



June 2009

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PREFACE

Because of its public profile and the very nature of its work the NIAO must be able to demonstrate the highest standards of corporate and personal conduct.

In pursuing these standards the Office occupies a unique position: as an organisation we subscribe to the professional and ethical standards set by the UK Auditing Practices Board, the International Federation of Accountants, and the International Organisation of Supreme Audit Institutions (INTOSAI) Code of Ethics for Auditors in the Public Sector. Our staff are subject to the codes of conduct of their professional institutes - such as the Chartered Institute of Public Finance and Accountancy and the Institute of Chartered Accountants in Ireland but, in addition, we have the special public service duty of accountability to uphold.

All of these underpin the NIAO's own Code of Conduct and there are compelling reasons for our having such a document:

- our work is concerned with pursuing high standards of probity and propriety and it is therefore appropriate for us to publish our own standards in this area;
- operating from a very powerful and privileged position, we have the capacity to make significant impacts on the activities, policies and programmes of audited bodies. We must therefore exercise particular care and responsibility from ethical as well as operational considerations; and
- similarly, the results of our work have the capacity for significant damage to the careers of those working within the bodies we audit.

This Code of Conduct, which is based on a similar document produced by the National Audit Office, reinforces the core values and standards of our work and provides a reference point for decisions and courses of action in carrying out our statutory and professional responsibilities. All of us who serve the Assembly as officers or employees of the NIAO have a duty to conduct ourselves in line with the Code, at whatever level we operate, and I personally support each of the principles and values contained within it.

JOHN DOWDALL CB
Comptroller and Auditor General

1. INTRODUCTION

Values and standards

- 1.1 Public service values and professional standards must be at the heart of the way the Northern Ireland Audit Office (NIAO) conducts its business. The highest standards of corporate and personal conduct are essential, based on a recognition of the Office's role in providing assurance and advice to the Northern Ireland Assembly on the way government departments and many other public bodies account for and use taxpayers' money.
- 1.2 The NIAO is independent of government and differs from other professional audit bodies in that it has the additional public service duty of accountability. All public sector bodies are required to observe high standards of probity in the management of their affairs, and the Committee on Standards in Public Life has identified seven key principles which should be followed: selflessness, integrity; objectivity; accountability; openness; honesty; and leadership. The combination of professional ethics and public sector values therefore places the Office in a unique position.

- 1.3 There are 3 crucial public service values which must underpin the work of the NIAO:

Accountability - the NIAO must be able to stand the test of Assembly scrutiny, public judgements on propriety and professional codes of conduct.

Probity - there should be an absolute standard of honesty and integrity in handling NIAO work and resources.

Objectivity and impartiality - The Comptroller and Auditor General's (C&AG's) independence is secured in statute and we need to be objective and impartial in all our work, including accurate, fair and balanced reporting.

- 1.4 These values matter in the NIAO. We need to apply them in order to retain our credibility with the Assembly, audited bodies and other stakeholders in our work. The success of this Code depends on a vigorous and visible application of its provisions by everyone who works in the NIAO. To this end a copy of the Code will be issued to every member of staff and they will be asked annually to declare that they have read, understood and upheld its provisions (see 1.12 below). Failure to comply with the Code may lead to disciplinary action (see 1.5 below).

Scope and application

- 1.5 The Code applies to all staff, including staff on fixed term and short term contracts, inward secondees and non-executives. Employment agency staff and those contracted to work for or provide services to NIAO, although not expected to make a declaration, are expected to comply with the terms of the Code. In addition all staff including contractors and employment agency staff are subject to and bound by the Official Secrets Acts, even after leaving the NIAO. Staff who are members of professional bodies are expected to uphold the codes of conduct of those organisations. Staff who undertake financial audits must adhere to the Ethical Standards set by the UK Auditing Practices Board. Such observance underpins compliance with the NIAO's Code of Conduct. Failure to operate within the terms of the Code may be subject to consideration under disciplinary procedures.
- 1.6 Staff should be aware of the approaches to our work as detailed in the Vision, Mission and Values Statements at Annex B and should at all times endeavour to enhance the reputation of the Office.
- 1.7 Staff should be familiar with the internal management and control systems which relate to their work. They should also understand the main regulations, rules and procedures which apply in the Office, as set out in the various manuals and in Office Circulars and in the Northern Ireland Civil Service Codes and Handbook where applicable. Staff who are professionally qualified should also be aware of their obligations to ensure that they remain competent to undertake assignments, that their knowledge remains up to date in accordance with the requirements of their professional body, and that they are fit and proper persons to undertake their work. Professionally qualified staff are reminded that they should also consider their ability to comply with the professional and personal conduct requirements of their respective professional bodies.
- 1.8 While this Code is intended to provide a clear definition of responsibilities, it cannot address all the possible challenges which staff may face in their employment. This places a heavy responsibility on individual members of staff for their own conduct and behaviour.
- 1.9 Staff should of course apply commonsense and careful judgement in interpreting the Code. However there may be occasions when staff require further guidance on or clarification of an issue addressed in the Code, for instance:

- if they are in doubt about the application or scope of its provisions;
- if there are apparent conflicts with the requirements of professional bodies;
- if they believe that they are being required to act in a way which is illegal, improper, unethical or in breach of constitutional convention (which may involve possible maladministration) or which involves any other activity covered by the Public Interest Disclosure (NI) Order 1998 (<http://www.opsi.gov.uk/si/si1998/19981763.htm>);
- if they face a fundamental issue of conscience.

In such circumstances, they should discuss the matter with their line manager, or other senior managers.

- 1.10 If the issue is covered by the Public Interest Disclosure (NI) Order and they remain dissatisfied, or if they believe that it would not be appropriate to consult their managers in the first instance, they should raise the matter direct with the Assistant Auditor General Division A who will investigate their concerns and report back to them. If they are still not satisfied they should consider discussing their concerns further with the Assistant Auditor General Division A as it might be possible to resolve them. If the concerns cannot be resolved to the satisfaction of the staff member they may wish to consider taking further action under the Order. PPC 07/06 provides guidance on whistleblowing procedures.
- 1.11 This Code may be altered from time to time to take account of changed circumstances or new situations. Changes made will be notified to staff after consultation with TUS.
- 1.12 In order to ensure full compliance with the Code of Conduct, all staff will be asked annually to complete a return confirming that they have understood and upheld its provisions and declaring any external interests or activities which might potentially conflict with their position or work at NIAO. This return is attached as an annex to this circular. Records of these statements will be maintained by the Personnel Officer.
- 1.13 Staff should submit a new statement and declaration immediately if their circumstances change since their last submission. They should not wait until their next submission would normally be due. New staff will also be required to complete the return.

2. CONDUCT OF NIAO WORK

- 2.1 In order to sustain the confidence of the Assembly audited bodies and all others with whom NIAO staff come into contact in their work, the Office and its staff must be above suspicion and beyond reproach.
- 2.2 In undertaking their NIAO audit work, staff must observe the principles outlined in (a) to (f) below. In addition, professional staff must also be aware that work should be carried out in accordance with the Auditing Practices Board's International Standard on Quality Control, Ethical Standards and the International Standards on Auditing (UK & Ireland).

(a) *Propriety and integrity*

Staff should maintain high standards of personal conduct in performing their work and in their relationships with staff of audited bodies.

They should make decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family or their friends.

They should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their duties.

They have a duty to comply with the law, including international law and treaty obligations.

(b) *Independence*

Staff need to be independent of audited bodies or other interested groups, and have an unbiased attitude to the issues and topics under review. Staff must not only be independent but be seen to be so.

Independence may be impaired, for example, by preconceived ideas about individuals, audited bodies, projects or programmes; previous employment with the body being audited or association with its executive decisions; and personal or financial relationships which might cause conflicts of loyalties or interests. Staff should discuss and put in writing any potential conflicts of interest, including personal or domestic relationships with employees of bodies they audit, with their line manager, Director or with the NIAO Ethics Partner, currently the AAG Division A. Where personal relationships may call into question the independence of the NIAO's work,

alternative staffing arrangements will be made.

Where staff are seconded from organisations which are audited by NIAO, care should be taken over the allocation or routing of work so as to avoid potential conflicts.

(c) ***Objectivity***

Staff should act impartially and objectively. Opinions and reports should be influenced only by the evidence obtained and assembled in accordance with the NIAO's auditing standards. Staff should not prejudge an issue.

(d) ***Accuracy, fairness and balance***

Work should be planned and carried out and findings reported in an accurate, fair and balanced way.

Auditors should always invite audited bodies to confirm that facts are accurately and fairly stated in draft reports. Where it is necessary to investigate and report on the activities of bodies other than the audited body then the auditor should, in the interests of fairness, take reasonable steps to secure that such third parties have an opportunity to comment on the relevant section.

Staff should be balanced and fair in exercising their powers of access to external bodies and private sector firms arising, for example, from inspection audits or the examination of contracted out work.

