

MAINSTREAM 1: SUPPORT IMPLEMENTATION OF ISSAI 30

Objectives	Activities/Projects	Responsible SAI ¹	Deadline	Expected results
1. Continue to raise awareness on the importance of ethics as a pillar of SAIs	a. Finalise and test training model in pilot courses	Portugal Serbia	October 2019	<ul style="list-style-type: none"> Finalised TFA&E training model
		ECA Finland France ² Serbia Portugal Poland ³	October 2019	<ul style="list-style-type: none"> Pilot course on ethics programmed to be delivered⁴
2. Support European SAIs in implementing ethics control systems	b. Disseminate ISSAI 30 ⁵	<u>Poland</u> Portugal ECA	2019/2020	<ul style="list-style-type: none"> ISSAI 30 translations made available E-course prepared⁶

¹ The underlined SAI shall be leader of the activity

² France mentioned an e-course in french in the "Article 15" newsletter

³ Attention: articulate with activity 2.b.

⁴ Idea received from Poland: An electronic educational tool about the ethics in SAIs. This could be created as an online tool on the TFAE website as well as a tool with a possibility to download it and install on computers. It would combine the theoretical part - ISSAI 30, main elements of an ethical culture, etc. - and the practical part, in which participants could learn what is an ethical dilemma/what is not, how to approach and solve it. Of course, this tool would need to be regularly updated and administrated

⁵ Need mentioned in the SG1 meeting in Nov 2018

⁶ Attention: articulate with activity 1.a

Objectives	Activities/Projects	Responsible SAI ¹	Deadline	Expected results
		Finland Greece Turkey		<ul style="list-style-type: none"> Survey to identify difficulties SAIs face in implementing ISSAI 30⁷ List of Do's and don'ts based on ISSAI 30 requirements⁸ (draft to be discussed in the Dec 2019 meeting)
			2018	<ul style="list-style-type: none"> 3 conferences (SAIs and Ethics) and 1 seminar (Judicial Ethics: national and international approaches) delivered in the SAI of Turkey
			July 2018	<ul style="list-style-type: none"> Ethics training/workshops in ECA, for auditors and for leaders
			March 2019	<ul style="list-style-type: none"> 2 workshops delivered in the SAI of Greece
		Albania	2019	<ul style="list-style-type: none"> Translation of ISSAI 30 into Albanian language made available
	c. Disseminate and translate the TFA&E guidance on how to implement ISSAI 30	Portugal, France, Italy, Serbia, Turkey Germany	October 2019	<ul style="list-style-type: none"> Translations completed and included in the website
		Greece	March 2019	<ul style="list-style-type: none"> Greek translation completed and included in the TFAE website

⁷ To conduct jointly with activities 3.h and 6.q.

⁸ Also included in 2.e.

Objectives	Activities/Projects	Responsible SAI ¹	Deadline	Expected results
		Albania	2019	<ul style="list-style-type: none"> Translation of the TF&E guideline into Albanian language made available
		North Macedonia	May 2018	<ul style="list-style-type: none"> Macedonian translation completed and made available
		ECA	2018	<ul style="list-style-type: none"> Conference in the University of Pisa (EU course)
				<ul style="list-style-type: none"> Conference for FIASEP (Spain)
	d. Coach SAIs as needed	ECA Turkey Croatia		<ul style="list-style-type: none"> Depending on requests
		Portugal ECA Greece	July 2018	<ul style="list-style-type: none"> Ethics training/ethics workshop in ECA
			Nov 2018	<ul style="list-style-type: none"> TFA&E meeting with the staff of the SAI of Portugal
			March 2019	<ul style="list-style-type: none"> Ethics workshops in the SAI of Greece
			April 2019	<ul style="list-style-type: none"> Information provided to the SAI of Bosnia and Herzegovina
		Croatia Poland	2018/2019	<ul style="list-style-type: none"> Ethics peer review in ECA
	e. Test and complete guidance	<u>ECA</u> Finland Poland Romania Turkey	February 2020	<ul style="list-style-type: none"> Build a maturity model for the implementation of ISSAI 30 List of Do's and don'ts based on ISSAI 30 requirements (both drafts to be discussed in the Dec 2019 meeting)

Objectives	Activities/Projects	Responsible SAI ¹	Deadline	Expected results
	f. Encourage ethics self-assessment, internal evaluation and peer review as a regular practice in SAIs, in liaison with the IntoSAINT initiative and supporting a post-assessment approach	<u>Netherlands</u> Czech Republic Finland Serbia	July 2019 (or after summer)	<ul style="list-style-type: none"> Moderator training (Serbia)
			Late 2019	<ul style="list-style-type: none"> Self-assessment in participating SAIs
			2020	<ul style="list-style-type: none"> Lessons learnt meeting (to be decided)
		Turkey	2017/2018	<ul style="list-style-type: none"> Implement SAI PMF Situation analysis and ethics action plan
	g. Share experiences on implementation of new regulations free of ethical risks (GDPR/EU Directive on whistleblowing)	Czech Republic	2019/2020	<ul style="list-style-type: none"> To be identified by e-mail and included in the agenda of 2019 TFAE meeting
3. Monitor SAIs' ethical frameworks and practices as a tool for improvement	h. Conduct a self-assessment on where EUROSAI members stand in implementing ISSAI 30 and update the list of SAI's ethics frameworks and practices ⁹	<u>Malta</u> Poland Cyprus Hungary	February 2020	<ul style="list-style-type: none"> A survey/tool for assessment. An assessment report
	i. Update the list of SAIs' ethics frameworks and practices ¹⁰			<ul style="list-style-type: none"> Information made available through the website¹¹
4. Follow/support work of IDI, other regional	j. Liaise and support other partners' work as advisable and possible	Portugal Malta		<ul style="list-style-type: none"> As requested and needed

