



**Court of Audit**  
*Lower Austria*

**Code of Conduct**  
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## Introduction

The Lower Austrian Court of Audit is the independent audit arm of the Lower Austrian state parliament, which enjoys the appropriations prerogative. With its work, it ensures the proper, economic, efficient and effective use of state funds in the interest of the citizens. The Lower Austrian Court of Audit's vision is for Lower Austria to be proud of its Court of Audit.

The Lower Austrian Court of Audit can reach its goals and visions only by submitting convincing recommendations which are accepted and implemented by the decision-makers in politics, government and public-sector companies. This persuasive power is reinforced by the very fact that the Lower Austrian Court of Audit applies the standards of audit it applies to audited entities (governance principles, issue of decrees) also to its own work. Whoever is entrusted with conducting audits must expect that not only their subject-matter competence but also their personal conduct will be critically reviewed. The Lower Austrian Court of Audit and all of its staff are expected to act professionally, with integrity and credibility, basing themselves on fundamental ethical values. These fundamental values are derived from the legal bases and from the International Standards for Supreme Audit Institutions (ISSAIs, [www.issai.org](http://www.issai.org)). "Integrity", broadly understood to mean probity, incorruptibility, reliability etc., together with independence and objectivity, are the core values underlying the professional ethics of public-sector auditing and spelled out in the INTOSAI Code of Ethics. The Lower Austrian Court of Audit's code of ethics, too, is based on that standard (ISSAI 30). It complements the rules of conduct applicable to public service in the Lower Austrian state administration (penal law, service law, decree on "acceptance of gifts and distinctions", code of ethics for the public service). For this reason we have been able to keep the Lower Austrian Court of Audit's code of ethics fairly short.

Other values include impartiality, political neutrality, reliability, trustworthiness, professional secrecy, handling of conflicts of interest in a professional manner, subject-matter competence, further education and training, as well as credibility.

Given the Lower Austrian Court of Audit's standing as an independent audit body of the Lower Austrian state parliament, all staff members must meet the highest professional and personal standards. Every staff member contributes to the reputation and success of the Lower Austrian Court of Audit by his or her conduct (acts or omissions). This is a commitment all Lower Austrian Court of Audit members must live up to.

## II Lower Austrian Court of Audit

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The Lower Austrian Court of Audit's code of ethics is a commitment by all staff members to their specific responsibility – beyond mere compliance with legal provisions – and offers guidance as to whether any conduct within the scope of public service law falls short of the ethical standards of public-sector audit.

An advisory board was set up consisting of members of the project group which drafted the code of ethics. This “ethics board” and its members provide guidance to Lower Austrian Court of Audit staff whenever they have doubts as to proper conduct. The mandate of the advisory board also includes providing guidance to the director of the Lower Austrian Court of Audit when any such decision needs to be taken.

The code of ethics was unanimously adopted on 24 September 2014. With their signature, all Lower Austrian Court of Audit members collectively endorse the issues and contents it sets out.

The Lower Austrian Court of Audit will foster compliance with the code of ethics in particular by providing regular information and continue to support its members, now with the assistance of the ethics board, by raising awareness e.g. at regular staff and team meetings (“jour fixe”) or by offering staff an opportunity to take part in dedicated events and working groups (anti-corruption strategy).

St. Pölten, 24 September 2014

Director of the Lower Austrian Court of Audit

Dr. Edith Goldeband

## Principles of Conduct

We, the members of the Lower Austrian Court of Audit, adhere to the following values and principles:

- **Integrity**

Our audit work and contact with staff at audited entities is governed by elementary standards of conduct (honesty, sincerity, openness etc.). The conduct of all Lower Austrian Court of Audit members must be above any suspicion and reproach and thereby merit respect and trust.

Integrity also requires that the staff members heed the principles of independence and objectivity and respect professional rules of conduct.

- **Trustworthiness, reliability and credibility**

All members of the Lower Austrian Court of Audit comport themselves in a manner which is conducive to cooperation and good relations between individual staff members and the audit profession as such. The trust and respect which a member of the Lower Austrian Court of Audit enjoys in the public eye are by and large the result of the overall performance of all staff members.

Parliament, government, the audited entities and the public can rely on the Lower Austrian Court of Audit conducting its work fairly and appropriately.

Credibility is a top priority in the public sector. This is why it is fundamental that third parties who are familiar with the matter, citizens, and the media, consider the Lower Austrian Court of Audit reports to be accurate and reliable.

- **Independence, objectivity and impartiality**

Independence from audited entities is quintessential for all members of the Lower Austrian Court of Audit. Auditors in particular must therefore comport themselves in a manner which promotes trust in the Lower Austrian Court of Audit's independence. Audits must be impaired neither by personal interests nor by the interests of third parties.

Every auditor must maintain the required objectivity as regards the subjects and issues of audit.

Objectivity and impartiality, which are visible also externally, are indispensable for each individual staff member. Audit findings must be correct and objective. The conclusions drawn in the reports must be based on nothing but documented facts.

## IV Lower Austrian Court of Audit

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- **Political neutrality**

The political neutrality of the Lower Austrian Court of Audit must be guaranteed. This is why all members of the Lower Austrian Court of Audit must remain free from political influence so that they can deliver their audit responsibilities in an unbiased manner.

Whenever Lower Austrian Court of Audit members engage in any political activity, they must ensure that this activity does not impair their impartial delivery of tasks.

- **Conflicts of interest**

Whenever Lower Austrian Court of Audit members provide services to external entities outside the scope of their audit work (lectures, training), they must make sure that these services do not lead to a conflict of interest.

All members of the Lower Austrian Court of Audit must avoid conflicts of interests which may arise from the acceptance of benefits.

In their relations with the executive bodies and staff members of auditees, they must make sure that the independence of the auditors is preserved.

All members of the Lower Austrian Court of Audit must refrain from using information which they become aware of in the course of their work to obtain a personal advantage for themselves or others.

- **Professional secrecy**

All members of the Lower Austrian Court of Audit must apply the highest standards of confidentiality to information which they become aware of in the exercise of their professional activities.

- **Appreciation and respect**

We are all sensitive to being judged by others, either for who we are or for what we do. Achievements of the auditees must be acknowledged and recognised.

For well-functioning cooperation and trust, every auditor must therefore create a climate which is based on respect, appreciation and transparency.