GUIDE FOR ASSESSING THE INSTITUTIONAL FRAMEWORK IN THE ETHICS FIELD

Aim: Serve as a basic tool to assess the ethical framework of the institution.

Subject	Yes	Not	N/A	Observations
I. ETHICAL PROGRAMME				
1. On the implementation				
1.1 In the implementation of the ethics program, has counted with the active participation of? ▪ The institutional head ▪ The senior management ▪ All other staff of the institution				
1.2 For the definition of the ethics program, was the impact on external interested subjects considered, including the following: ▪ Suppliers ▪ Customers ▪ Related institutions ▪ Private sector ▪ Non-governmental organizations ▪ Labor groups ▪ Citizens in general ▪ Future generations				
1.3 As foundation of the ethical program, was the legislation applicable to the institution in the ethics field considered? ▪ Article 11 of the Political Constitution of the Republic of Costa Rica? ▪ ▪ General Internal Control Act No. 8292 of 31 July 2002? ▪ General Public Administration Act, no. 6227 of 2 May 1978? ▪ Law Against Illicit Enrichment in Public Service, no. 8422 of 6 October 2004, and its regulation? ▪ Internal Control Standards for the Public Sector (R-CO-9-2009)? ▪ Standards for the Practice of Internal Auditing in the Public Sector (R-CO-119-2009)? ▪ General guidelines on ethical principles and observe statements by the heads, subordinates holders, officials from the Office of the Comptroller General of Colombia, internal audits and public servants in general (D CO February 2004 November 12, 2004)? ▪ Executive Decree -33146-MP of 24 May 2006?				

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▪ Other general regulations? Indicate. ▪ Other specific regulations applicable to the institution? Indicate.				
1.4 The head has taken the lead for the design, implementation and strengthen of the ethics program?				
1.5 Is there a Securities Commission that act as a catalyst support and for the institutional strengthening in the field of ethics?				
1.6 Were awareness-raising activities to promote the understanding and comprehension of the ethical among various participants program carried out?				
1.7 If awareness-raising activities were carried out, was its effectiveness measured? Have there been a follow up of the permanence of its effects and have corrective actions been undertaken?				
2. About the content				
2.1 The ethics program contains the following:				
▪ Statement of Values?				
▪ Code of ethics?				
▪ Vision and mission?				
▪ Indicators of ethics management?				
▪ Implementation strategy?				
2.2 The implementation strategy contains the following?				
▪ Definition of commitments?				
▪ Policies?				
▪ Are there regular programs to update and renew the commitment of the Organization to the ethical culture?				
2.3 Are the policies included in the implementation strategy referred to the following topics?				
▪ Disclosure of the ethical framework?				
▪ Actions and responsible person?				
▪ Review, updating and follow-up?				
▪ Management of fraud and corruption?				
▪ Dealing with conflicts of interest?				
▪ Management of allegedly unethical behavior?				
▪ Zero tolerance for unethical behavior?				
▪ Human resources management?				
▪ Commitment to internal control?				

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▪ social responsibility and towards the environment?				
2.4 Is the ethics program clearly formulated?				
3. Implementation:				
3.1 Have been responsibilities for the implementation of the ethics program established and have they been formally assigned?				
3.2 Are institutional authorities, as appropriate, informed periodically on relevant aspects relating to the discharge of the duties pertaining to the ethics program				
3.3 Do institutional authorities to whom the information referred to in the previous paragraph refers undertake actions in order to strengthen the ethics program and promote compliance with relevant responsibilities?				
4. On the provision and management of unethical behavior:				
4.1 Are there regulations on? ▪ Discrimination, harassment, retaliation and similar? ▪ Misuse of resources? ▪ Dissemination of confidential information? ▪ Participation in political activities? ▪ Application and acceptance of gifts? ▪ Falsification of records? ▪ Theft of assets? ▪ Offenses to moral and integrity? ▪ Favoring illicit trading? ▪ Influence peddling (spoils system)? ▪ Conflict of interest?				
4.2 With respect to the mechanisms for handling conflict of interest: ▪ Have they been formally established? ▪ Are the assumptions under which conflicts of interest clearly identified? ▪ Are those mechanisms and assumptions known by all staff? ▪ Are they applied consistently across the Organization?				
4.3 With respect to the mechanisms for handling unethical behavior: ▪ Have such mechanisms been formally established? ▪ Are they known by all staff? ▪ Are there established policies and procedures in relation to investigations, sanctions and disciplinary actions? ▪ Are they applied consistently across the Organization?				

