



IMPLEMENTING ISSAI 130

Challenges for SAIs

The ethics control system in SAIs

- A **set of strategies, policies and procedures** to promote and safeguard ethics in every aspect of the SAI and its activities: an **organisational policy on integrity**
- It must include measures to **guide, manage** and **monitor** ethical behaviour
- It can be designed as a separate set of controls or integrated within the SAI's overall internal control system
- The main components of the ethics control system are:
 - **Code of ethics**
 - **Leadership**
 - **Ethics guidance**
 - **Ethics management**
 - **Ethics monitoring**

Ethics Control System

GUIDANCE	MANAGEMENT	MONITORING
Codes of ethics	Leadership (tone at the top and tone at the middle)	Identification and mitigation of integrity risks
Leadership (strategic direction and priority of ethics)	Ethical assessment in recruitment	Independence and objectivity-related controls
Raising awareness	Ethical criteria in performance appraisal	Addressing conflicts of interests (identify, declare, monitor)
Training	Reward and recognition policies and practices towards ethical behaviour	Political neutrality, use of social media and gifts and hospitality policies
Benchmarking	Balance confidentiality and transparency	Whistleblowing policies
Intranet	Rotation policies	Effective enforcement in case of violations
Counselling	Open culture	Self assessments and internal evaluations
Ethics Committees		External evaluations
Addressing ethical dilemmas		Assessment by stakeholders
		Published assessments

The ethics control system in SAIs

(EUROSAI guidance)

- **Put ethics in context:** set a common understanding, identify specific risks
- **Proceed in an inclusive manner:** participative approach, good communication, open spirit
- **Act transparently:** publish relevant information on ethical behaviour
- **Design the ethics control system on the basis of a well prepared organisational ethics assessment and strategy:** assess and address specific vulnerabilities and risks
- **Alternatives and good practices**