



CODE OF CONDUCT

Effective: 20 May 2011

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*Our independent work
promotes good governance,
transparency and
accountability in the use of
public funds*

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INTRODUCTION

1. The independence, powers and responsibilities of public sector auditors place high ethical demands on the Office of the Auditor General (“OAG” or “Office”) and the staff it employs or engages for audit work. This along with its high public profile means it must demonstrate high standards of corporate and personal conduct.
2. The purpose of this Code of Conduct is to encourage and ensure a professional work environment, and provide clear guidance to you about the standards of behaviour expected of you as a member of the OAG’s staff. The Code may be amended from time to time to take account of changed circumstances or new situations.
3. This Code is intended to be a general statement of philosophy, principles and rules regarding professional conduct within the Office. It is a comprehensive statement of the values and principles, which should guide your daily work and it underpins the vision and three core values of the Office as set out in our Strategic Plan which are:

Vision

- “Our independent work promotes good governance, transparency and accountability in the use of public funds”

Core values

- Independence – We work independently from Government.
 - Professionalism – We carry out our work with integrity and respect, competently and in the public interest.
 - Accountability – We are accountable to the Legislative Assembly and the people of the Cayman Islands for what we do.
4. The Code has been developed taking account of the principles and values set out in the following key documents:
 - Public Servants Code of Conduct (Appendix 1)
 - The seven Principles of Public Life identified by the Nolan Committee (Appendix 2)
 - IFAC Code of Ethics for Professional Accountants
 - ISSAI 30 – The International Standard of Supreme Audit Institutions Code of Ethics

5. The Code is divided into two sections. First there is a statement of the fundamental ethical principles that underpin how you should carry out your work. This is followed by standards of behaviour that you are expected to follow in relation to certain specific areas.
6. The Code applies to all staff members at all levels. In the body of the Code, terms such as "employees" or "staff" should be taken to include, whenever applicable, all those who perform work for the Office. Therefore, everyone who works for the Auditor General - outside consultants, temporary staff and public servants alike (whether part of the Office or on secondment to the Office) - is considered to be a member of his staff.
7. All employees, temporary staff, and contract personnel, prior to commencing service with the Office, will receive a copy of the Code and will be required to read it and abide by its principles. You should keep a copy of the Code in your possession and keep yourself familiar with it. No part of this code may be waived or suspended.
8. You also need to be fully versed with the following documents: The Public Management and Finance Law and Regulations; The Public Service & Management Law & Regulations; and the International Standards on Auditing and Related Services. If there is a conflict between this Code and the Government's Public Service and Management Law and Regulations, the Public Service and Management Law and Regulations will take precedence.
9. All employees of the Office of the Auditor General are duty-bound to observe both the letter and spirit of the Public Management and Finance Law. The Public Management and Finance Law is the enabling legislation for the Office and all its activities. The Office is obligated to adhere to its terms. All Office activities must be allowed for under the terms and conditions of the Law; otherwise their validity might be questioned.
10. Your conduct should be beyond reproach at all times and in all circumstances. Any deficiency in your professional conduct or any improper conduct in your personal life places the integrity of auditors, the OAG, and the quality and validity of your audit work in an unfavourable light, and may raise doubts about the reliability and competence of the OAG itself. The adoption and application of this Code promotes trust and confidence in you and their work. Failure to abide by the provisions of the Code may lead to embarrassment of the Office and a serious breach of the Code may give rise to disciplinary action.
11. In addition all employees who are members of professional bodies are expected to abide by the codes of conducts or ethics of the bodies of which they are members.

EMPLOYEE CONCERNS AND WHISTLEBLOWING

12. You are encouraged to raise any questions or concerns about workplace behavior. If doubts exist – ask. Many improper actions are taken, not because of poor character or dishonest intentions, but because someone did not have the proper information, did not understand the information they had, or acted prompted by a desire to “just get things done.”
13. If you, in good faith, seek advice, raise a concern or report improper behavior, you are doing the right thing. The Office prohibits all personnel from taking any action against an employee who reports a concern.
14. The Auditor General is responsible for initiating and supervising the investigation of all reports of non-adherence of this code and ensuring appropriate disciplinary action is taken when required.

