



**OFFICE OF THE AUDITOR GENERAL  
STAFF CODE OF CONDUCT**

**2015**

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## **FOREWORD**

The independence, powers and functions of the Auditor General as enshrined in Article 163 of the Constitution of the Republic of Uganda, 1995 (as amended) and the National Audit Act, 2008, requires ethical standards for staff of the Office of the Auditor General (OAG), hence the need for a clearly defined code of conduct to guide the behavioural competences of OAG staff.

This Code of Conduct sets out the ethical standards expected of staff of the OAG and it is designed to clarify and reinforce the OAG Core Values of Integrity, Objectivity and Professional Competence.

It is the obligation of each member of staff of OAG to conform to the Code of Conduct and promote its observance.

The Code of Conduct represents the minimum standards expected of members of staff and it shall complement existing Laws, Regulations, guidelines and professional codes of conduct prescribing acceptance standard of behaviour from all professional disciplines.

In essence the Code of Conduct aims at promoting good governance and improvement of the image of the office.

I would like to express my sincere appreciation to all members of staff who devoted their time in developing this Code of Conduct.

I am confident that the Code of Conduct will build the trust and confidence of stakeholders in the office as well as enhance its reputation. I therefore urge each member of staff to ensure strict adherence to this Code of Conduct.



John F. S. Muwanga

**AUDITOR GENERAL**

**27<sup>th</sup> December 2013**

## **List of Acronyms**

OAG	-	Office of the Auditor General
AG	-	Auditor General
SAI	-	Supreme Audit Institution
HRMD	-	Human Resource Management and Development
HAC	-	HIV/AIDS Committee
HRAC	-	Human Resource and Advisory Committee
COO	-	Chief Operating Officer

## **Interpretation**

For the purpose of this manual and unless the context otherwise requires, the following words, phrases or terms shall have the meaning assigned to them:-

“Auditor General”	Means the Auditor General appointed under Article 163 (1) of the Constitution of the Republic of Uganda 1995 (as amended);
“Currency point”	A currency point is equivalent to twenty thousand Ugandan shillings;
“Office”	Means Office of the Auditor General;
“Office of the Auditor General”	Has the same meaning as in Section 3 of the National Audit Act, 2008;
“Member of Staff”	Means an employee of the Office appointed under Section 9 of the National Audit Act;
“Person authorized”	Means a person who is authorized by the Auditor General either orally or in writing to carry out a specified function(s) on behalf of the Auditor General;
“Act”	Means the National Audit Act, 2008, Act No.7 of 2008;
“Staff Regulations”	Mean the National Audit (Terms and Conditions of Staff) Regulations, 2011, S. I No. 27 of 2011;

## INTRODUCTION

The Office of the Auditor General is the Supreme Audit Institution of Uganda which derives its mandate from Article 163 and 154(3) of the Constitution of the Republic of Uganda, 1995 (as amended).

The Office gained operational and financial independence in October 2008, when the **National Audit Act, 2008** was enacted. In the exercise of the powers conferred upon the Auditor General by **Sections 9 and 42** of the **National Audit Act, 2008** and with the approval of Parliament, the **National Audit (Terms and Conditions of Staff) Regulations, 2011** were enacted.

This code of ethics is part of the manual which was developed to enunciate on the provisions of the **National Audit (Terms and Conditions of Staff) Regulations, 2011**

### OAG Vision

“To be an efficient and effective Supreme Audit Institution in promoting Public Accountability.”

### OAG Mission

“To audit and report to Parliament and thereby make an effective contribution to improving public accountability and value for money spent”.

### Core Values

The OAG is committed to upholding the following as its core values:

- **Integrity**; being upright and honest;
- **Objectivity**; displaying impartiality and professional judgment;
- **Professional Competence**; acting with diligence, proficiency and team spirit.

