

INTOSAI Development Initiative Code of Ethics



Preface

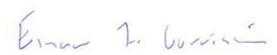
The INTOSAI Development Initiative (IDI) is an autonomous INTOSAI body mandated to support Supreme Audit Institutions (SAIs) in developing countries. It has established itself as a trusted and long-term partner of SAIs with the mission to sustainably enhance their performance and capacities. IDI's reputation has been built up owing to the quality of its work over the years. A key component has been the quality and professionalism of IDI as an organisation, our staff, and those working on behalf of IDI, including their integrity, professionalism and personal involvement. These traits are also reflected in the core principles in IDI's Strategic Plan 2019-2023. These principles have developed over time through IDI's evolving organisational culture and long professional and organisational experience. Furthermore, as the global capacity development body of INTOSAI, IDI has a responsibility to lead by example when it comes to ethical behaviour both at the organisational and individual levels.

In conducting their work, IDI staff leave their footprints across the globe. It is essential to realise that regardless of where one is and, in whatever capacity IDI is being represented, the actions and conduct of IDI staff have to be impeccable. It is important for everyone to appreciate the core ethical principles that IDI represents and it's essential that those principles are promoted and reiterated through all IDI's work.

This Code of Ethics sets out the ethical requirements expected of IDI as an organisation and of all our staff. It is worth noting here that ensuring an ethical culture in IDI starts with our leadership, who set the tone from the top and through the setting of ethics as an IDI organisational priority. The current version is an update of the 2014 IDI Code of Ethics and includes more detailed requirements in areas such as sexual harassment, exploitation and abuse. It also reflects changes in the INTOSAI Code of Ethics (ISSAI 30) related to, among other things, having ethical requirements at both the organisational and individual staff level. It should be read in conjunction with the various other IDI policies and frameworks and the Norwegian Ethical Guidelines for the Public Service which together form the ethical framework for IDI.

All IDI staff, and those working on behalf of the IDI are expected to familiarise themselves with this Code of Ethics and to apply it in all aspects of their work in and for IDI.

Dated: 24 October 2018


Director General

1. Background and purpose of the IDI Code of Ethics

The IDI Code of Ethics (Code) offers a set of values to guide behaviours and decision making. It does not provide a comprehensive set of rules that prescribe how IDI and IDI staff¹ should act in all situations. It is the statement of values and norms that will guide IDI staff in the discharge of our work. It is expected that IDI staff will use their professional judgement to ensure that they comply with those norms and values.

The following purposes are served through this Code:

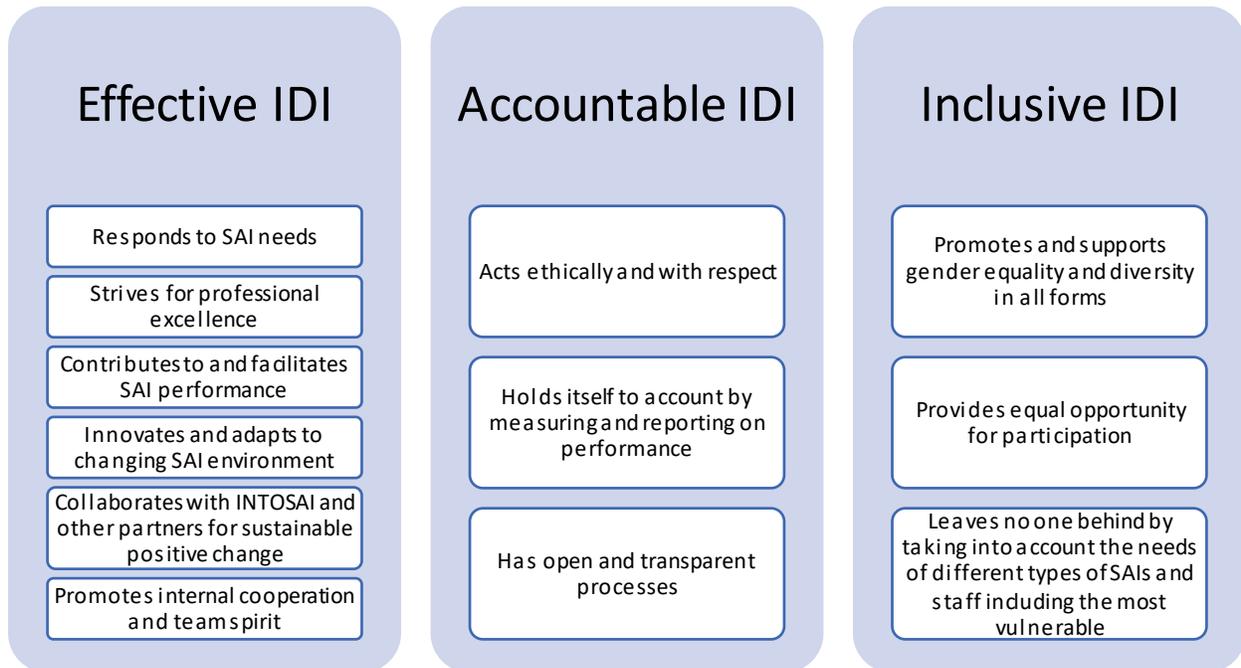
- Promote an ethical and respectful culture within IDI. Communicate acceptable values to all IDI staff.
- Communicate IDI's commitment to uphold professional ethics to stakeholders. IDI is funded with public money, and works to strengthen SAIs, which are cornerstones of public sector governance. This places a particular responsibility on IDI to lead by example in issues concerning ethics and integrity and to honour the commitment to deliver sustainable results in an efficient and effective manner. IDI seeks to lead by example in its effort at working with SAIs in sustainably enhancing their performance and capacities and managing public money.
- Provide ethical standards to which the stakeholders of IDI can hold IDI accountable

The code draws on the important principles from the ISSAI-30-INTOSAI Code of Ethics, Ethical Guidelines for the Public Service published by the Norwegian Ministry of Local Government and Modernisation, and the 2019-2023 IDI Strategic Plan. It is centred around the following seven ethical values:

- 1) Integrity
- 2) Credibility and Accountability
- 3) Impartiality and Objectivity
- 4) Confidentiality
- 5) Transparency
- 6) Respect, Behaviour Towards Others, Diversity and Equal Opportunities
- 7) Competence

These values underpin IDI's Core Principles related to an Effective, Accountable and Inclusive IDI.

¹IDI Staff includes IDI management, staff at the IDI secretariat and staff located in other locations.



2. *Applicability of the Code*

This Code is applicable to all IDI staff. It is also applicable to IDI's Board Members and partners carrying out work on behalf of IDI, when they represent IDI. In the event of a conflict arising between an ethical value of the Code and any other guideline within IDI, the ethical value of the Code is to be followed. The ethical values detailed in the code are mandatory.

This code however does not override any of the Norwegian, or where applicable other countries, rules/regulations/laws. The overall conduct and behaviour of IDI staff is regulated by the Ethical Guidelines for the Public Service² published by the Norwegian Ministry of Local Government and Modernisation.

3. *Administration of the Code*

The Code will be administered by the Director General and the IDI management team. Administration of the code is detailed in the IDI Employee Handbook. It will be updated at regular intervals.

4. *Implementation and monitoring of the code of Ethics in IDI*

The Code constitutes an integral part of ensuring that IDI inspires confidence and credibility, leads by example in the SAI community and is a good place to work for IDI staff. While the Code sets out the

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https://www.regjeringen.no/contentassets/6febadef60054700aadd61535e979198/no/pdfs/etiske_retningslinjer_rev_2017.pdf

values that should drive the behaviour of all staff, it is pivotal that it is effectively implemented in IDI, that it is known by IDI staff and those working on behalf of IDI, and forms part of a broader corporate ethical culture within the organisation.

4.1 Guidance and Training

IDI is committed to provide guidance and training to ensure awareness, understanding and ownership of the Code. An introduction to the Code of Ethics and related policies and frameworks in IDI will form part of the on-boarding programme for all new IDI staff as well as the induction meetings with the Director General.

Furthermore, IDI will strive to include ethical topics during its annual staff meetings, as well as on other occasions.

4.2 Ethics Management and Monitoring

Incorporating ethics in daily management is essential to reinforce the ethical values of IDI. IDI will thus recognise ethics as a criterion in conducting recruitments, it will be a part of the annual IDI staff appraisals, form a requirement of the IDI competency framework and be a criterion for the opportunities for professional development.

It also entails applying safeguards to specific risks, such as any risks related to confidentiality or potential and perceived conflicts of interest. IDI has thus developed a number of concrete policies (such as the IDI Procurement Policy and Gift Policy) which provides specific regulations related to avoiding any conflicts of issue. The IDI Complaints Framework also establishes the framework for complaints and whistleblowing. The Ethical Guidelines for the Public Service published by the Norwegian Ministry of Local Government and Modernisation also contain detailed procedures that are applicable to IDI and IDI staff.

4.3 Breaches of the IDI Code of Ethics

IDI has a responsibility to have appropriate safeguards in place to ensure the ethical behaviour of IDI staff or those performing work on behalf of IDI, to follow up any suspected or reported breaches in an effective and fair manner, and to take corrective action if there are established violations of laws and regulations or IDI policies (including the Code of Ethics). Any violations of applicable laws have to be reported to the appropriate legal authorities, while breaches of IDI rules and procedures may lead to a range of disciplinary actions dependent on the seriousness of the violation. Disciplinary actions may include, but are not limited to: oral warnings, written warnings, change of job level, suspension and in severe cases dismissal or non-renewal of contracts.

IDI staff have a duty to report any breaches they have conducted (intentionally or unintentionally) of the Code or any other IDI policy to their manager immediately.

Similarly, IDI staff have a duty to report any observed or suspected breaches of laws, regulations and IDI policies (including this Code) as well as or suspicions of wasteful use of IDI resources by IDI staff or other

partners to the IDI management. If these breaches concern the IDI management or IDI Board, the procedures established in the IDI complaints framework³ have to be followed. Failure to do so is considered a breach of this Code of Ethics.

4.4 Leadership

While the code is applicable to everyone working in, or on behalf of IDI, IDI management shall set the tone for the whole organisation by its actions and example, acting consistently with the established IDI ethical values.

Building an ethical culture in an organisation starts with its leadership, and managers in IDI are expected to individually and collectively:

- (a) set ethics as an explicit IDI priority;
- (b) reinforce this priority by clear, consistent and regular messages to staff;
- (c) implement strategies, policies and procedures to promote ethics in IDI;
- (d) lead by example through their own behaviour;
- (e) maintain high standards of professionalism, accountability and transparency in decision making;
- (f) encourage an open and mutual learning environment, where difficult and sensitive questions can be raised and discussed;
- (g) provide an environment in which staff experience fair treatment, conducive to good relationships among colleagues;
- (h) recognise good ethical behaviour, while addressing misconduct; and
- (i) ensure that the Code of Ethics, policies and procedures are applied consistently and fairly.

5. *The seven ethical values of the Code*

5.1 Integrity: Integrity is the core value of this Code. This entails that all IDI staff have a duty to adhere to high standards of behaviour (act honestly, reliably, in good faith, responsibly and in the public interest) in their work and in their relationships with stakeholders.

At the organisational level, IDI shall:

- a) Emphasise, demonstrate, support and promote integrity in all aspects of IDI's work.

³ See: <http://www.idi.no/en/about-idi/policies-and-controls>

- b) Ensure that it has in place a working environment that is conducive to raising ethical dilemmas, and clear procedures for reporting ethical breaches both internally and externally (IDI Complaints Framework).
- c) Respond to integrity breaches in a timely, fair and effective manner.
- d) Provide opportunities for training and internal reflection on ethical issues to IDI staff.

At the individual level IDI staff shall:

- a) Lead by example as IDI management by demonstrating personal integrity in the conduct of work and in decision making.
- b) Observe the principles of independence and objectivity, maintaining high standards of professional conduct, act reliably and in good faith while making decisions with the public interest in mind, and applying absolute honesty in carrying out their work and in handling the resources of IDI.
- c) Comply with all policies in IDI.
- d) Exercise responsibilities and use the authority, information and resources at their disposal solely for the benefit of IDI and public interest (and not to obtain favours or personal benefits for them or for third parties).
- e) Be aware of integrity vulnerabilities and approaches to mitigate them, and act accordingly.

