

**DISCURSO DO PRESIDENTE DO TRIBUNAL DE CONTAS  
CHAIR OF EUROSAI TASK FORCE ON AUDIT & ETHICS<sup>1</sup>**

*Vitor Caldeira*

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<sup>1</sup> Lisboa, 22 e 23 de outubro de 2018.



Senhor Vice-Presidente,  
Senhores Conselheiros,  
Dear Auditor General & Comptroller of the Republic of Serbia,  
Distinguished guests,  
Dear colleagues,

Muito Bom dia!!

A warm welcome to Lisboa, to the 9<sup>th</sup> meeting of the EUROSAI Task Force on Audit and Ethics.

Ethics and Integrity are crucial issues for Supreme Audit Institutions.

As we know, Supreme Audit Institutions' work aims at promoting good governance in the public sector, thus contributing to reinforce stakeholders' trust.

SAI's must conduct all its activities in accordance with the fundamental principles of independence, transparency, ethics, quality and accountability. An independent and professional SAI lives the principles that it expects from the audited public sector entities, leading by example.

The work of the EUROSAI Task Force on Audit and Ethics highlights the importance that integrity has for SAI's.

For the period 2017-2020, the objectives of the Task Force are two-fold: support implementation of ISSAI 30, the INTOSAI Code of Ethics, and the encouraging SAIs to promote integrity in Public Sector. This meeting agenda illustrates this very well.

Over the last seven years, the Task Force worked hard, and delivered relevant products to the EUROSAI community and other partners. It has also benefit enormously from their contributions, as will happen today and tomorrow.

From all the work done (on which Helena Abreu Lopes will elaborate on later), I would like to emphasise the documents produced, mainly the two guidelines recently approved, the participation in the revision of ISSAI 30 and the array of raising awareness activities.

One of the most successful “raising awareness” initiatives is the practice adopted by the TFA&E to return something to the hosting SAIs of its meetings. The idea is to dedicate a session to the staff of that institution. This is what we are going to do this morning aiming to disseminate the work done and to share experiences and ideas among all.

I encourage all of you, and especially the participants from Tribunal de Contas, to listen to the presentations and interventions and freely debate the issues raised by them.

For us, in *Tribunal de Contas*, it has been very useful to exchange experiences, share best practices and to collect information on ethical issues along these years.

At present, we are strengthening and updating our ethical framework. The internal regulations have now a special provision on Ethics, referring ISSAI 30 and the need for an Ethical Control System. A working group is in place to elaborate on these matters.

Within the TF members, we know that SAIs also took advantage of their membership to enhance their Institutional ethical framework. We will have the occasion to discuss their experiences during this meeting.

Moreover, we hope that other EUROSAI members have also benefited from the activity and products of the Task Force.

EUROSAI has developed a solid framework to guide the implementation of ISSAI 30 and for its members to promote integrity in the public sector thanks to the valuable work done so far.

That is the result of the relevant contributions of the TFAE members and partners.

Looking forward, I believe it is time to start thinking on the future place of ethical and integrity matters in the EUROSAI strategy after 2020.

This will be a critical issue for the Task Force members to consider before the next EUROSAI congress alongside with the future leadership of the Task Force.

Indeed, the *Tribunal de Contas* is chairing the Task Force since 2011 (nine years by the time by the 2020 EUROSAI Congress). Thus, I believe it will be the right time for Portugal to handover the leadership of the Task Force should it continue being one of the core working parties of EUROSAI.

We will of course remain engaged in our coordinating role with the same enthusiasm and motivation, delivering on the current working plan.

Let me conclude by thanking all those who contributed and will contribute to this event, to our guests and to the participants. Many thanks again for your presence!

I wish you all an excellent and fruitful meeting!