ETHICAL PRINCIPLES

PROFESSIONALISM

15. Professionals are traditionally characterized as carrying out a duty of service to the public.
Professionals are also characterized by competence and integrity in their work. Their duty to fulfil and discharge a public trust is based on their expertise in areas of highly specialized knowledge or technical skill. The propriety of the use of that expertise is crucial to the maintenance of that public trust.
16. Codes of conduct/ethics play a vital role in that they provide clear, written evidence of the standards that exist to govern the behaviour of professionals. The individual professional has an obligation, not only to society, but also to his or her profession, to adhere to these standards. By the same token, all professions have an obligation to indicate to society the standards, which they propose to fulfill.
17. The definition of "professional" has come to apply to more than just those traditionally noted occupations of law, medicine and accountancy. Professionalism is not determined by the kind of work one does; rather, it embodies the attitude and behaviour with which one approaches and performs it.
18. You have a duty to conduct yourself in a professional manner and to strive to achieve the highest standards of behaviour, competence and integrity in your work. The OAG stresses that all employees, regardless of occupation and expertise can and should conduct themselves as professionals. You have a duty to report an apparent breach of the rules of professional conduct to the Auditor General.
19. It is the policy of the OAG to facilitate and foster professionalism. The Office encourages professionalism by treating employees as professionals. This is done in a variety of ways, including the provision of an appropriate work environment and professional development opportunities.

INTEGRITY

20. You have a duty to adhere to high standards of behaviour (e.g. honesty and candidness) in the course of your work and in your relationships with the staff of audited entities. In order to sustain public confidence, your conduct should be above suspicion and reproach.

21. Integrity can be measured in terms of what is right and just. Integrity requires you to observe both the form and the spirit of auditing and ethical standards. Integrity also requires you to observe the principles of independence and objectivity, maintain irreproachable standards or professional conduct, make decisions with the public interest in mind, and apply absolute honesty in carrying out your work and in handling the resources of the OAG.

COMPETENCE

22. You have a duty to conduct yourself in a professional manner at all times and to apply high professional standards in carrying out your work to enable you to perform your duties competently and with impartiality. The Legislative Assembly and public have a right to expect competent audit operations in return for their investment and trust in the Auditor General and his staff. Consequently, you should aspire to the highest levels of competence.
23. You must not undertake work you are not competent to perform. You should exercise due professional care in conducting and supervising audits and in preparing related reports.
24. You should know and follow applicable auditing, accounting, and financial management standards, policies, procedures and practices. Likewise, you must possess a good understanding of the constitutional, legal and institutional principles and standards governing the operations of the audited entity.
25. You should use methods and practices of the highest possible quality in your audits. In the conduct of the audit and the issue of reports, you have a duty to adhere to basic postulates and generally accepted auditing standards.
26. Whilst it is the OAG's responsibility to ensure that staff have the appropriate skills and knowledge, and policy to provide and/or support training opportunities that will enhance the skills, knowledge and abilities of individual staff members, you are still responsible for taking ownership of your own development to update and improve the skills required for the discharge of your professional responsibilities. Please refer to the OAG's **Learning and Development Policy**.
27. A professional designation is an indicator of the achievement of a level of competence or expertise in a particular field. Without such talent and skills, the Office cannot properly fulfill its mandate. If you possess a professional designation you have been hired, at least in part, because of that very qualification.

