

Code of ethics

Foreword

The current code of ethics results from discussions with all the internal services of the Court of audit. The final text

- is adapted to the Belgian Court of audit
- applies to Court members and staff
- stimulates appropriate practices and behaviours in line with the values of the institution
- is short and general.

The most important provisions of the Court's Mission Statement are integrated into the preamble in order to highlight that the code of ethics derives from the principles laid down in the Mission Statement.

Why choosing a code of ethics above a code of deontology? Because a code of ethics sets the values to respect within a given framework of standards in order to guarantee the reputation of an institution while a code of deontology refers to a set of rules which aim at an adequate practice of a profession. A code of deontology includes rules, the application of which can be monitored by a specific body having enforcement measures at disposal. On the opposite, a code of ethics encompasses stimulating and awareness-raising provisions to respect based on a moral commitment.

While some private events can be of such nature that they might jeopardise a professional operation, the code of ethics applies as a rule only to professional activities and actions.

Some values like independence, impartiality, excellence and confidentiality do take a specific content within the constitutional mission of the Court, its external audit activities. However, each value has a broader meaning for everyone within the institution.

Drawing up a code of ethics entails that some choices are made which cannot be commented one by one in this background presentation. It seems more useful instead to insist on some consequences deriving from the choices made which are important for the implementation of the code of ethics:

- If members and staff of the Court of audit are supposed to meet the highest expectations of the parliamentary assemblies, the code of ethics has to be disseminated outside the Court; it gives full meaning to the commitment to maintain the external confidence into the institution.
- Adopting the code of ethics implies that the institution creates the material conditions for promoting the respect of the values, which means that the Court has to provide opportunities for professional training and personal



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development and promote the implementation of the code of ethics through specific initiatives in the long term.

- As such, the provisions of the code of ethics do not lay the foundations of disciplinary measures or sanctions. Everyone within the institution commits to apply the standards in the daily practice. It is a strong moral commitment.
- The code of ethics is not a code of conduct and does not provide for general directives relating to positions to adopt and actions to take in concrete situations. In a later stage, it will be necessary to decide whether the values should be translated into behaviour rules, either in a general context or for specific target groups. In this respect, the code of ethics contributes to optimising the policy of integrity.

Finally, the values expressed in the code of ethics may actually sound obvious for the members and the staff of the Court of audit. And these values are already broadly respected. Through formalising these values within a code of ethics, the Court of audit gives a clear signal: it commits to honour the confidence the outside community places in a supreme audit institution.

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Preamble

Auditing, assessing, informing

The Court of audit is an institution created by the constitution in order to audit public finances at federal, community, regional and provincial levels.

It assists parliamentary assemblies and provincial councils in supervising the collection and the use of public funds. The review exerted by the Court focuses on the legality of the operations and their compliance with the budgetary regulations, the quality and faithfulness of the accounting system and the financial statements as well as on the respect of the principles of efficiency, effectiveness and economy.

The Court of audit contributes to a better public management. It provides useful and reliable information based on a contradictory audit. This information is published in the form of findings, opinions and recommendations to the parliamentary assemblies, the public managers and the audited entities. The Court of audit works independently and complies with the international audit standards. It relies on an organisation that meets the requirements of expertise, integrity and motivation. It stays tuned to the social changes and intends to play a pioneering role in public audit.

(Mission statement of the Court of audit)

Values

These are the values the members and the staff of the Court of audit will respect in their professional activities. All these values are of equal importance.

Independence

Court members and staff should exercise their duties independently of the audited entities and free from any external pressure.

They should not take any action which might compromise their independence and should obviously avoid any conflict of interest, i.e. any situation where they have a direct or indirect interest such as to exert influence on the impartial and objective exercise of their function or raise a legitimate suspicion of such influence.

Excellence

Court members and staff should fulfil the highest expectations of the parliamentary assemblies. This entails in particular that they should make substantial efforts in order to meet the highest quality standards.

Court members and staff should strive to maintain and develop the abilities and the knowledge necessary to fulfil their tasks.

Integrity

Court members and staff should have an exemplary behaviour and work honestly when using the resources of the institution. They should comply with the standards they are applying to third parties.

Court members and staff should only carry out their missions in the best interest of the institution and for the benefit of all. They should avoid any behaviour which might present a risk for their integrity.

Impartiality

Court members and staff should see to collect, analyse and communicate the information impartially.

Findings, opinions and recommendations to the audited entity should be based on verifiable facts and be the outcome of a proper and contradictory process with the audited entity.

Confidentiality

Court members and staff should deal cautiously with all the information arising out of their professional activities. They should only disclose them, orally or in writing, in accordance with the rules set by the Court of audit and the current legislation.

Loyalty

Court members and staff should see to enforce the legislation and regulations, as well as the decisions of the institution when carrying out their duties. They should practise loyalty to the Court of audit.

Respect

Court members and staff should foster a constructive working environment and leave sufficient room for dialogue and everyone's fulfilment. They should respect the others dignity in dealing with people inside and outside the institution.