

AFROSAI-E

AFRICAN ORGANISATION OF
ENGLISH-SPEAKING SUPREME
AUDIT INSTITUTIONS

CODE OF CONDUCT

TABLE OF CONTENTS

FOREWORD	2
1. PURPOSE AND STATUS OF THIS CODE	3
2. MORAL CULTURE	4
3. FUNDAMENTAL PRINCIPLES	4
3.1 INTEGRITY AND OBJECTIVITY	4
3.2 ACCOUNTABILITY	5
3.3 PROFESSIONAL COMPETENCE AND DUE CARE	5
3.4 CONFIDENTIALITY	6
3.5 CONFLICT OF INTEREST	6
4. AVAILABILITY OF THIS CODE	7
5. ENFORCEMENT OF THIS CODE	7

FOREWORD

I am pleased to present the AFROSAI-E Code of Conduct. This Code of Conduct replaced the previous version which was approved by the AFROSAI-E Governing Board at its second meeting held on 10 March 2006 in Tanzania.

The purpose for amending the Code of Conduct was to align it with the Statutes and Regulations which was approved by the Governing Board on 10 May 2013 in Mauritius.

This Code of Conduct puts AFROSAI-E's values into practice and determines and guides the way in which members employed by AFROSAI-E as well as members performing work on behalf of AFROSAI-E, should conduct themselves.

This Code of Conduct will become effective from 1 July 2013.



MW PRETORIUS
CHIEF EXECUTIVE OFFICER
AFROSAI-E EXECUTIVE SECRETARIAT

DATE

1. PURPOSE AND STATUS OF THIS CODE

- 1.1 In terms of Regulation 21 of the AFROSAI-E Regulations, a code of conduct for persons performing work on behalf of AFROSAI-E should be established and approved by the AFROSAI-E Governing Board.
- 1.2 The primary purpose of this code is to facilitate alignment and compliance with AFROSAI-E's core values by all persons performing work on behalf of AFROSAI-E, thereby portraying exemplary conduct and maintaining the highest standard of ethics in the profession.
- 1.3 This code is applicable to all persons employed by AFROSAI-E, whether on full-time, part-time or contract basis, persons seconded or assigned to the AFROSAI-E Executive Secretariat as well as any other persons performing work on behalf of the AFROSAI-E.
- 1.4 The spirit of this code is just as important as the letter. A breach of, or a failure to observe any of the provisions of the Code may be considered as improper conduct within the ambit of the AFROSAI-E Statutes and Regulations.
- 1.5 This code is not intended to contain an exhaustive list of all matters affecting the conduct of persons performing work on behalf of AFROSAI-E, and neither does it restrict the scope of any legislation applicable to AFROSAI-E or any policies, procedures, rules and practices issued by AFROSAI-E.
- 1.6 This code does not affect the status or applicability of any other codes of professional conduct and ethics.
- 1.7 If a person is in doubt as to whether a specific act or omission will constitute a breach of this code, he/she should fully discuss the matter with the Executive Officer of the AFROSAI-E Executive Secretariat.

2. THE ESTABLISHMENT OF A MORAL CULTURE AND AN ENHANCED SENSE OF ETHICS

- 2.1 We as representatives of AFROSAI-E play a fundamental role in enhancing public accountability at the member SAIs. We are an organisation that is committed to ensuring that the highest degree of accountability, transparency and honesty is attained in government operations in the AFROSAI-E region and that public resources are properly used and managed. Our member SAIs rely on us to support them in reaching the level of audit performance necessary to fulfil their mandate. We therefore realise that we have a critical role to play in establishing a sound moral and ethical culture within the AFROSAI-E Secretariat and in the AFROSAI-E region.
- 2.2 We further fully endorse the notion that ethics are the fabric of a healthy society and we are therefore committed to serve our stakeholders with an enhanced sense of moral and ethical responsibility.

