

2.5.4 Preserving Secrecy

Introduction

This section provides policy and guidance for preserving secrecy with respect to all matters and things that come to the knowledge of the Auditor-General, auditor or authorised person in the exercise of their functions.

Policies and guidance

1. **Audit staff, including Audit Office (the Office) Audit Service Providers (ASPs), must comply with the principle of confidentiality, as outlined in [APES 110 'Code of Ethics for Professional Accountants \(including Independence Standards' subsection 114 'Confidentiality'](#). In the Office's context, this means maintaining the confidentiality of information obtained during professional and business relationships with audit staff and the Office's auditees.**
2. **All staff, including ASPs, must observe legal requirements to preserve secrecy relating to auditee information.** Section 38 of the [Government Sector Audit Act 1983](#) deals with secrecy for NSW state government and university entities and section 425 of the [Local Government Act 1993](#) is applicable to local government.
3. **To assist in preserving secrecy of auditee information, all staff must follow the requirements of [Policy 2.6.5 Policy for Finalisation of Audit Files](#) and [policy 2.7.1 Retention of Engagement Documentation](#) regarding storage and removal of engagement information.**

Access to audit working papers is dealt with in Office policy [2.7.3 Access to Working Papers](#), which provides guidance on the Office providing workpaper access to a third party, such as an individual conducting a due diligence review, or requesting workpaper access from a third party, such as from a predecessor auditor.

Effective date

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