



# CONCLUSIONS of the Seminar

# Enhancing ethics within SAI is important

- For the SAI's stakeholders
- To ensure the credibility and trust in the SAI's work
- To stand as examples for the public sector
- To be active standing against the current "*decline of trust*"

# Common vision of the SAI community

- SAI have the same ethical values/principles
- They share focused objectives
- They act according to common standards
- They have common structures able to provide guidance
- There are established platforms for SAI to share experiences and good practices



**Where do we stand on the main issues that, according to participants, SAI should address to achieve an optimal management of ethics?**



## MAIN ISSUES IDENTIFIED BY PARTICIPANTS

- **Codes of Ethics**
- Awareness
- **Training**
- Other Human Resources Policies
- Monitoring and control tools
- **Tone at the top**

# Codes of Ethics

- **Common understanding of concepts**
- **National and organisational specificities**
- **Target groups**
- **Commitment statements**
- **Management, staff and unions involvement and support**
- **Implementation issues**
- **Practical guidance**
- **Periodical reviews and adapting to new challenges**

# Codes of Ethics

Consensus	Different practices exist on:	Issues to explore
<ul style="list-style-type: none"><li>• Codes should be applicable to all: members, management, staff and external experts</li><li>• For the preparation of codes, involvement of management, staff and unions is needed</li><li>• Regular updates and adaptations of codes to new challenges are desirable</li></ul>	<ul style="list-style-type: none"><li>• Relation of codes of ethics with other national and professional rules and codes</li><li>• Level of detail of the codes</li><li>• Having one single document or a code complemented with separate guidance</li><li>• The scope of codes: strictly professional conducts or also relevant personal conducts</li><li>• Different structures and models of implementation</li></ul>	<ul style="list-style-type: none"><li>• Explanation of ethics' concepts, which are not clear for everyone</li><li>• General need for practical guidance on how to implement and comply with the code</li></ul>

# Awareness

- **Information and communication**
- **Advising**
- **Transparency**
- **Publicity**



# Awareness

Consensus	Different practices exist on:	Issues to explore
<ul style="list-style-type: none"><li>• Ethics' documents should be accessible to all staff and also to the public</li><li>• SAI must deliver specific training in ethics</li><li>• There is a need for SAI to have responsible persons or units to give advice and guidance on ethical issues</li><li>• Tone at the Top is one of the most important key elements</li></ul>	<ul style="list-style-type: none"><li>• Ways and initiatives to keep the ethical framework "alive"</li><li>• Traditional and innovative types of raising awareness and training</li><li>• Rely on personal interpretation of values and principles or give concrete instructions related to ethical behaviour</li></ul>	<ul style="list-style-type: none"><li>• How to use Intranet and Internet for raising awareness</li><li>• How to enhance tone at the top</li></ul>

# Training

- **How**
- **When**
- **To whom**
- **How often**

# Training

Consensus	Different practices exist on:	Issues to explore
<ul style="list-style-type: none"><li>• Training is key to effectively guide staff in ethical issues</li><li>• Training about ethical issues must reach all levels of the SAI</li></ul>	<ul style="list-style-type: none"><li>• Methods to deliver training on ethical issues</li><li>• Participation in training being mandatory or voluntary</li><li>• How to focus on real-life situations</li></ul>	<ul style="list-style-type: none"><li>• Training plan in ethical issues</li><li>• Participatory and practical approach</li><li>• Regular follow-up of training</li></ul>

# Other Human Resources Policies

- **Recruitment**
- **Staff performance evaluation**
- **Rotation of staff**

# Other Human Resources Policies

- **Their need is consensual**
- **Several examples of these HR practices can be identified through the results of the TFA&E survey**

# Monitoring and control tools

- **Assignment of specific responsibilities in ethics guidance, management and control**
- **Declarations of conflicts of interests**
- **Compliance to principles and codes, its assessment and measurement**

# Monitoring and control tools

Consensus	Different practices exist on:	Issues to explore
<ul style="list-style-type: none"> <li>• Clear responsibilities should be assigned in SAI for implementing codes of ethics and providing guidance</li> <li>• It is key to have someone to advise in ethical issues</li> <li>• Ethics units are likely to be welcome by the staff</li> <li>• Ethics guidance, management or control need a very transparent and careful choice of responsible persons</li> <li>• Declarations on the existence or non existence of conflicts of interests are a very important tool</li> </ul>	<ul style="list-style-type: none"> <li>• Different approaches in assigning ethics responsibilities: using the management line, having single directors, advisers or coordinators, creating ethics committees or boards, etc.</li> <li>• Significant variety of roles, functions and powers (defining strategies, prevention role, giving guidance or dealing with misconduct)</li> <li>• Composition of ethics collegial bodies: insiders, outsiders or mixed</li> <li>• The format and moment to present declarations related to potential conflicts of interests</li> </ul>	<ul style="list-style-type: none"> <li>• Balancing soft and enforcement roles of ethics units</li> <li>• Assess and demonstrate results of ethics responsible persons or units</li> <li>• Asking auditees' opinions</li> <li>• Whistle blowing policies</li> <li>• Assessment and auditing practices</li> </ul>

# Tone at the top

- **Awareness**
- **Commitment**
- **Valuing ethical performance**
- **Motivation**
- **Feedback**
- **Transparent and participated decision making**
- **Leading by example**



# Tone at the top

Consensus	Different practices exist on:	Issues to explore
<ul style="list-style-type: none"><li>• Leading by example is crucial to enhance the ethical culture of the SAI</li><li>• Commitment of managers to the ethical values of the institution is decisive</li></ul>	<ul style="list-style-type: none"><li>• Valuing ethical performance (in professional development, awards, symbolic recognitions)</li><li>• Transparent and participated decision making</li></ul>	<ul style="list-style-type: none"><li>• Specific training for managers</li><li>• Guidance for managers</li></ul>

# In summary:

- There is **consensus** in many key issues
- There is **diversity** in some implementation approaches
- Listing **good practices** and discussing their reasoning may help SAI to choose ethical policies: TFA&E papers will list these practices
- Some **assessment** tools are available

# Possible subjects to be explored by the TFA&E and the ISSAI 30 review team

- Practical guidance/examples
- Implementation policies
- Tone at the top
- Monitoring and control tools

THANK YOU