INDEPENDENCE, OBJECTIVITY AND IMPARTIALITY

28. Independence from the audited entity and other outside interest groups is indispensable for auditors. This implies that you should behave in a way that increases, or in no way diminishes, your independence.
29. You should strive not only to be independent of audited entities and other interested groups, but also to be objective in dealing with the issues and topics under review. You should not prejudge an audit entity. You should plan and perform the audit with an attitude of professional skepticism. It is essential that you are independent and impartial, not only in fact but also in appearance.
30. In all matters relating to the audit work, your independence should not be impaired by personal or external interests. Independence may be impaired, for example, by external pressure or influence on you; prejudices held by you about individuals, audited entities, projects or programmes; recent previous employment with the audited entity; or personal or financial dealings which might cause conflicts of loyalties or interest. You have an obligation to refrain from becoming involved in all matters in which you have a vested interest.
31. Conflicts of interest involving yourself and an audited organization must be avoided. This does not necessarily eliminate you from participating in an audit of a department or statutory authority, where you were previously employed. In a situation where the nature of the previous position or its proximity in time necessitate, you have a duty to inform the Auditor General, who will then take appropriate action. You obviously cannot audit your own earlier work. You also should not participate in audits that would entail examining the work of relatives or close friends.
32. There is a need for objectivity and impartiality in all work conducted by you, particularly in your reports, which should be accurate and objective. Conclusions in opinions and reports should, therefore, be based exclusively on evidence obtained and assembled in accordance with recognized auditing standards.
33. You should make use of information brought forward by the audited entity and other parties. This information is to be taken into account in the opinions expressed by you in an impartial way. The auditor should also gather information about the views of the audited entity and other parties. However, your own conclusion should not be affected by such views.

POLITICAL NEUTRALITY

34. It is important to maintain both the actual and perceived political neutrality of the OAG. Therefore, it is important that you maintain your independence from political influences in order to discharge your audit responsibilities in an impartial way. This is relevant for you since the Office works closely with the legislative authorities, the executive or other government entities empowered by law to consider the Office's reports.
35. It is important that where you undertake, or consider undertaking, political activities you bear in mind the impact which such involvement might have – or be seen to have – on your ability to discharge your professional duties impartially. Accordingly, the Office applies a strict standard with regard to political participation.
36. You should ensure that participation in political matters or public debate or discussions, does not conflict with your obligation as a public servant to be politically neutral or your work for the OAG. Active participation in any partisan political activity is not encouraged, and the use of the OAG's work and any knowledge gathered through your employment at the OAG for political purposes is expressly forbidden.
37. You should not participate actively on behalf of any party or candidate in any election to the Legislature, or to act as agents, sub-agents, or canvassers at elections of this nature, without the permission of the Auditor General. In asking for permission individuals should bear in mind the impact this may have on the perception of the OAG's independence.
38. In addition, public comment on political issues by members of the Office could also be very detrimental to the Office's basic role as a servant of the Legislative Assembly and is therefore not encouraged.

CONFLICTS OF INTEREST

39. There is an obligation not simply to obey the law, but to act in a manner so scrupulous that it will bear the closest public scrutiny. In order that honesty and impartiality may be beyond doubt, you should not place yourself in a position where you are under obligation to any person who might benefit from special consideration or favour on your part or seek in any way to gain special treatment from you. Equally, you should not have a pecuniary interest that could conflict in any manner with discharging your official duties.

40. When you are permitted to provide advice or services other than audit to an audited entity, care should be taken that these services do not lead to a conflict of interest. In particular, you should ensure that such advice or services do not include management responsibilities or powers, which must remain firmly with the management of the audited entity. Where advice is provided to an entity, for example through a financial statement audit or value for money audit, this does not preclude the Auditor General's right to make further comments or recommendations in this area.
41. You have a further duty not to fall into conflict of interest situations, because this could call into question the Office's objectivity and competence to pass impartial judgement. Because conflicts of interest are often defined by outside observers, you should be concerned with an appearance of a conflict of interest as with a real one.
42. If you believe that there is a possibility of your being in a conflict of interest situation you shall disclose the facts of the matter to your manager, who shall then determine what, if any, steps should be taken to rectify the situation.
43. You shall not use your position with the OAG to gain unfair personal advantage.

