



CODE OF CONDUCT

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*To help the public service
spend wisely*

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CODE OF CONDUCT

INTRODUCTION

1. Because of its role as Government's auditor and its high public profile, the Office of the Auditor General ("OAG" or "Office") must demonstrate high standards of corporate and personal conduct and lead by example. The purpose of this Code of Conduct is to encourage and ensure a professional work environment, and provide clear guidance about the standards of behaviour expected of OAG's staff. The Code may be amended from time to time to take account of changed circumstances or new situations.
2. All employees who are members of professional bodies are expected to abide by the codes of conducts or ethics of the bodies of which they are members, such as the IFAC Code of Ethics for Professional Accountants and the International Organisation of Supreme Audit Institutions' (INTOSAI) Code of Ethics (formally known as ISSAI 30).
3. In addition, all employees are expected to behave in an ethical manner and fully comply with OAG's Ethics and Independence Policy.
4. This Code is intended to be a general statement of philosophy, principles and rules regarding corporate and personal conduct. It is a comprehensive statement of the values and principles, which should guide your daily work and it underpins the vision and the core values of the Office as set out in our Strategic Plan. The Code incorporates the principles contained in the Public Servant's Code of Conduct (see Appendix 1) and the seven Principles of Public Life identified by the Nolan Committee on Standards in Public Life (Appendix 2).
5. The Code applies to all staff members at all levels. In the body of the Code, terms such as "employees" or "staff" should be taken to include, whenever applicable, all those who perform work for the Office. Therefore, everyone who works for the Auditor General - outside consultants, interns, temporary staff and civil servants alike (whether part of the Office or on secondment to the Office) - is considered to be a member of the Auditor General's staff.
6. All employees, interns, temporary staff, and contract personnel, prior to commencing service with the Office, will receive a copy of the Code and will be required to read it and abide by its principles. No part of this code may be waived or suspended.
7. You also need to be familiar with the following documents: The *Public Management and Finance Act* and *Finance Regulations*; The *Public Service Management Act* and *Personnel Regulations*; and

the *International Standards on Auditing and Related Services*. If there is a conflict between this Code and the Government's *Public Service and Management Act* and *Personnel Regulations*, the *Public Service and Management Act* and *Personnel Regulations* will take precedence.

8. All employees of the Office of the Auditor General are duty-bound to observe both the letter and spirit of the *Public Management and Finance Act*. The *Public Management and Finance Act* is the enabling legislation for the Office and all its activities. The Office is obligated to adhere to its terms. All Office activities must be allowed for under the terms and conditions of the Act; otherwise their validity might be questioned.
9. Staff conduct should be beyond reproach at all times and in all circumstances. Any deficiency in professional conduct or any improper conduct in a member of staff's personal life places the integrity of auditors, the OAG, and the quality and validity of OAG work in an unfavourable light, and may raise doubts about the reliability and competence of the Office itself. The adoption and application of this Code promotes trust and confidence in both the OAG's staff and its work. Failure to abide by the provisions of the Code may lead to embarrassment of the Office and a serious breach of the Code may give rise to disciplinary action.

EMPLOYEE CONCERNS AND WHISTLEBLOWING

10. Staff are encouraged to raise any questions or concerns about workplace behavior. If in doubt, please ask or raise your concern. Many improper actions are taken, not because of poor character or dishonest intentions, but because someone did not have the proper information, did not understand the information they had, or acted prompted by a desire to "just get things done."
11. The Auditor General (AG) is responsible for initiating and supervising the investigation of all reports of non-adherence of this Code and ensuring appropriate disciplinary action is taken when required and OAG staff are encouraged to talk to the AG first. Alternatively, employees can go directly to the Ombudsman if they wish to raise a concern about the AG or someone else in the Office under the Whistleblower Act.
12. The Office and the Whistleblower Act aims to protect an employee who reports a concern.