⁹ Attention: Very important to conduct jointly with activities 2.b and 6.q. and also to consider the information collected by Hungary in activity 6.p

¹⁰ Attention: Very important to consider the information already collected by Hungary in activity 6.p

¹¹ Idea received from Poland: A map on the TFAE website that presents which EUROSAI members have a code of ethics or other elements of the ethical infrastructure

Objectives	Activities/Projects	Responsible SAI ¹	Deadline	Expected results
organisations, OECD and other partners		Portugal	2017	<ul style="list-style-type: none"> Ethics training provided for AFROSAI on request of GIZ
			2018/2019	<ul style="list-style-type: none"> Comments and inputs to OECD/SPIO draft papers

MAINSTREAM 2: ENCOURAGE SAIs TO PROMOTE INTEGRITY IN PUBLIC SECTOR

Objectives	Activities/Projects	Responsible SAI ¹²	Deadline	Expected results
5. Disseminate guideline to audit ethics/integrity	k. Disseminate and translate guideline to audit ethics	Spain	2018	<ul style="list-style-type: none"> Spanish translation completed and included in the TFAE website
		Greece	March 2019	<ul style="list-style-type: none"> Greek translation completed and included in the TFAE website
		Albania	2019	<ul style="list-style-type: none"> Albanian translation completed, made available and included in the TFAE website
		Croatia France Poland Serbia Germany	October 2019	<ul style="list-style-type: none"> Translations completed and included in the website

¹² The underlined SAI shall be leader of the activity

Objectives	Activities/Projects	Responsible SAI ¹²	Deadline	Expected results
		Israel Netherlands Portugal Turkey	March and November 2018	<ul style="list-style-type: none"> • Presentation and hand out of the guidelines in the OECD Auditors Alliance and SPIO meetings
			September 2018	<ul style="list-style-type: none"> • Presentation of the Guideline in the conference of the Integrity Project Group (Budapest)
			Junho 2018	<ul style="list-style-type: none"> • Presentation “<i>Auditing and promoting ethics in public sector management</i>” in a Conference about Challenges for Internal and External Audit in Public Sector, organized by the SAI of Spain at the University of Granada
			December 2018	<ul style="list-style-type: none"> • Presentation of the Guideline in a conference about Integrity in the Public Sector held in Lisbon (Council for the Prevention of Corruption)
			March 2019	<ul style="list-style-type: none"> • Presentation “<i>Dealing with ethics in the digital era</i>” in the EUROSAL-ASOSAI Conference in Israel
			April 2019	<ul style="list-style-type: none"> • Presentation and use of the Guideline as the basis of a ECOSAI workshop in Turkey about “<i>Auditing Ethics</i>”

Objectives	Activities/Projects	Responsible SAI ¹²	Deadline	Expected results
			May 2019	<ul style="list-style-type: none"> Presentation of the Guideline in the University of Pisa (EU course)
	l. Assist SAIs as needed in implementing guidelines	Croatia ECA Malta Netherlands		<ul style="list-style-type: none"> Depending on requests
		Portugal	Nov 2018	<ul style="list-style-type: none"> Expert opinion on discussion issues identified in an audit performed by ECA about ethical framework in EU institutions
	m. Test guidelines in pilot audits	Croatia ECA Malta Poland Portugal Spain	2018/2019	<ul style="list-style-type: none"> Audits conducted in SAIs using the guidelines: <ul style="list-style-type: none"> – ECA: <i>“Ethical framework in EU institutions”</i> – Spain: <i>“Ethics management in public owned enterprises”</i> – Portugal: <i>“Ethics management in disaster related aid”</i> – France: ethics is often examined during the control of other subjects (public procurement, recruitment of civil servants, remuneration of public managers, mobility of agents between public and private sector, public subsidies to private entities and internal control)

