

Developing a code of conduct

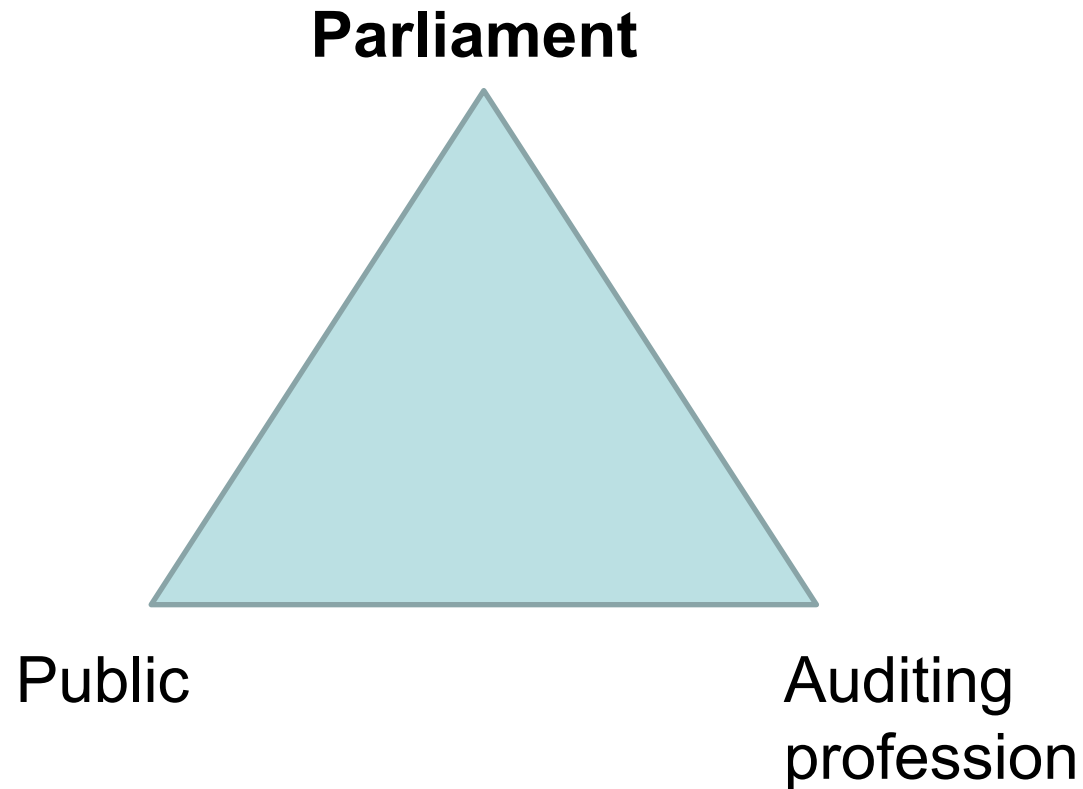
Emma Huxley
Head of Audit Methodology
UK National Audit Office

