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## CODE OF CONDUCT

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### FOREWORD

The Code of Conduct embodies the new core values of AFROSAI-E and summarises key ethical principles that must be used to guide work practices. Its purpose is to direct and provide guidance to the Secretariat’s staff as well as resources performing work on behalf of AFROSAI-E, on how they should behave and conduct themselves.

This Code of Conduct was updated to align it with the 2020-2024 Strategic Plan of AFROSAI-E. The Code of Conduct is also aligned with ISSAI 30, which was adopted at the INCOSAI in December 2016.

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

23 April 2020

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**MMR NKAU**  
**CHIEF EXECUTIVE OFFICER**  
**AFROSAI-E**

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**DATE**

## 1. EXECUTIVE SUMMARY

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

**Vision:** To make a difference in the performance of SAIs

**Mission:** We commit to support and cooperate with our member SAIs to enhance their institutional capacity to successfully fulfil their audit mandates, thereby making a difference to the lives of citizens

### Core Values:

- Professional
- Innovative
- Collaborative

## 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 core values of AFROSAI-E, 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 staff and SAI resources providing training and support services on behalf of the Secretariat. In the context of this Code they will collectively be referred to as Staff. 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.

The Code of Conduct aims to integrate AFROSAI-E's values and *the fundamental values of ISSAI 30 to establish and maintain a culture of accountability and integrity*.

## 3. GUIDING PRINCIPLES

The following guiding principles shall govern the Code of Conduct:

- a. In terms of AFROSAI-E Regulation 21, the Governing Board shall approve a code of conduct which shall be applicable to all persons employed, seconded or allocated to the executive secretariat.

- b. The primary purpose of this Code is to facilitate alignment and compliance with AFROSAI-E's core values, thereby portraying exemplary conduct and maintaining the highest standard of ethics in the profession.
- c. 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.
- d. This code is not intended to contain an exhaustive list of all matters affecting the conduct of staff, 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.
- e. This code does not affect the status or applicability of any other codes of professional conduct and ethics.
- f. 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 Executive Secretariat.

## 4. APPLICATION

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

### *Professional*

Staff shall:

- Lead by example
- Uphold high standards of ethics and quality
- Take ownership and accountability

### *Innovative*

Staff shall:

- Constantly strive to redefine the stand of excellence
- Be responsive to change, adaptable and agile
- Have a constant desire for renewal and improvement

### *Collaborative:*

Staff shall:

- Listen and be open to the ideas of others
- Work together to achieve common goals
- Find mutually beneficial solutions

## **b. Application of the five fundamental values of ISSAI 30**

### *i. Integrity:*

Staff 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 within scope of work. It is important that where staff 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 which may exist within AFROSAI-E.

### *ii. Independence and objectivity*

Staff 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*

Staff 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*

Staff shall:

- comply with the laws, regulations and conventions of the society in which they operate, and; with the behavioural guidance established by the Secretariat.
- not engage in conduct that may discredit or put the Secretariat in disrepute.
- inform management about any conflicts arising between the Secretariat and their profession's ethical requirements.

#### *v. Confidentiality and transparency*

Staff 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.

#### **c. Conflict of interest**

Real or perceived conflict of interest has a detrimental impact on the standard of ethics within the Secretariat. Staff 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, staff 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, Honorariums and Per Diems**

Gifts which could influence or be perceived as influencing independence and integrity and/or results in a conflict of interest should not be accepted. Staff should refrain from accepting cash from a third party as a gift. Any cash received should be declared to the CEO and paid into petty cash.

Any gift received which could be regarded as outside the normal business or exceeds R750/USD50 in value, should be declared in the gift register for consideration and approval by the CEO. The CEO shall declare gifts that exceeds R750 or USD50 in value to the SAI that has an oversight responsibility over the Secretariat, or to the Chairperson of the Governing Board.

Per diems/allowances or Honorariums received from other organisations which is in addition to the allowances paid by AFROSAI-E shall be paid into petty cash. The AFROSAI-E travel policy rates will apply to ensure compliance with South African tax legislation.

#### **e. Whistleblowing / Complaints received**

AFROSAI-E endorses the principles of protecting the rights of a whistle-blower and commit to investigate cases being reported.

Furthermore, AFROSAI-E encourages its staff to disclose information of unlawful or corrupt conduct at their disposal or knowledge.

Raising concerns and reporting wrongdoing can be done without fear and is a crucial corporate governance tool to promote safe, accountable and responsive work environments.

Complaints should be reported and dealt with in accordance with the complaints policy.

**f. Other remunerative work**

Staff should obtain prior approval from the CEO before conducting any other remunerative work, whether of a private or business nature. The CEO shall obtain approval from the Chairperson of the Governing Board to conduct other remunerative work.

## **5. 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 AFROSAI-E staff member 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 staff member.

## **6. ENFORCEMENT**

This code incorporates corporate governance practices and the AFROSAI-E Statutes and Regulations and applies to and is binding on all staff.

Staff have a responsibility to act in accordance with the ethical obligations and principles outlined in this code. 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 AFROSAI-E Regulations.