



# OFFICE OF PUBLIC ACCOUNTABILITY

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## OFFICE OF PUBLIC ACCOUNTABILITY CODE OF ETHICS ADOPTED on June 6, 2022

### PUBLIC AUDITOR'S POLICY STATEMENT

This is the Office of Public Accountability/Public Auditor's Code of Ethics (OPA COE). All auditors at the OPA are expected to regularly consult with, and at all times abide by, the OPA COE.

The OPA COE encompasses Guam law as well as the ethics codes of the Association of Government Accountants (AGA) and the International Organization of Supreme Audit Institutions International (INTOSAI). Guam law is provided in Section I, the INTOSAI Code of Ethics is provided in Section II, and the AGA Code of Ethics is provided in Section III. The OPA COE is comprised of each Section.

All of the OPA's Auditors are annually required to read, acknowledge and certify that they understand and are required to adhere to the OPA COE.

Auditors are expected to self-report violations of the OPA COE.

Violations of the OPA COE may result in adverse action or other corrective action.

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Benjamin J.F. Cruz  
Public Auditor of Guam

## **I. LAWS CONCERNING AUDITORS AT THE OFFICE OF PUBLIC ACCOUNTABILITY/PUBLIC AUDITOR**

Guam law imposes responsibilities and duties on the OPA including its Auditors. As part of the OPA COE, Auditors at the OPA are expected to understand and adhere to the laws described below.

### **The creation of the OPA**

The Guam legislature created the Office of Public Auditor/Public Accountability (OPA) to be independent of the three branches of government. The OPA provides the needed check and balance on the keeping of accounts and the expenditures of funds of the government to ensure the highest quality of accounting for the public's funds. The OPA takes the job of accounting for the public's funds as far away from the realm of politics as is possible in a political world.

### **Statutory audits**

The Public Auditor shall:

- Direct and supervise all financial and management audits so that annual audits are completed for the prior fiscal year no later than June 30;
- Communicate directly with any person or with any department, officer or person having official relations with the office in any matter relating to the expenditures of government funds and property or to the settlement thereof.
- Annually, audit or cause to be conducted post-audits of all the transactions and accounts of all departments, offices, corporations, authorities, and agencies in all of the branches of the government of Guam.
- Be responsible for the conduct of program evaluation and review of compliance by various government programs with performance standards established by I Liheslaturan Guåhan.
- Perform any audit of either the financial or programmatic nature, either by resolution of I Liheslaturan Guåhan or as otherwise provided by law.
- Submit to I Liheslaturan Guåhan on a continuous basis recommendations with respect to altering and amending the performance standards assigned to any government of Guam program, as well as recommendations with respect to procedures for evaluation compliance with or achievement of performance standards.
- Implement a continuous program of evaluation and justification review of all government of Guam agencies and shall submit a report of evaluation and justification review findings and recommendations to the Speaker of I Liheslaturan Guåhan, I Maga=lahen Guåhan, the head of the agency that was the subject of the review, and the head of any agency that is substantially affected by the findings and recommendations.
- Conduct program evaluation and justification reviews and other related duties as prescribed by law.
- Supervise or perform audits of autonomous agencies and instrumentalities of the government of Guam.
- Supervise audits of all funds in excess of \$300,000.00 for a single fiscal year from the government of Guam that are given in grant or subsidy to non-profit or profit-making groups.
- Audit the hiring practices, manpower levels and staffing patterns of all departments, agencies and bureaus of the Executive Branch of the government of Guam, and to determine and report to I Maga'lahun Guåhan, I Liheslaturan Guåhan and the Public Utilities Commission, as appropriate, on the necessity and applicability of employment levels and categories to the department or

agency's purpose and function, as well as draw comparisons with similar entities located elsewhere.

### **Confidentiality of audits**

*Confidentiality of Investigations.* Except pursuant to a subpoena issued by a court of competent jurisdiction for good cause shown, or the powers afforded I Liheslaturan Guåhan under Legislative Investigative Powers, the Public Auditor shall not be required to disclose any working papers. For the purposes of this Section, "working papers" means the notes, internal memoranda and records of work performed by the Public Auditor on audits and other investigations made pursuant to an OPA audit, including any and all project evidence collected and developed by the Public Auditor.