(e) ***Constructiveness***

Staff should adopt a constructive and positive approach to their work and relationships, including the provision of information, assurance and advice.

(f) ***Competence***

Staff are expected to demonstrate professional competence and expertise in their work. They have a personal responsibility to maintain and develop themselves through the programmes of continuing professional education and personal development made available to them by relevant professional bodies and by NIAO. All staff should also ensure that, in the execution of their work, they take into account new guidance contained in Audit Policy Circulars, Dear Accounting Officer letters and other relevant sources.

3. HANDLING DATA AND INFORMATION

3.1 The NIAO has access to substantial amounts of personal data to enable it to perform its statutory audit tasks and to support the effective internal administration of its business. This data relates to public servants, individual citizens and employees (prospective, current and past). The Office has a duty to respect this privileged access and to ensure that the personal information entrusted to it is safeguarded properly.

3.2 Staff should familiarise themselves with and abide by **NIAO policies on information management and security which are located on Data on Huggett:\Information Security Policies and [Data on Huggett:\circulars](#)**

Personal Data

3.3 The Data Protection Act 1998 imposes a number of statutory obligations on organisations who obtain personal data. All staff must ensure that they are familiar with NIAO policies relating to data security and take all reasonable steps to ensure the Office operates the highest standards of compliance with the Data Protection Act in relation to requesting, accessing, storing, transferring and destroying personal data, including that held in both electronic and physical formats

Official Secrets Act

3.4 Under the Official Secrets Acts 1911 and 1989, members of staff, NIAO contractors and employment agency staff must not disclose to an unauthorised person, either orally or in writing, certain categories of information acquired through their official duties unless they have received official permission. The Official Secrets Acts cover material published in a speech, lecture, radio or television broadcast, in the Press or in book form; they cover all information whether protectively marked or not. The Acts apply during and after a person's employment at the NIAO or during and after a person carries out work on behalf of the NIAO.

3.5 Staff must be extremely reticent about information obtained in the course of their official duties. They must not disclose beyond their proper channels of reporting any information about audited bodies or the NIAO, which they have obtained as a result of their work.

3.6 Any officer who is doubtful about what to say in response to press or other enquiries about matters of interest to the NIAO or the PAC should seek advice from their Assistant Auditor General/Director. The C&AG shall be the final arbiter about what shall or shall not be disclosed about the work of the NIAO.

Information Security

- 3.7 Staff have a duty to protect information recorded in correspondence, documents and files and data held on computers. This applies to information obtained from audited bodies and that generated within the NIAO. For example staff who in the course of their duties have access to confidential personnel information such as individuals' salaries must ensure that it is not disclosed to unauthorised third parties.
- 3.8 Individuals should take special care when official information is transferred between offices or office and home. Staff must take responsibility for the security of such information, particularly when it is being carried on public transport.
- 3.9 The NIAO is a member of the NICS Public Secure Network (PSN). As such all staff must use the PSN in a way that protects the PSN infrastructure, the information it carries and the organisations connected to it. Any infringement could invalidate the Office's PSN accreditation. Staff must comply with the instructions and procedures in the NIAO Security Manual and the Office's Policies on IT security, including:
- NIAO Internet and Email policy
 - NIAO PC User Manual
 - Password Generation Management Policy
 - NIAO Local Area Network User Operating Procedures

Freedom of Information

- 3.10 Subject to the foregoing requirements, the Office applies the prescription of openness in the Freedom of Information Act 2000. The Act itself provides for exceptions in respect of such matters as national security and data protection; and there is specific exemption for audit bodies, though subject to a public interest test. To maintain consistency, and compliance with both the letter and the spirit of these complex provisions, no release of information under the Act should be made without consultation with the Division A Directorate and the Information Manager.

