

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय
10, बहादुरशाह ज़फर मार्ग,
नई दिल्ली-110 124



OFFICE OF THE COMPTROLLER &
AUDITOR GENERAL OF INDIA
10, BAHADUR SHAH ZAFAR MARG,
NEW DELHI - 110 124

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दिनांक / DATE 22-03-2023

To,
All the Heads of Department in the IA&AD
(As per mailing list)

Sir/Madam,

As per the provision mentioned in para 3.25 of the Code of Ethics for Indian Audit and Account Department, "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."

2. Further, as per the provision mentioned in para 3.26 of the Code of Ethics for Indian Audit and Account Department, "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."

3. Instances of non-observance of the above provisions have come to the notice of this office.

4. In view of the above, the Competent Authority has directed that the above provisions are again brought to the notice of the employees of your office and strict adherence of such provisions is insisted upon.

Yours faithfully,

मृपाल

(Mrinal Chawla)

Asstt. Comptroller and Auditor General (N)-II