3. FUNDAMENTAL PRINCIPLES

In order to assist AFROSAI-E in achieving its objectives as well as to facilitate alignment and compliance with the AFROSAI-E core values, all persons performing work on behalf of AFROSAI-E should duly observe the following fundamental principles:

3.1 Integrity and objectivity

- 3.1.1 The principles of integrity and objectivity impose an obligation on us to be fair, honest and free of conflict of interest, prejudice and bias. Integrity requires us to observe the principles of independence, maintain irreproachable standards of professional conduct, make decisions with the public interest in mind, and apply absolute honesty in carrying out our work and handling the resources of the AFROSAI-E Secretariat.
- 3.1.2 Relationships or interests, whether direct or indirect, which could adversely influence, impair or threaten our capacity to act with integrity should be avoided.

3.2 Accountability

- 3.2.1 The notion of “accountability” means that to account for a responsibility conferred and requires from us to take responsibility for our decisions and actions. As we are primary role players in the public accountability process it also implies that we should demonstrate commitment to the public accountability process.
- 3.2.2 We have a duty to help ensure that best practice governance standards are adhered to.

3.3 Professional competence and due care

- 3.3.1 The principles of professional competence and due care are closely related to the core values of excellence and commitment.
- 3.3.2 In agreeing to provide professional services, we imply that we possess the level of competence necessary to perform professional services and that our knowledge, skills, capabilities and attitudes will be applied with reasonable care and diligence.
- 3.3.3 We should refrain from performing any services which we are not competent to perform, unless advice and assistance are obtained to ensure that the services are performed satisfactorily.
- 3.3.4 We have a continuing duty to maintain professional knowledge and skills at the required level which will ensure that stakeholders and AFROSAI-E receive advantage of competence, professional services based on up-to-date developments in legislation, practice and techniques.
- 3.3.5 Intellectual property rights in programmes, technical materials, guidelines, policies, etc. developed for AFROSAI-E rest in AFROSAI-E and we should use them in an effective, efficient and economical manner and for the purpose they were intended.

3.4 Confidentiality

- 3.4.1 AFROSAI-E should conduct itself in a manner that promotes cooperation and good relations among AFROSAI-E members and other regional and international bodies such as AFROSAI and INTOSAI.
- 3.4.2 We have an obligation to respect the confidentiality of information acquired during the course of performing our functions. The duty of confidentiality continues even after the end of the relationship with AFROSAI-E.
- 3.4.3 We should always observe confidentiality, unless specific authority has been given to disclose information or there is a legal or professional right or duty to disclose such information.
- 3.4.4 The following should be considered in determining the extent to which confidential information may be disclosed:
- (a) When disclosure is authorised by stakeholders
 - (b) When disclosure is required by law
 - (c) When there is a professional duty or right to disclose
- 3.4.5 All employees are required to sign an oath of secrecy upon entering the employ of AFROSAI-E.

3.5 Conflict of interest

- 3.5.1 Real or perceived conflict of interest has a detrimental impact on the standard of ethics within the Secretariat. We should be and should be seen to be free of any influence, interest or relationship, whether direct or indirect, which might be regarded, whatever its actual effect, as being incompatible with the values and principles expounded in this code. Therefore we have a duty to disclose to the Secretariat any direct or indirect relationship or interest (whether of a personal, private or business nature) that may be

regarded as incompatible with, or adversely influencing or impairing the values and principles of this code.

3.5.2 We should be constantly alert to the possibility of a conflict of interest.

4. AVAILABILITY OF THIS CODE

AFROSAI-E shall furnish each person performing work on its behalf, against signature, with a copy of this code on the date of implementation of this code or as soon as possible thereafter.

5. ENFORCEMENT OF THE CODE OF CONDUCT

5.1 This code applies to and is binding on all employees of AFROSAI-E as well as any other person performing functions on behalf of AFROSAI-E and incorporates corporate governance practices and the AFROSAI-E Statutes and Regulations.

5.2 All persons performing work on behalf of AFROSAI-E have a responsibility to act in accordance with ethical obligations and principles outlined in this code. The Executive Officer must ensure that this code is clearly communicated to all employees and other persons performing work on behalf of AFROSAI-E. All persons subject to this code are expected to comply fully and promptly with the code.

5.3 A breach of, or failure to comply with this code may be deemed as unacceptable and improper conduct as stated in paragraph 4(4) of chapter three of the AFROSAI-E Regulations.