RESPECT AND FAIR TREATMENT

13. All staff are entitled to expect fair and reasonable treatment from managers, other work colleagues and OAG clients. There should be no discrimination on any basis including of race, religion, colour, national origin, age, gender, sexual orientation, or disability. If staff feel they have been unfairly treated, they are encouraged to raise and discuss it first but can raise a formal grievance as outlined in Cayman Islands Government (CIG) personnel regulations.
14. The Office expects staff to abide by its policies, practices and procedures. Staff should not do anything which might undermine or adversely affect any position or decision of the OAG or cause other reputational damage.
15. OAG staff are expected to be:
 - courteous and display a helpful attitude to clients of the OAG;
 - courteous and respectful to each other;
 - considerate of others' work environment; and
 - respect the people and cultures with whom or in which you work.
16. All staff are required to behave in a manner consistent with the professional work environment desired for the OAG.

HARASSMENT & OFFICE RELATIONSHIPS

17. The OAG does not tolerate any form of harassment whether it is sexual, physical or mental harassment. This includes bullying of employees. You are expected to be open, honest, and courteous with other employees. OAG complies with CIG's Anti-Bullying, Harassment and Discrimination policy which can be found on the CIG Hub and OAG staff are expected to comply with this.
18. In keeping with the guidance given in the above mentioned CIG policy, should staff members become involved in a work place relationship then the onus is on the individuals to take actions to remove any conflict that may arise. If the individuals concerned are in a manager / subordinate relationship then this will require taking the advice of a more senior manager in order to mitigate any conflicts from occurring. Managers are expected to handle such situations with sensitivity but staff members are also expected to be open to action being taken such as changing line management arrangements if considered necessary.

RELATIONSHIPS AND COMMUNICATION

19. OAG staff will have frequent contact with audited bodies, other organisations and members of the public. Staff should always be courteous and seek to promote a positive and professional image of the OAG and deal with everyone fairly and equitably. When discussing audit matters, staff are expected to be mindful of the need for audit evidence before offering opinions.
20. All public communications relating to the work of the Office (e.g., speeches, answering media questions, speaking at conferences, etc.) from the Office can only be undertaken by the Auditor General or with their specific authorization.
21. OAG staff must refrain from active political involvement (such as campaigning for individuals or parties, standing for election) as it is imperative that in serving Parliament and the people of the Cayman Islands our staff are seen to be politically neutral and unbiased in their judgements.
22. In as much as Parliament is the representative of the Cayman Island's public the Office's responsibility to that body reflects its responsibilities to the public at large. However, the primary reporting relationship is to Parliament and the Office communicates by way of statements and publications, most notably the Annual Report on Government accounts. It is through such communications that the public receives direct information regarding the Office's findings and conclusions.

CONTRACTORS, SUPPLIERS AND CONSULTANTS

23. OAG staff must be fair and impartial in your dealings with contractors, suppliers and consultants and comply with the Procurement Act and follow the OAG Procurement Policy. Employees involved in contract negotiations have a duty to ensure that contracts entered into by the Office are the result of a well-established procedure and are above suspicion with regard to the validity of the criteria used in awarding them.
24. Confidential information on tenders or costs for contractors, suppliers or consultants must not be disclosed to any unauthorised individual or organisation.
25. All private relationships with actual or potential contractors, suppliers or consultants must be declared in accordance with the OAG's policy on Conflicts of Interests.
26. Consultants and firms contractually engaged by the Office are obligated to provide a complete list, to the best of their knowledge, of current and recent contracts undertaken with the audit entity that they are examining or on behalf of a client who has significant involvement with the audit entity.

They have the additional responsibility of informing the officer in charge of any bid, within their knowledge, that they or their firms intend to make in relation to the entity they are auditing or working in on behalf of the Office.

