

# Queensland Audit Office

**Code of Conduct and Application**

**February 2008**



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# Contents

Foreword .....	3
Structure.....	3
<b>PART 1 — THE CODE.....</b>	<b>5</b>
<b>PART 2 — APPLICATION OF CODE.....</b>	<b>7</b>
<b>Using the Code of Conduct.....</b>	<b>7</b>
<b>Respect for the law and system of government .....</b>	<b>9</b>
Relevant legislation.....	9
Expectation to comply with all reasonable, lawful instructions .....	10
Support the elected government .....	11
Personal objections .....	11
Employment obligations.....	11
Conflict with personal, cultural or professional ethics.....	11
Tell us about criminal offence charges/ convictions .....	12
<b>Respect for persons .....</b>	<b>13</b>
Respect for the dignity, rights and views of others .....	13
Eliminate workplace harassment.....	13
Supervisory responsibility.....	13
Professional image .....	14
Enhance relationships .....	14
Concern for health, safety and welfare.....	15
Tolerance of diversity.....	15
<b>Integrity .....</b>	<b>16</b>
Interests.....	16
No improper disclosure of official information .....	17
The <i>Whistleblowers Protection Act 1994</i> .....	<b>18</b>
External employment.....	18
Gifts and benefits.....	19
Representing QAO .....	20
Intellectual property and copyright .....	21
Trade and professional association and political activity .....	22
Your conduct on leave .....	22
<b>Diligence.....</b>	<b>23</b>
Diligence.....	23
Implement QAO strategies and policies .....	23
Legal duty of care .....	23
Impeding other staff .....	24
Giving advice .....	24
Enhance self development .....	24
Natural justice.....	25
Competent performance .....	25
Engaging in appropriate performance management practices .....	25
<b>Economy and efficiency .....</b>	<b>26</b>
Ensure proper use of public resources.....	26
Confidential information .....	26
Official use.....	26
Notification of misuse.....	26
Official time .....	27
Motor vehicles.....	27
<b>If you suspect a breach of the Code of Conduct.....</b>	<b>28</b>
Code of Conduct.....	28
Conflict of interest.....	28



# Foreword

Since the Queensland Audit Office (QAO) was first established on 27 September 1860 our organisation has maintained a standard of excellence and established a credibility that has been made possible by the quality of staff who work and have worked in the Office over that time.

This Code of Conduct has been prepared to assist us in upholding the professional image of QAO whilst maintaining an ethical culture of which we can rightly be proud and which is essential for the credible discharge of the audit mandate.

As employees of QAO, we are required to achieve and maintain a high standard of conduct and work performance to ensure that both individuals and QAO are beyond reproach thereby maintaining public confidence in the Office of the Auditor-General of Queensland.

I commend to you QAO's Code of Conduct and supporting application of the code. I encourage you to use this philosophy to ensure our decisions and behaviours are in line with the principles of public sector ethics.



Glenn Poole  
Auditor-General

# Structure

The publication is made up of two parts.

**PART 1 — THE CODE**, is the official QAO Code of Conduct provided to assist staff in maintaining a professional image for QAO.

**PART 2 — APPLICATION OF CODE**, consists of supplementary notes to support the code and provide guidance to assist staff in their interpretation and day to day application of the Code.



# PART 1 — THE CODE

## Respect for the law and system of government

- Uphold all applicable Australian laws.
- Comply with any lawful and reasonable directions given by delegated authorities.

## Respect for persons

- Respect the dignity, rights and views of others.
- Actively contribute to a harassment free workplace.
- Act in a manner which does not endanger the health, safety and welfare of self and others.

## Integrity

- At all times maintain the independence and good reputation of the QAO.
- At all times act with honesty, integrity and transparency.
- At all times maintain required confidentiality.
- Avoid or immediately disclose any conflicts of interest.
- Disclose any known fraud, corruption and maladministration.
- Do not accept any inappropriate gifts and comply with QAO's policy regarding accepting and reporting gifts.

