

L.N. 433 of 2004

**INTERNAL AUDIT AND FINANCIAL INVESTIGATIONS
ACT, 2003
(ACT NO. VI OF 2003)**

Conflict of Interest Regulations, 2004

IN EXERCISE of the powers conferred by article 26 of the Internal Audit and Financial Investigations Act, 2003, the Prime Minister and Minister of Finance has made the following regulations:

1. The title of these regulations is Conflict of Interest Regulations, 2004. Title.

2. For the purpose of article 17 of the Internal Audit and Financial Investigations Act: Definition of
conflict of interest.

(a) direct conflict of interest refers to a situation where the official of the Directorate is himself related with the auditee by virtue of a professional or work relationship, provided that a period of five years has not elapsed since such relationship has been terminated.

(b) indirect conflict of interest refers to a situation where the official of the Directorate has a family relationship with the auditee where the auditee is related to the official by being a person who is:

- (i) the husband or wife;
- (ii) the son or daughter;
- (iii) the parent;
- (iv) the brother or sister;
- (v) the grandfather or grandmother;
- (vi) the uncle or aunt; or
- (vii) the nephew or niece.

(c) in all other cases, the official of the Directorate shall consider the circumstances of the particular case in order to see whether the relationship he has with the auditee has any form of influence on him or can cause an influence on his judgement in such manner that he would not be in a position to perform his duties in an impartial and fair manner. In making such a consideration, the official shall keep in mind the principle that he should be independent in fact and in appearance. In addition, the Code of Fundamental Principles for officials serving in the Internal Audit and Investigations Directorate and for any Compliance and Assurance official, as referred to in article 20 of the said Act shall also be consulted;

(d) if, after such consideration as is mentioned in paragraph (c) hereof, the official is still in doubt, he shall refer the matter to the Director explaining all the facts relative to his doubt. The Director shall consider and decide on the facts as presented by the official and shall relate his decision to that official. The Director's decision shall be final.

(e) in all cases where a conflict of interest is claimed by an official under these regulations, a declaration should be made in the form shown in the Schedule.

Schedule
Regulation 2 (e)
Declaration made by the officials of the Directorate

Declaration Number: (for official use)	
Declaration Date:	
Name and Surname of Official:	
Grade:	
Senior Official: (Manager / Assistant Director)	
Assignment Nature:	
Assignment Name:	

1. DESCRIPTION OF THE CONFLICT OF INTEREST SITUATION
(As described on attached sheet)

2. RECOMMENDATION BY SENIOR OFFICIAL

Senior Official

3. DECISION BY DIRECTOR

I agree that subject to the information given by the official in section 1 of this declaration:

(a) there is no conflict of interest and the official should continue with his work

(b) there is a conflict of interest and the official should refrain from continuing with his work

Director, Internal Audit and Investigations

FULL DESCRIPTION OF THE CONFLICT OF INTEREST SITUATION

1. I, the undersigned, am a member of the public administration of the Government of Malta, and I am employed in the capacity of [] in the Department of [].

2. I am aware that the Government of Malta is a public body and that it is subject to the provisions of the Public Administration Act, Chapter 429 of the Laws of Malta, and that I am bound by the provisions of the said Act.

3. I am aware that the Government of Malta is a public body and that it is subject to the provisions of the Public Administration Act, Chapter 429 of the Laws of Malta, and that I am bound by the provisions of the said Act.

4. I am aware that the Government of Malta is a public body and that it is subject to the provisions of the Public Administration Act, Chapter 429 of the Laws of Malta, and that I am bound by the provisions of the said Act.

5. I am aware that the Government of Malta is a public body and that it is subject to the provisions of the Public Administration Act, Chapter 429 of the Laws of Malta, and that I am bound by the provisions of the said Act.

6. I am aware that the Government of Malta is a public body and that it is subject to the provisions of the Public Administration Act, Chapter 429 of the Laws of Malta, and that I am bound by the provisions of the said Act.

7. I am aware that the Government of Malta is a public body and that it is subject to the provisions of the Public Administration Act, Chapter 429 of the Laws of Malta, and that I am bound by the provisions of the said Act.

8. I am aware that the Government of Malta is a public body and that it is subject to the provisions of the Public Administration Act, Chapter 429 of the Laws of Malta, and that I am bound by the provisions of the said Act.

9. I am aware that the Government of Malta is a public body and that it is subject to the provisions of the Public Administration Act, Chapter 429 of the Laws of Malta, and that I am bound by the provisions of the said Act.

10. I am aware that the Government of Malta is a public body and that it is subject to the provisions of the Public Administration Act, Chapter 429 of the Laws of Malta, and that I am bound by the provisions of the said Act.



Signature of Official