Information received by the Public Auditor alleging criminal activity or alleging wrongful use of government funds or property is privileged. Neither the Public Auditor nor any person employed by the Public Auditor shall disclose the identity of the person providing that information, unless such failure to disclose infringes upon the Constitutional rights of the accused. Nor shall the Public Auditor, nor any person employed by the Public Auditor, be required to produce any records, documentary evidence, opinions or decisions relative to such privileged communication or information: (1) in connection with any criminal case, criminal proceeding or any administrative hearing of whatever nature, or (2) by way of any discovery procedure.

Disclosure of a privileged communication or privileged information related to an audit or investigation is a felony of the third degree.

### **Public Officer and Employee Standards of Conduct**

*Gifts.* No employee shall solicit, accept, or receive, directly or indirectly, any gift valued singly or in the aggregate from a single source in excess of \$200, whether in the form of money, prize, service, loan, travel, entertainment, hospitality, thing or promise, or in any other form, when a reasonable person would infer that the gift is intended to influence the employee in the performance of that individual's official duties or is intended as a reward for any official action on that individual's part.

*Confidential Information.* No employee shall disclose information which is considered a private document by existing law, and which the employee acquires in the course of official duties, or use the information for personal gain or for the benefit of someone else.

*Fair Treatment.* No employee shall use or attempt to use an official position to secure or grant unwarranted privileges, exemptions, advantages, contracts, or treatment, for himself or herself, a spouse, children, or others, including but not limited to the following: (a) seeking other employment or contract for services by the use or attempted use of the individual's office or position; (b) accepting, receiving, or soliciting compensation for the performance of official duties or responsibilities except as provided by law; (c) using government time, equipment, or other facilities for private business purposes; (d) soliciting, selling, or otherwise engaging in a financial transaction with a subordinate or a person or business whom the employee inspects or supervises in official capacity.

*Conflicts of Interest.* No employee shall take any official action directly affecting: (1) business or other undertaking in which the employee has a financial interest; or (2) private undertaking in which the employee is engaged as legal counsel, advisor, consultant, representative, or other agency capacity.

### **Political activity**

*Prohibited Activity.* An employee shall not use his official authority or influence for the purpose of interfering with or affecting the result of an election. Specific activities in which employees are prohibited from participating include, but are not limited to: (1) soliciting, collecting, handling, disbursing or accounting for assessments, contributions or other funds for a political party, partisan political organization or candidate; (2) organizing, selling tickets to, seeking support for or actively participating in a fund-raising activity of a political party, partisan political organization or candidate; (3) taking an active part in managing the political campaign of a candidate; (4) being a candidate; (5) discharging, promoting, demoting or changing the compensation of any other employee or promising or threatening to do so, because said other employee advocates or fails to advocate through contribution, voting or otherwise, a candidate; and (6) using government travel allowances, government transportation, government supplies or government facilities for the benefit of any political party, partisan political organization or candidate.

### **Public Employee Protection for Government Employees**

The people of Guam are entitled to information about the workings of the government in order to reduce the waste and mismanagement of public funds, to reduce abuses in government authority, and to prevent illegal and unethical practices. Employees of the government of Guam are citizens first and have a right and a responsibility to behave as good citizens in our common efforts to provide sound management of governmental affairs. To help achieve these objectives, such employees should be encouraged to disclose information on actions of agencies that are not in the public interest and any employee making such disclosures shall not be subject to disciplinary measures or harassment by any public official.

*Government Employee's disclosure of information.* Disclosure of information means the written provision of evidence to any person, or the testimony before any committee of the Guam Legislature, regarding any action, policy, regulation, practice or procedure, including, but not limited to, the waste of public funds, abuse of authority or mismanagement of any agency. Disclosure does not include the following situations: (1) An employee who discloses information that he knows to be false or who discloses information with disregard for its truth or falsity; (2) An employee who discloses information from public records which are closed to public inspection pursuant to Chapter 10 of Title 5, Guam Code Annotated; (3) An employee who discloses information which is confidential under any other provision of law.

*Retaliation Prohibited.* No appointing authority or supervisor shall initiate or administer any disciplinary action against an employee on account of the employee's disclosure of information.

*Complaints by Classified Employees.* Any employee in the classified service may file a written complaint with the Civil Service Commission alleging retaliation for disclosure of information, if the employee demonstrates that reasonable communication to his supervisor, appointing authority or member of the Guam Legislature has occurred in regard to the alleged violation.

## **II. INTOSAI Code of Ethics**

The OPA adopts and incorporates ISSAI 30, the International Standards of Supreme Audit Institutions, issued by the International Organization of Supreme Audit Institutions International (INTOSAI). Auditors at the OPA are considered Auditors under ISSAI 30 and are expected to understand and adhere to it as part of the OPA COE.

