



## Office of the City Auditor Policies and Procedures

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**Number:** 6.4.1

**Title:** Code of Ethics

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**Original Date:**
**Revision Date:**
**Last Review Date:**
**Approved by:**

02/06/2003

03/21/2008

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### I. Reference

See *Government Auditing Standards* (also referred to as the *Generally Accepted Government Auditing Standards - GAGAS*), July 2007 revision, Chapter 2, especially Sections 2.04 - 2.15.

### II. Policy

All staff shall abide by the Office of the City Auditor's Code of Ethics and perform their work with consideration to the ethical principles described in the *GAGAS*. In addition, auditors shall also abide by the Code of Ethics promulgated by any professional organization of which they are a member.

### III. Purpose

The purpose of this policy is to guide the ethical conduct of employees and promote an ethical culture in the Office of the City Auditor (OCA).

### IV. Procedures/Responsibilities

- A. Upon employment with OCA, **each staff member** shall review the Code of Ethics and sign a statement agreeing to abide by its contents. (Code and statement included at the end of this policy.)
- B. The OCA **Human Resources Liaison** is responsible for distributing the Code of Ethics statement to new staff members, obtaining signatures, and filing the document in the employee's personnel file.

## **Code of Ethics**

### **INTRODUCTION**

The purpose of this *Code of Ethics*, adapted from the *Government Auditing Standards* is to promote an ethical culture among the staff of the Office of the City Auditor. A code of ethics is necessary and appropriate for the profession of government auditing, founded as it is on the trust placed in its objective assurance of government's accountability to the public, governance, performance, and risk management and control.

### **APPLICABILITY**

This *Code of Ethics* applies to all staff under the responsibility of the Office of the City Auditor. The fact that a particular conduct is not mentioned in the Rules of Conduct does not prevent it from being unacceptable or discreditable.

### **PRINCIPLES**

OCA auditors are expected to apply and uphold the following principles:

#### **The Public Interest**

Auditors serve the public interest which involves contributing to the collective well-being of the community of people and entities the auditors serve. This principle is critical for government auditors who play a key role in promoting accountability for public resources.

#### **Integrity**

The integrity of auditors establishes trust and thus provides the basis for reliance on their judgment. Integrity includes auditors' conducting their work with an attitude that is objective, fact-based, nonpartisan, and non-ideological with regard to audited entities and users of the auditors' reports. In resolving ethical pressures and conflicts encountered in audit work, auditors are expected to place priority on their responsibilities to the public interest.

#### **Objectivity**

Auditors exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Objectivity includes being independent in fact and appearance when providing audit and attestation engagements, maintaining an attitude of impartiality, having intellectual honesty, and being free of conflicts of interest. Maintaining objectivity includes a continuing assessment of relationships with audited entities and other stakeholders in the context of the auditor's responsibility to the public.

#### **Proper use of government information, resources, and position**

An auditor's use of government information, resources, or position is to be for official purposes and not inappropriately for the auditor's personal gain or in a manner contrary to law or detrimental to the legitimate interests of the audited entity or the audit organization. This includes the proper handling of sensitive or classified information or resources.

#### **Professional behavior**

Professional behavior includes compliance with laws and regulations and avoidance of any conduct that might bring discredit to auditors' work or actions that would cause a third party to conclude that the auditor's work was professionally deficient. This means that auditors must put forth an honest effort in performance of their duties and professional services in accordance with the relevant technical and professional standards.

**RULES OF CONDUCT**

**1. Public Interest**

1.1 Auditors shall serve the public interest and honor the public trust.

**2. Integrity**

Auditors:

2.1 Shall perform their work with honesty, diligence, and responsibility.

2.2 Shall observe the law and make disclosures expected by the law and the profession.

2.3 Shall not knowingly be a party to any illegal activity, or engage in acts that are discreditable to the government auditing profession or to the Office of the City Auditor.

2.4 Shall respect and contribute to the legitimate and ethical objectives of the Office of the City Auditor.

**3. Objectivity**

Auditors:

3.1 Shall not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the Office of the City Auditor.

3.2 Shall not accept anything that may impair or be presumed to impair their professional judgment.

3.3 Shall disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review.

**4. Proper use of government information, resources, and position**

Auditors:

4.1 Shall exercise discretion in the use of information acquired in the course of auditor’s duties and shall not improperly disclose information to others.

4.2 Shall protect and conserve government resources and use them appropriately for authorized activities.

4.3 Shall not misuse the position of an auditor for personal gain.

**5. Professional behavior**

Auditors:

5.1 Shall avoid any conduct that might bring discredit to auditor’s work.

5.2 Shall put forth an honest effort in performance of their duties.

I have read the Code of Ethics and agree to abide by its contents.

Printed Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_