## STAFF CODE OF CONDUCT

### 1.1 Introduction

- i. This Code of Conduct and Ethics is applicable to all members of staff holding or acting in any position in the Office of the Auditor General.
- ii. Every member of staff of the Office of the Auditor General shall maintain the highest standard of integrity, professional conduct and self-discipline.
- iii. The Code shall be reinforced by professional Codes of Ethical Conduct of the respective disciplines.
- iv. Every member of staff is required to internalize the code of conduct.
- v. Every member of staff shall be entitled to a summarized version of the copy of code of conduct on assumption of duty.
- vi. A member of staff who breaches the code of conduct commits an offence and is liable to disciplinary action in accordance with Part XIV of the Staff Regulations.

### 1.2 Guiding Principles

Members of staff shall uphold the following guiding principles:-

- a. **Accountability** - Hold office in public trust and shall be personally responsible for their actions or omissions done in bad faith;
- b. **Objectivity** - Give fair and unbiased treatment to all stakeholders irrespective of gender, race, religion, disability or ethnic background;
- c. **Independence** - Not to take, seek or accept instructions from any person or authority other than the Office of the Auditor General;
- d. **Decency** - Present themselves in a respectable manner that generally conforms to morally accepted standards and values of society;
- e. **Diligence** - Be careful and observe due care in carrying out their own official duties;
- f. **Discipline** - Behave in a manner that conforms with the rules, regulations and the Code of Ethical Conduct of the OAG and the codes of professional conduct for the specific professions;
- g. **Effectiveness** - Strive to achieve the intended results in terms of quality and quantity in accordance with set targets and performance standards set for service delivery;



- h. **Efficiency** - Endeavour to optimally use resources including time in the attainment of organizational objectives, targets or tasks;
- i. **Integrity** - Be honest and upright in conducting public affairs;
- j. **Loyalty** - Be committed to the policies and programs of the OAG;
- k. **Professionalism** - Adhere to the professional codes of conduct, exhibit a high degree of competence and best practice as prescribed in a given profession;
- l. **Selflessness** - Not to put one's own interest before the public interest and not to take decisions in order to gain financial and other benefits;
- m. **Transparency** - Be as open as possible about all decisions and actions taken and be prepared when called upon, to give reasons for the decisions taken;
- n. **Teamwork** - Work cooperatively and corroboratively, listen and respect others.

### **1.3 Work Ethics**

#### **1.3.1 Attendance to Duty**

- i. A member of staff shall observe the official working days in accordance with the regulations and shall always be available for official duty when called upon.
- ii. A member of staff shall perform his or her duty in a manner that conveys professionalism, respect and conforms to morally accepted standards.
- iii. A member of staff shall commit working hours to official duties.
- iv. A member of staff in the position of authority shall exercise such authority with due diligence and trust and shall demonstrate a high standard of performance of duty and conduct.
- v. A member of staff shall not hold two full time appointments in a Public Office concurrently and shall not draw more than one salary from public funds.
- vi. A member of staff shall be results-oriented and committed to the performance of his or her duties.
- vii. A member of staff shall exhibit high standards of performance that customers can reasonably expect.

#### **1.3.2 Working Hours and Time Management**

- i. Unless otherwise stated, the official working hours are:-

Monday – Friday:			
Morning	8.00am	-	12.45pm
Lunch time	12:45pm	-	2.00pm
Afternoon	2.00pm	-	5.00pm

- ii. A member of staff shall observe the above working hours.
- iii. He or She shall not come late to work and on official functions, without reasonable cause.
- iv. Staff shall be notified individually by their supervisors if they are required to work outside the usual arrangements.
- v. A member of staff shall not leave the office during office hours for personal reasons, unless, it is an emergency. Where it is necessary for a staff member to leave he or she shall obtain prior permission from the immediate supervisor.
- vi. A member of staff shall endeavour to accomplish planned activities on time.
- vii. A member of staff shall desist from engaging in behaviour or conduct that disrupts or interferes with his or her work and that of other officers.

### **1.3.3 Absence from Duty**

A member of staff shall seek and obtain permission from his or her supervisor to be absent from duty. Permission shall not be unreasonably denied or granted and shall be in a prescribed form as set out in Appendix XII.