4. **POLITICAL ACTIVITIES**

- 4.1 The C&AG is an officer of the Assembly. He is independent of the Executive and is not subject to operational or professional control by the Assembly.
- 4.2 The work of the Office impacts on a very wide range of national and local issues, which frequently attract attention in the public and political arenas.
- 4.3 In view of the status of the C&AG and the role of the NIAO, it is essential that the Office is, and is seen to be, free from political bias. Ill-considered or irresponsible comments or actions of a political nature could cause irreparable damage to the credibility of the C&AG and of the Office and its stated independence.
- 4.4 It is crucial therefore that staff avoid any activity which might bring into question the impartiality of the C&AG, the Office, or its employees. The aim of the rules governing political activities is to allow NIAO staff the greatest possible freedom to participate in public affairs without prejudicing the impartiality of the Office. The rules are not intended to place restrictions on privately held beliefs and opinions.
- 4.5 In order to protect the impartiality and independence of the Office, both perceived and real, it is necessary to restrict the extent to which staff can participate in National and Local political activities.
- 4.6 **National** political activities which may be subject to restriction include:
 - (a) candidature for the Northern Ireland Assembly, Parliament or the European Parliament. NIAO staff cannot become members of these bodies;
 - (b) holding, in party political organisations, offices which impinge wholly or mainly on party politics in the field of Parliament (including the Northern Ireland Assembly) or the European Parliament;
 - (c) speaking in public on matters of national political controversy;

- (d) expressing views on such matters in letters to the Press, or in books, articles or leaflets, or in any other media that is in the public domain; and
- (e) canvassing on behalf of a candidate for Parliament, the Assembly or the European Parliament or on behalf of a political party.

4.7 **Local** political activities which may be subject to restriction include:

- (a) candidature for, or co-option to, local authorities;
- (b) holding, in party political organisations, offices impinging wholly or mainly on party politics in the local field;
- (c) speaking in public on matters of local political controversy;
- (d) expressing views on such matters in letters to the Press, or in books, articles or leaflets or in any other media that is in the public domain; and
- (e) canvassing on behalf of candidates for election to local authorities or a local political organisation.

4.8 Staff are permitted to undertake political activities as follows:

- (a) staff in the grade of Audit Manager and above may not engage in national political activities of any nature. They may engage in local political activities, but only with the express written permission of the Assistant Auditor General Division A;
- (b) staff below the grade of Audit Manager may be permitted to engage in national and local political activities, but only with the express written permission of the Assistant Auditor General Division A; and
- (c) staff who are permitted to take part in politics must observe the Official Secrets Acts 1911 and 1989 and are barred from political activity while on duty or on official premises.

- 4.9 In seeking written permission from the Assistant Auditor General Division A staff should give precise details of the intended activities and the period over which the activity is likely to take place. This information will assist the Assistant Auditor General Division A in determining whether the impartiality of the Office might be compromised. Staff who are not satisfied with the decision of the Assistant Auditor General Division A or any matter in connection with this Code may appeal to the C&AG whose decision shall be final.
- 4.10 If any conflict of interest or potential damage to the interest of the NIAO arises from staff involved in approved political activities, they will be required to withdraw their participation. Failure to do so may result in the Assistant Auditor General Division A invoking disciplinary procedures.
- 4.11 Staff do not need permission to take part in activities organised by their trade union and it is not the intention to prevent or deter staff from taking part in such activities. Neither are these measures intended to discourage staff from participating in such public service activities as school governorships or approved Non-Executive Directorships. The touchstone in these areas, as in all other activities, is that staff should avoid any possibility that their activities might embarrass the C&AG or call into question the impartiality of the NIAO. If staff have any doubts they should consult the Assistant Auditor General Division A.
- 4.12 When political activity has been sanctioned, this should not take place in official time. Nor should staff make any reference to their employment by the NIAO when speaking in public, except in situations where they are required by legislation to declare an interest.

5. CONFLICTS OF INTEREST

General

- 5.1 For those employed in the public sector it is quite likely that from time to time private matters will impinge on public duties. In such circumstances staff should be aware that it is not appropriate to use public position or resources to deal with private matters or to pursue private interests. Staff have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way which protects the public interest.
- 5.2 In the course of their work it is essential that staff avoid any suggestion of nepotism or favouritism in their dealings with colleagues, clients or other contacts. This applies to the whole range of work activities but the key areas are recruitment, promotion, training, tenders, contracts and staff appraisal. In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, staff should make choices on merit.
- 5.3 Conflicts or potential conflicts of interest can and do arise in our work. The main areas are likely to be:
- (a) Private occupations.
 - (b) Payment for private work.
 - (c) Shareholdings.
 - (d) Relationships with suppliers and consultants.
 - (e) Acceptance of gifts and benefits.

Private occupations

- 5.4 Staff must not engage in any activity which might conflict with the interests of the NIAO or be inconsistent with their position as members of the NIAO. Nor, subject to certain exceptions to be agreed by the Assistant Auditor General Division A (such as service as a Justice of the Peace, schools governorship or approved Non-Executive Directorships), may they take part in any private occupation which would require their attendance during normal official hours.