27. The Office should avoid assigning a consultant to an audit entity where the consultant (individual or firm) is, has recently been, or might be contractually engaged. In such a situation, a consultant could end up auditing his or her own work or the work of his or her firm. Therefore, the Office requires a recent history of the consultant's business dealings with the audit entity covering the previous two years, and then assumes responsibility to scrutinize for a potential conflict of interest.
28. The OAG wishes to preserve and maintain the co-operative and mutually beneficial relationship between itself and management consulting and accounting firms. At the same time, the Office must be able to demonstrate conclusively that contracts entered into with firms have not been subject to the influence of a former Office employee currently with the firm in question or of a former employee of the firm. All such relationships must be declared and staff will not be involved in contractual procedures until at least two years have elapsed.

GIFTS & HOSPITALITY

29. OAG Staff must comply with relevant OAG policies and CIG personnel circular 4/2017 “offering or receiving hospitality, entertainment or gifts” (available on the CIG Hub). Whereas the Government policy requires declarations to be made only where the estimated value of the hospitality, entertainment or gifts is \$100 or higher, the OAG requires that all staff declare and record all incidences regardless of the estimated value and similarly the OAG expects staff to record all hospitality, entertainment and gifts given to or provided by other Government entities. The only exceptions are for situations covered by paragraph 33 below.
30. Staff should not accept personal gifts unless they are of trivial value e.g. pens or mugs given at conferences or by suppliers, food gifts from contractors at Christmas which can be shared among all staff. In exceptional circumstances it may be appropriate to accept a gift of more than a token value, for example where refusal would embarrass the OAG or damage an important relationship. The acceptance of such a gift should be approved by the Auditor General and in the case of the Auditor General reported to the Governor. Such a gift will belong to the OAG and is not a personal gift to the recipient and should be recorded in the register of gifts/hospitality which is maintained by the Corporate Services Manager who will ensure the record is updated biannually by staff for such instances.
31. Giving or receiving modest hospitality is acceptable providing that it is reasonable in the circumstances. It is OAG’s policy that giving or accepting hospitality should be declared and

recorded. You should obtain approval from the Auditor General who will ensure it is recorded in the register. To assist staff in deciding what to declare, the following guidance may be useful.

32. If hospitality is provided in connection to the discharge of an OAG responsibility, it may be accepted. This would include for example:

- meals in external restaurants;
- attendance at functions organized / hosted by professional bodies e.g. institute annual dinners; and
- receptions or events held by public bodies, partner firms or other OAG suppliers/contractors.

33. However, common sense needs to be applied regarding gifts and hospitality, and the OAG does NOT require officers to request approval or declare certain items. There is no definitive list, and each individual officer needs to exercise appropriate judgment and ask if in doubt but examples of items that would NOT require approval and declaration are:

- working lunches at the offices of audited bodies, partner firms, working groups/committees, boards, professional institutes and other public bodies;
- meals and accommodation incidental to the attendance at conferences, seminars and workshops; and
- Gifts of a trivial nature given at a conference or by a supplier

In all cases, if you are in doubt, ask the Auditor General or either Deputy Auditor General.

34. It is the responsibility of each individual officer to make appropriate judgments in respect of hospitality. If an officer is uncertain about an offer of hospitality, they should discuss this with the Auditor General before deciding to accept. If the Auditor General is uncertain about offers of hospitality made to them, she should take advice from either Deputy Auditor General and / or Governor before accepting.

CORRUPTION

35. It is important that staff are aware that it is a serious criminal offence to:

- corruptly receive or give any gift, loans, fee, reward or advantage for doing or not doing something; and
- show favour or disfavour to any person in the course of your work with the OAG.

36. OAG staff should be aware of their responsibilities under the *Anti-Corruption Act* of the Cayman Islands. Corrupt actions can lead to dismissal and prosecution.

FINANCIAL ARRANGEMENTS

37. OAG Staff must comply with the OAG's Register of Interests Policy. Staff should have no financial interest that could in any way conflict with their responsibilities or call into question their motives, or cause the Office embarrassment or loss of credibility.
38. For example, a significant financial interest in a company or service on a board of a charitable organization that has major or important dealings directly or indirectly with an audit entity might be construed as a conflict of interest. In such a situation staff are obligated to declare the conflict of interest and the Office is then obligated to determine whether a conflict of interest does exist and, if so, what appropriate remedies should be taken.