5.2 Credibility and Accountability: The credibility and accountability of IDI is essential for the trust of SAI partners and key stakeholders such as development partners and the INTOSAI community. It also encompasses areas such as financial prudence and upholding the reputational standing of IDI and global SAI community.

At the organisational level, IDI shall:

- a) Have strong procedures for submitting timely, relevant, comprehensive plans and reporting of the results of IDI (including financial information) to stakeholders.
- b) Have an established and well-functioning internal control framework.
- c) Have in place a robust and well documented governance structure (including clear divisions of responsibility between IDI Board and IDI Secretariat and an effective IDI Board).
- d) Strive to be a learning organisation, that learns from experiences and frequently carries out assessments and evaluations to improve its performance.
- e) Ensure that all activities of IDI are conducted in a financially prudent manner and with the view of ensuring good value for money.
- f) Have a zero tolerance for corruption and have strong safeguards against any corrupt practices involving IDI funds. Any established or suspected corrupt practices shall be followed up legally where possible, and through direct IDI sanctions (including the possibility of disengaging from future cooperation).

At the individual level IDI staff shall:

- a) Protect and enhance the credibility of IDI by conducting their work in a professional manner.
- b) Follow up on and honour commitments made.
- c) Report any actions that may harm the credibility of IDI to the IDI management.
- d) Handle all IDI financial issues with the same care and attention that one would normally associate with handling one's personal finances.
- e) Follow IDI's policies and procedures in dealing with any external service providers including issues like procurement of goods and services, boarding, lodging, travel and per-diems.
- f) Not engage in any corrupt practices in terms of frauds, embezzlement, theft, misappropriation of funds, and report any suspicion thereof immediately to the IDI management.
- g) Strive to uphold IDI's reputation and desist from doing anything to the contrary including in course of actions in their personal life.
- h) Not indulge in any behaviour that goes against the principles of valuing human dignity and esteem.

5.3 Impartiality and Objectivity: As an INTOSAI body, with a mandate to support all SAIs in developing countries, it is pivotal that IDI and its staff are viewed as being impartial and objective and free from circumstances or influences that compromise or may be seen to compromise professional judgement. Biased and subjective decision making has the potential of eroding the trust and confidence built up by the IDI vis-à-vis its stakeholders. This also includes avoiding real or perceived conflicts of interest, ensuring professional independence, handling of gifts and secondary employment. The IDI staff shall not indulge in any dealing that may impair their ability to decide or recommend decisions without proper and unbiased justification, and the IDI shall have in place procedures and safeguards that ensures that all decisions are taken in an impartial and objective manner.

At the organisational level, IDI shall:

- a) Ensure that it maintains clear decision-making structures (including delegations) and internal governance that ensures unbiased and objective decision making in IDI.
- b) Maintains political neutrality vis-à-vis national governments, SAIs and other INTOSAI bodies. However, this does not preclude the requirement of objective consultation with such bodies for the planning and conduct of IDI initiatives, nor for raising issues related to the need for strengthening the SAI or enhance its independence.
- c) Have in place and strictly enforce transparent, objective and documented procedures for the selection of beneficiaries in terms of SAIs and participants for IDI initiatives.
- d) Maintain, regularly update and strictly enforce its procurement policy. Vendors, service providers and consultants shall be selected after a documented competitive procurement process following the IDI procurement policy. The process shall include identification and disqualification of any persons or agencies having personal dealings with any IDI employee which may entail a real or perceived conflict of interest.

- e) Ensure that all recruitments in IDI, or recruitments for positions financed in whole or part through IDI funding, are carried out transparently and through a competitive process. Persons having close personal relationships with any IDI employee including their spouses, siblings and children, are precluded from working for IDI.
- f) Maintain and implement the IDI Gift Policy and Gift register.
- g) Ensure that IDI staff do not take on secondary employment in terms of paid part time or other similar assignments, or sit on boards, have ownership interests or other assignments or memberships that could weaken stakeholder confidence in IDI's work.
- h) Authorise any additional secondary employment of IDI staff after evaluating the likely impacts and benefits between the different assignments.

