# NIAO Quality Standards and Independence

**Audit quality**

1. Auditing Standards require that we communicate at least annually with each body we audit on how we maintain our audit quality and our independence.
2. Quality is strongly embedded in the NIAO culture and manifests itself through:

* Continued Professional Development (CPD) – all professional staff are expected to maintain a level of CPD each year across the range of professional, management and personal effectiveness training and development; and
* specialist skills – our audit team can call as necessary on the NIAO Technical Unit.

1. We have well established review procedures to ensure that appropriate audit work is undertaken efficiently and in accordance with International Standards on Auditing:

* all planning decisions and fieldwork are reviewed by NIAO management and directorate;
* all significant matters are dealt with promptly and will be raised with management in the audited body as necessary; and
* progress on the audit is monitored on a continuous basis to ensure that the work is completed efficiently, effectively, to time and within budget.

1. In addition, the NIAO has additional procedures for high risk audits, which include the review of key judgements by an NIAO Director who is fully independent of the audit team.
2. Each year the NIAO executes a programme of post-certification internal Quality Control Reviews. The objective of these reviews is to establish whether sufficient and appropriate evidence has been collected and evaluated and whether the NIAO’s financial audits comply with professional standards and internal policies.
3. To seek an external view, the other UK public audit agencies conduct external Quality Control Reviews on a sample of our post-certified audit files. The results of the Quality Control Reviews are regularly brought to the attention of all staff.

**Independence policies and safeguards**

1. The NIAO is independent of government and differs from other professional audit bodies in that it has additional public service responsibilities.
2. 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 principles therefore places the NIAO in a unique position.
3. These principles underpin the work of the NIAO, in particular:

* Accountability - everything done by those who work in 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; and
* Objectivity and Impartiality - The C&AG's independence is secured in statute. This underlines the need for us to be objective and impartial in all our work, including accurate, fair and balanced reporting.

1. We need to apply these values to retain our credibility with the Assembly, audited bodies and other stakeholders in our work and therefore a code of conduct is issued annually for all staff to complete a return confirming that they have complied with its provisions.