

**REPUBLIC OF RWANDA**



**OFFICE OF THE AUDITOR GENERAL  
OF STATE FINANCES**

**CODE OF ETHICS**

**September 2015**

## *Code of Ethics of the Office of the Auditor General of State Finances*

### **1. Concept, Background and Purpose of the Code of Ethics**

- 1.** The Office of the Auditor General (OAG) has deemed it essential to establish a Code of Ethics for its staff.
- 2.** The Code of Ethics is a comprehensive statement of the values and principles which should guide the daily work and conduct of all OAG staff. The independence, powers and responsibilities of OAG staff place high ethical demands on the Office and the staff it employs or engages mainly for audit work. The Code of Ethics for staff in a Supreme Audit Institution like OAG considers the ethical requirements of public servants in general and the particular requirements of auditors, including the latter having professional obligations.
- 3.** The Code of Ethics should be seen as a necessary complement, reinforcing the International Standards on Auditing.
- 4.** The Code of Ethics is directed at the individual auditor, the Auditor General, the Deputy Auditor General, Directors and all individuals working for or on behalf of OAG who are involved in audit work and all the staff providing support services to the Office.
- 5.** The conduct of auditors should be beyond reproach at all times and in all circumstances. Any deficiency in their professional conduct or any improper conduct in their personal life places the integrity of auditors, OAG which they represent, and the quality and validity of their audit work in an unfavourable light, and may raise doubts about the reliability and competence of OAG itself. The adoption and application of the Code of Ethics for OAG staff, especially auditors, is to promote trust and confidence in the auditors and their work.
- 6.** It is of fundamental importance that OAG is looked upon with trust, confidence and credibility. The auditor promotes this by adopting and applying the ethical requirements of the concepts embodied in the key words Integrity, Independence, Objectivity, Confidentiality and Competence.

### **Trust, Confidence and Credibility**

- 7.** The legislative and/or executive authority, the general public and the audited entities are entitled to expect OAG's conduct and approach to be above suspicion and reproach and worthy of respect and trust.
- 8.** Auditors should conduct themselves 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. The public confidence and respect which an auditor enjoys is largely the result of the cumulative

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accomplishments of all auditors, past and present. It is therefore in the interest of auditors, as well as that of the general public, that the auditor deals with fellow auditors in a fair and balanced way.

**9.** The legislative and/or executive authority, the general public and the audited entities should be fully assured of the fairness and impartiality of all OAG's work.

**10.** In all parts of society there is need for credibility. It is therefore essential that the reports and opinions of OAG are considered to be thoroughly accurate and reliable by knowledgeable third parties.

**11.** All work performed by OAG must stand the test of legislative and/or executive scrutiny, public judgements on propriety, and examination against a national Code of Ethics.

### **Integrity**

**12.** Integrity is the core value of a Code of Ethics. Auditors have a duty to adhere to high standards of behaviour (e.g. honesty and candidness) in the course of their work and in their relationships with the staff of audited entities. In order to sustain public confidence, the conduct of auditors should be above suspicion and reproach.

**13.** Integrity can be measured in terms of what is right and just. Integrity requires auditors to observe both the form and the spirit of auditing and ethical standards. Integrity also requires auditors to observe the principles of independence and objectivity, maintain irreproachable standards of professional conduct, make decisions with the public interest in mind, and apply absolute honesty in carrying out their work and in handling the resources (human, financial and materials) of the office.

### **Independence, Objectivity and Impartiality**

**14.** Independence from the audited entity and other outside interest groups is indispensable for auditors. This implies that auditors should behave in a way that increases, or in no way diminishes, their independence. For this purpose, each auditor will sign the OAG "Individual Team member independence Confirmation" before every new assignment.

**15.** Auditors 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.

**16.** It is essential that auditors are independent and impartial, not only in fact but also in appearance.

**17.** In all matters relating to audit work, the independence of auditors should not be impaired by personal or external interests. Independence may be impaired, for example, by external pressure

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or influence on auditors; prejudices held by auditors 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 of interests. Auditors have an obligation to refrain from becoming involved in all matters in which they have vested interest.

