



CODE OF CONDUCT

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FOREWORD

I am pleased to present the Code of Conduct. This Code of Conduct replaces the version dated 1 July 2013.


The Code of Conduct was amended to align it with the new ISSAI 30, which was adopted at the INCOSAI in December 2016.

The Code of Conduct embodies the values of AFROSAI-E, and its purpose is to direct and provide guidance to Secretariat employees as well as resources performing work on its behalf, on how they should conduct themselves.

This Code of Conduct will become effective from the date of signature.



MMR NKAU
CHIEF EXECUTIVE OFFICER
AFROSAI-E



DATE

1. EXECUTIVE SUMMARY

The Code of Conduct is instituted by the vision and mission and is an extension of the Secretariat's values and the foundation of our organisational principles and reflects the collective commitment to *ethical organisational practices and regulatory compliance*.

Vision: Making a difference in the performance of SAIs

Mission: AFROSAI-E is, through innovation, committed to cooperate with and support its member SAIs to enhance their institutional capacity to successfully fulfil their audit mandates, thereby making a difference to the lives of citizens.

Core Values:

- Competence
- Creativity
- Credibility
- Confidence

2. PURPOSE OF THE CODE

The purpose of the Code of Conduct is to lay down guiding principles for appropriate workplace behaviour. It is based on the vision, mission and core values, as stated above, and the five fundamental values of ISSAI 30 namely:

- Integrity
- Independence and objectivity
- Competence
- Professional behaviour
- Confidentiality and transparency

AFROSAI-E's reputation and the general work environment is dependent on the actions and behaviours of its employees and resources acting on its behalf. This Code of Conduct provides guidelines for acceptable and appropriate workplace behaviour, emphasises the use of good judgement and provides examples of prohibited actions or behaviours that are regarded as misconduct.

3. GUIDING PRINCIPLES

The following guiding principles shall govern the Code of Conduct:

- a. In terms of AFROSAI-E Regulation 21, a Code of Conduct for persons performing work on its behalf should be established and approved by the Governing Board.
- b. The primary purpose of this Code is to facilitate alignment and compliance with the core values by all persons performing work on its behalf, thereby portraying exemplary conduct and maintaining the highest standard of ethics in the profession.

- c. This code is applicable to all persons employed by AFROSAI-E, whether on secondment, part-time or contract basis; as well as any other persons performing work on its behalf.
- d. 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 Statutes and Regulations.
- e. 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 or any policies, procedures, rules and practices issued.
- f. This code does not affect the status or applicability of any other codes of professional conduct and ethics.
- g. 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 Secretariat.

4. DEFINITION

- a. Employee: Means all those employed in AFROSAI-E regardless of position either on secondment, fixed term contract or short-term contract of employment.

5. APPLICATION

- a. The core values are exemplified by the following behaviours that should be applied in practice:

Competence

Persons as per paragraph 3.c above shall:

- Continuously acquire and develop knowledge and skills relevant and appropriate for their role at AFROSAI-E.
- Comply with the professional standards of their profession.

Creativity

Employees of the Secretariat shall:

- Continuously seek ways to improve and/or create products, services and processes that enhance the effectiveness of activities of the secretariat and its members.
- Generate and/or recognise ideas, alternatives, or possibilities that may be useful in solving inefficiencies.

Credibility:

Employees of the Secretariat shall:

- Continuously strive to obtain more knowledge and to expand the breadth and depth of experiences in their area of individual expertise.

- Share their expertise with members, partners and other stakeholders within the parameters of 5.b.v below.