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4.4 With respect to the communication of unethical conduct to the institutional authorities concerned:				
▪ Are communications (complaints) about this type of behavior promoted?				
▪ Have channels of communication to report them been established?				
▪ Are these channels known by all staff?				
▪ Are these channels accessible to all staff?				
▪ Is the confidentiality of the information handled maintained?				
▪ Is it guaranteed that reprisals against those who make use of those channels will not be taken?				
▪ Is a prompt attention given to reported affairs?				
5. On the effectiveness and control of the ethics program				
5.1 Are there systematic mechanisms to follow up on the effectiveness of the ethics program at?				
▪ Institutional management?				
▪ Individual actions of all its employees?				
▪ The detection of conditions that may negatively affect the ethical culture?				
If yes:				
▪ Are they applied consistently?				
▪ Is the information generated by these mechanisms communicated to the appropriate organizational bodies?				
▪ Are corrective and preventive actions taken?				
5.2 Is the ethics program reviewed, updated and periodically reported?				
5.3 Is the cost-benefit of the ethics program measured periodically?				
II. ETHICAL ENVIRONMENT				
1. Organisational environment				
1.1 Is there a clear understanding of the values and ethics at all levels of the Organization?				
1.2 Is there a consciousness that is widespread on the need to observe the institutional framework regarding ethics in all areas of action?				
1.3 Do officials at all levels consider that values and ethics of the Organization are consistent with the personal ones?				
1.4 Do staff members understand the impact of their ethical behavior organizational environment?				
1.5 Do officials know clearly what behaviors are considered unacceptable, according to the institutional framework in the ethical field?				

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1.6 Is there satisfaction among staff with regard to their work, their wages and other related benefits?				
2. On the managerial style				
2.1 Does the management level consider as one of their most important responsibilities the adjustment of its management to the institutional framework regarding ethical matters?				
2.2 Does staff have access to any top-level person to express their concerns and comments regarding the institutional framework in ethical matters?				
2.3 Are the actions and decisions of the head and the subordinated holders are indicative of a managerial style consistent with the values and institutional ethical principles?				
2.4 Is a commitment to the institutional framework concerning ethics showed, in monitoring and solution ready to situations that may affect compliance?				
2.5 Has the management level expressed, demonstrated and even formally regulated their pledge of support with respect to ethics in the decisions made by the officials?				
3. On the decision-making models				
3.1 Do the organizational structure and the allocation of authority and responsibilities incorporate expressly the application of the ethical principles and values as an essential component in decision-making?				
3.2 Do officials understand their responsibility for ethics in decision-making?				
3.3 Do officials know the consequences of ethical decisions?				
4. On verbal manifestations and behaviors				
4.1 Are verbal protests and demonstration of attitudes and behaviors of the following institutional players, consistent with the institutional framework in ethical matters and do they serve as a mechanism to reinforce the expected behavior and commitment to ethics? ▪ Head? ▪ Senior management? ▪ Other officials of the institution?				
4.2 Is questioning about requests that are deemed ethically improper promoted?				
4.3 Do employees, suppliers and customers, make regular statements claiming they know the requirements of ethical to work for the Organization?				

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III. MANAGEMENT SYSTEMS INTEGRATION				
1. On management systems with greater sensitivity and risks associated with ethics				
1.1 Is ethics an important component to consider in the establishment and implementation of these systems?				
1.2 Do these systems provide instructions and procedures to promote high standards of ethical conduct and to prevent and detect unethical behaviors and conflicts of interest?				
1.3 Do these management systems provide mechanisms to detect and manage conflicts of interest and possible unethical behavior?				
1.4 Does the design of the processes related to these systems lead to a behavior adjusted to the ethics program?				
2. On the management of human resources[1]				
2.1 Does human resource management have its fundamental pillars in the institutional framework in ethical matters?				
2.2 Does the process of recruitment and selection of personnel include assessing key factors in ethics matters such as analysis of references and background, integrity testing and other ethical values?				
2.3 Is the institutional framework in ethical matters disclosed through induction activities for new officers in the organization?				
2.4 Are there and apply mechanisms to encourage officers to be responsible for their ethical behavior and the need to observe the ethical framework?				
2.5 Does the evaluation of the performance of officials consider their attainment to the institutional framework in ethical matters?				
2.6 Are awareness, internalization and training activities related to the organizational ethics organized? If yes: ▪ Do they run with a periodicity that is conducive to their understanding and strengthening? ▪ Is participation open to all members of the Organization? ▪ Are they effective in light of its objectives?				

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[1]*This section of the guide is provided as an example of the questions relating to the integration of issues of ethics in the management systems related to the management of human resources. For the evaluation of other management systems and relations with external subjects as customers and the public in general, the corresponding questions must be provided. For example, as regards administrative contracting, the guide should consider questions about the consistency of the process with the institutional framework on ethical*

matters, subject to the principles laid down in the General Administrative Contracting Law and its regulations, the establishment of controls to ensure the transparent management of the activity, the eventual consideration of adherence to ethics by participants, etc.

General comments

Made by:	Start date:	End date:
Reviewed by:	Start date:	End date: