

MINUTES

of the conference & workshop on
„SAIs’ Tools for enhancing Integrity Culture”
(Budapest, 2 October 2018)

At the outset Gyula Pulay, supervisory manager of the State Audit Office of Hungary (SAO) welcomed all participants in Budapest, Hungary. He explained that though flexible networking among SAIs was enabled by the new EUROSAI Strategic Plan, short-term projects had a one-year mandate. Considering that this project has come to an end, the workshop aimed at discussing integrity-related tools of SAIs as well as possible ways for maintaining project results.

Thereafter, Katalin Palyi gave a presentation on the background and results of the integrity project of SAO and also summarized its experiences gained in knowledge-sharing activity, e.g. integrity seminars. She emphasized that ten years ago the notion of integrity was hardly known among public sector institutions, so that SAO decided to teach integrity before it could be assessed. Based on the Dutch model the SAO launched its own integrity survey in 2011 at the first time. The survey serves as a self-assessment tool for public sector entities, and in spite of participating is not mandatory, the number of respondents filling in the questionnaire on voluntary basis is increasing from year to year. After seven years of assessing integrity the SAO started to audit integrity as well.

PORTUGAL & AUSTRIA

Presentation of Helena Abreu Lopes gave an insight into the activity of Task Force on Audit & Ethics (TFA&E) as well as of SAIs experiences relating to auditing integrity. She also explained that because SAIs had different practices and they were not completely aware of the possibilities emerging from auditing ethics, the TFA&E developed and issued a guideline in 2017. The guideline addresses such issues as *what, why and how* to audit ethics and also contains several good/bad examples (do’s and don’t’s). Finally, she also admitted, that auditing ethics and integrity requires a holistic approach, so that the audit should go beyond compliance issues while SAIs have to set a good example.

Subsequently, Ariane Holezek gave a presentation on the anti-corruption role of the Austrian Court of Audit (ACA), the approach adopted and the experience of pilot audits. She emphasized that the ACA's mandate covers more than 6500 organizations, and the public trust of its activities is the highest in the country. In 2013/2014, the ACA developed a guide on the audit of the organizational framework for preventing corruption, which is currently being reviewed. She told that the revision of the document would be carried out by a separate department responsible for preventing corruption set up in the ACA in 2018, and the revised and updated guidance would be accompanied by practical examples gained from the experiences of the pilot audits. In addition, the newly created department is responsible for areas such as training of employees, data protection or participation in domestic and international co-operation related to the fight against corruption.

GEORGIA & HUNGARY

Nino Pruidze and Bettina Martus gave their presentation together, highlighting the similarities and differences of integrity questionnaires developed by the SAO and SAI of Georgia. SAI of Georgia launched its survey in 2014 first, but after participating in the integrity seminar in 2017 organized by the SAO, they entered into a close cooperation aimed at further developing the questionnaire and adopting the Hungarian model. The innovation of the Georgian questionnaire is that some questions refer to the implementation of the UN's Sustainable Development Goals. At the same time, Bettina Martus pinpointed that the integrity questionnaire of the SAO has been renewed as well, it consists of less questions than earlier and instead of the previous three ones only two indexes will be calculated in order to evaluate the integrity level of public sector institutions.

ROMANIA

As Andreea Michalache emphasized in her presentation, ethical behaviour and integrity are core values in the strategy of the Romanian Court of Accounts (RCoA) and in its code of conduct. In 2010 RCoA decided to establish an Ethics Committee in order to control ethical conduct of auditors, to prevent and identify possible breaches of ethical provisions as well as to identify areas in need of improvements, thus raising awareness of integrity in the organisation. The main tools to control ethics and integrity are the independence statement made by the auditors, the directors' reports on ethical issues and surveys (questionnaires) on ethics and integrity sent to the audited entities. The questionnaires consisting of 12 questions are sent to all audited entities by the Ethics Committee after completion of the audits in order to receive feedback that may help identify integrity breaches. Filling out the questionnaires is on voluntary basis. The response rate of the questionnaires sent out is approx. 45-50%.

ALBANIA

Albana Gjinopulli gave a detailed presentation on ethics infrastructure of the SAI of Albania (ALSAI) as well as on the experiences gained in the field of self-assessment, using the instrument of IntoSAINT. ALSAI has set up its system of ethics and integrity focusing on three main pillars (regulatory framework, implementation and monitoring). Accordingly, based on the requirements of ISSAI 30 a Professional Code of Ethics was approved in 2015. She also emphasized that since 2014 ALSAI has voluntarily adopted the self-assessment methodology of IntoSAINT and as a result of application of this instrument, ALSAI has taken action against employees violating integrity-related rules. ALSAI has also established a special unit for monitoring ethical conduct and for investigating integrity breaches, which is supported by the activity of the Ethics Commission as well. She also mentioned the lessons learnt from participating in the IDI programme „SAIs Fighting Corruption”.

BULGARIA

The main message of the presentation given by Nadezhda Nikolova was the IntoSAINT self-assessment and its results in the Bulgarian National Audit Office (BNAO). In the beginning of the lecture, she presented what preparations had preceded the assessment, then demonstrated the methodology having been used. She highlighted that during the self-assessment members of staff as well as of the top management of the SAI were involved but the results were presented to the top management by external moderators which created more confidence for objectivity. Based on the results, the most relevant vulnerable areas of the BNAO were auditing, handling information and enforcement. Addressing these areas, four proposals were given at the end of the assessment. At the end of the presentation she highlighted the steps having been taken since the approval of the action plan, e.g. the integrity policy (2017), the new Code of Ethics (2018) and the questionnaires about job satisfaction.

BELARUS

Kristina Istomenok gave a detailed presentation on the existing national legislation relating to anti-corruption as well as on most typical corruption offences in Belarus such as bribery or abuse of authority. She gave a full picture of the organisational structure of SAI of Belarus, including the functions of special departments responsible for monitoring and investigating. For the staff, SAI of Belarus also approved a Code of Honor addressing most of integrity issues. She also confirmed, that Belarus would like to join the group, however the future form of their knowledge-sharing activity is not yet clear.

The representatives of SAIs gave feedback on further use of project results and agreed upon the followings:

- maintaining accessibility of shared materials is desirable
- there is still room for further bilateral or multilateral cooperation (questionnaire, auditing integrity, organisational trainings)