- 5.5 No restriction is placed on paid part-time employment or other paid activities outside official hours provided official work does not suffer and there is no risk of it bringing discredit upon the Office. However, staff proposing to undertake outside employment or activity should consult the Assistant Auditor General Division A if:
- it is employment or activity as an auditor, accountant or book-keeper;
 - it involves the use of official information or experience acquired in the course of official duties (but excluding information already in the public domain). Examples of such information range from general themes developed as a result of our work, to specific information obtained from clients. In the latter case it is most unlikely that approval would be given;
 - it is employment or activity for any body to which the NIAO may award business or contracts; and
 - the working hours of the proposed employment, when aggregated with the working hours of NIAO employment are likely to exceed 48 hours a week in line with EU Working Time Directive.

Payment for private work

- 5.6 Staff should consult the Assistant Auditor General Division A if they are offered payment for work which relates to their official duties or is carried out in official time, or if they receive extra money from public funds for work outside the scope of their official duties, other than fees for acting as presiding officer or poll clerk at a parliamentary or local election.
- 5.7 Any fee or payment for private work must be surrendered to the Office if the preparation or execution of the work is undertaken in official time, as should fees for speeches or lectures given in an official capacity. Any travel, accommodation or meals provided in connection with such events must be normal and reasonable in the circumstances. The Office may allow staff to keep all or part of the payment if the work or preparation is undertaken in private time, or the official time is wholly or partly made up. In the latter instance, staff must obtain prior approval from the Assistant Auditor General Division A so that arrangements can be made with the appropriate Line Manager. Staff also should refer to the Office policy on [Official Hospitality and Entertainment \(PPC 07/07\)](#).
- 5.8 Staff may be permitted to write or contribute to books or articles provided these are not related to the work of the NIAO and their content could not call into question the integrity, objectivity or impartiality of the Office or the C&AG. Such activities should be conducted entirely in the individual's own time and staff should make no reference to their employment by the NIAO. Any fee or payment for such work can be retained by the individual, but must be notified to

the AAG, Division A.

Shareholdings

5.9 Staff may hold private investments. They should not, however, hold or deal in shares when they are in a position to gain information through their work which might affect the value of such shares. If a shareholding might raise a question of possible conflict with the interests or independence of the NIAO staff should not obtain shares or, if already holding them, should declare the holding immediately. Examples where conflict might arise are when an individual:

- knows of a large government contract to be placed with a public company;
- has privileged information about a future privatisation;
- knows of planned actions which might affect a company's prospects; and
- who has shares in a privatised company and audits that company or the regulator.

5.10 The relevant Assistant Auditor General will decide whether the individual's financial interest in a company might exert undue influence on his/her judgement, and, in conjunction with the Assistant Auditor General Division A, will determine the appropriate course of action. Staff should also ensure that privileged information obtained in the course of their work is under no circumstances imparted to colleagues, friends or relatives.

5.11 Under the Companies Securities (Insider Dealing) Act 1985 and the Financial Services Act 1986, *"it is an offence for staff who have obtained information in an official capacity which, if published, would be likely materially to affect the price of the securities of a particular company, to deal in those securities, to counsel or to procure such a deal, or to impart information which they know or have reasonable cause to believe will be used for the purpose of dealing or counselling or procuring another person to deal.*

Relationships with suppliers and consultants

- 5.12 Contracts must be awarded on merit in fair competition against other potential suppliers, and no favouritism should be shown to businesses run by friends, partners or relatives. Staff responsible for engaging or supervising contractors who have any personal or domestic relationship with potential suppliers should declare it to their Director/Assistant Auditor General. Staff should also declare any investment interests they hold with suppliers or consultants with whom they might deal. Where conflict might arise the individual should dispose of their investment or ensure that they play no part in awarding the contract or selecting consultants.
- 5.13 When involved in employing consultants, staff must ensure that appointments are made on merit in fair competition, i.e. the assignment should be awarded to the individual or company which best meets pre determined criteria concerning the quantity, quality and cost of the service to be provided. The Office Policy on Procurement Procedures can be found on [Data on Huggett:\Circulars\Personnel Policy](#).

