



Tribunal de Contas

© Presidente

ASSEMBLEIA DA REPÚBLICA
Direção de Apoio às Comissões
COFAP
Nº Único <u>484126</u>
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12 DEZ 2013 19399

Exmo. Senhor
Dr. Eduardo Cabrita
M.I. Presidente da Comissão de Orçamento, Finanças
e Administração Pública
Assembleia da República

Ulllll Caso como

Assunto: Seminário da *Task Force* da EUROSAI sobre Auditoria e Ética, a realizar em Lisboa, em 29 e 30 de janeiro de 2014.

O Tribunal de Contas de Portugal preside, desde 2011, à *Task Force* da EUROSAI sobre Auditoria e Ética (TFA&E). Esta *Task Force* organiza, em 29 e 30 de janeiro de 2014, um seminário subordinado ao tema “Reforçar a Ética nas Instituições Superiores de Controlo”, no qual participarão representantes das instituições de controlo financeiro de toda a Europa. Participarão, ainda, como palestrantes e convidados, delegados de instituições de outras regiões (Ásia, América do Norte, América Latina e África) e um representante da OCDE.

O Tribunal de Contas de Portugal tem a honra de acolher a realização deste evento. Neste âmbito, haverá ainda lugar à cerimónia de assinatura de um protocolo de colaboração entre a EUROSAI, atualmente presidida por Portugal, e a AFROSAI, organização a que pertencem cinco das Instituições Superiores de Controlo de Língua Portuguesa (OISC/CPLP).

Tendo presente este conjunto de iniciativas, e a relevância dos temas em causa, tenho a honra de convidar Vossa Excelência a intervir na sessão de abertura deste Seminário, no dia 29 de janeiro de 2014, às 9h25m.

Conforme tive a oportunidade de transmitir a Vossa Excelência, pretende-se que a intervenção em causa, com a duração aproximada de 20 minutos, verse sobre as expectativas de um dos principais beneficiários da atividade do Tribunal de Contas, relativamente à importância da gestão ética neste tipo de instituições.

De facto, as responsabilidades de um Tribunal de Contas ou Instituição congénere, enquanto auditor externo das finanças públicas, orientadas para uma informação técnica e independente sobre a gestão financeira pública, dirigida aos cidadãos e seus representantes, coloca exigências éticas elevadas, nomeadamente em termos de independência, imparcialidade, competência, responsabilidade e credibilidade. Tais exigências colocam-se tanto no plano interno como externo e saber como equilibrá-las com os deveres de informação e colaboração com órgãos de natureza política que são simultaneamente credores e destinatários da sua atividade e objeto da sua ação fiscalizadora é um desafio permanente.



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o Presidente

Junto os objetivos do seminário e o respetivo programa preliminar, que poderão ainda sofrer alterações de pormenor.

Aproveito para informar que o evento decorrerá em língua inglesa, sem tradução para português, pelo que a intervenção de Vossa Excelência seria feita em inglês.

Renovo a nossa expectativa de poder contar com a sua presença,

Com os melhores cumprimentos, *de muito pessoal*

Guilherme d'Oliveira Martins
Presidente do Tribunal de Contas de Portugal
Presidente da EUROSAI
Presidente da *Task Force* sobre Auditoria e Ética



SEMINAR

Enhancing Ethics within Supreme Audit Institutions

Lisboa, 29-30 January 2014

1. BACKGROUND OF THE SEMINAR

This seminar is organised and hosted by *Tribunal de Contas* of Portugal, as one of the key activities of the EUROSAI *Task Force on Audit and Ethics* (TFA&E).

The first goal of the planned activities of the TFA&E for the period of 2012-2014 was to “*Contribute to raise public confidence in SAIs by supporting the implementation of ISSAI 30 (INTOSAI Code of Ethics)*”. Within this goal, the Task Force conducted a survey to European SAI on how they manage ethics in their organisations, studied and collected related information and planned to deliver proposals on how to enhance training in ethical issues. A seminar was scheduled to share the information and experiences gathered.

At the same time, the seminar is an opportunity to discuss and explore some of the problems and changes in ethical management, through an exchange of views and approaches, and to collect SAI’s ideas and opinions on the draft proposals of the Task Force.

Additionally, and considering that ISSAI 30 is under review, this seminar presents itself as a forum where ideas about this review can also come up.

2. OBJECTIVES OF THE SEMINAR

Through this seminar participants are expected to achieve the following objectives:

- **Raise their awareness of the importance of enhancing and managing ethics within SAI**
- **Be able to structure the approach to ethics’ management in an organisation**
- **Reflect on ways to raise knowledge and concerns of ethical issues among auditors, including training approaches**
- **Share information and experiences, identify good practices and discuss views about managing ethics and implementing ISSAI 30**
- **Learn and draw lessons from these experiences**



3. APPROACH OF THE SEMINAR

The seminar will combine general plenary sessions to put issues in context, to share information and present experiences and interactive blocks to identify problems and discuss ideas and views.

Considering background and objectives, EUROSAI SAIs are invited to share their experience by presenting cases and discussing them, INTOSAI Professional Standards Committee (PSC) and INTOSAI Development Initiative (IDI) are natural partners to this initiative and OECD's Public Sector Integrity Division has kindly agreed to contribute, sharing their extensive developed approaches and perspectives in ethical management.

