

**Office of Public Integrity
Annual Code of Ethics and Conflict of Interest Declaration
For Fiscal Year 2015–2016**

**Code of Ethics
The International Professional Practices Framework (IPPF)
Issued by the Institute of Internal Auditors**

Principles

Internal auditors are expected to apply and uphold the following principles:

1. Integrity

The integrity of Internal Auditors establishes trust and thus provides the basis for reliance on their judgment.

2. Objectivity

Internal Auditors exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgments.

3. Confidentiality

Internal Auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.

4. Competency

Internal Auditors apply the knowledge, skills, and experience needed in the performance of internal audit services.

Rules of Conduct

1. Integrity

Internal Auditors:

- 1.1. Shall perform their work with honesty, diligence, and responsibility.
- 1.2. Shall observe the law and make disclosures expected by the law and the profession.
- 1.3. Shall not knowingly be a party to any illegal activity, or engage in acts that are discreditable to the profession of internal auditing or to the organization.

- 1.4. Shall respect and contribute to the legitimate and ethical objectives of the organization.

2. Objectivity

Internal Auditors:

- 2.1. Shall not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the organization.
- 2.2. Shall not accept anything that may impair or be presumed to impair their professional judgment.
- 2.3. Shall disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review.

3. Confidentiality

Internal Auditors:

- 3.1. Shall be prudent in the use and protection of information acquired in the course of their duties.
- 3.2. Shall not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organization.

4. Competency

Internal Auditors:

- 4.1. Shall engage only in those services for which they have the necessary knowledge, skills, and experience.
- 4.2. Shall perform internal audit services in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Government Accountability Office Government Auditing Standards*.
- 4.3. Shall continually improve their proficiency and the effectiveness and quality of their services.

Conflict of Interest

Conflict of interest is a situation in which an Internal Auditor, who is in a position of trust, has a competing professional or personal interest. Such competing interests can make it difficult to fulfill his or her duties impartially. A conflict of interest exists even if no unethical or improper act results. A conflict of interest can create an appearance of impropriety that can undermine confidence in the Internal Auditor, the Internal Audit activity, and the profession. A conflict of interest could impair an individual's ability to perform his or her duties and responsibilities objectively.

Internal Auditors are not to provide audit services for work for which they may previously have been responsible. The Institute of Internal Auditors provides guidance on this point and suggests a period of 12 months, but each instance should be carefully assessed.

When engaging internal audit service providers, the Director of Office of Public Integrity shall take steps to identify, evaluate the significance, and manage any perceived or actual conflict of interest that may impinge upon internal audit work.

Instances of perceived or actual conflict of interest by Internal Auditors including service providers shall immediately be reported to the Director of Office of Public Integrity.

Declaration

I certify that I have conformed to the Code of Ethics and have no conflicts of interest for the period January 1, 2015 to June 30, 2015. If an issue arises with my professional behavior that is not in the spirit of the Code of Ethics, or if a conflict of interest should occur in the coming year July 1, 2015 to June 30, 2016, I shall immediately report it to the Director of Office of Public Integrity.

Signature:**Name:****Job Title:****Date:**