

**OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT (CENTRAL),
CHENNAI, LEKHA PARIKSHA BHAVAN,
361, ANNA SALAI, TEYNAMPET, CHENNAI – 600 018.**

No.PDA(C)/Legal Cell/25-20(Vol.II)/2022-23/212

Dated: 28.10.2022

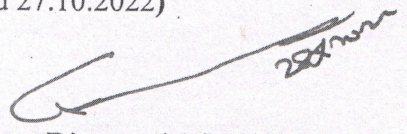
CIRCULAR No.12

Code of Ethics is a comprehensive statement of the values and principles which should guide the daily work of auditors in the Supreme Audit Institution of India (SAI). The independence, powers and responsibilities of the public sector auditor place high ethical demands on the CAG of India and the staff he employs or engages in the discharge of his duties and responsibilities as enshrined in the Constitution of India. The Code of Ethics incorporates the values and principles contained in the Central Civil Services Conduct Rules. The Code of Ethics is directed at the individual auditor, the head of the SAI, executive officers and all individuals working for or on behalf of the SAI who are involved in auditing and accounting work. As per para 3.25 of Code of Ethics for IAAD “Auditors should avoid such relationships with managers and staff in the audited entity and other parties which may influence, compromise or threaten the ability of auditors to act and be seen to be acting independently” and as per para 3.26 of the same “Auditors should not use their official position for private purposes and should avoid relationships which involve the risk of corruption or which may raise doubts about their objectivity and independence”.

It has come to the notice of the Administration that instances of officials of this office not adhering to the code of ethics during the course of audit which affects the independence, powers and responsibilities in discharging the duties as auditor.

It is therefore, hereby advised that the Officers/Officials of this Office should strictly follow and adhere to the Code of ethics in maintaining objectivity and independence. The cases of non-adherence to Code of ethics will be dealt with effective action in accordance with the provisions contained in CCS (Conduct) Rules, 1964.

(vide orders of Principal Director of Audit (Central) dated 27.10.2022)


Deputy Director/ Administration

To:

1. All Group Officers.
2. All Branch Officers.
3. All Sections
4. SAO/EDP with a request to mail the Circular through email to all the officers/officials of this office please.
5. Notice Board