SEMINAR

Enhancing Ethics within Supreme Audit Institutions

Lisboa, 29-30 January 2014

OPINIONS OF PARTICIPANTS ABOUT ISSAI 30

During the seminar, participants were asked about whether and how there is a need to review ISSAI 30.

The discussion was raised in several moments:

1. When discussing *SAI's experiences in preparing and implementing Codes of Ethics* in workshops, participants were asked if ISSAI 30 could be more useful and how;
2. The same question was asked when participants were discussing the *possible roles of ethics responsible persons or units*, again in workshops;
3. Finally, when having discussions in small groups on *how to manage conflicts of interests,* participants were asked the following question: "*Does ISSAI 30 provide enough guidance to SAIs and auditors to prevent and solve conflicts of interests? How can it be improved?*"

The opinions gathered in these moments were the following.

MAIN MESSAGE

In the several discussions, participants sent the main message that, for managing ethics in SAI, ISSAI 30 is not enough and should contain more details, either in its text or in notes or appendixes.

CONTENT AND STRUCTURE

Suggestions to the content and structure of ISSAI 30 included the need:

- For a better organisation of its content
- To include a more comprehensive approach
- To have more details related to values and principles

- To include a specific analysis for every case
- To clearly identify potential ethical threats and give guidance on how to remove them or apply appropriate safeguards

- To elaborate on the balance between transparency and confidentiality
- To mention the allocation of responsibilities for ethics management in a SAI, namely the need of having an institutional solution to advice individuals (counsellor, adviser or committee) although being careful on the way it is established as a standard, since there are several possible models

LINKS TO OTHER DOCUMENTS

- There were several comments mentioning that ISSAI 30, as a standard, should establish minimums generally applicable and acceptable to all SAI. Therefore, amendments should be limited.
- There are ethical requirements in other ISSAI, namely at other levels. A link to those requirements could be useful.
- Since a need for practical guidance was identified, a link to practice notes, examples, good practices or supporting materials could be established.

- A suggestion was made that ISSAI 30 could link to the IESBA Code of Ethics, where specific threats are set out and appropriate actions are detailed.
- But due attention should be given to the facts that there are specificities related to the application of public servants' requirements, that the threats of private auditors and public auditors may differ, that ISSAI 30 should also

include an institutional perspective and that its principles are potentially applicable to all staff.

ADDITIONAL GUIDANCE

There were many opinions suggesting that additional guidance to ISSAI 30 is needed, even if not included in the standard. Namely:

- ISSAI 30 needs to be complemented with additional/more detailed information in appendix
- Clear examples of specific cases are need
- Notes to ISSAI 30 should mention best practices
- Reference and implementing materials are required
- Supporting material and examples of best practice could improve ISSAI 30 implementation

But one opinion was also raised that it should be up to INTOSAI Regional Groups or to each SAI to detail or issue guidance.