At the individual level IDI staff shall:

- a) Avoid behaviour that can lead to questioning their impartiality. They should neither abuse their discretionary powers nor indulge in favouritism.
- b) Continuously evaluate their impartiality in approaching different professional situations. If in doubt the issue should be raised with the IDI management. The same also implies to any potential real or perceived conflict of interest. Any possible real or perceived conflict of interest involving the IDI Director General shall be referred to the IDI Board for suitable redressal.
- c) Strictly adhere to all IDI policies.
- d) Register all gifts received in the IDI Gifts Register (on w:).
- e) Ensure that all gifts received, estimated to have a value exceeding the threshold limit is handed over as IDI property.
- f) Only accept gifts in business engagements in the interest of not hurting the sentiments of the host/stakeholder. Gifts thus received should not hinder the objective assessment of any situation.
- g) Decline any gifts/discounts/accommodation/meals etc. from IDI service providers or others in case it threatens the independent and objective discharge of responsibilities.
- h) Consider whether attending meals and receptions or paid accommodation upon being invited by stakeholders may lead to a real or perceived conflict of interest situation, and disclose this in the travel claim.
- i) Only on an exceptional basis consider providing gifts to heads of SAIs, resource persons and supporting staff. Any such gift should be preapproved by IDI management and have a maximum value of 400 NOK.
- j) Decline any offer of cash/cash transfers on a personal level.
- k) Ensure their in-person and online political activities do not undermine, or create the appearance of undermining, their professional independence or objectivity in any manner. IDI staff shall remember they are representatives of IDI and INTOSAI at all times, and ensure all communications and behaviour, both personally and professionally, are consistent with their status as IDI employee.
- l) Strive to carry out their activities in an objective manner irrespective of the political situation of any stakeholder.

5.4 Confidentiality: IDI works in an area which renders it to be privy to confidential information both in terms of the activities in SAIs and developing products with Intellectual Property Rights. This makes it important for IDI and IDI staff to appropriately protect information and confidentiality while balancing this with transparency and accountability.

At the organisational level, IDI shall:

- a) Have in place an adequate system for maintaining confidentiality, especially with regard to sensitive data from SAIs and others.
- b) Ensure that prior consent is received before publishing any data that may be perceived as sensitive in the public domain.
- c) Ensure that storage or use of personal information is in compliance with European Data Protection laws.
- d) Have standardised contract templates with anyone carrying out work on behalf of IDI that ensures confidentiality and deals with intellectual property rights.

At the individual level IDI staff shall:

- a) Maintain strict confidentiality with regards to any information shared by any of IDI beneficiaries in the course of IDI activities. This relates to anyone outside IDI, including employees at their previous place of work and former IDI staff.
- b) Practice confidentiality also after termination of employment in IDI.
- c) Refrain from using any confidential information for personal gain.
- d) Refrain from using academic resources and other products developed in course of IDI initiatives are for any personal gain.

5.5 Transparency: IDI shall ensure a culture of transparency, and IDI staff shall be transparent in all dealings with stakeholders as well as colleagues. This is necessary for sustaining mutual trust and cooperation between colleagues and stakeholders.

At the organisational level, IDI shall:

- a) Be a transparent organisation that leads by example in terms of making documentation available to the public.
- b) Maintain and ensure that the IDI Complaints Framework is applied in the IDI, safeguarding both internal and external complaints while protecting whistle-blowers in line with the Norwegian Working Environment Act.
- c) Maintain and update the IDI Global Communications and Advocacy Strategy and IDI Communication Policy to ensure transparent and effective reporting to and sharing of information with stakeholders.
- d) Develop and disseminate Global Public Goods that serve the SAI community and other stakeholders.

