



## Results of the SURVEY issued by the TFA&E to EUROSAI Members in July 2015

### A. INTRODUCTION

#### Objective and background

This report aims at informing about the main results of the survey launched by the EUROSAI Task Force on Audit & Ethics (TFA&E) in July 2015 about *“Ethics related audits and methodologies used”*.

The purpose of this survey was to obtain information on EUROSAI SAI’s experiences, methods and tools to audit ethics and ethics related issues, updating the list of SAI’s ethics related audit practices collected in December 2012 through a previous survey. The information obtained was meant to be used as basis for preparing the EUROSAI TFA&E Seminar on *“Methods and measuring tools to audit ethics”*, as well as to help preparing common guidance to audit ethics/integrity in public sector.

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

#### General information on the survey

The survey included 4 questions:

1. Did your SAI develop manual, guidelines, programme, checklist or some other methodological tool for auditing ethics?
2. If your SAI has performed an audit(s) in the area of ethics/integrity and/or ethical related issues, please provide the following information: Topic/title, main goals, main findings, recommendations, conclusions and methodological tools used.



3. For those SAIs which, in 2012, stated that they have performed audit(s) in the area of ethics/integrity:
  - a. Did you follow up on these audits?
  - b. Did you evaluate effects/benefits of those audits?
4. Would you be willing to share your experience about mentioned tools at the 2015 EUROSAI TFA&E seminar?

**31** Supreme Audit Institutions, out of the 50 members of EUROSAI, representing a percentage of **62%**, replied to the survey.

## **B. RESULTS OF THE SURVEY**

### **METHODOLOGICAL TOOLS**

13 SAIs developed specific guidelines, programmes, checklists or other methodological tools for auditing ethics.

Five (5) out of these 13 SAIs have developed more than one (2 or 3) methodological tools.

### **ETHICS RELATED AUDITS**

Compared to the results of 2012, progress is noticed in SAI's audit activities concerning ethics related issues.

Among 11 SAIs that have reported activity in this area, 41 different topics/titles were identified. Besides typical issues such as public procurement or conflicts of interests, these topics include, for instance, the assessment/audit of corruption prevention systems or the integrity framework of public bodies, insolvency policies and processes, recruitment and use of external staff, funds for political elections or political parties, policies and procedures to ensure equality of treatment or protection of disabled people and whistleblowing arrangements.



21 different main goals were identified for these audits, such as:

- To evaluate the options and the possibilities to audit ethics
- To analyse vulnerability and risk and to develop risk maps
- To measure the level of integrity
- To evaluate the policies and procedures for the management of conflict of interest
  
- To study corruption prevention, acceptance of rewards and gifts, sponsoring and use of the services of external persons, etc.

As regards findings, recommendations and conclusions collected from 10 SAIs, the most common ones mention:

- Failure in developing frameworks or control systems
- Failure in implementing existing policies or guidelines
- Need to identify risks and apply appropriate controls
- Benefit of adopting good practices

Some SAIs highlight the need of expanding their role in this area.

In what relates to methods used, 16 different methods and tools for auditing ethics were identified, including:

- Analysis of regulatory framework
- Meetings
- Examination of policies and procedures to the specific cases
- Field work
- Deskwork
- Evaluation of the answers given to the questionnaire
- Document review
- Observations
- Interviews
  
- Questionnaires
- Manuals
- OECD Guidelines
- Programmes
- Checklists



## FOLLOW-UP AND ASSESSMENT

Referring to the follow-up practice on ethics related audits, it is recognised in only 2 SAIs, while only 1 SAI evaluated effects of ethics related audit.

## WILLINGNESS TO SHARE EXPERIENCE IN THE TFA&E SEMINAR

For the question on *whether SAIs would be willing to share their experience about tools for auditing ethics and ethical related issues at the EUROSAI TFA&E Seminar*, 7 out of 13 SAIs answered positively.

One can refer to the materials of this seminar and its electronic follow-up where several of the cases and methods were explored.

## C. CONCLUSIONS

The results of this survey allowed the TFA&E to conclude as follows:

- ❖ SAIs increasingly recognise the need to conduct audit of ethics and ethics related issues
- ❖ Comparing to the survey carried out in 2012, the number of audits and the number of topics covered has increased
- ❖ Main methods and tools used in performing of these types of audits are recognised, and
- ❖ Number and quality of recognised methods and tools used or developed by different SAIs represent a good basis for encouraging SAIs to audit ethics and ethics related issues, as well as a good starting point for development of common guidelines in the future.

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