

## 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.