## Diligence

- Comply with QAO policies and procedures.
- Perform all aspects of your role in a competent, unbiased, accurate and timely manner.

## Economy and efficiency

- Ensure that public resources are not wasted, abused or used improperly or extravagantly.



# PART 2 — APPLICATION OF CODE

## Using the Code of Conduct

The Code of Conduct applies to all employees of the Queensland Audit Office including contracted, temporary and casual personnel. The Code also applies to all situations where staff are representing QAO including attendance at external events, including when on leave.

The Code of Conduct sets out the standards of conduct which apply to us as employees of QAO. The structure of this Code of Conduct is based on the five principles and the ensuing obligations set out in the *Public Sector Ethics Act 1994*.

This Code must be read in conjunction with the *Public Service Act 1996* and the *Public Sector Ethics Act 1994* and is supplemented by specific QAO policies, the QAO Financial Management Practices Manual, Auditor-General memoranda and other QAO publications. All QAO policies and other documents referred to in this Code can be accessed via the QAO intranet or through the People and Performance team.

In addition, the Auditor-General of Queensland Auditing Standards 2007 prepared and published under section 97 of the *Financial Administration and Audit Act 1977* must be read in conjunction with this Code as it relates specifically to the role of an auditor.

Decisions about what is ethical are usually not straightforward but based on individual judgement. If we can answer the following questions reasonably, then our decisions and behaviours will be supported:

- Is the action legal and consistent with QAO policy?
- Is the action in line with our goals and this Code of Conduct?
- Has the issue been defined accurately and also looked at from the other person's viewpoint?
- How did the situation occur?
- Do I think it is the proper thing to do?

- What will the outcome be for QAO, our clients, my colleagues and me?
- Do I have any concerns about the Auditor-General becoming aware of my actions?
- Can I justify doing it in the public interest? What are my intentions?
- Would I like to see my action described on the front page of the newspaper?

If you are faced with a situation that is not dealt with by this Code or are in doubt about any of the provisions, discuss them with your manager, the Manager - People and Performance, the relevant Program Manager or the Auditor-General. If you believe criminal conduct is occurring, you must immediately notify the Auditor-General. The QAO Whistleblowers Policy outlines the procedure to be followed for reporting official misconduct.

Managers and supervisors are responsible for ensuring that all employees are made aware of their obligations and required standards of conduct outlined in this Code of Conduct and are further responsible for monitoring the behaviour of employees to ensure compliance.

Where the behaviour of an employee is in breach of this Code of Conduct, action under the QAO Discipline Policy must be considered.

In general, QAO staff should uphold the professionalism in the Office and avoid any action which would jeopardise QAO's professional image and standing in the community.

# Respect for the law and system of government

A public official should:

- uphold the laws of the State and Commonwealth
- carry out official public sector decisions and policies faithfully and impartially. This obligation does not detract from a public official's duty to act independently of government if the official's independence is required by legislation or government policy, or is a customary feature of the official's work (s.7 *Public Sector Ethics Act 1994*).

## Relevant legislation

In our role as auditors and public sector managers, we must have a good working knowledge of the *Financial Administration and Audit Act 1977* and the authorised delegations for both audit certification and all other delegations, as listed in the Instrument of Delegation.

In our role as administrators, we must have a good working knowledge of the *Public Service Act 1996*, directives issued by the Office of the Public Service Commissioner and the Minister for Employment and Industrial Relations and any legislation relating to specific roles, such as the *Financial Management Standard 1997* and its application to finance staff and budget holders.

In our role as employees, we must abide by QAO policies, including the Workplace Health & Safety Policy; and the Workplace Diversity and Equal Employment Opportunity Plan.

We are provided with copies/access to all relevant legislation and delegations, which are also included in the induction process into QAO. It is our responsibility to ensure we know and understand how they apply to our specific duties and roles as public officials.

## Expectation to comply with all reasonable, lawful instructions

You are expected to comply with all reasonable, lawful instructions.

