

# OAG Code of Conduct and Ethics

POL 38.2020  
Version 1/2020

<b>Reference Document/ Relevant Legislation</b>	PSC Code of Conduct PASAI Human Resources Manual ISSAI 30
<b>Commencement Date</b>	20 February 2020
<b>Review Date</b>	The review date is 12 months after the commencement date and every three years after that.

## POLICY STATEMENT

### 1 Intent

The conduct of our staff should be professional and any improper conduct in their personal life places the integrity of the officers and the quality and validity of their audit work in unfavorable light raises doubts about the reliability and integrity of the Office of the Auditor General as a whole.

The adoption and application of the Code of Conduct for staff behavior and Code of Ethics as compliant to ISSAI 30 will promote trust and confidence in our staff and their work.

### 2 Scope

The behavior of staff constitutes part of the terms and conditions of employment as prescribed in the Contract of Service.

To further enhance the current practice & comply with the procedures, this policy is aligned to ISSAI 30 standards.

### Objective(s)

The objectives of this policy is to:

- set out the standards of conduct and behavior that are expected of all staff.
- to ensure that all staff must collectively possess adequate professional competence for the tasks required.

### 3 Purpose

The purpose of this policy is to ensure:

- Ethical value concepts are driven by the office.
- Ethical principles guide how these values should be carried out in practice and, therefore, what are the appropriate behavior.

#### 4 Definitions and Acronyms

**Policy Maker** Auditor-General  
**Management** Executive Management Committee

#### 5 Supporting Documents/References

PSC Code of Conduct  
PASAI Human Resources Manual  
ISSAI 30 Standard

#### 6 Keywords

Integrity  
Independence and objectivity  
Competence  
Professional behavior  
Confidentiality and transparency

#### 7 Supporting Procedures and Guidelines

The guidelines to this policy are attached as Annexure I to this policy. This information will provide the background to the development of the policy should officers need clarification.

<b>RESPONSIBILITIES</b>	
<b>Implementation</b>	The Supervisors and Directors are responsible for implementing the policy.
<b>Compliance</b>	All staff are responsible for complying with the policy.
<b>Monitoring and Evaluation</b>	The Corporate Services are responsible for monitoring and evaluating the policy.
<b>Development and/or Review</b>	The Corporate Services division will be responsible for developing and/or reviewing the policy.
<b>Interpretation and Advice</b>	The Corporate Services is responsible for interpreting and advice on the policy.

## **ANNEXURE 1**

### **I. Code of Conduct**

1. All staff must behave honestly, with integrity care and due diligence in the course of employment at the Office of the Auditor General.
2. All staff must treat fellow colleagues with respect, courtesy and without coercion or harassment of any kind.
3. All staff employed in OAG must comply with all applicable Acts, Legislation, office policies and procedures.
4. All staff must follow directions given by the supervisors and Executive Management
5. OAG staff must not, in the course of or in connection with employment in the office, provide false or misleading information in response to a request for information that is made for official purposes.
6. Staff must not make improper use of official information or of the staff's duties, status, power or authority in order to gain, a benefit or advantage for the staff or for anyone else.
7. A Staff must at all times including while on overseas duties/leave behave in a way that upholds the office code of conduct and with integrity and good reputation.
8. All staff must comply with any other conduct requirement detailed in Laws of Fiji, Regulations and abiding policies and procedures.

### **II. Individual Behaviour of Staff**

All staff are required to behave in a manner consistent with the professional work environment desired for the Office of the Auditor General.

Staff are expected to be:

- courteous and display a helpful attitude to the Audit Clients
- courteous and respectful to each other and not behave in a manner that could be viewed by their colleagues as inappropriate.
- mindful of the open plan office layout, minimise office noise and be considerate of others work environment.

Smoking or the taking of illicit drugs is prohibited in the workplace at all times.

Staff are not to report to duty under the influence of alcohol or illicit drugs and may be required to take a blood test or other medical procedure if found in this situation.

## **I. Overall responsibilities of Executive Management**

Building an ethical culture in OAG starts with its leadership. Executive Management shall demonstrate the following:

- setting ethics as an explicit priority;
- reinforcing this priority by clear, consistent and regular messages;
- implementing strategies, policies and procedures to promote ethics;
- leading by example;
- maintaining high standards of professionalism, accountability and transparency in decision making;
- encouraging an open and mutual learning environment, where difficult and sensitive questions can be raised and discussed;
- providing an environment in which staff experience fairness of treatment conducive to good relationships among staff;
- recognizing good ethical behavior, while addressing misconduct;
- Ensuring that ethics, policies and procedures are applied consistently and fairly.

## **III. Use of Office Resources**

Staff must use office resources and assets in a proper way. Staff are not to use office resources including computers, internet, photocopiers, official work email and phones for personal or private purposes. Official work email is not to be used for sending chain of letters, spam or junk mails.

The internet tool that has been provided to facilitate the working of the office. Its primary purpose should be office related.

Staffs may use the internet for personal use but this should be done in a reasonable manner. Under no conditions are inappropriate websites to be accessed.

## **IV. Confidentiality**

Staff are required to keep the specific elements of their duties confidential to the work place.

Staff are to take care that sensitive or confidential documents are put away from sight when absent from their desk for anything other than a short period of time. As a general rule a clear desk policy is to apply at the end of each working day.

Staff are required to maintain confidentiality while working with official documents including audit files

Staff should not discuss matters relating to the audit work & outcomes with any persons (including other officers from public sector and family members) other than appropriate staff members from within the office.

Staff undertaking assignments or tasks for audit clients are to respect the confidentiality of those clients and not inappropriately share information gained from these audits.

Staff must take reasonable steps to avoid, any conflict of interest (real or apparent) in relating to employment with the office in accordance with the OAG Conflicts of Interest Policy.

## **V. Time Management and Recording**

All staff are required to keep track of the time they spend producing outputs or contributing to other office activities and to record this in the Team Tec as soon as and completed on a fortnightly basis. Staff going on planned leave are to ensure that Timesheets is completed before commencing on leave.

Managers are expected to verify the timesheet for their staff once the timesheet is completed by the individual staff.

## **VI. Office Security**

At no time the office is left open (unlocked) and unattended.

The last person to leave the office at the end of a working day is to ensure that all appliances and office equipment are turned off, the lights are turned off and the door is locked.

## **VII. Dress Code**

All staff are committed to professionalism, mutual respect, excellence and to professional behaviours that uphold these code of conduct.

In line with this commitment, all staff are required to dress in their uniform that reflects well on the professional role of our office. On normal working days, all staff must wear office uniform and must adopt the standards dress code including their presence at the Audit Clients, Stakeholder Meetings, Workshops or other official events on normal working days.

This section is read in conjunction with Policy No 32: OAG Uniform Policy

## Appendix II

### I. Code of Ethics

The OAG Code of Ethics is based on five fundamental values in accordance with ISSAI 30.

- **Integrity** – to act honestly, reliably, in good faith and in the public interest;
- **Independence and objectivity** – to be free from circumstances or influences that compromise, or may be seen as compromising, professional judgement, and to act in an impartial and unbiased manner;
- **Competence** – to acquire and maintain knowledge and skills appropriate for the role, and to act in accordance with applicable standards, and with due care;
- **Professional behavior** – to comply with applicable laws, regulations and conventions, and to avoid any conduct that may discredit the SAI;
- **Confidentiality and transparency** – to appropriately protect information, balancing this with the need for transparency and accountability.

### II. Staff responsibilities towards OAG's integrity

- All staff need to familiarize themselves with the office policies, regulations and rules related to integrity and are responsible for supporting and complying with them. Complying with the policies, regulations and rules is not just a formal process, but also takes into account the goal of these policies, regulations and rules. In times of any issues, staff must consult their team leaders and advise concerns or suspicions of integrity violations.

### III. Independence and objectivity

- Executive Management and staff are responsible for identifying situations where personal political views may impair their independence or objectivity, and where their political views and activities may put the reputation of the office and the credibility of its work at risk.
- Involvement in political activities may impact the ability of Executive Management or staff to discharge their professional duties impartially. Even where they are allowed to be affiliated with and to participate in such activities, they need to be aware that these situations may lead to professional conflicts. All perceived conflicts of Interest must be declared.
- Staff are expected to prevent or avoid threats to independence or objectivity. When any uncertainty exists about an independence or objectivity issue, or the way to resolve it, and before reporting on that, staff are advised to consult with the Executive Management to help them assess the significance of the threat and determine an appropriate means of mitigation.

### IV. Competence

- In order to ensure that tasks are performed by competent staff, that resources are managed in an efficient and effective way, and that staff work on assignments for which they are competent, the office will:

- identify that adequate knowledge and skills needed to perform each type of engagement required by its mandate;
- assigns staff to specific tasks according to their identified capabilities and according to their capacities.
- Some tasks, for example performance audits and special investigations, may require specialised techniques, methods or skills from disciplines not available within OAG. In such cases, external experts may be used to provide knowledge or carry out specific tasks.
- Maintaining and developing professional competence is a key way to keep up with technical, professional and business developments, to respond to a changing environment and increased stakeholders' expectations..
- A continuous learning environment to support staff in applying and developing their competence is implemented by:
  - initial and continuous training strategies and programmes in key areas for the office performance;
  - development and updating of manuals and written guidance;
  - coaching, supervision and feedback mechanisms;
  - personal development plans;
  - knowledge-sharing

## **V. Professional behavior**

- The office provides guidance on expected behaviour and implements controls to monitor, identify and resolve inconsistencies. Key values are included in the Code of Conduct section of this policy
- The Executive Management will promote professional behaviour by adhering to the policies and procedures in place and setting an example.
- Staff need to be aware of the office policies and procedures relating to professional behaviour, of the applicable professional standards and of the laws, regulations and conventions of the society in which they reside, all of which bind them within and outside the working environment.
- In that context, staff need to understand the impact of their actions on the OAG's credibility and to consider how their behaviour, both within and outside the working environment, may be perceived by colleagues, family and friends, audit clients, the media and others. A Staff position within the OAG is an important part of this consideration.
- The expectations of stakeholders may vary, thus common expectations include acting according to ethical values, adhering to the legal and regulatory framework in place, not misusing their position, applying diligence and care in performing their work and acting appropriately when dealing with others.
- Staff must apply appropriate prudence and care in order that their actions or opinions do not compromise or discredit the office and its work, for example when using social media.
- If a particular course of action is legally permitted but does not meet the standard of professional behaviour, staff avoid that course of action.
- Staff need to cooperate by sharing relevant knowledge and information within the organisation.

## VI. Confidentiality and transparency

- Staff need to appropriately protect information and not to disclose to third parties unless they have proper and specific authority, or there is a legal or professional right or duty to do so.
- Examples of controls/safeguards that may be applied at the individual level or within OAG:
  - using professional judgement to respect the confidentiality of information; in particular, keep the confidentiality of information in mind when discussing work-related issues with other colleagues;
  - in the case of doubt whether suspected breaches of laws or regulations should be disclosed to appropriate authorities (or parties), consider obtaining legal advice available within the office to determine the appropriate course of action
  - in the circumstances; in private life, maintaining confidentiality within the family, social or other environments, including social media; securing electronic data carriers, such as laptops and portable data storage devices;
  - Maintaining the confidentiality of passwords.



## 8 Review

This policy will be reviewed 12 months after implementation and every 3 years thereafter.

## 9 Who to Contact About this Policy

Any queries is directed to Deputy Auditor General

## 10 Approval

This policy becomes effective on the date approved by the Executive Management Committee

## 11 Revision/Change Log

Version 1.0	
<b>Policy endorsed by:</b>	Executive Management Committee
<b>Policy approved by:</b>	Auditor-General
<b>Policy effective from:</b>	20 February 2020
<b>Policy to be reviewed by:</b>	20 February 2021
<b>Policy prepared by:</b>	Senior Admin Officer (Training & Policy)
<b>Manager responsible for policy:</b>	Manager Corporate Services