Confidence:

Employees of the Secretariat shall:

- At all times demonstrate enthusiasm and commitment to the Secretariat and the needs of the SAls in the region.
- Put performance goals into action.

b. Application of the five fundamental values of ISSAI 30

i. Integrity:

Employees of the Secretariat shall:

- act honestly, reliably, in good faith and in the best interest of the Secretariat.
- not abuse their power or position for personal gains.
- always behave independently and impartially in all dealings, not only in fact but also in appearance and; refrain from becoming involved in all matters with a personal stake.
- avoid actual or perceived political affiliations. It is important that where employees undertake, or consider undertaking, political activities, the individual bear in mind the impact that such involvement might have - or may be seen to have - on his/her ability to execute his/her professional duties impartially. Approval of the Chief Executive Officer should be sought with all such undertakings.
- Inform management of integrity control weaknesses that may exist within AFROSAI-E.
- use social media and other communication channels professionally as messages intended to be private may be brought into the public's awareness, despite an individual's intention to use it privately.

ii. Independence and objectivity

Employees of the Secretariat shall:

- maintain independence from political influence and be free from political bias.
- avoid circumstances where personal interests could impact decision-making.
- refuse gifts, gratuities or preferential treatment that could impair independence or objectivity.
- avoid all relationships in entities and with other parties which may influence, compromise or threaten independence or objectivity

iii. Competence

Employees of the Secretariat shall:

- perform their job in accordance with applicable standards and with due care.
- act in accordance with the requirements of the assignment/contract carefully, thoroughly and on a timely basis.
- maintain and develop their knowledge and skills to keep up with the developments in their professional environment to perform their job optimally.

iv. Professional behaviour

Employees of the Secretariat shall:

- comply with applicable laws and regulations and policies established by the Secretariat.
- not engage in conduct that may discredit or put the Secretariat in disrepute.
- inform the Executive Officer and/or Chief Executive Officer about any conflicts arising between the Secretariat and their profession's ethical requirements.

v. Confidentiality and transparency

Employees of the Secretariat shall:

- not disclose any information acquired because of their work without proper and specific authority, unless there is a legal or professional right or duty to do so.
- not use intellectual property or confidential information for personal gain or for gain by third parties.
- be alert to the possibility of inadvertent disclosure to third parties of confidential information.
- maintain professional confidentiality during and after termination of employment.
- act transparently and honestly and open. The implication of transparency is that the organization's actions should be scrupulous enough to bear public scrutiny.

c. Conflict of interest

Real or perceived conflict of interest has a detrimental impact on the standard of ethics within the Secretariat. All employees should be, and should be seen to be, free of any influence, interest or relationship, whether direct or indirect, which may be regarded, whatever its actual effect, as being incompatible with the values and principles set out in this code.

Therefore, all employees have a duty to disclose/declare to the Secretariat any direct or indirect relationship or interest (whether of a personal, private (including private remunerative work), or business nature) that may be regarded as incompatible with, adversely influencing, or impairing the values and principles of this code.

d. Gifts

Gifts which could influence or be perceived as influencing independence and integrity and/or results in a conflict of interest should not be accepted. If a gift is received which could be regarded as outside the normal business or exceeds R500 in value, the employee should duly declare this to the CEO. Employees should refrain from accepting cash as a gift, but in case cash is received it should be declared to the CEO and paid into petty cash.

e. Nepotism

An employee may not approve, recommend, or otherwise take action with regard to the appointment, reappointment, promotion, salary or supervision of a relative or a close friend. A relative includes, amongst other, an employee's spouse, son and daughter (including stepchild), son-in-law and daughter-in-law, parents (including stepparents), father-in-law and mother-in-law,

brother and sister (including stepbrother and stepsister), brother-in-law and sister-in-law, aunt, uncle, niece, nephew, grandparent, grandchildren, great grandparent, and great grandchildren.

6. COMPLIANCE

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. Each employee shall on an annual basis sign the Code of Conduct and a sign copy of the document should be kept on the personal file of the employee. Persons as referred to in par 3c above, which are not permanent in the employ of AFROSAI-E shall sign the Code of Conduct before each assignment.

7. ENFORCEMENT

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

All employees have a responsibility to act in accordance with the 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. Persons subject to this code are expected to comply fully and promptly with the code.

A breach of, or failure to comply with this code may be deemed as unacceptable and improper conduct and actions deemed necessary may be taken by the CEO as per paragraph 21(3) of chapter four of the Regulations.