You may refuse to comply with an instruction if you can demonstrate that you:

- consider the instruction to be unlawful
- object to the instruction based on “maladministration” (that is, any administrative action that is unlawful, arbitrary, unjust, oppressive, improperly discriminatory, or taken for an improper use) or
- do not have the resources or competence to comply.

When an instruction appears unreasonable, you must immediately communicate this to the person giving the instruction and provide an opportunity for them to respond. If, after discussion, you are still unsure of the reasonableness of the instruction, you should raise the issue with their manager who will follow up the issue. You should also inform your manager of the issue at this point. Whilst this is occurring, you are obliged to carry out the instruction unless you are otherwise directed.

When an instruction is, or appears to be, unlawful you must report this to the relevant Program Manager.

If you believe criminal conduct is occurring, you must immediately notify the Auditor-General.

If you discover circumstances where you believe the public interest may be served by not complying with the requirements of a law which is in conflict with another law, or where compliance would result in consequences adverse to the public interest, you must discuss the situation with your manager or the relevant Program Manager. This will ensure that your concerns are addressed, the proposed action is supported and that we can deal with the issue or develop a uniform approach throughout the organisation.

## **Support the elected government**

As public sector employees, we are expected to implement the relevant policies and decisions of the elected government whilst maintaining the independence of QAO. Whilst we may have personal views that differ from these, our personal views must not interfere with the decision-making and/or the performance of our duties.

## **Personal objections**

You may have personal objections to implementing a lawful and reasonable instruction based on an issue of culture, religion or conscience. For example, working on a religious holiday.

After you raise your concerns with your manager, QAO will take all reasonable steps to ensure you are not forced to perform duties to which you have a genuine objection.

## **Employment obligations**

As employees of QAO, we have an obligation to deliver the audit mandate whilst ensuring public confidence in the impartiality and integrity of our role is maintained. Our key client is the Parliament and our responsibility is to give independent audit or opinions on the truth and fairness of a wide range of general purpose and special purpose financial statements as well as the making and reporting of audit findings with recommendations for operational improvements. Our primary professional responsibility is to the Auditor-General, which takes precedence over all other working relationships.

Loyalty to the Office of the Auditor-General both in the workplace and away from work is a fundamental expectation. Staff should not do anything which detracts or adversely impinges upon the image and standing of the QAO.

## **Conflict with personal, cultural or professional ethics**

If a conflict arises between your personal, cultural or professional ethics and this Code of Conduct, you should discuss the issue with your manager who will either determine a course of action or take the matter to the relevant Program Manager. QAO retains the right to determine how services are to be delivered to our clients.

## **Tell us about criminal offence charges/ convictions**

You must notify the relevant Program Manager if you have been convicted of any criminal offence unless the “rehabilitation period” has expired as provided for in the *Criminal Law (Rehabilitation of Offenders) Act 1986*.

If during the period of your employment, you have been charged with an indictable offence, you must immediately notify the relevant Program Manager.

# Respect for persons

**A public official should treat members of the public and other public officials honestly and fairly, and with proper regard for their rights and obligations. A public official shall act responsively in performing official duties (s.8 *Public Sector Ethics Act 1994*).**

## Respect for the dignity, rights and views of others

We must treat each other, clients and third parties with mutual respect, courtesy and tolerate views, which may differ from our own. We need to ensure that our actions and language are not offensive or discriminatory to others.

## Eliminate workplace harassment

Workplace harassment can be defined as “where a person is subjected to behaviour that: is repeated (other than sexual harassment), unwelcome and unsolicited; the person considers to be offensive, intimidating, humiliating or threatening; a reasonable person would consider to be offensive, humiliating, intimidating or threatening” (Division of Workplace Health and Safety, Department of Employment and Industrial Relations).

We should ensure that our workplace is free from harassment by not behaving in any way that can be perceived as harassment and by reporting any instances of bullying directly to the manager of the employee/s concerned, Program Manager, or to the Manager – People and Performance.

## Supervisory responsibility

Those who supervise other staff have additional responsibilities to:

- maintain open and honest communication
- ensure staff understand the performance standards expected of them and that their performance is objectively assessed against these standards
- avoid favouritism, such as when granting permission for recreation leave or time to attend professional development activities

- ensure to the best of their ability that staff are assigned and undertake workloads that will not jeopardise their well being
- acknowledge and encourage contributions and aspirations of staff.

## **Professional image**

QAO must maintain a professional image appropriate to its role. Employees are required to maintain this by adopting dress and grooming standards comparable to other organisations in the business and auditing profession.

If you choose to wear the QAO uniform, you must abide by the conditions attaching to the agreed arrangements.

We also display our professionalism through our attitudes, behaviours and the approaches we take in performing our work.

Personal hygiene in the workplace is also important, not just out of respect for your work colleagues and clients, but also from an occupational health and safety perspective. You must also keep in mind that some people are allergic to substances such as perfume or aftershave and their excessive application may cause others discomfort, or even give rise to allergic reactions. Any reasonable instruction by your supervisor about your personal appearance or hygiene is to be complied with.

## **Enhance relationships**

We should ensure that at all times our relationships with each other, our clients and the public are professional and respectful of their dignity. This includes how we deal with requests for information and advice.

Differences of opinion, conflicts and problems in working relationships need to be addressed and resolved as they occur. If you are unable to deal with a situation, you should seek assistance from your manager, the Manager – People and Performance or a counsellor from the Employee Assistance Program.

## Concern for health, safety and welfare

We all have a responsibility to take care in the workplace and at all times are responsible for acting in a manner which does not endanger the health, safety and welfare of others and ourselves. The QAO Workplace Health and Safety Policy sets out the specific responsibilities we have in this area.

We are committed to the maintenance of a working environment which is free from all forms of discrimination and sexual harassment. Our Discrimination and Harassment in the Workplace Policy outlines the options and procedures for making and dealing with any complaints.

## Tolerance of diversity

We must treat each other, our clients and the public with mutual respect regardless of any attributes (such as age, gender, race) identified in the *Anti-Discrimination Act 1991*.

Our Workplace Diversity and Equal Employment Opportunity Plan contains specific objectives and strategies aimed at ensuring a workplace that emphasises:

- the worth of an individual
- values tolerance, diversity and flexibility
- appointment of staff based on merit.

We are all responsible for implementing the workforce diversity and equal employment opportunity strategies into our daily work.

# Integrity

**In recognition that public office involves a public trust, a public official should seek to maintain and enhance public confidence in the integrity of public administration and to advance the common good of the community the official serves.**

**Having regard to that obligation, a public official should not improperly use his or her official powers or position, or allow them to be improperly used; and should ensure that any conflict that may arise between the official's personal interests and official duties is resolved in favour of the public interest and should disclose fraud, corruption and maladministration of which the official becomes aware (s.9 *Public Sector Ethics Act 1994*).**

## Interests

Preferential treatment shall not be given to any person, organisation or an interest (whether financial or non-financial) as a result of any private association with that person, organisation or interest.

A perceived or apparent conflict of interest can exist “where it could be perceived, or appears, that a public official's private interests could improperly influence the performance of their duties – whether or not this is in fact the case” (Crime and Misconduct Commission).

An actual conflict of interest “involves a direct conflict between a public official's current duties and responsibilities and existing private interests” (Crime and Misconduct Commission). Any personal interests, we, or our immediate family members (e.g. spouse and dependent children), have that may be in conflict with, or appear to influence our decision-making process and/or the performance of our duties within QAO, must be declared in writing to the relevant Program Manager. If you are unsure whether a conflict of interest exists, you should discuss the matter with your manager who will determine any further action or take the matter to the relevant Program Manager.

A potential conflict of interest “arises where a public official has private interests that could conflict with their official duties in the future” (Crime and Misconduct Commission).

If at any time, you suspect that you or your immediate family members may have an actual or apparent conflict of interest, you should inform the relevant Program Manager.