TRUST, CONFIDENCE AND CREDIBILITY

44. The legislative and/or executive authority, the general public and the audited entities are entitled to expect the Office's conduct and approach to be above suspicion and reproach and worthy of respect and trust.
45. You should conduct yourself in a manner, which promotes co-operation and good relations between auditors and within the profession. The support of the profession by its members and their co-operation with one another are essential elements of professional character. It is therefore in the interest of auditors, as well as that of the general public, that the working for the OAG deals with other auditors in a fair and balanced way.
46. The legislative and/or executive authority, the general public and the audited entities should be fully assured of the fairness and impartiality of all the Office's work.
47. In all parts of society there is a need for credibility. It is essential that the reports and opinions of the Office are considered to be thoroughly accurate and reliable by knowledgeable third parties. We provide the entities we audit an opportunity to agree to the findings in our reports and include their comments in the report before it is made public. All work performed by the Office must stand the test of legislative and/or executive scrutiny.

CONFIDENTIALITY, DISCLOSURE AND PROTECTION OF INFORMATION

48. The OAG carries out its work in the public interest and is committed to the principle of openness. You should act in accordance with the Freedom of Information Act and our FOI policy. But there are exceptions when information cannot be made available to others particularly when confidential, personal or sensitive information is involved.
49. You should not disclose information obtained in the auditing process to third parties, either orally or in writing, except for the purposes of meeting the Office's statutory or other identified responsibilities as part of the Office's normal procedures or in the accordance with relevant laws.
50. The security and confidentiality of all files must be ensured both within the Office and on the premises of the audit entity. You have a duty to protect information gathered during the course of your work from inappropriate access, abuse, loss or damage and to manage that information in keeping with our **information management principles (to be developed)**. You also have a duty to report inappropriate access, abuse, loss or damage to that information as quickly as possible and to assist fully in any subsequent investigation.
51. As a general rule work files (both hard and electronic) should not leave the workplace. If, in order to achieve work deadlines it is necessary to take documents from the work place (e.g. home to work on them) you are required to safeguard the security and confidentiality of those documents.
52. You should not discuss matters relating to the specific elements of your duties with any persons (including other civil servants and family members) other than appropriate other staff members from within the Office.
53. Breaches of confidentiality or security will be treated with utmost seriousness and could prompt an investigation under the OAG's discipline policy. Any wilful breach could lead to termination of your employment with the OAG. If you are in any doubt about a matter of confidentiality or security, please check with your manager.
54. You should comply with our **Information Management Policy (to be developed)** and procedures including completing information management training if requested to do so.

SPECIFIC STANDARDS OF BEHAVIOUR

RESPECT AND FAIR TREATMENT

55. You are entitled to expect fair and reasonable treatment from your colleagues and managers regardless of your race, religion, color, national origin, age, sex, sexual orientation, or disability. If you feel that you have been unfairly treated or have been discriminated against you are entitled to make use of the grievance procedure.
56. As your employer, the OAG expects you to support and abide by its policies, practices and procedures both in your dealings with other staff of the OAG and outside the organisation. You should not do anything which might undermine or adversely affect any position or decision of the OAG.
57. You are expected to be:
- courteous and display a helpful attitude to clients of the OAG;
 - courteous and respectful to each other;
 - considerate of others' work environment; and
 - respect the people and cultures with whom or in which you work.
58. All staff are required to behave in a manner consistent with the professional work environment desired for the OAG.

HARASSMENT

59. The OAG does not tolerate any form of harassment whether it be sexual, physical or mental harassment. This includes bullying of employees. You are expected to be open, honest, and courteous with other employees.

RELATIONSHIPS AND COMMUNICATION

60. You may have contact with audited bodies, other organisations or members of the public. You should always be courteous and seek to promote a positive and professional image of the OAG. You should deal fairly, equitably and consistently with those you come in contact with.

61. All public communications relating to the work of the Office (e.g., speeches, press releases, speaking at conferences, etc.) from the Office can only be undertaken by the Auditor General or with his specific authorization.
62. In as much as the Legislative Assembly is the representative of the Cayman Island's public the Office's responsibility to that body reflects its responsibilities to the public at large. However, the primary reporting relationship is to the Legislative Assembly; not direct to the public. The Office communicates by way of statements and publications, most notably the Annual Report on Government accounts. It is through such communications that the public receives direct information regarding the Office's findings and conclusions.

