



Code of Conduct Netherlands Court of Audit





Code of conduct
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Dear colleague,

1

Our mission states clearly that: 'The Netherlands Court of Audit aims to audit and improve the (...) integrity of the State and associated bodies'. If we want to do this properly, our own integrity must be beyond reproach. We want to be an example to those around us, particularly regarding our unique statutory position and remit. This requires a particularly high standard of care and transparency in all our actions and dealings. This code of conduct is an important instrument for strengthening our integrity.

The code contains eight values to help you in your own considerations of how to treat each other and people outside the organisation. Acting with integrity is not just the responsibility of each individual employee, but also of the organisation as a whole. The organisation is responsible for providing us with a safe working environment in which we are protected as far as possible from integrity risks.

We have chosen to use soap bubbles as a symbol for integrity. They are transparent, light and beautiful to look at, but also vulnerable: you have to keep blowing new bubbles. And this applies to our integrity as well. It is a great ambition, but it is something we have to keep working on. For this reason, this code of conduct will only become meaningful if we really operate according to the values it contains, if we continue to talk about them and are willing to be confronted with them and to confront others where necessary.

Ellen van Schoten

Secretary-General

12 November 2009



1 I am professional

2

I am answerable for the quality of my work

Our work is aimed at improving good governance. We aim to make a creative, realistic and solid contribution to public administration. At the same time, we are aware of social and political developments.

This creates high expectations in parliament, the public and the press. So our work has to meet high quality standards. We maintain the knowledge and skills needed for our work and we share them with each other. Our dealings and audit opinions are made with consistency and integrity. We meet the same standards that we set for others. Peer review is an integral part of our working methods. We take relevant national and international regulations and standards into account in our own procedures and regulations.

We treat the auditees and their data with due care and respect. We use clearance procedures and draw up balanced reports.

We offer auditees a realistic opportunity to express their view of our working methods, standards and opinions, so that we can involve them in our choices in the audit.

Your audit manager is fully persuaded that he has found a case of abuse of public money . You are not convinced there is any evidence of this, and feel your audit manager is just trying to score and make himself look good. You brought this up in the team meeting but nothing is being done about it. What do you do?



2 I am independent

3

I avoid any conflict of interests

Our independence needs to be completely beyond doubt. This is particularly important with regard to our independence from those around us (such as auditees, political parties and academic institutions, as well as family and friends). This means that we cannot take on any external positions that may interfere with the proper carrying out of our main tasks.

Neither do we accept any large gifts or favours, as this may influence our decision and judgement.

In addition, we do not use any information gathered in the process of our work for private gain.

We behave in such a way as to guarantee our independence and we avoid any appearance of a conflict of interest both inside and outside the organisation.

You work for the division that audits the Ministry of Education. Your newly graduated daughter gets a job at this Ministry.
Do you raise this issue with your division manager?



3 I am objective

4

I work without prejudice

We approach the organisations that we deal with without prejudice. Our findings, conclusions and recommendations are based on our investigations and do justice to the facts. We treat equal cases equally.

You and your audit team are consulting with the Member of the Board about the message to the minister of a report. The Member of the Board wants to deliver a wider and more politically charged message than you feel can be justified on the basis of the audit findings.

Do you confront the Member of the Board with this? If you do and if you – to your regret – do not succeed in convincing him or her, do you communicate your disappointment and to whom?



4 I am trustworthy

5

I work transparently and I keep all agreements made

We are clear and consistent in our dealings with the people and organisations we meet in the course of our work and we apply the rules of fair play. We keep all agreements we have made with them. We are also open and honest in our dealings with each other, we keep to the agreements that have been made, give each other room to share our opinions and take each other seriously.

Among ourselves, we treat information in such a way that it will not cause unnecessary harm to the other's interests. We do not disclose confidential information. We make it clear to our interlocutors that we are open to responses to our actions, and we tackle each other on this.

We are transparent to the outside world regarding the background, nature and approach of our work, the standards we apply, the results obtained and the way responses are processed. In this way, we want to prevent auditees and other stakeholders from receiving any unpleasant surprises.

Your audit manager asks you to do him a favour and write off some extra hours to the project in the time registration system. This is because there are quite a few project hours unused this year, and the audit manager wants to avoid having to make do with fewer hours next year. Do you do him that favour?



