

## **POLICY STATEMENT**

The Personnel Management Office of the Republic of The Gambia issued a 'Code of Conduct of The Gambia Civil Service' on 1 September 1994, revised in September 2013 and is applicable to all civil servants, i.e. officials appointed by or with the concurrence of the Public Service Commission. The Constitution of The Gambia, Articles 221 to 225, provides a Code of Conduct applicable to persons who hold public office or hold office in a public service and others. The requirements of these Codes are applicable to the staff of the National Audit Office (NAO) and they should become familiar with them and ensure that they fulfil them at all times when carrying out their official duties.

As a member of the International Organisation of Supreme Audit Institutions (INTOSAI), the NAO is also required to comply with its Code of Ethics. The NAO has therefore prepared and adopted this Statement of Ethical Standards and Code of Conduct on the basis of the model developed by INTOSAI.

I place great importance on the standards of conduct of all the representatives of the NAO. I expect all staff to observe the highest levels of professional and ethical behaviour at all times. This Statement and Code articulates and explains the values and standards at the heart of our activities. They are designed to ensure that we, and those working on our behalf, conduct ourselves at all times with integrity, independence and objectivity, demonstrating professional excellence and commitment while maintaining confidentiality, communicating openly with both clients and within the office and maintaining a spirit of co-operation and equality of opportunity. All NAO staff are required to familiarise themselves with and observe this Statement and Code. By doing so, we will ensure that we are always upholding the standing of the NAO.

The NAO has a high public profile and, given the sensitive nature of our work, we must be able to demonstrate to audited bodies and more generally to the people of The Gambia and to the world, that we observe the highest standards of corporate and personal conduct. We have the special public duty of accountability to uphold and there are compelling reasons for us to adhere to this document:

- Our work is concerned with pursuing high standards of probity and propriety and we need, therefore, to publish our own standards in this area;
- We operate from a very powerful and privileged position, and we have the capacity to make significant impacts on the activities, policies and programmes of audited bodies and on the public sector of The Gambia in general. We must, therefore, exercise particular care and responsibility for ethical, as well as operational, considerations;

- The results of our work can have a significant effect on the careers of those working within the organisations which we audit.

This Statement and Code reflects the core values that pervade our work and provides a reference point for decisions and courses of action in carrying out our statutory and professional responsibilities. It applies to all staff of the NAO, with immediate effect.

**Auditor General  
National Audit Office**

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## Introduction

This Statement of Ethical Standards and Code of Conduct (the Statement) applies to all representatives of (i.e. persons working for, or on behalf of) the National Audit Office (NAO). It complements the Code of Conduct set out under the Constitution, Articles 221 to 225, and the Code of Conduct prepared by the Personnel Management Office in 2013.

The independence, powers and responsibilities of public sector auditors place high ethical demands on the NAO and the people it employs or engages to undertake audit activities. Public service values and professional standards must be at the heart of the way the NAO discharges its functions. The highest standards of corporate and personal conduct are essential, based on an understanding of the NAO's role in providing assurance and advice to the President and to the National Assembly on the way that Government Departments and Agencies receive, account for and use public funds.

The importance of meeting the highest ethical standards is reflected in the 'Code of Conduct of The Gambia Civil Service', issued in September 2013. This Code guides civil servants in order that they may avoid conduct which may undermine the integrity and effective rendering of the services for which they are employed. It emphasises that, for the proper functioning of government, public trust and confidence in the integrity of the public service are crucial. The maintenance of this public trust and confidence requires the achievement of high standards of ethical conduct among public officials. The Code also sets out a definition of unethical conduct, general principles of conduct and guidelines to elaborate these general principles. Finally it sets out the punishments which may be ordered as a result of disciplinary offences.

As a member of the International Organisation of Supreme Audit Institutions (INTOSAI), the NAO is also committed to adhere to the Code of Ethics issued by the Auditing Standards Committee at the XVIth Congress of INTOSAI held in 1998 in Montevideo, Uruguay. The INTOSAI Code identifies six key ethical standards that must underpin the work of all public sector external auditors at all times and these have been incorporated into our core values of:

- Integrity;
- Independence;
- Objectivity;
- professional excellence
- commitment
- confidentiality
- open communication
- co-operation
- equal opportunity

These core values are vital, and each is dealt with in turn in the remainder of this document.

## Scope and Application

The successful implementation of this Statement and Code depends on a vigorous and visible application of its provisions by everyone representing the NAO. A copy will therefore be issued to all NAO representatives, NAO staff and any other personnel undertaking audit activities on behalf of NAO.

Failure to operate within the terms of this Statement and Code will be treated as a serious disciplinary matter. All NAO representatives must be familiar with the NAO management and control systems that relate to their work. They must also understand the regulations, rules and procedures that apply to the activities of the NAO. NAO representatives must ensure that their knowledge of these is always up-to-date.

While the guidance below is intended to provide a clear definition of responsibilities, it cannot address all the possible situations that NAO representatives may face in their employment. NAO representatives, therefore, have a clear personal responsibility for their own conduct and behaviour. NAO representatives should apply common sense and careful judgment in interpreting this statement and seek advice from NAO senior management if:

- they are in doubt about the application or scope of the provisions of this Statement;
- they believe they are being required to act in a way that is illegal, improper, unethical or in breach of the Constitution;
- they face a fundamental issue of conscience.

To ensure full compliance with this Statement, the NAO require all NAO representatives annually to sign an undertaking that they have understood and upheld the provisions of the Code (see Annex a). The Auditor General will retain copies of these undertakings.

In addition, all NAO representatives who have external interests which might impact on their work, should also complete a Declaration of Interests, copies of which will be kept in a register maintained by the Auditor General. A copy of this Declaration is attached at Annex b.

Furthermore, all NAO representatives are required to declare and fill the Declaration of gifts and hospitality form, attached in Annex c, for gifts above the stipulated threshold.

## Core Values

### 1. Integrity

#### Statement of Ethical Standard

*Integrity is the core value of the NAO. It requires all NAO representatives to observe both the form and the spirit of all the standards set out in this Statement. As such it requires them to maintain irreproachable standards of personal and professional conduct and to act always in the public interest.*

#### Implications

NAO representatives must:

- perform their work with integrity, independence, objectivity, commitment, confidentiality and demonstrate professional excellence while communicating openly and upholding equality of opportunity;
- conduct themselves at all times with diligence and absolute honesty;
- not be a party to any activity which reflects unfavourably on the NAO;
- act at all times in accordance with the public interest.

#### Practical Application

All NAO representatives are required to conduct themselves with the highest standards of integrity at all times. In general, this requirement will be satisfied professionally by observing the totality of the other requirements specified in the remaining sections of this Statement. The NAO is, however, also concerned with the private and personal activities of NAO representatives in so far as they impinge on the performance of their official duties or risk bringing discredit to the NAO. Particular difficulties might arise in the following areas:

- NAO representatives should not participate in activities that might damage their financial standing. NAO representatives who experience severe financial difficulties must immediately report this to the Auditor General. They must provide a full statement of their case to help the NAO establish whether their position is likely to prejudice the proper and effective performance of their duties;
- NAO representatives must adopt high standards of personal discipline and avoid any forms of over-indulgence or addiction, which may affect their conduct or impair the performance of their official duties;
- NAO representatives who have any personal or domestic relationships with NAO colleagues or NAO clients must discuss this with the Auditor General, who will decide whether in his view any such relationship is likely to prejudice the proper and effective performance of their duties, and if so to determine such action as he considers necessary to overcome potential difficulties;
- NAO representatives must not make use of their official position to further their private interests;
- NAO representatives must inform the Auditor General if they are refused or restricted in the right to carry on any business, trade or profession for which a licence is required. NAO representatives must also report to the Auditor General any police or court action concerning them;
- NAO representatives must inform the Auditor General if they are arrested or if a Court convicts them of any criminal offence. NAO representatives are also obliged to report any civil actions brought against them.

### ***Use of Public Assets***

NAO representatives must ensure that they use public assets only for legitimate, official purposes. This applies to all NAO equipment including, for example, vehicles, telephones, computers, email, internet and photocopiers. NAO representatives must also comply with NAO rules regarding advances, expense claims and the recording of absences.

## 2. Independence

### Statement of Ethical Standard

*All NAO representatives must be independent of audited bodies or other interested groups. In particular all representatives must avoid any potential conflicts of interest and must also observe strict political neutrality at all times. Representatives must not only be independent, they must be seen to be independent.*

### Implications

NAO representatives must:

- discharge their responsibilities independently of the views of representatives of audited bodies or other interest groups;
- not participate in any activity or relationship that might impair their unbiased assessment, or may be in conflict with the interest of the NAO;
- not accept any money, gift or hospitality and avoid any potential conflict of interest that might be considered to compromise them;
- avoid any suggestion of political bias.

### Practical Application

It is essential that all NAO representatives are, and are seen to be, independent. This independence must not be impaired by personal or external interests. Independence is indispensable not only in fact but also in appearance. At all times, therefore, NAO representatives must behave in a way that reinforces, and in no way detracts from, their independence.

Independence can be compromised in many ways. It may be impaired, for example, by preconceived ideas about individuals, audited bodies, projects or programmes; previous employment with an audited body; or personal or financial dealings that might cause conflicts of loyalties or interests. NAO representatives have an obligation to refrain from becoming involved in undertaking audit work of any sort in any matter in which they have a vested interest. Any such potential conflicts must be discussed with their immediate supervisor, who may decide to make alternative arrangements.



## ***Conflicts of Interest***

It is likely that, from time to time, private matters will impinge on public duties. It is not appropriate for NAO representatives to use their public position or public resources to deal with private matters or to pursue private interests. NAO representatives 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 reputation of the NAO and the public interest.

It is essential that NAO representatives avoid any suggestion of nepotism or favouritism in their dealings with colleagues, clients or other contacts. This applies to all official duties but the key areas are recruitment, tenders, contracts, NAO representatives' appraisals and promotion. Choices should always be based on merit.

Conflicts or potential conflicts of interest may also arise. The main areas are:

- private occupations: NAO representatives must not engage in any activity that might conflict with the interests of the NAO or be inconsistent with their position as members of the NAO. NAO representatives may undertake private work outside official hours, provided that official work does not suffer and there is no risk of it bringing discredit upon the NAO. Written permission from the Auditor General is required for all proposed external employment;
- payment for private work: Written permission from the Auditor General is required for payment for any private work that relates to official duties or is carried out in official time. Any payment for such work must be surrendered to the NAO if the preparation or execution of the work is undertaken in official time. No NAO resources should be used in carrying out such work. Any travel, accommodation or meals provided in connection with such work must be normal and reasonable in the circumstances. The NAO may allow its representatives to keep all or part of the payment if their work is undertaken in private time;
- shareholdings or other financial interests: NAO representatives may hold private investments, provided they are properly recorded in the Register of Interests. They must not, however, hold or deal in shares in companies when they are, through their work, in a position to gain information that might affect the value of such shares. The Auditor General will decide whether the individual's financial interest in a company might exert undue influence on his/her judgment;
- relationships with suppliers, consultants and NAO representatives in audited bodies: Contracts must be awarded on merit in fair competition against other potential suppliers and no favouritism must be shown to businesses run by friends, partners or relatives;

- acceptance of gifts and benefits: It is not permissible for any NAO representative to accept any gift or consideration as an inducement or reward for doing, or not doing, anything in his/her official capacity. Examples include free travel, hospitality, accommodation or entertainment.

### ***Political Neutrality***

It is important to maintain both the actual and the perceived political neutrality of the NAO. It is essential that the NAO is, and is seen to be, free from political bias because the work of the NAO impacts on a very wide range of national and local issues that frequently attract attention in the public and political arenas. If-considered or irresponsible comments or actions of a political nature could cause irreparable damage to the credibility of the NAO and its perceived independence. NAO representatives must, therefore, avoid any activity that might bring into question the impartiality of the Auditor General, the NAO, or its representatives.

To protect the impartiality and independence of the NAO, both perceived and real, it is necessary to restrict the extent to which NAO representatives can participate in national and local activities.

NAO representative's engagement in political activities is to be restricted to belonging to a political party and voting at elections. NAO representatives wishing to stand for elections must first resign their appointment before doing so.

### 3. Objectivity

#### Statement of Ethical Standard

*All NAO representatives must be objective in dealing with the issues and topics under review, and this objectivity must be reflected in their reports. All conclusions expressed in opinions and reports must, therefore, be based exclusively on evidence obtained and assembled in accordance with the NAO's auditing standards.*

#### Implications

NAO representatives must:

- take into consideration all relevant and material factors;
- provide accurate reports, in which all conclusions are based on adequate and sufficient evidence obtained in accordance with the NAO's normal auditing standards;
- ensure that all reports are complete, including all material and significant facts;
- ensure that all evidence is gathered, assessed, evaluated and communicated objectively.

#### Practical Application

All NAO representatives must make use only of information brought forward by the audited body and other parties, and otherwise obtained in accordance with the NAO's auditing standards. This information is to be the sole basis for all audit findings and judgements reported by the NAO. The representative may also gather information about the views of the audited entity and other parties. However, the representative's own conclusions must be based upon their own judgements, made only after careful evaluation of the evidence.

