



Ethics in the National Audit Office of Lithuania (NAOL)

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Regulation of institutional ethics (1)

- Law on Civil Service
- Law on the Adjustment of Public and Private Interests in the Civil Service
- Law on National Audit Office
- Code of Conduct of Civil Servants (*approved by the Government*)

Regulation of institutional ethics (2)

- INTOSAI Code of Ethics
- Code of Institutional Ethics of NAOL Officers*
- Financial and Regularity Audit Manual*
- Rules for Public Audit Organisation, Quality Assurance and Control *

* - *approved by the Auditor General*

Basic principles of ethics for the civil service

- Respect for an individual person and the State
- Justice
- Selflessness
- Propriety
- Impartiality
- Responsibility
- Publicity
- Exemplariness



Specific principles of ethics of NAOL officer

NAOL officer performing public audit and public administration, must follow these specific professional principles of ethics:

- Integrity
- Independence, objectivity and impartiality
- Confidentiality
- Competence

Scheme of management of ethics in NAOL: (1)



Scheme of management of ethics in NAOL: (2)

Heads of
Departments

Auditor General
and his/her
Deputies

Chief Official
Ethics
Commission

Obligations of Applicant/ NAOL officer

Applicant/ NAOL officer must submit:

- Private interests declaration
- Irreproachable repute compliance declaration
 - Previous conviction
 - Misconduct
 - Oath or affirmation breaking
 - Violation of Law on the Adjustment of Public and Private Interests in the Civil Service
 - Membership in banned organisation
- Obligation to follow the Code of Institutional Ethics of NAOL Officers
- Impartiality and independence declaration

Prevention of institutional ethics violations of NAOL officers (1)

- Identification of declared or possible conflict of interest
- Consultations of Compliance officer of NAOL on implementation of requirements of Law on the Adjustment of Public and Private Interests in the Civil Service
- Fulfilment of written preliminary recommendations of the representative authorised by the head of institution specifying the decisions from the preparation, consideration or passing whereof he must exclude himself

Prevention of institutional ethics violations of NAOL officers (2)

- Recommendations of Ethics Commission to NAOL officer under consideration and the Auditor General
- Recommendation of the head of Department on removal
- Voluntary exam on Code of Institutional Ethics of NAOL Officers

Institutional ethics infringements of NAOL officers

Compliance officer of NAOL monitors private interests declarations and reports on possible incompliances to civil servant and to head of Department concerned and to the Auditor General if necessary

Procedure for considering violations of institutional ethics of NAOL officers is established by the Auditor General

All infringements are considered by the permanent Ethics Commission of NAOL (consists of NAOL staff) established by the Auditor General

Cooperation with the Chief Official Ethics Commission

- The Chief Official Ethics Commission staff consults NAOL staff on declaration of private interests and institutional ethics norms
- Information about all infringements and decisions of Ethics Commission of NAOL are presented to the Chief Official Ethics Commission
- Irregularities of institutional ethics or adjustment of public and private interests, resulting from audit, are presented to the Chief Official Ethics Commission



**THANK YOU FOR YOUR
ATTENTION😊**