18. A member of OAG staff should not personally take part in the conduct of the audit of an entity if he/she has, during the period upon which the audit is to be done, or at any time in the two years prior to the first day thereof, been an officer (other than auditor) or employee of that entity.

19. A member of OAG staff should not accept a position with a former audit client unless at least two years have elapsed since that auditor was involved with the audit.

20. There is need for objectivity and impartiality in all work conducted by auditors, particularly in their 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 the relevant auditing standards.

21. Auditors 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 the auditors in an impartial way. The auditor should also gather information about the views of the audited entity and other parties. However, the auditors' own conclusions should not be affected by such views.

### **Conflict of interest**

22. When auditors 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 conflict of interest. In particular, auditors 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.

23. Auditors should protect their independence and avoid any possible conflict of interest by refusing gifts or gratuities which could influence or be perceived as influencing their independence and integrity.

24. Auditors should avoid all relationships with managers and staff in the audited entity and other parties which may influence, compromise or threaten the ability of auditors to act and be seen to be acting independently.

25. Auditors should not use their official position for private purposes and should avoid relationships which involve the risk of corruption or which may raise doubts about their objectivity and independence.

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26. Auditors should not use information received in the performance of their duties as a means of securing personal benefit for themselves or for others. Neither should they divulge information which would provide unfair or unreasonable advantage to other individuals or organisations, nor should they use such information as a means for harming others.

27. Staff should not accept payment for work related to their official duties, or is carried out in official time.

28. Any fee or payment for private work must be surrendered to the Office if the preparation or execution of the work is undertaken in official time, as should any fees for speeches or lectures given in an official capacity. Any travel, accommodation or meals provided in connection with such events must be normal and reasonable in the circumstances.

### **Professional secrecy**

29. Auditors should not disclose information obtained in the auditing process to third parties, either orally or in writing, except for the purposes of meeting OAG statutory or other identified responsibilities as part of the Office's normal procedures or in accordance with relevant laws.

### **Competence**

30. Auditors have a duty to conduct themselves in a professional manner at all times and to apply high professional standards in carrying out their work to enable them to perform their duties competently and with impartiality.

31. Auditors must not undertake work they are not competent to perform.

32. Auditors should know and follow applicable auditing, accounting, and financial management standards, policies, procedures and practices. Likewise, they must possess a good understanding of the constitutional, legal and institutional principles and standards governing the operations of the audited entity.

### **Professional Development**

33. Auditors should exercise due professional care in conducting and supervising audits and in preparing related reports.

34. Auditors should use methods and practices of the highest possible quality in their audits. In the conduct of audits and the issue of reports, auditors have a duty to adhere to basic postulates and generally accepted auditing standards.

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35. Auditors have a continuous obligation to update and improve the skills required for the discharge of their professional responsibilities.

36. Staff should report the results of any disciplinary procedures or reprimands issued by professional bodies. Staff investigated by their institute for allegations of misconduct or malpractice should also make the existence of these investigations known to OAG.

37. Staff must inform OAG if they are arrested and refused bail, or if they are convicted by a court of any criminal offence (except a traffic offence with a non-official vehicle, for which the penalty does not include imprisonment or disqualification from driving).

38. Staff are also obliged to report any civil actions they are subject to as a result of professional or business activities where a court has found against them.

### **Compliance with existing law**

39. In the execution of his/her duties, any staff of OAG may either commit an act or omit to do so in violation of the law or regulations; ignorance of the law duly published is no defence.

40. Each staff member is supposed to have up-to-date information regarding new laws and regulations that govern his/her action, omission and behaviour in the discharge of their duty.

### **General conduct and appearance**

#### **Politeness and courtesy**

41. Politeness is required. In their day to day activities, staff must treat with respect and politeness the clients, their colleagues and the public in general. They must, in all circumstances, show courtesy in their everyday behaviour.

#### **Physical appearance**

42. Staff of the Office of the Auditor General must take care of their physical appearance. They must especially observe decency in dressing and general personal outlook at work and in public. OAG Staff are expected to maintain a professional appearance at all times. While we do not want to be prescriptive, men should wear suits, preferably dark colours, whilst women are requested to avoid extremes in fashion.

