



Turkish Court of Accounts

Activity: Introduction to Ethics Audit- ECOSAI Workshop-2019

Date: 15-19 April 2019

Place: Antalya-Turkey

Participant Countries& Organisations: ECOSAI Countries (TURKEY, AFGHANISTAN, AZERBAIJAN, IRAN, KAZAKHSTAN, KYRGYZSTAN, MONGOLIA, TAJIKISTAN, TURKMENISTAN, UZBEKISTAN, PAKISTAN) KUWAIT, PALESTINE, QATAR

Participant(s): Yaşar UZUN (Principal Auditor), Setenay KÖKSAL (Principal Auditor), Ozan UYSAL (Senior Auditor), Helena Abreu LOPES (SAI of Portugal)

Summary:

1. Introduction

ECOSAI Workshop-2019 “Introduction To Ethics Audit” was intended to enhance the knowledge and skills of the participants on audit of ethics as well as to enable exchange of experiences among them. Throughout the workshop, theoretical principles and relationship between audit and ethics were covered and during the program following issues were discussed with participants:

- Key concepts and definitions regarding to ethics and ethics audit,
- Main factors that could motivate SAIs to perform ethics audits,
- Designing Ethics Audits (i.e, Determining the Objectives of an Ethics Audit, The Audit Scope Of

An Ethics Audit, Audit Questions And Criteria and Data Gathering Methods)

- Executing and Reporting Ethics Audit
- Country Paper Presentations and Suggestions for Future Ethics Audit Activity in own SAIs.

During the workshop, participants were active and pertinent in the discussions, which were facilitated by dynamic and effective colleagues from the following SAIs:

- Yaşar UZUN, Turkish Court of Accounts

- Setenay KÖKSAL, Turkish Court of Accounts
- Ozan UYSAL, Turkish Court of Accounts,
- Helena Abreu LOPES, SAI of Portugal, EUROSAI TFAE