Once we are aware of any potential conflict of interest, it needs to be resolved or managed to ensure that public confidence in the impartiality and integrity of QAO is maintained.

For example, a potential conflict of interest may arise through the receipt of gifts and benefits. This issue is specifically addressed later in this section. Another possible conflict of interest is addressed by QAO's policy on the Acquisition of Shares and Other Investment Activity.

All QAO employees are required to comply with the QAO Safeguarding Independence Policy and complete an annual QAO Independence Declaration - Staff.

The use of confidential or privileged information, which comes into your possession through your duties to further your personal interests, either pecuniary or otherwise, involves a conflict of interest.

## **No improper disclosure of official information**

Observing confidentiality is an important aspect of the professional responsibilities of all QAO employees.

The *Financial Administration and Audit Act 1977* prohibits the disclosure of any information obtained under the Act to persons or bodies other than those mentioned in Section 92.

The *Queensland Freedom of Information (FOI) Act 1992* exempts any audit matter from FOI disclosure if its disclosure is prohibited by s.92 of the *Financial Administration and Audit Act 1977* unless disclosure is required by a compelling reason in the public interest. We should also be aware of the privacy principals outlined under Information Standard 42 – Information Privacy when handling personal information.

Our policy on Information Security – Information Asset Classification and Control provides further guidance on classification of sensitive information handled, created or received (in both electronic or paper-based formats) in accordance with sensitivity, confidentiality of content and business importance.

When you cease employment with QAO you must still respect the confidentiality of official information that was available to you in the performance of your duties as an employee of QAO. This applies equally to all employees (permanent, temporary or contract staff).

## **The Whistleblowers Protection Act 1994**

The principal objective of the *Whistleblowers Protection Act 1994* is to promote the public interest by protecting persons who disclose unlawful, negligent or improper conduct affecting the public sector, danger to public health or safety or danger to the environment.

Disclosures regarding any evidence or suspicion of official misconduct within QAO should be made to your manager or QAO's Whistleblowers Liaison Officer using the procedures outlined in the Whistleblowers Policy.

## **External employment**

It is vital in maintaining our independent status that, during our employment with QAO, we are not involved in any secondary employment that causes, or has the potential to cause, an actual or apparent conflict of interest.

Some specific examples of secondary employment we are not permitted to be engaged in are:

- any secondary employment relating to government activities, either directly or on behalf of an external third party or
- participating on a Board of Management of a public sector entity subject to audit by the Auditor-General.

If you are employed in a temporary or contract position you should not have any involvement in the audit of an entity where you or your organisation have a contract or have had a contract in the previous two years without the specific approval of the Program Manager. In this context the term 'organisation' does not apply to recruitment agencies.

You are encouraged to give your time and professional expertise to community and service organisations in a voluntary capacity, but in doing so, care must be taken to ensure that in that capacity no actual or apparent conflict of interest is likely to compromise your objectivity in the conduct of your duties as a QAO employee.

The Deputy Auditor-General should be informed of any secondary employment undertaken.

## Gifts and benefits

One form of a conflict of interest that has the capacity to cause disquiet about the integrity of public decision-making concerns the receiving and giving of gifts by public officials. The overriding principle in accepting gifts including hospitality and entertainment is that there must be a direct link to an official purpose. The act of accepting a gift must be capable of defence in relation to public expectations. In facilitating the discharge of public business, it is reasonable to expect that normal business protocols and etiquette involving the giving and receiving of a measure of hospitality may be necessary. However, as public officials we should not ask for, or encourage, the giving of any form of gift, reward or benefit in connection with the performance of our official duties.

When a gift, reward or benefit is offered, you should think about why it is being offered, its value, whether the giver is open about it and whether or not it implies a relationship with you as an employee of QAO.

We need to recognise that any gift, reward or benefit, regardless of monetary value implies a relationship with another organisation or individual and therefore may be seen to interfere with our objectivity and independence. Where doubt exists about the nature of or motivation behind the offer of a gift, the gift should not be accepted.