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The following should also be noted:

- Jeans and ski-pants for women are not regarded as professional.
- Mis-matched suits (coat of a different colour from the trousers), short sleeved shirts are discouraged.
- Suits should be worn when arriving at and leaving the office and clients' premises, if not possible, at least a jacket.

Closed shoes for men and women. Sandals are not allowed.

On engagements where working conditions are poor, e.g. audit stock counts, physical verification; a smart casual mode of dressing is permissible.

### **Alcohol and drugs**

43. The consumption or utilisation of alcohol or drugs is prohibited in offices, either in the premises of the Office of the Auditor General or in the premises of the client. Non-compliance with this obligation is considered as a serious offence against this Code.

44. Staff must refrain from taking alcohol and drugs in the work place since this affects the discharge of the duties entrusted to them, disturbs the client and/or their colleagues, and generally damages the image of the Office of the Auditor General.

### **Enforcement of the Code**

45. The Disciplinary Committee of the Office of the Auditor General does the follow-up of the enforcement of this Code. This Committee is composed of staff of various categories.

46. The Disciplinary Committee gives the authentic interpretation of the provisions of this Code if necessary.

47. Before taking a decision on the violation of this Code, the Disciplinary Committee first accords a hearing to the staff accused of violating the Code.

48. A member of the disciplinary committee should not participate in disciplinary deliberations where he/she is subject.

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### **5.2 Work ethics**

#### **5.2.1 Attendance to duty**

- i. A member of staff shall observe the official working days in accordance with the regulations and shall always be available for official duty when called upon.
- ii. A member of staff shall perform his or her duty in a manner that conveys professionalism, respect and conforms to morally accepted standards.
- iii. A member of staff shall commit working hours to official duties.
- iv. A member of staff in the position of authority shall exercise such authority with due diligence and trust and shall demonstrate a high standard of performance of duty and conduct.
- v. A member of staff shall not hold two appointments concurrently and shall not draw more than one salary from public funds.
- vi. A member of staff shall be results-oriented and committed to the performance of his or her duties.
- vii. A member of staff shall exhibit high standards of performance that customers can reasonably expect.

#### **5.2.2 Working Hours and Time Management**

- i. Unless otherwise stated, the official working hours are:-

Monday – Friday:

Morning 7.00 a.m – 12.00 p.m

Lunch time 12:00 p.m – 1.00 p.m

Afternoon 1.00 p.m – 5.00 p.m

- ii. A member of staff shall have strict regard to the working hours. He or She shall not come late to work and on official functions, without reasonable cause.
- iii. Staff shall be notified individually by Auditor General or a person authorized by him or her if they are required to work outside the usual arrangements.
- iv. A member of staff shall not leave the office during office hours for personal reasons, unless, it is an emergency. Where it is necessary for a staff member to leave, he or she shall obtain prior permission from the immediate supervisor.
- v. A member of staff shall endeavour to accomplish planned activities on time.
- vi. A member of staff shall desist from engaging in behaviour or conduct that disrupts or interferes with the work of other officers, such as:-
  - a) Being lazy and idle at work.



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- b) Full time reading of newspapers, keeping the radio loud as to disrupt concentration, playing computer games or surfing the internet irresponsibly. The only exceptions are training related television and video programs, Video Conferencing, Open and Distance Learning
- c) Transacting private business in office and during office hours.
- d) Engaging in gossiping during working hours.

### **5.2.3 Absence from duty**

A member of staff shall seek and obtain permission from his or her supervisor to be absent from duty. Permission shall not be unreasonably denied or granted.

### **5.2.4 Sexual Harassment**

- i. A member of staff shall avoid unethical and unbecoming behaviour such as use of rude, abusive and obscene language, indecent dressing and sexual suggestive gestures which constitute sexual harassment.
- ii. A member of staff shall not subject others or be subjected to conduct of a sexual nature affecting his or her dignity, which is unwelcome, unreasonable and offensive to the recipient.
- iii. A sexually suggestive and offensive behaviour may manifest itself in the following forms:
  - a) A member of staff forced to choose between acceding to sexual demands or losing job benefits (sexual blackmail).
  - b) Verbal and non-verbal sexually offensive behaviour exhibited by colleagues (or even clients).
  - c) Unwanted and deliberate physical conduct.
- iv. A member of staff who is subjected to sexual harassment shall lodge a complaint to the Auditor General.
- v. A member of staff who has lodged any complaint regarding sexual harassment using the complaints procedure in (iv) above shall not be victimized.