## 4. Professional Excellence

### Statement of Ethical Standard

*Professional Excellence is a core value of the NAO. It requires NAO representatives to demonstrate professional competence and expertise in their work. It recognises that staff have a personal responsibility to maintain and develop themselves through programmes of continued professional and personal development and to strive for excellence in all their endeavours.*

### Implications

NAO representatives must:

- Carry out their work to the highest professional standard;
- Review their personal development with honesty and identify areas of required development and seek ways in which they can be addressed;
- Share examples of good practice with clients and colleagues;
- Audit in accordance with the guidelines, recommendations and methodologies set out in the NAO Audit Manual, which is based on the international standards promulgated by INTOSAI; and
- Keep abreast of current developments in their profession.

### Practical Application

All NAO representatives have a duty to apply high professional standards in conducting their work. This requires them to know and follow applicable administrative, auditing, accounting and financial management standards, policies, procedures and practices.

NAO representatives must also possess a sound understanding of the constitutional, legal and institutional principles and standards governing the operations of the audited entity.

NAO representatives have an obligation to update and improve the skills required for the discharge of their professional responsibilities by undertaking continued professional and personal development. They must also keep abreast of developments within their field, whether it be auditing and accounting or administration. This will be done by reading relevant periodicals, auditing and

accountancy publications - particularly those produced by AAT, ACCA, and INTOSAI - and bulletins produced by standard setting authorities.

Where staff come across examples of good practice – either during their training/ personal development activities or at work, they should share them with NAO staff and auditees so that the practice can spread.

## 5. Commitment

### Statement of Ethical Standard

*NAO representatives must be committed to upholding the vision, mission and values of the office and promoting economy, efficiency and effectiveness in the use of public resources.*

### Implications

NAO representatives must:

- Continuously seek opportunities for promoting economy, efficiency and effectiveness within the activities of audit entities;
- Practice the principles of economy, efficiency and effectiveness in their own activities.

### Practical Application

It is every NAO representative's duty to promote the values of economy, efficiency and effectiveness within the auditees' activities. This requires NAO representatives to constantly be alert to opportunities for improving the economy, efficiency and effectiveness of auditees activities and to communicate them to auditees whenever possible.

As consumers of public funds, NAO representatives must also be seen to uphold these principles in their own activities. This requires NAO representatives to exercise economy, efficiency and effectiveness in the use of resources both in the manner in which they conduct their professional activities, and also in the management and administrative procedures adopted by the office.

## 6. Confidentiality

### Statement of Ethical Standard

*NAO representatives must not disclose information obtained during the course of their work to third parties, either orally or in writing, except for the purposes of meeting the NAO's statutory responsibilities.*

### Implications

NAO representatives must:

- protect all information acquired in the course of their duties;
- not use information acquired in the course of their work for personal aims or benefit; in a manner that is detrimental to the NAO or the public interest; or is contrary to the law.

### Practical Application

NAO representatives must not disclose to an unauthorized person, either orally or in writing, information acquired through their official duties. This prohibition on disclosure extends to material published in a speech, lecture, radio or television broadcast, in the press or in book form. This prohibition applies to all NAO representatives both during their employment and after they have resigned, retired or otherwise stopped working with or for the NAO.

Contacts with the media must be channelled through the Auditor General, and it is essential that he be consulted before NAO representatives consent to be interviewed. The Auditor General will be the final arbiter on what will, or will not, be disclosed about the work of the NAO.

Further, all NAO representatives have a duty to protect information recorded manually in correspondence, documents and files, and data held on computers. This duty applies to information obtained from audited bodies and that generated within the NAO itself.

## 7. Open Communication

### Statement of Ethical Standard

*NAO representatives must be transparent in their dealings with both auditees and NAO staff and give open and honest feedback and advice.*

### Implications

NAO representatives must:

- Give open and honest feedback to auditees regarding their accounting systems and effectiveness of management;
- Give open and honest feedback to NAO staff regarding their overall performance, strengths and weaknesses.

### Practical Application

It is often easy to give positive feedback. However, the nature of an auditors work means that we are required to feedback information which may not always be palatable for the client. NAO staff must also be open and honest when feeding back unfavourable information to auditees as it is only through such feedback that audit entities will develop and improve.

NAO representatives are expected to have ongoing open communication with clients. An end of audit meeting should be held for each assignment. During this meeting an appropriate level of management should be presented with a summary of the audit findings. Where open communication has been maintained throughout, there would be no issue raised at this meeting which had not previously been raised with auditee staff.

Similarly, NAO representatives must communicate openly amongst themselves, both in terms of the progress and management of audit activities, but also regarding the performance of individuals. This is particularly important in the process of performance appraisal as staff will only improve their performance where they are made aware of the areas which require improvement.

