



SUPREME AUDIT OFFICE

Code of Ethics of NIK Auditors

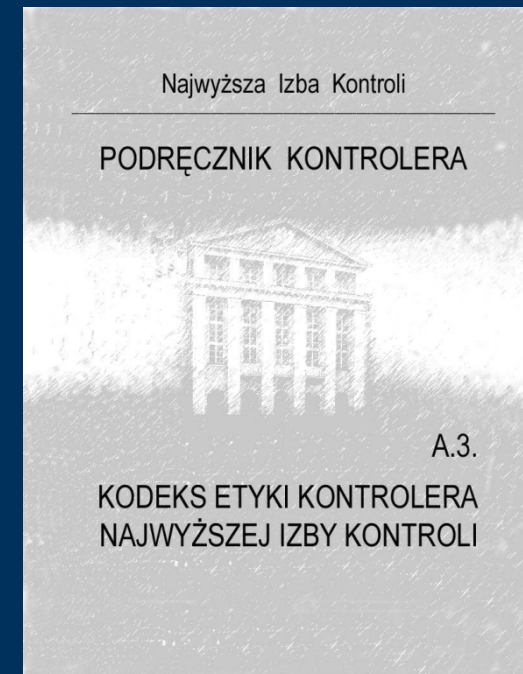


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Lisbon, 29.01.2014

Code of Ethics of NIK Auditors

- Approved by the President of NIK on 25 June 2003
- Based on the INTOSAI Code of Ethics
- Using concepts from the IFAC Code of Ethics



Introduction

- Reference to the Values of NIK:
 - Service to the public and the state
 - Objectivity and impartiality
 - Openness and consistency in assessment
 - Professional ethics and perfection
- Reference to the INTOSAI Code of Ethics



Fundamental principles

- Integrity
- Independence, objectivity, impartiality
- Competence and due care
- Professional secrecy
- Professional behaviour



INTEGRITY

- Integrity in fulfilment of professional duties by auditors as a basis for credibility of the results of the NIK audits for the parliament, the government and the public.

i.a.:

- Reliability, honesty and responsibility in auditing
- Awareness of responsibility for audit results
- Creativity in carrying out audit tasks



INTEPENDENCE, OBJECTIVITY, IMPARTIALITY

- Independence, objectivity and impartiality in collecting, evaluating and presenting information on the activity being audited. Not allowing prejudices, bias, conflicts or interest or third persons to influence audit work

i.a.:

- Refraining from harmful involvements
- Informing about conflict of interest
- Accepting benefits



COMPETENCE AND DUE CARE

- Performing duties carefully and competently, and maintaining professional knowledge and skills at the level required to guarantee that work is carried out in accordance with the most recent developments in audit techniques and with legal regulations in force i.a.:
 - Compliance with the NIK Act, binding procedures and NIK Auditing Standards
 - Upgrading professional knowledge and skills
 - Substantiation of key audit decisions



OBSERVING PROFESSIONAL SECRECY

- Securing confidentiality of information obtained while performing professional duties and refraining from using or disclosing such information, except when it requires by a legal or professional obligation
 - Maintaining confidentiality during and after employment
 - Protection of information
 - Refraining from using information for private purposes



PROFESSIONAL CONDUCT

- Maintaining the good opinion of the profession and refraining from any behaviour that may discredit it

i.a.:

- Professionalism and dignity
- Honest in professional and private life
- Treating others with respect and politeness
- Effective and economic use of resources



Additional notes

- Examples of questions helping to differentiate between ethical and unethical behaviour



Preparation and implementation

- Preparation: two people
- Consultations: exposed for comments on intranet for one month
- Introduction: training for experienced auditors and new staff
- Now: code available as part of the audit manual, no training, no update since 2003