At the individual level IDI staff shall:

- a) Share all relevant information with those that require it within IDI.
- b) Always provide correct and adequate information to stakeholders and public authorities subject to confidentiality clauses.
- c) Never encourage colleagues or stakeholders to provide incorrect or misleading information. Report any breaches or well-founded suspicions of breaches of safety regulations or other factors that endanger the life or health of employees or the general public.
- d) Report any instances of breach of laws, regulations, IDI policies or suspicions of wasteful use of IDI resources or corrupt practices, by IDI staff or other partners or beneficiaries, to the IDI management immediately.
- e) Report to their manager in good faith any instance of intentional or unintentional failure to adhere to any of the principles of this code that comes to their notice. For issues concerning the Director General, or if an IDI employee feels that the incident is not dealt with in an appropriate manner, the issue can be reported to the Chairman of the IDI Board.

5.6. Respect, Diversity, Equal Opportunity, Harassment and Sexual Exploitation: IDI seeks to be an inclusive and good place to work. This entails fostering a culture of being tolerant, always acting with respect for others, encouraging diversity, providing equal opportunities and protecting human rights. In addition to stimulating a good working environment, these values are paramount to building trust with our partners and leading by example in the SAI community.

At the organisational level, IDI shall:

- a) Strive to build and inspire a culture of respect and tolerance, where all staff behave in a manner that is free of intimidation, hostility, offence, discrimination, harassment or abuse.
- b) Encourage and foster diversity, be it in terms of staffing, engaging Subject Matter Experts, and identifying beneficiary SAIs and participants. Diversity is manifested in diversity of ideas, across cultures, in religious practices, abilities and gender.
- c) Be an equal opportunity employer, where all employees shall receive equal opportunities and rights for professional and personal development through their work.
- d) Take into consideration the individual employees' potential when tasks, responsibilities and professional development measures are assigned.
- e) Ensure that the governance structure, including IDI Board composition is diverse and reflects sound gender and geographical representation.
- f) Enforce a zero-tolerance policy for sexual exploitation or abuse as it violates universally recognised international human rights, legal norms and standards. This entails that IDI staff are prohibited from taking advantage or exploiting others for sexual or other illicit purposes, both in the workplace and outside. This includes any actual or attempted use or abuse of power or trust for sexual purposes, including but not limited to profiting financially, socially or politically from the sexual exploitation of others. Sexual abuse includes an actual or threatened physical intrusion of a sexual nature, whether by force or under unequal or coercive functions

- g) Report any cases or suspicions of sexual exploitation or abuse to the appropriate legal authorities.
- h) Follow up and take appropriate action of any reported or suspected instances of harassment, discrimination or abuse of authority. Harassment and abuse include bullying, exclusion, marginalisation, humiliation, screaming/yelling use of profanity and physical and verbal threats.
- i) Provide training for IDI staff to prepare them for life in Norway, as well Cross-cultural understanding and appreciation of diverse working environments.

At the individual level IDI staff shall:

- a) Behave in a cordial and respectful manner while interacting with their colleagues and stakeholders
- b) Show respect for the opinions of others and accept reasonable disagreement in their work.
- c) Ensure feedback always is respectful, fair and constructive
- d) Value and demonstrate respect for diversity both in the workplace and in working with stakeholders.
- e) Report any observed or suspected instances of sexual exploitation, harassment or abuse to IDI management.

5.7 Competence: Having the necessary organisational and individual competence is a prerequisite for the successful work of IDI. It involves acquiring and maintaining knowledge and skills appropriate for the role, and to act in accordance with applicable standards and with due care.

At the organisational level, IDI shall:

- a) Ensure that it has at all times a competence-based recruitment system (including an IDI Competency Framework and clear job descriptions) and HR policies.
- b) Provide for continuous professional development and training of staff to ensure professional competence.
- c) Provide tools to enhance knowledge and information sharing and encourage staff to use these.

At the individual level staff shall:

- a) Possess necessary knowledge, skills and experience to carry out assigned tasks. In the event of a lack of either of these, they are required to inform their managers. Managers have a responsibility to ensure that the IDI team has the necessary professional competence to carry out their assigned tasks.
- b) Act in accordance with the requirements of the assigned tasks, carefully, thoroughly and on a timely basis while demonstrating due care.