If you are offered or receive any gift, reward, or benefit of more than nominal value, (including invitations to lunches, sporting or social events) you must notify your manager in writing for advice on acceptability and whether it should be reported. Reference should be made to the *Financial Management Standard 1997* and QAO's Financial Management Practice Manual for specific information on procedures for reporting and recording reportable gifts.

If the gift, reward or benefit is determined by your manager to be reportable, such notification must be provided within fourteen days of receipt for determination as to its status in terms of the *Financial Management Standard 1997*. A reportable gift becomes the property of QAO. In certain circumstances, approval may be given for the gift to be retained by the initial recipient or other nominated employee.

The Auditor-General will determine if it is appropriate to give any form of gift, for example, in connection with meetings with overseas delegates. You must seek approval by the Auditor-General prior to any gifts being purchased or given.

## Representing QAO

As employees of QAO, we are representing QAO and we must ensure that the role and integrity of the Office of the Auditor-General are positively promoted.

All public communications in relation to audit and QAO matters (e.g. press releases, speaking at conferences, etc) can only be undertaken with the specific authorisation of the Auditor-General.

As private citizens, we have the right to enter discussions on community and social issues in a private capacity. However, as public officials we should recognise that we may be seen to be speaking from a QAO perspective. Thus, we should ensure that any comments we make do not raise any doubt about our willingness to implement the policies of the Government or do not misrepresent the facts concerning government policy or administration.

We must ensure that any information we provide on public information services networks (such as the "Internet") are aligned with the provisions of State and Commonwealth legislation, Queensland Government policies, our own policies and this Code of Conduct.

We need to take this further by ensuring any private lawful activities are not linked to QAO, especially if any of these activities could be reasonably interpreted as doubting the independence and objectivity of the Office of the Auditor-General.

In addition, our Information Security – Internet and Email Security Policy provides guidelines on acceptable use of electronic mail, and internet facilities and the Mobile Phone Policy provides guidelines on acceptable use of mobile phones.

Any QAO employee who is called upon to act as a referee must disclose all information known to them that is relevant to the applicant's ability to undertake the responsibilities and duties of the advertised vacancy and to the work behaviour of the applicant. Information which is relevant to the basis for assessment or potentially indicative of the applicant's future performance or work behaviour must be provided even if not directly requested by the panel. Care must be taken not to make false or deliberately misleading statements, or to exaggerate the extent or relevance of a person's competence, qualification or experience.

## **Intellectual property and copyright**

As public sector employees, our intellectual property is the property of the State. Thus, we are required to obtain permission from the Auditor-General or his delegate (Director, Information Management) prior to entering into any arrangement regarding the publication or disclosure of any articles or materials, which we have produced as part of our official duties.

We need to adhere to copyright restrictions placed on documents, publications, audiovisual materials and computer software used by both QAO and client organisations. Under s.183 of the *Copyright Act 1968* State and Federal Governments are entitled to copy most works in the services of the Crown, however, Government does not have an automatic right to communicate the work by sending it in an email or by placing it in a database or on an intranet or website without the permission of the copyright owner. There are fair dealing provisions in the Copyright Act relating to private study or reviewing material which define and limit what can be reproduced and these should be referred to before copying a work. As a general rule, we must seek permission from the responsible authority or copyright holder to reproduce material. If you are unsure of the copyright restrictions, contact the Manager, QAO Library and Information Centre for advice.

As public sector employees, our intellectual property is the property of the State. Thus, we are required to obtain permission from the Auditor-General prior to entering into any arrangement regarding the publication or disclosure of any articles or materials, which we have produced as part of our official duties.

## **Trade and professional association and political activity**

We need to ensure that any trade union, professional association or political activity we engage in is not seen to compromise the impartiality and independence of QAO.

As an Executive of a trade union or professional association, you are not required to obtain permission before publicly expressing your representative view. However, you should make it clear that any comments are on behalf of the association (or staff members if acting as a union delegate), which you represent rather than that of QAO.