4. WHO SHOULD ATTEND

The seminar is targeted to several levels of the SAI's staff, who want to raise their level of awareness in ethical issues or are willing to deepen their knowledge and experience in the matter:

- Strategic managers
- Human resources managers
- Staff working with ethics related issues
- Audit managers
- Audit leaders
- Auditors

Considering the broad membership of EUROSAI, SAI are invited to be represented by up to two participants in this event.



SEMINAR

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DRAFT PROGRAMME

29 January 2014

09h00-09h10	OPENING OF THE SEMINAR , <i>Guilherme d' Oliveira Martins</i> , President of <i>Tribunal de Contas</i> and EUROSAI and Chair of the TFA&E
09h10-09h25	INTRODUCTION , <i>Helena Abreu Lopes</i> , Member of <i>Tribunal de Contas</i> and representative of the TFA&E Chair The TFA&E, its goals and activities, objectives of the seminar, the TFA&E survey (ethics within SAI)
09h25-12h30	SESSION I – WHY IS ETHICS IMPORTANT IN A SUPREME AUDIT INSTITUTION (SAI)
09h25-09h45	Plenary , <i>Committee for Budget, Public Finances and Public Administration, Portuguese Parliament</i> , SAI's stakeholders expectations
09h45-10h00	Plenary , <i>speaker to be determined</i> , Ethical standards for SAI
10h00-10h30	Discussion in small groups and plenary , Identifying the main ethical problems and dilemmas in a SAI
10h30-11h00	Plenary , <i>Janos Bertok, OECD</i> , The Integrity Framework Explaining the OECD integrity framework/ethics infrastructure and its components, mainly at an organisational level, and how it can be managed to address ethical problems
11h00-11h20	COFFEE BREAK
11h20-11h35	Plenary , <i>Representative of IDI</i> , Why and how ethics is important in SAI's capacity building Presenting views, lessons learned and questions from IDI's experience with SAI
11h35-11h55	Plenary , <i>Linda Strijker, Netherlands Court of Auditors</i> , INTOSAINT – A Tool to Assess the Integrity of SAI , concept, roll out and results of the project
11h55-12h10	Plenary , <i>Natasa Mihailova, SAI of the former Yugoslavian Republic</i>



		<i>of Macedonia, Assessing the integrity of the SAI and introducing changes in the SAI ethical management</i> The experience of assessing, main results, why and how to introduce changes
	12h10-12h25	Plenary, Eduardo Ruiz-Garcia, European Court of Auditors, Implementing changes in the SAI ethical management Why and how to introduce changes, difficulties of managing change
12h30-14h00	LUNCH	
14h00- 16h30	SESSION II- ETHICS GUIDANCE: CODES OF ETHICS	
	14h00-14h20	Plenary, Janos Bertok, OECD, The OECD perspective on Codes of Ethics Why it is important for institutions to have Codes of Ethics, how detailed they should be, how important it is to formally commit to them and how to achieve change through their implementation
	14h20-14h30	Plenary, Representative of the TFA&E, Detailed results of the TFA&E's survey concerning codes of ethics
	14h30-15h45	Workshops <ul style="list-style-type: none"> • ISSAI 30 and its implementation • SAI's experiences on preparing and implementing their Codes of Ethics • Discussions on: <ul style="list-style-type: none"> – Approaches and procedures used to prepare a code of ethics – Key issues related to its implementation
	15h45-16h00	COFFEE BREAK
	16h00-16h45	Plenary, Spokespersons of workshops, Presentation and discussion of results from workshops



30 January 2014

09h00-11h20	SESSION III – ROLE OF ETHICS UNITS: GUIDANCE AND/OR CONTROL	
	09h00-09h15	Plenary, Representative of the TFA&E, Detailed results of the TFA&E’s survey concerning ethics committees/units
	09h15-10h45	Workshops Presentations of SAI cases and discussion about possible roles for ethics Committees/units/advisors
	10h45-11h00	COFFEE BREAK
	11h00-11h20	Plenary, Spokespersons and moderator, Summing up on the possible roles and advantages of ethics units
11h20-12h30	SESSION IV- ETHICS GUIDANCE: TRAINING	
	Workshop, Linda Strijker, Netherlands Court of Auditors, Raising awareness on ethical issues through training Presenting and discussing the TFA&E project/model for training on ethics	
12h30-13h00	<i>Still open to ideas (other regions or partners)</i>	
13h00-14h30	LUNCH	
14h30- 16h30	SESSION VI- TYPICAL ETHICAL DILEMMAS IN SAI	
	14h30-15h30	Discussion in small groups and plenary, Managing conflicts of interests in SAI Discussion and sharing of good practices to manage conflicts of interests. Use of formal declarations.
	15h30-16h00	Plenary, Representative of the TFA&E and all participants, Main ethical problems identified in the beginning of the seminar and related good practices (identified by the TFA&E survey and suggested by participants)
	16h00-16h20	Plenary, Representative of the European Court of Auditors, Solving ethical dilemmas
16h20-16h30	CONCLUSIONS AND CLOSING OF THE SEMINAR	