At an organisational level, the NAO will maintain open communication with the general public by issuing regular reports on NAO activities and audit findings.

## 8. Co-operation

### Statement of Ethical Standard

*NAO representatives must cooperate with and support their colleagues within the NAO in meeting professional and personal objectives.*

### Implications

NAO representatives must:

- Support their colleagues in the delivery of their work
- Support staff in meeting their personal development objectives

### Practical Application

Staff within the NAO are likely to face various competing demands in the delivery of their work. It is important that decisions are made which are in the best interest of the office as a whole, rather than simply in the interest of individuals. This can only be achieved through cooperation with colleagues.

Cooperation must be exercised in the allocation of human and other resources to meet competing needs. Rather than acting in the best interest of individuals, NAO representatives must firstly understand the objectives of the organisation and use resources to achieve these objectives in the most economic, efficient and effective way.



## 9. Equal Opportunity

### Statement of Ethical Standard

*NAO representatives must promote an environment of equality of opportunity in which staff are not discriminated against on the grounds of ethnic or racial origin, disability, religion, age, gender or marital status.*

### Implications

NAO representatives must:

- Exercise equality of opportunity in their interactions with both auditees and NAO staff

### Practical Application

In discharging their professional responsibilities, staff within the NAO must exercise equality of opportunity. This will ensure that work is allocated and appraised on a fair basis and without regard for their ethnic, racial or religious affiliations, disability, age gender or marital status.

NAO employees should not be excluded from participating in educational and employment opportunities or exclude others from such participation on the basis of belonging to any social group - opportunities must be awarded on the basis of genuine skill and suitability.

### *Employee Relations*

The NAO is subject to the employment legislation of the Republic of The Gambia. The NAO aims to comply with these laws in all respects. There are, in particular, two areas in which NAO representatives should be aware of their responsibilities:

- **Discrimination:** NAO representatives must ensure that they do not discriminate on the grounds of gender, marital status, disability, race, tribal affiliation or religion. Special care should be taken by those involved in activities such as recruitment, training, allocation of duties, performance appraisal and promotion;
- **Harassment:** This may take many forms, including sexual advances, racial abuse and bullying as well as ignoring someone in the workplace. All are unacceptable.

Annex a: [Compliance with Ethical Standards and Code of Conduct](#)

I have read and understood the provisions of the NAO's Statement of Ethical Standards and Code of Conduct. I agree to be bound by the provisions of that Statement and Code and confirm that, to the best of my knowledge, I have complied fully with those provisions applicable during the past year.

I understand that breach of the standards contained in the Statement and Code may, subject to investigation by the NAO, lead to disciplinary action which, in certain circumstances, will include dismissal.

Failure to sign this statement will be treated as a disciplinary matter.

Name .....

Department.....

Signed.....

Date.....

Annex b: [Declaration of Interests](#)

Name.....

Position in NAO.....

Please provide details of any interests or positions held outside the NAO, whether paid or unpaid, in any public or private organisation:

Do you receive any payment or reward from the above organisations? If so, please provide details.

**Declaration of Interests (continued)**

In the light of the principles set out in the Statement of Ethical Standards and Code of Conduct, please provide details of any other interests in or personal relationships with outside bodies or individuals which might, to your knowledge, conflict with the work of the NAO. You should include all political activities, private business relationships, shareholdings and sponsorships.

Signed: .....

Date.....

**Declaration reviewed by:**

Signed..... Date.....

**Recommendation:** Action (see separate sheet) / No action

**Recommendation Agreed:**

.....**Auditor General**      **Date**.....

### Annex c: Declaration of gifts and hospitality form

Receiving benefits, gifts, rewards or hospitality in return for providing services (even if these services are part of a usual role) can be perceived as an inducement to show favour to a person or organisation in his or her official capacity. Staff are advised to decline such offers, but it is acknowledged that there may be occasions when this is not feasible. All staff should conduct themselves with integrity, impartiality and honesty at all times and should maintain high standards of propriety and professionalism.

**If you have received or wish to declare a gift or hospitality above \$100, please complete the form and return to:**

Head of Accounts/Secretary to the Auditor General

#### Details of employee receiving gift or hospitality

Name	
Surname	
Job Title	
Unit	
Email address and telephone no.	
Date of declaration	

#### Description of gift or hospitality

Description of gift / hospitality	
Value / estimated value of gift / hospitality	
Purpose of the offer	
Person / organisation providing the gift or hospitality	
Relationship (or future relationship) to the person / organisation offering the gift or hospitality	
Acceptance of gift / hospitality	Yes / No

**Approved by**

Signature	
Date	
Name	
Job Title	