### CODE OF ETHICS DECLARATION

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Auditee:** |  | **Reviewed by:** | **Name** | **Rank** | **Date** |
| **Period end:** |  | **Level 1** |  |  |  |
| **Prepared by:** |  | **Level 2** |  |  |  |
| **Rank:** |  | **Level 3** |  |  |  |
| **Date:** |  |  |  |  |  |

*[This declaration should be completed by all audit team members]*

**CODE OF ETHICS DECLARATION**

Audited entity: *[insert the name of the audited entity]*

Financial year audited: *[insert the date of the financial year-end]*

For the purposes of the audit of ­­­­­­­­­­*[insert the name of the audited entity]*, I confirm that:

1. I fully understand the requirements of INTOSAI Code of ethics applicable to me on this audit.
2. Myself, or my any members of my immediate family do not have a financial interest[[1]](#footnote-1) in the *[insert the name of the audited entity].*
3. I do not have any business relationships with the audited entity or any of its directors, officers and employees.
4. I have not received any benefits or gifts in the past from persons employed by or associated with the auditee.
5. I am not, and have not been in the last two financial years, an officer, employee or director of the audited entity.
6. I do not have any immediate or close family member(s)[[2]](#footnote-2) that currently hold(s) a financial reporting and oversight role[[3]](#footnote-3) at the audited entity or held such a position during the financial year under audit.
7. I do not have any other relationship with any director officer and employee of the entity under audit that may impair my independence.
8. My independence was not impaired by the attitude of management and / or staff of the auditee through intimidation.
9. I understand the requirements in the INTOSAI Code of Ethics as far as:
   1. I should exercise due care and perform the audit in a professional manner and to the best of my abilities.
   2. I should perform the audit with honesty, integrity, impartiality and political neutrality.
   3. The confidentiality of information obtained during the audit process and that I should not disclose such information to third parties.

Circumstances which may impair my compliance with the above statements for the audit:

*[List circumstances where applicable]*

**DECLARATION**

I, the undersigned fully understand the requirements and responsibilities contained in the Code of Ethics. Where applicable, I have disclosed the circumstances which may impair my compliance. In addition, should any circumstances arise during the audit to impair my compliance with any of the above provisions, I undertake to communicate them without delay.

|  |  |  |
| --- | --- | --- |
| **Name of team member** | **Rank** | **Signature of team member** |
|  |  |  |

1. Including the ownership of shares, loans or guarantees to or from the entity, its directors or officers. [↑](#footnote-ref-1)
2. Including any dependents of the team member, parents, step-parents, children, step-children and siblings [↑](#footnote-ref-2)
3. A financial reporting oversight role refers to those persons exercising influence over the accounting records or financial statements. This would include a member of the board of directors or similar governing body, chief executive officer, president, chief financial / operating / accounting officer, controller, director of internal audit, director of financial reporting, treasurer, or any equivalent position. [↑](#footnote-ref-3)