PAID EMPLOYMENT OUTSIDE THE OFFICE OF THE AUDITOR GENERAL

39. OAG staff's primary professional responsibility is to the Office and this takes precedence over any other working relationships. The OAG will normally allow its staff to undertake paid employment (this includes self-employment and activities from which there is a monetary reward or honorarium such as consulting work, sale of goods, equipment rental, teaching or other part-time work) outside the OAG in non-working hours (subject to compliance with appropriate immigration requirements) unless there is a conflict of interest, or it is likely to have an adverse effect on the work of the OAG or on that staff member's performance. A conflict of interest can arise where staff seek to do work for an audited body or to undertake work outside the OAG which relates to the work of the OAG. Again, the OAG's Register of Interests Policy is relevant and must be complied with and it provides additional guidance.
40. Outside employment can adversely affect the work of the OAG if it damages the organisation's reputation. It can affect staff work performance if it significantly reduces that person's capacity to carry out their duties. If staff undertake work outside the OAG they must first obtain the approval of the Auditor General. Staff are not allowed to use the equipment and resources of the OAG in any outside employment.
41. Outside employment relating to government activities or officials, either directly or on behalf of an external third party, presents a prima facie conflict of interest or is therefore not allowed.
42. When outside work is authorized to be performed during office hours (e.g., work for a professional association), any fee or remuneration received should be remitted to the Office unless authorized by

the Auditor General. Staff may retain tokens of appreciation such as book tokens or commemorative items if offered in return for such service. The acceptance of such tokens should be advised to the Auditor General who will ensure it is recorded in a register kept for that purpose.

PREVIOUS WORK EXPERIENCE

43. OAG staff have a duty to inform the Office of any situation where a previously held position might conceivably bring the propriety of the Office's work into question. If staff have previously worked for an audit entity, this should be declared to management in accordance with the OAG Register of Interests policy.
44. Likewise, the Office will be concerned about possible conflict of interest where a former employee of a consulting or accounting firm assumes a position in the Office in which he or she has input to decisions regarding the awarding of consulting contracts by the Office. A former member of a firm should avoid involvement in the audit of an entity where he or she knows that his or her former firm has a contract or had a contract in the previous two years. Where the employee's ties with the firm are relatively recent (two years or less) he or she should bring it to the attention of the Manager in charge of the audit. The individual might then be assigned different responsibilities within the Office.

POST EMPLOYMENT ACTIVITIES

45. OAG staff should not be influenced in your work by plans or offers of outside employment. This could easily be seen as impairing the auditor's judgement and objectivity. You are required to inform the Auditor General immediately in the following circumstances to avoid any potential conflicts of interest.
- Making of applications for employment to audit entities;
 - Receiving interviews for employment at audit entities;
 - direct approaches with offers of employment from audit entities or a related undertaking; and
 - any job offers that might constitute, or appear to constitute, a conflict of interest.

USE OF WORKPLACE RESOURCES

46. OAG staff serve the public and must remember this principle when using OAG's equipment, materials and resources in order to ensure value for money and economy, efficiency and effectiveness. The equipment of the OAG is available to use in your personal affairs, provided that:
- any such use is in your own time;

- the cost of any significant use of consumables is met by you;
- you are not receiving any fee or reward for the purpose; and
- personal (non-work related) information stored on the OAG equipment is minimal.

47. Workplace email is not to be used for other than minimal private email and is not to be used to send or forward chain letters, spam or junk mail.

48. The internet has been provided to facilitate the working of the Office. Its primary purpose should be Office related. Staff may use the internet for personal use but this should be done in a reasonable manner and only to access appropriate websites.