6. GIFTS, HOSPITALITY, TRAVEL AND ACCOMMODATION

General

- 6.1 The NIAO engages with a variety of clients, suppliers and partner bodies in the normal course of its business and staff may be faced with occasions where gifts or hospitality are offered or provided. The overriding principle which applies in these circumstances is that offers of gifts, hospitality, entertainment or services should not be accepted where they might place, or be seen to place, the recipient under an obligation to the donor or compromise their personal or professional judgement. NIAO staff must be extremely cautious in this area and need to demonstrate that the Office and its staff are beyond reproach and above criticism.
- 6.2 Under the Prevention of Corruption Act 1916 *"it is an offence for a member of staff corruptly to accept any gift or consideration as an inducement or reward for doing, or not doing, anything in his/her official capacity, or showing favour or disfavour to any person in his/her official capacity. "* Under the Act, it is assumed that any gift or consideration made to an employee of a public body has been given or received corruptly unless the contrary can be proved
- 6.3 The Office does, of course, recognise the need for staff to engage on a business level with our clients, partners and stakeholders and accepts that in the normal course of business some element of hospitality may be offered and may be legitimately accepted. It is not, therefore, the Office's intention to impose restrictions which would unreasonably compromise our ability to conduct our business effectively.

Gifts

- 6.4 The only gifts which NIAO staff may accept are those in the form of business items of a token value, such as place mats, calendars, mouse mats etc, or business items provided at conferences or related events, such as pens and briefcases. These items need not be recorded on the Office's gifts and hospitality register. All other gifts must not be accepted, but must be recorded on the register and either returned to the donor organisation or, if return is not practical, surrendered to the NIAO for either a) display by the NIAO of corporate gifts such as plaques, medals etc or b) donation to charity.

Hospitality

- 6.5 Staff are permitted to accept hospitality which is provided in the course of normal business and could reasonably be reciprocated by the NIAO. This includes working lunches or dinners, providing these cover a business agenda. The

standard of hospitality should be no more than that which might reasonably be offered by NIAO in return. All working lunches or dinners provided off clients premises must be recorded on the gifts and hospitality register.

- 6.6 A key principle of accepting such hospitality is that NIAO must provide reciprocal hospitality on a like basis, unless the location of the client premises makes it impractical for reciprocal hospitality to be offered at an NIAO location. There should, therefore, be a balance of hospitality received and hospitality given and staff should, therefore, be careful not to accept hospitality where an appropriate balance is not maintained.
- 6.7 Staff may also accept invitations to events where they are representing NIAO in an official or professional capacity. This includes invitations to business dinners and events such as awards ceremonies where NIAO has been nominated for an award, is judging an award or is acting as sponsor. In considering whether an invitation should be accepted staff should take into account the level of attendance of NIAO colleagues to ensure that their attendance is reasonable in the circumstances. Events which include some form of entertainment can be accepted providing the entertainment forms an intrinsic part of the event. Attendance at all such dinners, ceremonies or events must be recorded on the gifts and hospitality register.
- 6.8 Staff must not accept any invitation to any event or offer of corporate hospitality where attendance would normally be subject to payment of a fee. This includes invitations to art exhibitions, sporting or cultural events and charity dinners.

Travel and accommodation

- 6.9 Staff have a responsibility to ensure that any travel or accommodation for business purposes is reasonable in the circumstances and would not expose the individual or NIAO to public criticism. Full details of the rules relating to travel and subsistence are contained in the NICS Staff Handbook and staff are asked to make themselves familiar with these provisions. Other than in specified defined circumstances, all travel and accommodation bookings must be made through the Office's travel management company.
- 6.10 Staff and their line managers will be responsible for judging the travel and accommodation appropriate to the particular business need, but should be mindful at all times of the need to balance issues such as safety and security with economy. Standards of travel other than economy class must be justified on the basis of business effectiveness taking into account the length of the journey undertaken. Standards of accommodation should likewise be adequate for the

purpose and reasonable to an informed external commentator.

- 6.11 Customer loyalty benefits, such as air miles, or any other benefits earned through NIAO business travel must only be used to reduce the costs of future business travel and must not be used for private purposes.
- 6.12 Staff should take particular care when accepting travel and accommodation arranged by host bodies, particularly international bodies. Itineraries should be reviewed in advance to ensure that the standards offered are compatible with NIAO standards. Provision of travel or accommodation which is of a standard significantly higher than that appropriate under NIAO rules should be reviewed and consideration should be given to requesting the host to re-arrange, subject to the availability of local provision. A similar approach should be taken where the standard of travel and accommodation offered is significantly lower than that which would normally apply.
- 6.13 Staff may request to be accompanied on visits by their spouse or partner providing this does not inhibit their business effectiveness. Authorisation of any such arrangements must be approved by the project AAG in advance of the travel and the staff member must ensure that the full costs of their spouse/partner are met from their own funds.