### **1.3.4 Sexual Harassment**

- i. A member of staff shall avoid unethical and unbecoming behaviour such as use of rude, abusive and obscene language, indecent dressing and sexual suggestive gestures which constitute sexual harassment.
- ii. A member of staff shall not subject others or be subjected to conduct of a sexual nature affecting his or her dignity, which is unwelcome, unreasonable and offensive to the recipient.
- iii. A sexually suggestive and offensive behaviour may manifest itself in the following forms:
  - A member of staff forced to choose between acceding to sexual demands or losing job benefits (sexual blackmail).
  - Verbal and non-verbal sexually offensive behaviour exhibited by colleagues (or even customers).

- iv. A member of staff who is subjected to sexual harassment shall use the Office grievance Management procedure or may lodge a complaint to the labour officer in accordance with the provisions of Section 7 (2) of the Employment Act if not satisfied.
- v. A member of staff who has lodged any complaint regarding sexual harassment using the complaints procedure in (iv) above shall not be victimized.

### **1.3.5 Customer Care**

A member of staff shall serve customers with fairness, transparency, promptness, clarity, respect and courtesy with a view to ensuring customer satisfaction and enhancing the image of the Office of the Auditor General. Therefore, a member of staff shall:-

- i. Serve every customer in a professional manner;
- ii. Not discriminate or harass any customer and ensure that the services are available and applied equally to all;
- iii. Accord courtesy, empathy and fairness to all customers with special attention to persons with disabilities, the aged, sick and expectant mothers;
- iv. Respond to all customers' requests with promptness and clarity;
- v. Uphold teamwork and advance the public good for efficient service delivery.

### **1.3.6 Conflict of Interest**

- i. In accordance with Part iii of the Leadership Code Act 2002 a member of staff shall not put himself or herself in a position where his or her personal interest conflicts with his or her duties and responsibilities as a public officer.
- ii. A member of staff shall be required to inform his or her supervisor of the nature and extent of his or her interest.

### **1.3.7 Financial Credibility**

- i. A member of staff shall not engage in any arrangement that would cause him or her or others financial embarrassment, e.g. gambling, money laundering and unauthorized lending.
- ii. A member of staff convicted of the above offence shall be subjected to disciplinary action under Regulation 112(f).

## **1.4 Communication of Information**

### **1.4.1 Secrecy and Confidentiality**

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- i. A member of staff is a custodian of official information that comes into his or her knowledge in the course of his or her duty in the Office of the Auditor General. The release of such information must be guided by the laws relating to the rights of access to information as prescribed in the Access to Information Act, 2005, the Official Secrets Act and other relevant laws that may be enacted from time to time.
- ii. A member of staff shall maintain secrecy and confidentiality of official information even after he or she has left the Office of the Auditor General. Such information shall not at any point in time be used against the Office.
- iii. A member of staff shall refrain from making reckless statements that may injure the reputation of the Office of the Auditor General.

#### **1.4.2 Publishing of Official Information**

- i. A member of staff shall not publish any official information in any document, article, book, play, film or otherwise without the explicit permission of the Auditor General.
- ii. A member of staff who acquires proprietary or assigned rights in a Patent, Copyright, or Trademark shall notify the Auditor General in writing to that effect.

#### **1.4.3 Communication to the Media**

- i. A member of staff shall not communicate with the media on issues related to work or official policy except with the permission of the Auditor General.
- ii. Official information may be released to the media by officers who have been authorized to do so in accordance with the laid down procedures.

#### **1.4.4 Anonymous Communication**

A member of staff is prohibited from writing or disseminating anonymous and malicious letters and printing of graffiti intended to demean the image of the Office, the Auditor General, a member of staff, or any other person.

#### **1.4.5 Use of Official Information for Personal Gain**

A member of staff shall not use official information acquired in the course of performance of official duties to advance personal gain.

