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# awp 4.4

# **Declaration of NO Conflict of Interest**

I, Mr./Ms. (………………………………………………….) have been assigned as Audit Supervisor/Team Leader/team member in auditing ….(……………………………………………) for the period covering 1 July 20….. to 30 June 20……… In accordance with a clause on Conflict of Interest as stated in the SAI’s Code of Ethics, I hereby declare that to the best of my knowledge I do not have any of my close relatives holding influential position in……………………………………………………..Further, I undertake to inform my supervisor/team leader should it be known later that the …………………………………….. has any close relatives of mine holding influential position or, any circumstances that may conflict or appear to conflict with my own interest.

In the event of any adverse situation arising out of a conflict of interest in which I am a part, I understand that I shall be held fully responsible and shall be liable to prosecution as per the laws of the land.

**Dated Signature :**

**Name of the Audit Team Member making the declaration :**

**Designation & Division/Section/Unit :**

**Dated Signature :**

**Audit Engagement Supervisor/Head of Department :**

**Designation & Division/Section/Unit :**

Guidance for completing Declaration of NO Conflict of Interest

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| Overall Objective of the completing the template | The overall objective is to obtain declaration from the audit supervisor, audit team leader, and audit team member that he/she has no conflict of interest in the context of close relatives occupying influential position in the entity identified for audit. It is also to ensure that the audit is conducted with complete objectivity and independence. The audit team including the audit supervisor should be and be seen to be independent. |
| Applicable ISSAIs | ISSAI 130, ISSAI 2200 and ISSAI 2220 |
| Guidance | The declaration made by everyone in the audit team needs to be signed off by his or her supervisor. In the event of declaration made by the audit supervisor, it should be signed off by a person to whom he/she is reporting. Different SAIs may have different organisational structures, and audit staff at different levels have different designations. The positions mentioned in this template needs to be modified suiting the SAI’s audit team composition and the defined supervisory levels. The texts of the template may also be modified accordingly. |