



WHY HAVING A CODE OF ETHICS

Why not!?...

It is an important tool to enhance awareness in ethics in the SAIs





WHICH TYPE OF CODE AND WHY

There are two possible points of views: general or detailed





WHO SHOULD THE CODE BE TARGETED TO

Everyone:

- Internal
- External
- Etc...





HOW TO PREPARE A CODE OF ETHICS

- Involving all the staff in a participating way
- Taking into account the different cultures and environments





KEY ISSUES TO IMPLEMENT A CODE OF ETHICS

 Specifiying who is encharged of implementing it





COULD ISSAI 30 BE MORE USEFUL? HOW?

- Transparency versus confidentiality
- More details about threads