CONTRACTORS, SUPPLIERS AND CONSULTANTS

63. You must be fair and impartial in your dealings with contractors, suppliers and consultants. If you are involved in procurement or tendering process to appoint contractors, suppliers or consultants you must follow the OAG's procurement guidance. Employees involved in contract negotiations have a duty to ensure that contracts entered into by the Office are the result of a well established procedure and are above suspicion with regard to the validity of the criteria used in awarding them.
64. If you have access to confidential information on tenders or costs for contractors, suppliers or consultants you must not disclose that information to any unauthorised individual or organisation.
65. All private relationships with actual or potential contractors, suppliers or consultants must be declared in accordance with the OAG's policy on Conflicts of Interests.
66. Consultants and firms contractually engaged by the Office are obligated to provide a complete list, to the best of their knowledge, of current and recent contracts undertaken with the audit entity that they are examining or on behalf of a client who has significant involvement with the audit entity. They have the additional responsibility of informing the officer in charge of any bid, within their knowledge, that they or their firms intend to make in relation to the entity they are auditing or working in on behalf of the Office.
67. The Office should avoid assigning a consultant to an audit entity where the consultant (individual or firm) is, has recently been, or might be contractually engaged. In such a situation, a consultant could end up auditing his or her own work or the work of his or her firm. Therefore, the Office requires a recent history of the consultant's business dealings with the audit entity covering the previous two years, and then assumes responsibility to scrutinize for a potential conflict of interest.

68. The OAG wishes to preserve and maintain the co-operative and mutually beneficial relationship between itself and management consulting and accounting firms. At the same time, the Office must be able to demonstrate conclusively that contracts entered into with firms have not been subject to the influence of a former Office employee currently with the firm in question or of a former employee of the firm. All such relationships must be declared and staff not involved in contractual procedures.

HOSPITALITY

69. You should not accept or offer hospitality connected with your work unless you can answer “yes” to the following questions. “Can I justify this?” and “Can I be sure I will not be subject to legitimate criticism from colleagues or the public?”. If you are in any doubt you should consult the Auditor General.

70. In general, modest hospitality may be acceptable providing that it is reasonable in the circumstances e.g. a modest lunch.

71. It is OAG’s policy that the acceptance of hospitality should be declared and recorded. You should obtain approval from the Auditor General who will ensure it is recorded in the register. To assist staff in deciding what to declare, the following guidance may be useful.

72. Items NOT requiring approval or declaration and recording are:

- working lunches at audited bodies, partner firms, working groups/committees, boards, professional institutes and other public bodies; and
- meals and accommodation incidental to the attendance at conferences, seminars and workshops.

73. Items that WOULD require approval and disclosure include:

- meals in external restaurants, whether working or not;
- attendance at functions organised/hosted by professional bodies e.g. institute annual dinners;
- receptions held by public bodies, partner firms or other parties where there is a widespread range of attendees e.g. gallery viewings;
- functions where the focus of the event is an awards ceremony which involves a public sector element; and
- meals paid for by visiting delegations from other audit offices and Parliaments/Governments.

74. You should not accept offers to attend social or sporting events unless it would be of benefit to OAG or where OAG would expect to be represented. In exceptional circumstances it may be appropriate to accept hospitality in order to avoid embarrassment or offence. You should not accept repeated hospitality from the same source.

GIFTS

75. As a general rule, you must not accept personal gifts although you may keep items of token value, e.g. a pen or diary. In exceptional circumstances it may be appropriate to accept a gift of more than token value, for example where refusal would embarrass the OAG or damage an important relationship. The acceptance of such a gift should be approved by the Auditor General and in the case of the Auditor General reported to the Governor. Such a gift will belong to OAG and is not a personal gift to the recipient. The register of gifts/hospitality kept by the Finance and Administration Manager will record such instances and whether or not acceptance was authorised.

CORRUPTION

76. It is important that you are aware that it is a serious criminal offence for you to:

- corruptly receive or give any gift, loans, fee, reward or advantage for doing or not doing anything; and
- show favour or disfavour to any person in the course of your work with the OAG.

77. You should be aware of your responsibilities under the Anti-Corruption Law of the Cayman Islands. Corrupt actions can lead to dismissal and prosecution.