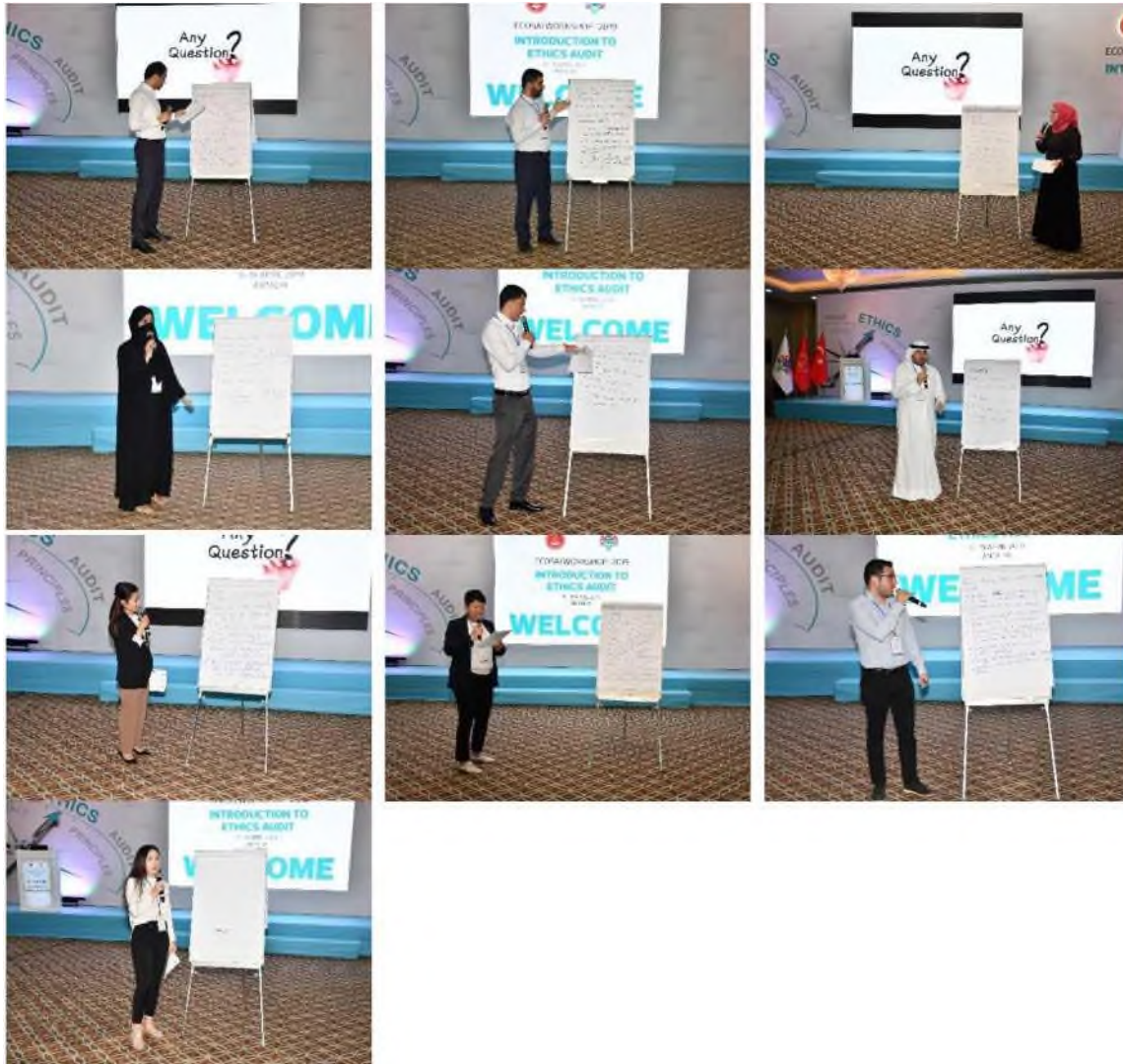


2. Design of the Workshop

- The objective of the exercises was to raise awareness about ethics audit and ethics audit practices of SAIs and as such to make participants develop an understanding about the auditability of ethics related issues in public sector organisations.
- Participants were divided in 6 groups each of them gathered around one flipchart to discuss and answer the following questions firstly:
 - What do you think about ethics and requirements of ethics management in public sector organisations? (on 15 April 2019)

Why should SAIs perform ethics audits? (on 16 April 2019)

What do you think about the key challenges for SAIs to perform ethics audits and possible solutions to overcome them? (on 16 April 2019)



Six groups were invited to work on the main questions and share their results with the whole group by their group representatives.

Each participant discussed the questions in their group, and one of their group members took notes of other group member opinions and ideas and then noted on the flipchart page the discussion results to share with the whole group.

Providing general understanding on ethics audit, **on 17 April 2019**, participants were encouraged to discuss the audit topic for ethics audit by developing reasons and arguments to conduct audits on following issues:

- audit on confidentiality policy,
- audit on acceptance of gifts and hospitality,
- audit on risk management framework regarding ethics issues,
- audit on whistleblowing,
- audit on conflicts of interests,
- audit on managing integrity/ethics risks in public procurement.

On 18 April 2019, participants were encouraged to develop possible audit objective, scope, audit questions, audit criteria, appropriate data gathering methods on following case study focuses:

- ethics, conduct, and integrity training programs,
- acceptance of gifts, benefits and hospitality by public officials,
- integrity of Immigration Country's operations,
- adoption of code of conduct,
- nepotism
- bullying and harassment in the health sector.

On 18 April 2019, participants also discussed how to develop an action plan for data gathering techniques about their submitted cases.

In the three exercises mentioned above, participants discussed their own questions/cases submitted to them and their group representatives shared the discussion results with the whole group by taking and noting opinion and ideas of their group members on flipchart page.

On the final day of the workshop, participants were encouraged to make an evaluation regarding to the statements exercise distributed to each of them according to the essentials of any audit reporting. After individual evaluation, a suggested answer paper to the exercise were provided to the participants by facilitators.