

GOAL 1: PROMOTE ETHICS AS A PILLAR OF SUPREME AUDIT INSTITUTIONS

Objectives	Activities/Projects ¹	Responsible SAI ²	Deadline	Expected results
1. Raise awareness on the importance of ethics as a key pillar of SAI, focusing notably on leadership role, on implementation practices and on people	Organise seminars/workshops	Portugal Poland The Netherlands	June 2014	<ul style="list-style-type: none"> 1 workshop at the IX EUROSAI Congress
		Italy +the whole TF	April 2015	<ul style="list-style-type: none"> 1 workshop at the SAI of Italy
		Poland Israel Serbia	November 2015	<ul style="list-style-type: none"> 1 workshop at the YES Conference
		To be determined	According to events' schedule	<ul style="list-style-type: none"> 1 event each year³

¹ Completed activities are marked in green

² The underlined SAI is leader of the activity

³ Depending on the availability of SAI offering to host them

Objectives	Activities/Projects ¹	Responsible SAI ²	Deadline	Expected results
	Explore leadership role and identify methods to improve the tone from the top	<u>Portugal</u> <u>Netherlands</u> ECA France Italy Israel Poland Serbia Turkey	2016	<ul style="list-style-type: none"> Leadership programme, including guidance and training module to strengthen leadership role
	Prepare materials for raising awareness on ethics (v.g. practical dilemmas' presentation, videos, etc.)	<u>Netherlands</u> Croatia ECA Portugal Serbia	July 2015	<ul style="list-style-type: none"> Draft training model for comments
December 2015			<ul style="list-style-type: none"> Training model completed 	
July 2015		<u>ECA</u> <u>Czech Republic</u> Italy Malta Montenegro Poland Portugal Serbia UK	<ul style="list-style-type: none"> Idea and plan to produced video(s) drafted and sent for comments 	
			To be determined	<ul style="list-style-type: none"> Video(s) on ethics completed and disseminated
	Establish electronic forum	To be determined	<ul style="list-style-type: none"> Establish: 2016 	<ul style="list-style-type: none"> Electronic discussions established and

Objectives	Activities/Projects ¹	Responsible SAI ²	Deadline	Expected results
			<ul style="list-style-type: none"> Maintain: permanent 	sustained
2. Strengthen the ethics' monitoring and control systems in SAI	Provide guidance on how to build the control system	<u>ECA</u> Albania Israel Fyr Macedonia Portugal The Netherlands Turkey	October 2015 ⁴	<ul style="list-style-type: none"> First draft of guidance
	Identify, describe and/or prepare control and evaluation tools		Spring 2016	<ul style="list-style-type: none"> Guidance completed
	Encourage self-assessment, internal evaluation and peer review as a regular practice in SAI		2016	<ul style="list-style-type: none"> Tools and models developed
	Support a post-assessment approach		2017	
3. Monitor SAIs' ethical frameworks and practices as a tool for improvement	Monitor and update the list of SAI's frameworks and practices	<u>Portugal</u> <u>Hungary</u> Montenegro Romania	Permanent	<ul style="list-style-type: none"> Updated database (existent audit quality database)
	Conduct a new survey by the end of the period and compare results with the previous survey	<u>Portugal</u> ⁵ Albania Malta	April 2017	<ul style="list-style-type: none"> Comparative analysis of the surveys' results
4. Follow/support work of ISSAI 30 review and IDI	Follow and contribute to the ISSAI 30 review	<u>Poland</u> Albania Hungary	Permanent	<ul style="list-style-type: none"> Liaison and cooperation established

⁴ Depending on ISSAI 30 review exposure draft

⁵ Common survey with Goal 2

Objectives	Activities/Projects ¹	Responsible SAI ²	Deadline	Expected results
		The Netherlands Portugal		
	Liaise and support IDI's work on SAI ethics' capacity building where needed Explore the use of IDI's electronic platform	<u>Portugal</u>	Permanent	

GOAL 2: PROMOTE ETHICAL CONDUCT IN PUBLIC ORGANISATIONS THROUGH THE SAI'S AUDIT ACTIVITIES

Objectives	Activities/Projects	Responsible SAI ⁶	Deadline	Expected results
	Map and study existing guidelines/methodologies/tools/questionnaires/checklists both for common and specific audits		July 2015	• Survey to EUROSAI members
			Sept 2015	• Comparative study

⁶ The underlined SAI shall be the leader of the activity

Objectives	Activities/Projects	Responsible SAI ⁶	Deadline	Expected results
1. Issue common guidelines to audit ethics/integrity	Organise seminar about methodologies to audit ethics	Netherlands, Croatia ECA Hungary Malta	26-27 Nov 2015	• Seminar delivered
	Draft common guidance	Portugal Romania	Spring 2016	• Common guidelines
	Disseminate and test guidance	Spain Turkey UK	May 2017	• Test guidance in pilot audits in one or more SAIs from EUROSAI
	Liaise with other working groups to include an ethical approach in the audit of public procurement	Croatia Portugal Russia	Permanent	Liaison established and in progress
2. Raise awareness and encourage SAI to audit ethics related issues and monitor SAIs'	Organise workshops	Croatia	June 2014	• 1 workshop at the IX EUROSAI Congress
		Portugal Croatia Israel	June 2015	• 1 workshop at the EUROSAI-OLACEFS Conference
	Publish articles/papers about auditing ethics	Portugal Croatia	Permanent	• Articles/papers published

Objectives	Activities/Projects	Responsible SAI ⁶	Deadline	Expected results
ethics related audit practices	Monitor and update the list of SAI's ethics related audit practices by asking information on audits and reports on an annual basis	Croatia The Netherlands Portugal	July 2015	<ul style="list-style-type: none"> Survey to EUROSAI members
			Sept 2015	<ul style="list-style-type: none"> Analysis of the survey
	Conduct a new survey by the end of the period and compare results with the previous survey	Croatia ⁷ , Albania Czech Republic Malta Portugal Romania Spain	Permanent	<ul style="list-style-type: none"> Updated database of audit reports (GT3) Updated TFA&E website
			April 2017	<ul style="list-style-type: none"> Comparative analysis of the surveys' results

FOR BOTH GOALS 1 and 2

3. Disseminate progress both to EUROSAI	Permanently review and update of the TFA&E website structure and content			<ul style="list-style-type: none"> Updated website content
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⁷ Common survey with Goal 1

Members and to other INTOSAI Regional Working Groups	Include the TFA&E products in the EUROSAI database of products	<u>Portugal</u> Malta	Permanent	• Updated database
	Liaise with other INTOSAI Regional Working Groups and include them in the TFA&E activities	Poland The Netherlands	Permanent	• Cooperation activities implemented