### **1.5 Removal, Destruction or Altering Of Records**

A member of staff shall not, without the permission of the person immediately in charge, wilfully remove, destroy or alter public records from the Office or a section to which they belong or from any other Office premises.

## **1.6 Dress and Appearance**

- i. To promote and portray a good image of the Office of the Auditor General, a member of staff shall at all times dress formally and appear decent and respectable in a manner that is generally acceptable to the society.
- ii. All members of staff are encouraged to wear OAG Corporate wear on Fridays in a manner that is smart and befitting to the image of the office.

## **1.7 Acceptance of Favours, Honours, Gifts, or Remunerations**

### **1.7.1 Gifts**

- i. A member of staff or any member of his or her family shall not solicit or accept valuable gifts, presents, hospitality gratuity or favour or other benefits, if he or she has reason to believe that the acceptance of such gifts, presents and other benefits is bound to influence his or her judgment or action in a matter that he or she is handling or will handle in future.
- ii. A member of staff shall not give such gifts to influence the judgment or action of another person in his or her favour.
- iii. A member of staff who, in the course of discharging his or her duties, receives any gifts or other benefits of a value of five currency points or above from any one source shall disclose that gift or benefit to government and shall be treated as a gift or donation or commission to Government.
- iv. A member of staff may accept or give a gift where the gift is in the nature of a souvenir or ornament and does not exceed five currency points in value.
- v. A member of staff may accept a personal gift or donation from a relative or a personal friend to such an extent and on such occasion as is recognized by custom.

### **1.7.2 Bribes**

A member of staff who in his or her personal or official capacity, demands, accepts or gives any bribe or is an agent of any person who intends to influence him or her or another officer commits an offence.

### **1.7.3 Identity Cards**

All members of staff shall have their Office identity card conspicuously displayed during working hours in the office.

### **1.8 Participation of Staff Members in Political Activities**

- i. A member of staff may participate in politics within the provisions of the law, rules and regulations. However a member of Staff shall avoid the following:-
  - Engaging in active politics.
  - Canvassing political support for candidates.
  - Participating in public political debates.
  - Displaying party symbols
- ii. Where the conduct of a member of staff is found to be inconsistent with (i) above, the relevant laws and regulations shall apply.

### **1.9 Unionization**

- i The Office encourages democratic practices through free, frank and responsible exchange of views and ideas among its staff on matters of mutual interest on staff issues.
- ii A member of staff shall have the freedom of association which shall include the freedom to form and join associations or unions ,including trade unions.

### **1.10 Grievance Management**

A member of Staff aggrieved or dissatisfied in any area relating to their employment may proceed in the following manner:-

#### **1.10.1 Directorate/Departmental/Unit Level**

- i. A member of Staff with grievances may in the first instance report the matter in writing to the immediate supervisor copied to the Head of Directorate/ Department/Unit and include any evidence in support of their case.
- ii. If the supervisor is unable to make a decision, he/she shall refer the matter to the Head of Directorate/Department/Unit and inform the staff within seven days.
- iii. When grievances are referred to a Head of Directorate/ Department/Unit, he/she shall within seven days investigate the matter and advise the concerned staff of the decision or action being taken.

### **1.10.2 Grievances against Heads of Directorates/Departments/Units**

- i. Where a grievance is against the Head of Directorate/ Department/Unit, staff may present the matter to the head HRMD.
- ii. Where the head of HRMD considers the complaint to be of a serious nature, he or she shall frame charges against the accused member of staff and require him or her to file a response in writing, within fourteen days.
- iii. The written response of the member of staff together with the charges and a brief statement of the allegation on which each charge is based shall be submitted to the Human Resource Advisory Committee thereafter the procedure as stipulated in 4.6 shall apply.

### **1.10.3 Procedure**

- i. A member of staff shall carry on work normally and shall not resort to any other action while pending resolution of a grievance.
- ii. All actions within the grievance procedure shall be in writing and shall be routed through the appropriate channels and copied to Heads of Directorates/Departments/Units.
- iii. Appeals which do not follow the laid down procedure will not be considered.