

EUROSAI - The Importance of Ethics Leadership ¹

Don't do this!	A must do	Role	SAI current practice
<ul style="list-style-type: none"> Not having a code of ethics in your SAI 	<ul style="list-style-type: none"> Establishing a code of ethics in your SAI to: <ul style="list-style-type: none"> » State values » Guide » Set criteria for behaviour and performance » Ensure stakeholders' trust 	Strategic Approach to Integrity	
<ul style="list-style-type: none"> Closing your eyes to integrity risks Denying integrity problems Solely relying on individuals' actions 	<ul style="list-style-type: none"> Making it clear, through frequent statements and specific policies, that ethics is a priority Putting ethics in the top management agenda Putting in place a strategic approach to ethics, targeted at building an ethics infrastructure Allocating resources to ethics (time, staff, space, training) 		
<ul style="list-style-type: none"> Not giving a good example, doing the opposite of the requirements Abusing your power Using your position for personal benefits or using the office for political power Trying to influence the recommendations and outcomes of the audit missions or refraining from publishing some of the audit results, due to political or personal reasons (e.g. career) Being arrogant: "I'm the boss. I don't need to respect my staff" Not taking responsibility 	<ul style="list-style-type: none"> Demonstrating fundamental values Concerning for others and showing it Being consistent with what is required from everyone Reacting ethically in critical situations Ensuring true professional management Respecting, guiding and giving feedback Being fully accountable for own and other's decisions and behaviours Ensuring high standards of accountability and transparency 	Lead by Example: Being the Model	

1. This table is based on the EUROSAI document "The importance of Ethics Leadership", which can be found at website <http://www.eurosai-tfae.tcontas.pt/default.aspx>.

Don't do this!	A must do	Role	SAI current practice
<ul style="list-style-type: none"> • Allowing nepotism, employing relatives and friends • Not demanding enough from your staff: accepting or stimulating unqualified workforce • Demanding too much from staff and not providing enough resources • Making or allowing promotions not based on merit 	<ul style="list-style-type: none"> • Apply merit and ethics as the main features of the daily management practices, e.g. in the human resources policies (recruitment, performance appraisal, professional development) • Recognising and rewarding good behaviour • Taking actions that develop trust, such as sharing useful information 	Ethical Management	
<ul style="list-style-type: none"> • Deciding alone, not involving teams and staff • Ignoring needs and expectations of others • Not discussing ethics problems • Not facilitating advice and guidance 	<ul style="list-style-type: none"> • Being inclusive • Giving employees a voice in the decision making processes • Encouraging discussion of ethics' issues, problems and dilemmas • Ensuring an open and mutual learning environment • Providing guidance • Making sure that ethics' advice is available to staff wanting to discuss concrete situations 	Open Door Policy	
<ul style="list-style-type: none"> • Doing nothing to prevent unethical behaviour • Doing nothing to face problems • Disobeying code of ethics • Not managing unethical situations • Not taking care of working discipline 	<ul style="list-style-type: none"> • Identifying and solving potential ethical risks or conflicts • Assessing behaviours and reviewing intentions • Using permanent awareness and monitoring/control tools • Taking firm corrective actions when needed • Establishing whistleblowing policies • Ensuring fair hearing procedures • Never stop re-examining 	Enforcement	