7. PERSONAL CONDUCT

General

- 7.1 Staff should always maintain the highest standards of personal conduct. They should ensure that they comply with all Office guidance and remain fit and proper persons to undertake the work assigned to them. Where staff are professionally qualified they must also ensure that they comply with the requirements of their professional institute to behave with integrity, to carry out work with due skill and care and to comply with fundamental principles as laid out in their Institute membership handbooks.
- 7.2 The Office is concerned only with any private and personal activities of its staff which could impinge on the performance of their duties or risk bringing discredit to the Office. Particular difficulties may arise in the following areas, either in the course of undertaking official duties or outside the Office:
- (a) Staff should not participate in activities which might severely damage their financial standing. Staff who become bankrupt or insolvent or who experience significant financial difficulties which could impinge on the performance of their duties or risk bringing discredit to the Office must immediately report the fact to the Assistant Auditor General Division A. They will be required to give a full statement of their case to establish whether their position is likely to prejudice the proper and effective performance of their duties.
 - (b) Staff should adopt high standards of personal discipline, and avoid any forms of overindulgence or addiction which may adversely affect their conduct or impair the performance of their official duties.
 - (c) Staff must not make use of their official position to further their private interests.
 - (d) Staff who have any personal or domestic relationships with NIAO colleagues where that relationship may impinge on their duties and responsibilities should put this in writing to their line manager or senior manager to ensure that the allocation or routing of work avoids potential conflicts. A record of the discussion and resulting decision must be sent to the AAG Division A.
 - (e) Staff should inform the AAG Division A in the event that they are or ever have been refused or restricted in the right to carry on any trade, business

or profession for which a specific licence, registration or other authority is required. Staff subject to a court order instigated by a regulatory body, or subject to official enquiry by a financial, professional or other business authority should also disclose this.

- (f) Staff should report the results of any disciplinary procedures or reprimands issued by professional bodies. Staff investigated by their institute for allegations of misconduct or malpractice should also make the existence of these investigations known to the AAG Division A.

Reporting of arrests or convictions

- 7.3 Staff must inform the AAG Division A if they are arrested and refused bail, or if they are convicted by a court of any criminal offence (except a traffic offence with a non-official vehicle for which the penalty does not include imprisonment or disqualification from driving). Staff are also obliged to report any civil actions they are subject to as a result of professional or business activities where a court has found against them.
- 7.4 Staff should also inform the AAG Division A if they are subject to a judgement by a UK court about a debt, if they are declared bankrupt or served with a bankruptcy petition, or enter into compromise arrangements or trust deeds with creditors.

Use and control of public funds and assets

- 7.5 Staff should ensure that they use public assets efficiently and effectively and do not use them for private purposes unless previously approved by the Office. This applies to the use of all Office equipment including telephones, computers and photocopiers, e-mail and the Internet. In addition, staff must comply with Office rules regarding expenses claims and imprests and the recording of absences.
- 7.6 The Office policy states that for business use the internet will be opened up for all Directors and Audit Managers and that occasional personal use of the internet will be permitted between 12.00 pm and 2.00 pm for all staff. During this time staff will be permitted to use the internet in their own time provided

such use is kept to a minimum and complies in full with the internet and email policy and other NIAO policies.

- 7.7 The Office uses software to block sites containing inappropriate material. Inappropriate sites must not be accessed and these include those relating to anything containing materials that potentially break the law or might bring the NIAO into disrepute or cause offence to clients or colleagues.
- 7.8 The Office policy on the use of email permits staff to make occasional use for personal reasons but such use should be kept to a minimum and have no adverse effect on the delivery of work objectives or interfere with the efficient operation of the e-mail system. Personal use should also be restricted to individuals or small groups and not contain large attachments. It must be marked 'Personal' on the subject box.
- 7.9 Staff should be aware that excessive personal use or a breach of the internet or e-mail policy may lead to disciplinary action.

Prevention of Fraud

- 7.10 All staff have a personal responsibility for handling public assets with probity, but also have a responsibility for reporting immediately to their line manager, or other appropriate person, any suspected fraud by their colleagues, contractors or suppliers

Employee relations

- 7.11 The NIAO is subject to NI and European employment legislation. It aims, through its personnel policies, to comply as much with the spirit as the letter of relevant Acts, Orders and Directives. In this respect there are two particular areas in which staff should be aware of their responsibilities:
- (a) Discrimination - staff should ensure that they do not discriminate on the grounds of religion, political opinion, gender, sexual orientation, marital status, disability, age or race. Special care should be taken by those involved in functions such as recruitment, training, allocation of duties, performance appraisal and promotion.
 - (b) Harassment - harassment may take many forms. It can range from extreme forms such as sexual, racial, violence and bullying to less obvious actions such as ignoring someone in the workplace. It may occur in the Office or, when work takes staff away from home, outside normal working hours. Whatever form it takes and wherever it arises, it puts great strains on the

individual's personal and family life. It can lead to illness, absenteeism, poor performance and even resignation. All these have a significant impact on organisational effectiveness.