## **Your conduct on leave**

We are still bound by this Code of Conduct whilst on any type of leave from QAO where our actions may reflect on the independence of the Office of the Auditor-General.

# Diligence

**In performing his or her official duties, a public official should exercise proper diligence, care and attention; and seek to achieve high standards of public administration (s.10 *Public Sector Ethics Act 1994*).**

## Diligence

As public sector employees, we have a duty to provide “a fair days work” and are expected to competently perform our duties to the best of our abilities.

As QAO employees, we have a duty to perform our work diligently by providing timely and accurate reports to the Parliament and our audit clients with competent audits of their operations. This may occur directly as audit staff or indirectly through administrative support as Business Services staff.

## Implement QAO strategies and policies

At all times we should be striving to implement, monitor and evaluate QAO strategies and policies relevant to the performance of our specific duties. The QAO Strategic Plan sets out the vision, purpose, values, output, goals and strategies for the Office. Our goals and strategies flow through to our annual work plan under our sub outputs down to group audit plans and individual performance and development plans.

## Legal duty of care

We have a general legal duty to take reasonable care to avoid causing harm to any other person.

We are individually responsible and accountable for our official actions and conduct. You will be supported by QAO if you have reasonably applied the intent of the principles outlined in this Code of Conduct.

Managers and Supervisors also have an obligation to ensure that:

- workloads are equitably distributed among staff members

- the work performance of staff is monitored and that staff are given regular and constructive feedback on their performance in accordance with the Performance Management and Development Policy
- staff are given opportunities to develop and maintain the knowledge and skills required to perform their official duties competently
- appropriate action is taken where breaches of the Code have occurred.

## **Impeding other staff**

We should ensure that whilst performing our duties we do not impede the ability of other QAO or public sector staff from performing their duties.

## **Giving advice**

As public sector employees, we should provide our colleagues, managers, clients, the public and in particular the Parliament, with advice which is frank, independent and accurate. We should ensure we understand and are able to explain or provide information on QAO activities and procedures whilst preserving the security and privacy of information as outlined in the QAO Information Security policies.

## **Enhance self development**

Through implementing our Performance Management and Development Policy we are identifying and addressing specific areas for performance development and enhancement.

We are all responsible for continuing to develop the skills and knowledge necessary to perform our jobs by keeping up-to-date with technological change and implementing new procedures as they are introduced to QAO.

QAO supports the professional development of all employees by providing funding and attendance time for a range of activities as part of the strategy for professional development and outlined in the Learning and Development Policy.

## Natural justice

In any decisions we make which are likely to adversely affect an individual's rights, interests or legitimate expectations, the principle of natural justice/procedural fairness must be applied. To apply natural justice to any decisions or actions made you should ensure objectivity by:

- giving the person concerned, information about the matter under consideration, and an opportunity to present their case
- taking reasonable steps to identify the facts relevant to the decision
- documenting all decisions so that they may be fully understood and, if necessary, verified in the future
- ensuring you have no personal interest in the matter to be decided or bias as to the outcome.

## Competent performance

We have an obligation to ensure that the personal use of alcohol, drugs or other substances does not adversely affect your work performance and safety of yourself and others, or the image and integrity of the QAO. You will not be permitted to report for duty, continue to perform your duties or use QAO equipment while your manager or supervisor considers you are unable to perform your duties diligently and safely.

## Engaging in appropriate performance management practices

In implementing the strategies and procedures outlined in the Performance Management and Development Policy, we are all responsible for achieving our performance outcomes, monitoring performance and identifying and implementing any action required to resolve performance problems.

# Economy and efficiency

In performing his or her official duties, a public official should ensure that public resources are not wasted, abused, or used improperly or extravagantly (s.11 *Public Sector Ethics Act 1994*).

## Ensure proper use of public resources

As public sector employees, we are required to ensure that all forms of public resources, including human, financial, physical and intellectual property, are managed in a manner ensuring the efficient delivery of services and programs and that public assets and revenues are safeguarded.

