

BURY COUNCIL – INTERNAL AUDIT

CODE OF ETHICS FOR INTERNAL AUDITORS

Internal Auditors are expected to apply and uphold the following principles:-

INTEGRITY

The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgement.

Internal Auditors shall:

- Perform their work with honesty, diligence and responsibility.
- Observe the law and make disclosures expected by the law and the profession.
- Not knowingly be party to any illegal activity, or engage in acts that are discreditable to the profession of Internal Auditing or the Council.
- Respect and contribute to the legitimate and ethical objectives of the Council.

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 judgements.

Internal Auditors:-

- 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 Council.
- Shall not accept anything that may impair or be presumed to impair their professional judgement.
- Shall disclose all material facts known to them that, may distort the reporting of activities under review.

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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.

Internal Auditors:-

- Shall be prudent in the use of information acquired in the course of their duties.
- 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 Council.

COMPETENCY

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

Internal Auditors shall:

- Engage only in those services for which they have the necessary knowledge, skills and experience.
- Perform internal audit services in accordance with professional standards.
- Continually improve their proficiency and the effectiveness and quality of their services.