49. OAG staff must observe the OAG's Social Media Policy.

APPOINTMENTS

50. It is OAG's policy in keeping with its values that all appointments are made on merit. Staff involved in the recruitment and selection process that have any kind of relationship which might affect their ability to be impartial, must declare that relationship to the Auditor General or the person chairing the selection process and they will decide whether that staff member can participate in the process. The same procedure must be followed in other HR procedures such as grievance, discipline or performance reviews.

51. Staff must not lobby another colleague either directly or indirectly to try to secure their own appointment or promotion, or the appointment or promotion of another person. If a staff member feels they have been lobbied by an applicant, another colleague or any other person in a recruitment matter they should report this to Auditor General.

MEDIA HANDLING

52. All dealings with the media will, as a matter of course, be handled by the Auditor General or a designated senior manager. Please refer to the OAG Media Relations Policy for full detail.

HEALTH AND SAFETY AT WORK

53. OAG recognizes its duty to ensure that all reasonable precautions are taken to provide and maintain a safe and healthy working environment for our staff both in the OAG office and whilst out visiting clients or making other visits to undertake your audit work.

54. The OAG operates in a relatively low risk environment from a health and safety point of view. Nevertheless risks do exist and need to be minimised.

55. The OAG will organize periodic health and safety audits and workplace ergonomic assessments as a means of determining where can be made. These will involve discussions with some or all the OAG staff about the workplace environment and work practices. You are encouraged to present your views to the assessors in a free and frank, but professional, manner.
56. Managers within the OAG are expected to be cognizant of workplace health and safety issues and not expose their staff to unnecessary risks within their control. You should also ensure that your actions do not compromise the safety and welfare of yourself and others, including members of the general public who may be affected by what you do or fail to do at work.
57. You are encouraged to discuss any health and safety issues with your manager.
58. Periodically, the Office will also enable all staff that wish to undertake a standard first aid training course to participate in such training to ensure the Office has people available to deal with any health-related situations that may arise in the Office.

APPENDIX 1 - THE PUBLIC SERVANT'S CODE OF CONDUCT

- (a) A public servant must behave honestly and conscientiously, and fulfill his duties with professionalism, integrity and care;
- (b) A public servant must be courteous and respectful to the Governor, the Speaker and Deputy Speaker, Official Members, Ministers, Members of the Legislative Assembly, other public servants and members of the public, and treat everyone with impartiality and without harassment of any kind;
- (c) A public servant must be politically neutral in his work and serve the government of the day in a way that ensures that he maintains the confidence of the government, while also ensuring that he is able to establish the same professional and impartial relationship with future governments;
- (d) A public servant, as a member of the public, has the right to be politically informed but must ensure that his participation in political matters or public debate or discussions, does not conflict with his obligation as a public servant to be politically neutral;
- (e) A public servant must not at any time engage in any activity that brings his ministry, portfolio, statutory authority, government company, the public service or the government into disrepute;
- (f) A public servant must obey the law and comply with all lawful and reasonable directions, including work place rules established by his chief officer or a person with delegated authority from the chief officer;
- (g) A public servant must disclose, and take reasonable steps to avoid, any conflict of interest (real or apparent) with his duties as a public servant, and must not use his official position for personal or familial gain;
- (h) A public servant must treat all official information and any dealings with the Governor, an Official Member or Minister as confidential, and, unless authorized to do so, must not give or disclose, directly or indirectly, any information about official business or anything of which he has official knowledge;
- (i) A public servant must not use official resources, including electronic or technological resources, offensively or for other than very limited private purposes.

APPENDIX 2 - SEVEN PRINCIPLES OF PUBLIC LIFE

SELFLESSNESS

Holders of public office should act solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.

INTEGRITY

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might seek to influence them in the performance of their official duties.

OBJECTIVITY

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

ACCOUNTABILITY

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

OPENNESS

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

HONESTY

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

LEADERSHIP

Holders of public office should promote and support these principles by leadership and example.