## Confidential information

Security of information is vital to ensuring the confidentiality of information we create or that is provided to us by our clients. We must abide by the procedures set out in our Information Security - Information Asset Classification and Control Policy for classifying, handling and security of our various forms of information.

## Official use

Generally, public resources should only be used for the official purposes for which they were provided and intended.

Public sector resources are not to be used for any private work unrelated to the function of QAO or for any private income-producing activity.

Private use of resources is permitted as outlined in relevant policies, for example, Mobile Phone Policy and Information Security – Internet and Email Security Policy notwithstanding the statement above.

## Notification of misuse

If you suspect the misuse of public resources within QAO, you should notify your manager who will take action or take the matter to the relevant Program Manager. If you believe criminal conduct is occurring, you must immediately notify the Auditor-General and/or QAO's Whistleblower Liaison Officer.

## Official time

Time is also a resource and we must comply with the requirements of the policies regarding time and cost recording and leave contained in the Time and Cost Recordings Policy.

We should also be aware not to waste time in performing our role and of our impact on other public sector employees' time whilst we are in their workplace.

## Motor vehicles

The use of government motor vehicles is an area where we are subject to public scrutiny. We should ensure that motor vehicles are only used for the purposes outlined in the Travel Policy and that the required records are maintained.

Likewise, the use of cabcharge, taxis and hire vehicles must be for official purposes and in accordance with QAO policy and the QAO Financial Management Practice Manual.

Your ongoing commitment as individuals, we should be continually seeking to improve the “way we do things” to ensure the efficiency and effectiveness of the performance of our duties. A formal opportunity is provided during the development and monitoring of audit plans under the QAO Performance Management and Development Policy and we should also make informal opportunities to discuss performance with our team members.

# If you suspect a breach of the Code of Conduct

## Code of Conduct

Where an employee believes that a colleague, supervisor or manager has breached the Code of Conduct, they are obliged to report the facts to their immediate supervisor, or if that person may be involved in the breach, the next level of supervision.

Where a manager or supervisor believes that an employee has breached the Code of Conduct and considers that disciplinary action should be taken, they should seek the advice of the Manager – People and Performance or the Executive Director – Business Services before any action is taken.

Where it is considered that disciplinary action should be taken against an employee, the procedures outlined in the Discipline Policy must be applied.

## Conflict of interest

All QAO employees are required to comply with the Safeguarding Independence Policy and complete the Independence Declaration – Staff form on an annual basis.

If an employee is uncertain as to whether a situation represents a conflict of interest, they should approach their immediate supervisor for advice and assistance, or if that person may be involved in the conflict of interest, the next level of supervision.

Where an employee believes that a private interest could influence a decision or action in carrying out their official duties, they must disclose this information by completing the Independence Declaration – Staff form.

The declaration is to be made by the employee before entering into a situation which may potentially represent a conflict of interest.

When completed, this form is to be forwarded to the Auditor-General. The Auditor-General or delegate will be responsible for resolving the situation which protects QAO's integrity.

The Auditor-General or delegate should address any apparent conflict of interest with the employee as soon as possible after a report or observation has been made. All the circumstances should be ascertained and where necessary, appropriate action taken.

Where a serious conflict of interest has been identified, suitable courses of action by the Auditor-General or delegate could include, but are not restricted to:

- formally drawing the employee's attention to the action/behaviour which are in breach of the Code of Conduct and reinforcing the importance of adhering by the Code
- requesting the employee to discontinue the private interest or association
- re-arranging the employee's duties or
- taking disciplinary action.

In the first instance any decision in resolving a conflict of interest must be a joint decision reached between the employee and the Auditor-General or delegated authority. If the parties are unable to resolve the issue, the Auditor-General or delegated authority will make the final decision.

If an employee is aggrieved by the decision of the Auditor-General or delegated authority they may lodge a formal grievance in accordance with the Grievance Resolution Policy.