5 I show respect

6

I accept differences in thinking and behaviour

We demonstrate awareness of the views and characteristics of others and respect these wherever possible. We treat others with the same respect we would like to be shown ourselves. We do not tolerate any form of discrimination or any other undesirable behaviour such as bullying, intimidation or ignoring. We listen to each other actively and treat each other politely and decently.

At a party, you hear two people talking at length about abuses at their place of work, the ministry you are auditing. You hear a great deal of cynicism, but also a lot of details about mismanagement, dissipation of funds and tasks being carried out unprofessionally.

What do you do?



6 I am a good colleague

7

I contribute to a pleasant working atmosphere

A pleasant working atmosphere is good for an optimally performing organisation. This means being open in our communication, working together well and helping each other. There needs to be room for personal development within the Court of Audit. This also means that there is room to make mistakes and to learn from them.

Your audit manager asks you to do something and says he is asking you because the other team members are no good.
What do you do?



7 I work economically

8

I use public money carefully

We are conscious of the fact that our work is paid for from public funds. We are loyal to the policy of our organisation and only use time, facilities and materials as appropriate within the context of our work.

You come across a large pile of colour prints of your colleague's holiday photos lying on the photocopier.
Do you say anything about this?



8 I work sustainably

9

I treat people, planet and profit conscientiously

In our own organisation, we do not just bear in mind the implications of our work for the 'here and now' but also the consequences for 'elsewhere and later'. This means that we use natural resources carefully and we use sustainable and fair-trade products.

A ministry has published a bulky policy document, but it is only available in digital form. Yet again, you notice that a colleague has printed the document one-sided, even though the standard printer setting is to print double-sided.

What do you do?



9 How should you use this code of conduct?

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The code of conduct indicates how the Court of Audit wants to carry out its work in accordance with its mission.* This code contains eight values, the importance of which is underlined by everyone in the organisation, including contract staff and trainees. It is crucial that we do all we can to put these values into practice in our daily work, and that we communicate openly with each other if we have any questions about how to apply these. Openness and discussion give us the opportunity to clarify and supplement these values where necessary. In order to keep compliance with the code alive and relevant, it will be addressed when new employees start work, (as part of the introduction programme and when taking the oath or promise), at the start and evaluation of a project, in employee performance sessions and, if applicable, during exit interviews.

Addressing dilemmas

The dilemmas in this code of conduct are examples of situations you might encounter in your daily work. There is no single correct answer for most of these dilemmas. The examples are primarily meant to set you thinking about integrity and what this means in practice.

If you come across any integrity dilemmas in your work that you can't find an answer for in the code of conduct, you should discuss them with your colleagues or manager or – if they are not an option – with one of the confidential advisors on integrity.

You can talk to the **confidential advisors** on integrity about any integrity-related questions. The confidential advisor can tell you about integrity and how to operate in it. By acting as a sounding board, he can advise you on your own behaviour.

* This code of conduct has been checked for compatibility with the Netherlands Model Code of Conduct for Integrity in the Public Sector (Ministry of the Interior, March 2006), the INTOSAI Code of Ethics (1998), the Mexico Declaration on SAI independence (ISSAI 10, 2007) and the General standards in government auditing and standards with ethical significance (ISSAI 200, 2001)



Have you seen or do you suspect an abuse, such as theft or the passing on of confidential information, which you do not want to report directly to your manager? Then you can ask one of the confidential advisors on integrity for advice. The confidential advisor helps you take further steps or makes sure that the report reaches the right people. A confidential advisor also has an important warning role in the direction of management. All confidential advisors on integrity work on the basis of anonymity and in confidence.

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If you are a victim of undesirable behaviour, you can go to the **confidential advisor** on undesirable behaviour for (emotional) support. Undesirable behaviour includes any form of discrimination or any other undesirable behaviour such as bullying, intimidation or ignoring. The confidential advisor can advise you and help you find a solution. This will always take place in consultation with you. The confidential advisor can also help you to report a punishable act or to file a formal complaint to the complaints committee for undesirable behaviour. All confidential advisors are independent and treat all information in strictest confidence. The contact person for the integrity policy in general and the code of conduct in particular is Heleen van Camp, the integrity coordinator for the Court of Audit.

Our integrity

The Netherlands Court of Audit

Algemene Rekenkamer

Lange Voorhout 8

P.O. Box 20015

2500 EA The Hague

phone +31 70 342 43 44

www.courtofaudit.nl

The Hague

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