FINANCIAL ARRANGEMENTS

78. You should have no financial interest that could in any way conflict with your responsibilities, call into question your motives, purpose or concern with the matter in question, or cause the Office embarrassment or loss of credibility.

79. For example, a significant financial interest in a company or service on a board of a charitable organization that has major or important dealings directly or indirectly with an audit entity might be construed as a conflict of interest. In such a situation you are obligated to declare the conflict of interest. Your first duty is one of full and frank disclosure in situations where you suspect that a conflict of interest may exist. The Office is then obligated to determine whether a conflict of interest does exist and, if so, what appropriate remedies should be taken.

PAID EMPLOYMENT OUTSIDE THE OFFICE OF THE AUDITOR GENERAL

80. Your primary professional responsibility is to the Office. You, first and foremost, work for the OAG. This takes precedence over any other working relationships. The OAG will normally allow you to undertake paid employment (this includes self-employment and activities from which there is a monetary reward or honorarium (consulting work, sale of goods, equipment rental, teaching or other part-time work)) outside the OAG in your own time (subject to compliance with appropriate immigration requirements) unless there is a conflict of interest, or it is likely to have an adverse effect on the work of the OAG or on your own performance. A conflict of interest can arise where you seek to do work for an audited body or to undertake work outside the OAG which relates to the work of the OAG.
81. Outside employment can adversely affect the work of the OAG if it damages the organisation's reputation. It can affect your own performance if it significantly reduces your capacity to carry out your duties. If you undertake work outside the OAG you must first obtain the approval of the Auditor General. You are not allowed to use the equipment and resources of the OAG in any outside employment.
82. Outside employment relating to government activities or officials, either directly or on behalf of an external third party, presents a prima facie conflict of interest and is therefore not allowed.
83. If you receive a fee for a publication, broadcast, speech or lecture where you have used official information or your own work experience you must remit that fee to the OAG.
84. When outside work is authorized to be performed during office hours (e.g., work for a professional association), any fee or remuneration received should be remitted to the Office unless authorized by the Auditor General. You may retain tokens of appreciation such as book tokens or commemorative items. The acceptance of such tokens should be advised to the Auditor General who will ensure it is recorded in a register kept for that purpose.

PREVIOUS WORK EXPERIENCE

85. You have a duty to inform the Office of any situation where a previously held position might conceivably bring the propriety of the Office's work into question. Where you have previously worked for an audit entity, you should bring this to the attention of the Manager in charge of the audit.

86. Likewise, the Office will be concerned about possible conflict of interest where a former employee of a consulting or accounting firm assumes a position in the Office in which he or she has input to decisions regarding the awarding of consulting contracts by the Office. A former member of a firm should avoid involvement in the audit of an entity where he or she knows that his or her former firm has a contract or had a contract in the previous two years. Where the employee's ties with the firm are relatively recent (two years or less) he or she should bring it to the attention of the Manager in charge of the audit. The individual might then be assigned different responsibilities within the Office.

POST EMPLOYMENT ACTIVITIES

87. You should not allow yourself to be influenced in your official functions by "plans or offers of outside employment". This could easily be seen as impairing the auditor's judgement and objectivity. You are required to inform the Auditor General immediately in the following circumstances to avoid any potential conflicts of interest.

- applications for employment made to audit entities;
- interviews for employment at audit entities;
- direct approaches with offers of employment from audit entities or a related undertaking; and
- any job offers that might constitute, or appear to constitute, a conflict of interest.

USE OF WORKPLACE RESOURCES

88. You and your colleagues serve the public, and you must remember this principle when you use the OAG's equipment, materials and resources in order to ensure value for money and economy, efficiency and effectiveness. The equipment of the OAG is available to you for use in your personal affairs, provided that:

- any such use is in your own time;
- the cost of any consumables is met by you;
- you are not receiving any fee or reward for the purpose; and
- personal (non-work related) information stored on the OAG equipment is minimal.

89. Workplace email is not to be used for other than minimal private email and is not to be used to send or forward chain letters, spam or junk mail.

90. The internet has been provided to facilitate the working of the Office. Its primary purpose should be Office related. You 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.