Objectives	Activities/Projects	Responsible SAI ¹²	Deadline	Expected results
	n. Share experiences and lessons learnt	ECA Netherlands Poland Spain Germany	2019	<ul style="list-style-type: none"> Include a workshop in the 2019 TFAE annual meeting
	o. Develop/share modules of indicators for integrity audits (liaising with OECD and BIEP initiative)	Portugal <u>Czech Republic</u> Serbia	2019/2020	<ul style="list-style-type: none"> Cooperation with OECD within SPIO
				<ul style="list-style-type: none"> A "chapter" of BIEP devoted to ethics audit
6. Raise awareness and encourage SAIs to promote integrity in public sector and to audit ethics related issues	p. Implement initiatives to encourage the SAI's role in promoting integrity in the public sector and in including ethics as an element of the audit process (includes monitoring and updating the list of SAI's ethics related audit practices)	<u>Hungary</u>	July 2019	<ul style="list-style-type: none"> Results of the Project Group on "<i>Role of SAIs in Spreading Integrity Culture</i>" to be made available in the TFAE website
			July 2019	<ul style="list-style-type: none"> Collection of SAIs' integrity related materials Inclusion of these materials in the TFAE website
			2019-2020	<ul style="list-style-type: none"> Cooperation among SAIs on specific topics: integrity questionnaire; implementation of ISSAI 30; declaration forms; corruption prevention; integrity related audits
		North Macedonia	2017/2018	<ul style="list-style-type: none"> Integrity questionnaire and integrity survey sent to public entities

Objectives	Activities/Projects	Responsible SAI ¹²	Deadline	Expected results
	q. Conduct a new survey by the end of the period and compare results with the previous survey ¹³	<u>Malta</u> Cyprus Poland	February 2020	<ul style="list-style-type: none"> Assessment report

For both mainstreams

Objectives	Activities/Projects	Responsible SAI ¹⁴	Deadline	Expected results
7. Disseminate progress both to EUROSAI Members and to other INTOSAI Regional Working Groups	r. Publish articles/papers	Portugal ECA Germany France Turkey Serbia Croatia	Whenever possible Annually in the case of the EUROSAI Magazine	<ul style="list-style-type: none"> Articles in the <i>EUROSAI Magazine</i> (2017-EUROSAI video competition “<i>Ethics Matters</i>”; Enhancing ethical behaviour in the public sector: the role of SAIs; 2018-TFA&E: Working with others) Article in the <i>INTOSAI Journal</i> (Spring 2018- Implementing International Standards-a Regional Perspective (on the TFAE guidance to implement ISSAI 30) Article in the <i>ECA Journal</i> (Nov 2018-TFA&E activities)

¹³ Attention: To conduct jointly with activity 2.b and very important to consider the information already collected by Hungary in activity 6.p

¹⁴ The underlined SAI shall be leader of the activity

		The Netherlands		<ul style="list-style-type: none"> • Article in the SAI of France newsletter “<i>Article 15</i>” (2018-9th Meeting of the TFA&E) • Articles in the <i>Journal of the Turkish Court of Accounts</i> (2017- updated ISSAI 30 and its application; SAls and ethics audit; 2018-Ethical management infrastructure and its practices in SAls; Ethics audit practices of SAls) • Article in the <i>Ombudsman Academic Journal of Turkey’s Ombudsman Institution</i> (2017- Ethics management infrastructure in public bodies and its assessment) • Articles at <i>ECOSAI Circulars</i> (2017- New face of public sector auditing: ethics audit; 2018-Managing ethics in SAls) • Paper presentation in the 14th International Conference on Accounting in Tirana • Article in the <i>World of Accounting Science</i> (2018-A new perspective in public sector auditing: ethics audit) • Article in the Staff Magazine of the SAI of Germany (October 2018 – What has audit to do with ethics?)
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				<p>An approach to the work of the EUROSAT TFA&E)</p> <ul style="list-style-type: none"> Article in the <i>ECA Journal</i> (April 2019- The I prize "Integrity in the public sector" awarded to the TFA&E by the WCA and the University of Castilla la Mancha) Article in the <i>ECA Journal</i> (June 2019: flipping the narrative on the impact of IntoSAINT and the upcoming TFA&E IntoSAINT training)
	s. Organise meetings/ seminars/workshops	Portugal	2018	<ul style="list-style-type: none"> Workshop in the AISCCUF Young People's Congress
				<ul style="list-style-type: none"> Annual TFA&E meeting 2018
				<ul style="list-style-type: none"> Meeting between the TFA&E and the SAI of Portugal
		Germany	2019	<ul style="list-style-type: none"> Annual meeting 2019
			2019	<ul style="list-style-type: none"> Seminar on the implementation of ISSAI 30?
		ECA?	2020	<ul style="list-style-type: none"> Annual meeting 2020
	t. Permanently review and update of the TFA&E website structure and content	Portugal Cyprus	September 2019	<ul style="list-style-type: none"> Suggestions on updates on the text for the website, on ideas for its structure and on attachments and materials to include in it
	u. Create a community of practice in the INTOSAI KSC-IDI Community Portal and use the electronic platform in the TFA&E activities	Portugal ECA Poland	2019	<ul style="list-style-type: none"> E-course

	v. Liaise with other INTOSAI Regional Working Groups and include them in the TFA&E activities	Turkey	2018	<ul style="list-style-type: none"> Paper presentation in the ECOSAI Seminar
			April 2019	<ul style="list-style-type: none"> ECOSAI workshop about “<i>Auditing Ethics</i>” organised and hosted by Turkey
		ECA Italy Malta Netherlands Serbia		