Introduction

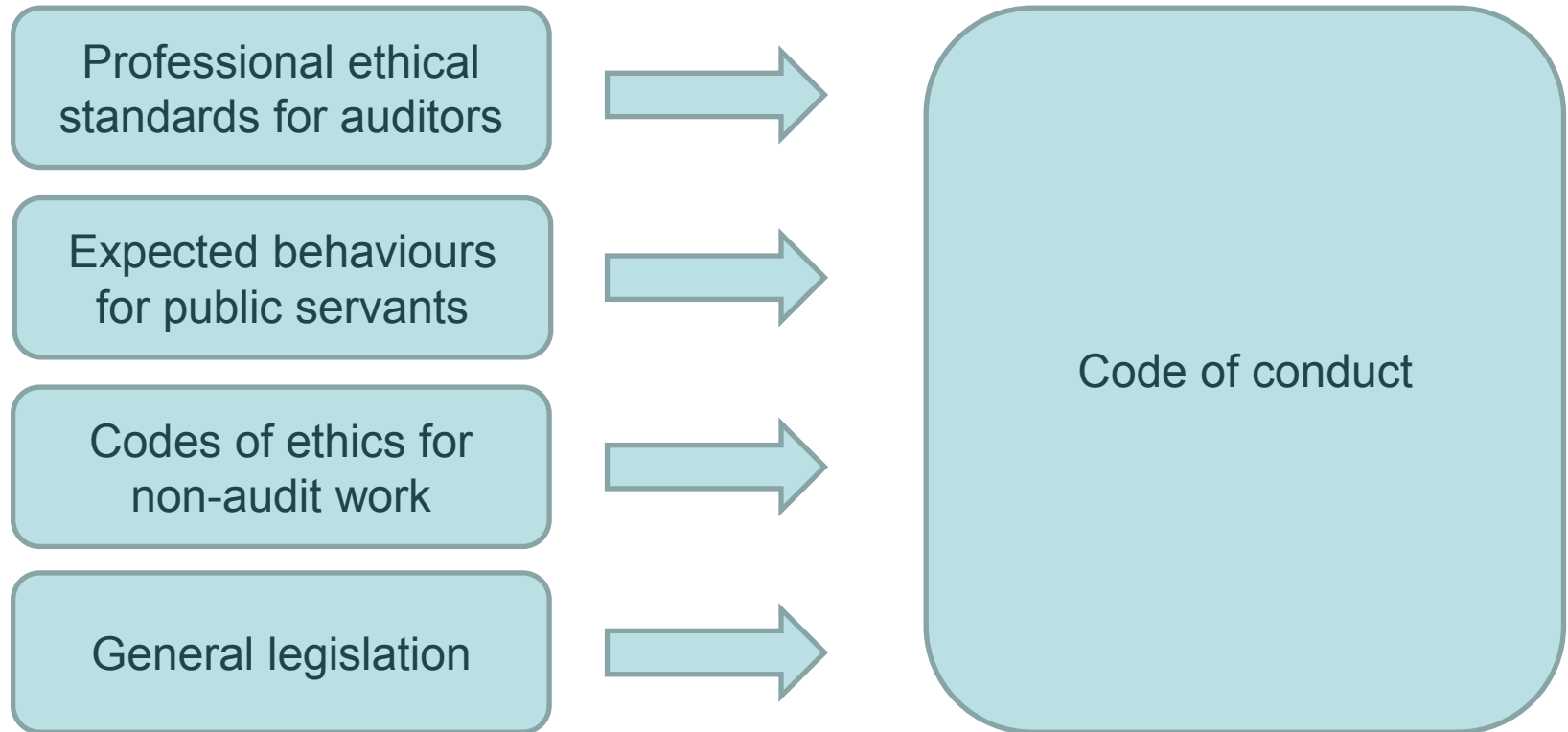
UK National Audit Office

- Detailed code of conduct
- Links to more detailed guidance in many areas

Consideration of stakeholders



Sources of requirements/expected behaviour



Consultation and approval

- Adoption of recognised standards – limited consultation required
- Comptroller & Auditor General approval
- Board approval

Implementation

- All staff are covered
- Sign as part of contract, then at least annually
- Training on ethics for all staff

Code of Conduct Online

Name: Emma Huxley

Grade: AM

Unit: F Year: 2014 Version: 1

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Statement of Agreement and Declaration of Interests

You are required to have read and understood the NAO Code of Conduct and to have submitted a statement that you agree to abide by its conditions and with the conditions contained in any of the documents referred to in the Code. You are also obliged to provide a statement that you have complied with these conditions since your last return or, if this is your first return, that you have complied with these conditions since joining the NAO. You must also declare any outside interests or activities which may potentially conflict with the interests or activities of the NAO. Staff must comply with the Code in order to undertake any financial audit work. Staff who do not sign and agree to comply with the Code do not have a licence to practice such work. You should submit a new statement and declaration immediately if your circumstances change since your last submission. You should not wait until your next submission would normally be due.

Challenges

- Detailed requirements not always known by staff
- Different disciplines could be unaware of consequences of their actions
- Sometimes tension between professional standards and statutory role

Monitoring and maintenance

- Considered as part of internal and external reviews of audit engagements
- Monitor conflicts of interest
- New requirements of standards/legislation
- Responsive to current and sensitive issues

Summary and questions?