91. You must observe the OAG's policies on the use of electronic media such as Email and the Internet *(to be developed)*.

APPOINTMENTS

92. You must observe the OAG's policy that all appointments must be made on merit. If you are involved in the recruitment and selection process and have any kind of relationship which might affect your ability to be impartial, that relationship must be declared to Auditor General and the person chairing the selection process will decide whether you can participate in the process. The same procedure must be followed in other HR procedures such as grievance, discipline or performance reviews.
93. You must not lobby another colleague either directly or indirectly to secure your own appointment or promotion, or the appointment or promotion of another person. If an applicant, another colleague or any other person has lobbied you, you must report the matter to Auditor General.

MEDIA HANDLING

94. All dealings with the media will as a matter of course be handled by the Management Team, with the Media Relations Manager being the first point of contact.
95. In your work with the OAG you may be approached directly by the media. In such instances you should not make any comments but take down details of the enquiry, contact name, contact phone number or email, and when they need a response by. You should then provide these details to the Media Relations Manager, or if he is unavailable the Deputy Auditor General or Auditor General. In exceptional circumstances this may be impossible and it may be in the OAG's interest for you to respond to the media enquiry. In this case you must alert the Media Relations Manager afterwards.

HEALTH AND SAFETY AT WORK

96. We recognise that we have a duty to ensure that all reasonable precautions are taken to provide and maintain a safe and healthy working environment for our staff, regardless of where they are required to work.
97. The OAG operates in a relatively low risk environment from a health and safety point of view. Nevertheless risks do exist and need to be minimised.
98. The OAG will organize periodic health and safety audits as a means of determining where health and safety improvements can be made. These audits will involve discussions with some or all the OAG

staff about the workplace environment and work practices. You are encouraged to present your views to the auditors in a free and frank, but professional, manner.

99. Managers within the OAG are expected to be cognizant of workplace health and safety issues and not expose their staff to unnecessary risks within their control. You should also ensure that your actions do not compromise the safety and welfare of yourself and others, including members of the general public who may be affected by what you do or fail to do at work.

100. You are encouraged to discuss any health and safety issues with your manager.

APPENDIX 1 - THE PUBLIC SERVANT'S CODE OF CONDUCT

- (a) A public servant must behave honestly and conscientiously, and fulfill his duties with professionalism, integrity and care;
- (b) A public servant must be courteous and respectful to the Governor, the Speaker and Deputy Speaker, Official Members, Ministers, Members of the Legislative Assembly, other public servants and members of the public, and treat everyone with impartiality and without harassment of any kind;
- (c) A public servant must be politically neutral in his work and serve the government of the day in a way that ensures that he maintains the confidence of the government, while also ensuring that he is able to establish the same professional and impartial relationship with future governments;
- (d) A public servant, as a member of the public, has the right to be politically informed but must ensure that his participation in political matters or public debate or discussions, does not conflict with his obligation as a public servant to be politically neutral;
- (e) A public servant must not at any time engage in any activity that brings his ministry, portfolio, statutory authority, government company, the public service or the government into disrepute;
- (f) A public servant must obey the law and comply with all lawful and reasonable directions, including work place rules established by his chief officer or a person with delegated authority from the chief officer;
- (g) A public servant must disclose, and take reasonable steps to avoid, any conflict of interest (real or apparent) with his duties as a public servant, and must not use his official position for personal or familial gain;
- (h) A public servant must treat all official information and any dealings with the Governor, an Official Member or Minister as confidential, and, unless authorized to do so, must not give or disclose, directly or indirectly, any information about official business or anything of which he has official knowledge;
- (i) A public servant must not use official resources, including electronic or technological resources, offensively or for other than very limited private purposes.

APPENDIX 2 - SEVEN PRINCIPLES OF PUBLIC LIFE

SELFLESSNESS

Holders of public office should act solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.

INTEGRITY

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might seek to influence them in the performance of their official duties.

OBJECTIVITY

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

ACCOUNTABILITY

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

OPENNESS

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

HONESTY

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

LEADERSHIP

Holders of public office should promote and support these principles by leadership and example.