### **Customer Care**

A member of staff shall serve customers with fairness, transparency, promptness, clarity, respect and courtesy with a view to ensuring customer satisfaction and enhancing the image of the Office of the Auditor General. Therefore, a member of staff shall:-

- i. Serve every customer in a professional manner;
- ii. Not discriminate or harass any customer and ensure that the services are available and applied equally to all;

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- iii. Accord courtesy, empathy and fairness to all customers with special attention to persons with disabilities, the aged, sick and expectant mothers;
- iv. Respond to all customers' requests with promptness and clarity;
- v. Uphold teamwork and advance the public good for efficient service delivery.

### **Communication of Information**

#### **2. Secrecy and Confidentiality**

A member of staff is a custodian of official information that comes into his or her knowledge in the course of his or her duty in the Office of the Auditor General. The release of such information must be guided by the laws relating to the rights of access to information.

A member of staff shall maintain secrecy and confidentiality of official information even after he or she has left the Office of the Auditor General. Such information shall not at any point in time be used against the Office.

A member of staff shall refrain from making reckless statements that may injure the reputation of the Office of the Auditor General.

#### **3. Publishing of official information**

A member of staff shall not publish any official information in any document, article, book, play, film or otherwise without the explicit permission of the Auditor General.

A member of staff who acquires proprietary or assigned rights in a Patent, Copyright, or Trademark shall notify the Auditor General in writing to that effect.

#### **4. Communication to the Media**

A member of staff shall not communicate with the media on issues related to work or official policy except with the permission of the Auditor General.

Official information may be released to the media by officers who have been authorized to do so in accordance with the laid down procedures.

#### **5. Anonymous Communication**

A member of staff is prohibited from writing or disseminating anonymous and malicious letters and printing of graffiti intended to demean the image of the Office, the Auditor General, a member of staff, or any other person.

**6. Use of official information for personal gain**

A member of staff shall not use official information acquired in the course of performance of official duties to advance personal gain.

**7. Removal, destruction or altering of records**

A member of staff shall not, without the permission of the person immediately in charge, wilfully remove, destroy or alter public records from the Office or a section to which they belong or from any other Office premises.

**Acceptance of favours, honours, gifts, or remunerations**

**Gifts**

- i. A member of staff or any member of his or her family shall not solicit or accept valuable gifts, presents, hospitality gratuity or favour or other benefits, if he or she has reason to believe that the acceptance of such gifts, presents and other benefits is bound to influence his or her judgment or action in a matter that he or she is handling or will handle in future.
- ii. A member of staff shall not give such gifts to influence the judgment or action of another person in his or her favour.
- iii. A member of staff who, in the course of discharging his or her duties, receives any gifts or other benefits exceeding the value of Frw 100,000 shall disclose that gift or benefit to his or her supervisors and shall be treated as a gift or donation.
- iv. A member of staff may accept or give a gift where the gift is in the nature of a souvenir or ornament and does not exceed five currency points in value.
- v. A member of staff may accept a personal gift or donation from a relative or a personal friend to such an extent and on such occasion as is recognized by custom.

**Bribes**

A member of staff who in his or her personal or official capacity, demands, accepts or gives any bribe or is an agent of any person who intends to influence him or her or another officer commits an offence.

**3.8.3 Identity cards**

All members of staff shall have their Office identity card conspicuously displayed during working hours in the office

**Participation of staff members in political activities**

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i. A member of staff may participate in politics within the provisions of the law, rules and regulations. However a member of Staff shall avoid the following while carrying OAG duties:-

- a) Engaging in active politics.
- b) Canvassing political support for candidates.
- c) Participating in public political debates.
- d) Displaying party symbols

ii. Where the conduct of a member of staff is found to be inconsistent with (i) above, the relevant laws and regulations shall apply.

Glossary

The terms used in this Code of Ethics have the same interpretation or definition as those used in INTOSAI Audit Standards.

*I have read and understood the provisions of Code of Ethics and I agree to be bound by its provisions.*

**Name:**

**Date:**

**Signature:**