Harassment will not be tolerated in the NIAO. Every employee carries responsibility for their own behaviour in this matter.

- (c) Health & Safety - the Office's Health and Safety at Work policy makes clear that all staff have a personal responsibility, so far as is reasonably practical, both for their own health and safety at work and for ensuring that they and their colleagues do not put the health and safety of others at risk by their actions.

NIAO CODE OF CONDUCT

Statement of Agreement and Declaration of Interests

You are required to have read and understood the NIAO 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 NIAO. You must also declare any outside interests or activities which may potentially conflict with the interests or activities of the NIAO. 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.

1. I have read and understood the provisions of the NIAO Code of Conduct and have familiarised myself with other related documents referred to therein.

Yes

☐

2. I agree to be bound by the provisions of the Code and its related documents until my next declaration or until my employment ends, whichever is sooner.

Yes

☐

3. Do you confirm that, to the best of your knowledge, you have complied fully with the provisions of the Code and related documents since your last return or, if this is your first return, you have complied fully with the provisions of the Code applicable to you since joining the NIAO?

Yes

☐

No

☐

If no, please give details:

4. I understand that a breach of the rules contained in the Code and related documents may, subject to investigation, lead to disciplinary action which, in certain circumstances, could lead to dismissal and that failure to submit a return may also be treated as a disciplinary matter.

Yes ☐

5. Do you hold any positions outside the NIAO, whether paid or unpaid, in any public or private organisation(s)?

Yes ☐

No ☐

If yes, please give details

Do you receive any payment or reward from the organisation(s)?

Yes ☐

No ☐

Please give details (e.g. amounts received frequency of payment, etc.)

6. Do you have any interests in or relationships with outside organisations or personal relationships with individuals (e.g. relations who are employed by client departments) which might, to your knowledge, conflict with the work of the NIAO (you should include details of political activities, sponsorships, shareholdings or dealings, etc.)?

Yes

No

Please give details and confirm that you have told your Director, Line Manager or the AAG Division A about these relationships and interests and acknowledge your ongoing responsibility to inform management should you work or be asked to work on assignments where these relationships or interests could give rise to the risk of conflict.

7. Are you aware of any potential conflicts between any organisations that you have connections with and the activities and interests of the NIAO?

Yes ☐

No ☐

If Yes, please give details

SIGNATURE:

NAME:

DATE:

Please return this form to [**Personnel Officer**]

Vision/Mission/Values

The following statements set out the purpose and direction of the Northern Ireland Audit Office. The Vision is a statement of the overall purpose and aim. The Mission is a statement of what we need to do to achieve the vision. The Values, which are presented in alphabetical order, are a statement of the core beliefs and approaches to our work which will contribute to the mission.

VISION

“To promote accountability and the best use of public money”

MISSION

1. “To provide objective information, advice and assurance on the use of public funds.
2. To encourage:
 - beneficial change in the provision of public services;
 - the highest standards in financial management and reporting; and
 - good governance and propriety in the conduct of public business.”

VALUES

Adaptability

We will embrace change through a proactive, flexible and innovative approach to our work – as individuals and corporately.

Equality

We will treat each member of staff equally, fairly and justly. We will be unbiased in our audit work and in our dealings with suppliers of goods and services.

Integrity

We will observe the highest ethical and personal standards and be honest and objective in our work.

Making a Difference

We will plan, manage and deliver our work in a way which adds value by highlighting good practice and identifying and securing financial savings and other benefits. We will contribute to the interests of elected representatives, other clients and the public.

Professionalism

We will adopt and comply with the best professional standards, practices and methodology and consistently deliver work of the highest quality. We will search for continuous improvements in the economy, efficiency and effectiveness of our work.

Valuing Individuals

We will continue to employ talented people. As a good employer we will equip, encourage and develop them to their full potential. We will recognise an individual's contribution to a job well done.

Working Together

We will work together, listen to and support each other, share relevant information and respect different views. We will provide opportunities for everyone to contribute to corporate objectives and work co-operatively with colleagues at all levels to achieve them.