing the identity of those charged with unethical behavior, the majority of SAIs do it by publishing their audit reports on their websites

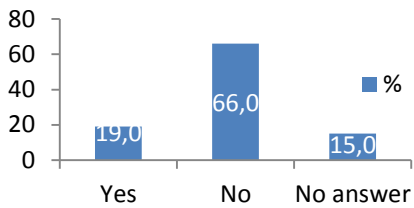
Question 35: Identify the most relevant outcomes of ethical related reports issued by your SAI

Only 19 out of 32 SAIs answered this question, identifying outcomes of ethics related audits. These SAIs identified in average 3 or 4 outcomes, in the following way:

	a) Changes in the management practices	b) New legislation	c) Amendments to legislation	d) Raise of public opinion's awareness	e) Accountability of public officials	f) Dismissal of public officials	g) Sanctions being applied	h) Other
N.º of answers	16	5	6	17	14	6	3	0
% in answers Yes (19)	84%	26%	32%	89%	74%	32%	16%	0%
% in total (32)	50%	16%	19%	53%	44%	19%	9%	0%

- The SAIs that answered this question clearly indicate raise of public opinion's awareness, accountability and changes within management practices as the most relevant outcomes of SAIs audit activities in this area

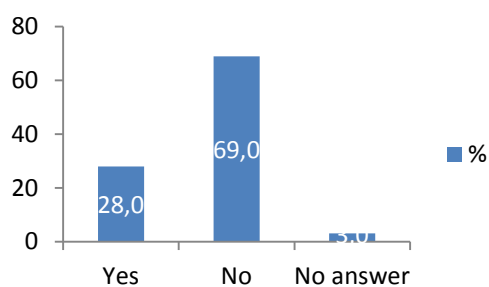
Question 36: Are there any (other) ethic related issues that you consider important for a SAI to cover in its audit work? If yes, please name them:



	Total	Yes	No	No answer
N.º of answers	32	6	21	5
%	100%	19%	66%	15%

- Although only 19% of respondent SAIs considers that there are ethics related issues not yet mentioned important enough to be covered in the audits, those SAIs specify several themes as follows:
 - Assessment of the completeness of the ethics infrastructure within the public sector
 - Public procurement
 - Recruitment,
 - Misuse of public resources
 - Risk management
 - Transparency and reporting to deliver effective accountability
 - Evaluation of outputs, economic, social and environmental benefits
 - Optimisation of public resources
 - Contribution to development of organisational capacities
 - Segregation of duties
 - Diversity management
 - Whistleblowing policy and procedures
 - Management policies and procedures

Question 37. Has your SAI developed its own guidelines and/or methodologies on auditing ethics related issues in public sector?



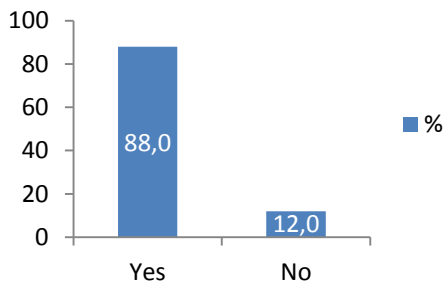
	Total	Yes	No	No answer
Number of answers	32	9	22	1
%	100%	28%	69%	3%

- Around 30% of SAIs answering the survey informed that they have developed their own tools on auditing ethics related issues within the public sector. Tools used by these SAIs are:
 - Specific audit manual with ethical issues included
 - Specific audit programmes
 - Specific methods
 - Specific glossary
 - Specific questionnaire on ethics issues



- Propriety checklists
- SAINT as a way to analyse integrity policies
- Specific guidelines on the prevention and detection of fraud

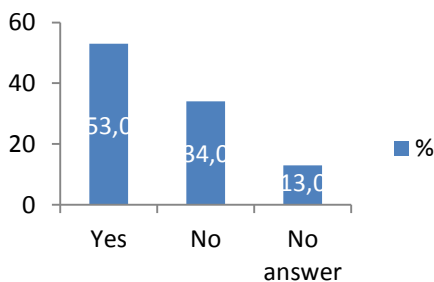
Question 38: Would you see it beneficial to draft EUROSAI guidelines and sample checklists for auditing the ethical framework in public sector?



	Total	Yes	No
N.º of answers	32	28	4
%	100%	88%	12%

- Almost 90% of respondent SAIs answered that they see it beneficial to draft EUROSAI guidelines and sample checklists for auditing ethical framework in public sector.

Question 39: Would your SAI be interested to provide information and/or expertise in auditing ethics related issues to other SAIs?



	Total	Yes	No	No Answer
N.º of answers	32	17	11	4
%	100%	53%	34%	13%

- More than 50% of respondent SAIs expressed their interest and readiness to provide information and/or expertise in auditing ethics related issues to other SAIs. These SAIs are willing to:
 - Share documents through website (15 SAIs)
 - Send documents upon request (12 SAIs)
 - Give speeches and/or present case studies in seminars/workshops (9 SAIs)
 - Moderate sessions in seminars/workshops (5 SAIs)
 - Organise training for interested SAIs (2 SAIs)
 - Other possible ways (2 SAIs)



D. CONCLUSIONS FOR THE TASK FORCE' WORK AHEAD

The main trends of the answers given and the information gathered indicate that:

1. The **TFA&E** should proceed the line of action included in its Working Plan 2012-2014, by:
 - Identifying, exploring and disseminating existing **good practices** of SAIs related to guiding and managing ethical conduct
 - Identifying experiences, tools and guidelines that SAIs can use to enhance their **ethical control function**
 - Sharing the experiences of SAIs in **auditing ethics** related issues

2. The collected documents should be **further explored in a more in depth analysis** and presented in a comparative way that can be used by SAIs for their daily work

3. The **TFA&E** might consider drafting **guidance on how to assess ethical management and performance in public organisations**. This was not included in the TFA&E Working Plan 2012-2014 and will not be possible to develop in this period, but can be considered for a later stage.