### **Concept, Background and Purpose of the Code of Ethics**

- 1.** INTOSAI has deemed it essential to establish an international Code of Ethics for auditors in the public sector.
- 2.** A Code of Ethics is a comprehensive statement of the values and principles which should guide the daily work of auditors. The independence, powers and responsibilities of the public sector auditor place high ethical demands on the SAI and the staff they employ or engage for audit work. A code of ethics for auditors in the public sector should consider the ethical requirements of civil servants in general and the particular requirements of auditors, including the latter's professional obligations.
- 3.** With the Lima Declaration of Guidelines on Auditing Precepts as its foundation, the INTOSAI Code of Ethics should be seen as a necessary complement, reinforcing the INTOSAI Auditing Standards issued by the INTOSAI Auditing Standards Committee in June 1992.
- 4.** The INTOSAI Code of Ethics is directed at the individual auditor, the head of the SAI, executive officers and all individuals working for or on behalf of the SAI who are involved in audit work. However, the Code should not be interpreted as having any impact on the organizational structure of the SAI.

Due to national differences of culture, language, and legal and social systems, it is the responsibility of each SAI to develop its own Code of Ethics which best fits its own environment. Preferably these national Codes of Ethics should clarify the ethical concepts. The INTOSAI Code of Ethics is intended to constitute a foundation for the national Codes of Ethics. Each SAI has the responsibility to ensure that all its auditors acquaint themselves with the values and principles contained in the national Code of Ethics and act accordingly.

- 5.** The conduct of auditors should be beyond reproach at all times and in all circumstances. Any deficiency in their professional conduct or any improper conduct in their personal life places the integrity of auditors, the SAI that they represent, and the quality and validity of their audit work in an unfavorable light, and may raise doubts about the reliability and competence of the SAI itself. The adoption and application of a code of ethics for auditors in the public sector promotes trust and confidence in the auditors and their work.
- 6.** It is of fundamental importance that the SAI is looked upon with trust, confidence and credibility. The auditor promotes this by adopting and applying the ethical requirements of the concepts embodied in the key words Integrity, Independence and Objectivity, Confidentiality and Competence.

## **Trust, Confidence and Credibility**

7. The legislative and/or executive authority, the general public and the audited entities are entitled to expect the SAI's conduct and approach to be above suspicion and reproach and worthy of respect and trust.
8. Auditors should conduct themselves in a manner which promotes co-operation and good relations between auditors and within the profession. The support of the profession by its members and their co-operation with one another are essential elements of professional character. The public confidence and respect which an auditor enjoys is largely the result of the cumulative accomplishments of all auditors, past and present. It is therefore in the interest of auditors, as well as that of the general public, that the auditor deals with fellow auditors in a fair and balanced way.
9. The legislative and/or executive authority, the general public and the audited entities should be fully assured of the fairness and impartiality of all the SAI's work. It is therefore essential that there is a national Code of Ethics or similar document which governs the provision of the services.
10. In all parts of society there is a need for credibility. It is therefore essential that the reports and opinions of the SAI are considered to be thoroughly accurate and reliable by knowledgeable third parties.
11. All work performed by the SAI must stand the test of legislative and/or executive scrutiny, public judgements on propriety, and examination against a national Code of Ethics.

## **Integrity**

12. Integrity is the core value of a Code of Ethics. Auditors have a duty to adhere to high standards of behaviour (e.g. honesty and candidness) in the course of their work and in their relationships with the staff of audited entities. In order to sustain public confidence, the conduct of auditors should be above suspicion and reproach.
13. Integrity can be measured in terms of what is right and just. Integrity requires auditors to observe both the form and the spirit of auditing and ethical standards. Integrity also requires auditors to observe the principles of independence and objectivity, maintain irreproachable standards of professional conduct, make decisions with the public interest in mind, and apply absolute honesty in carrying out their work and in handling the resources of the SAL

## **Independence, Objectivity and Impartiality**

14. Independence from the audited entity and other outside interest groups is indispensable for auditors. This implies that auditors should behave in a way that increases, or in no way diminishes, their independence.
15. Auditors should strive not only to be independent of audited entities and other interested groups, but also to be objective in dealing with the issues and topics under review.
16. It is essential that auditors are independent and impartial, not only in fact but also in appearance.

**17.** In all matters relating to the audit work, the independence of auditors should not be impaired by personal or external interests. Independence may be impaired, for example, by external pressure or influence on auditors; prejudices held by auditors about individuals, audited entities, projects or programmes; recent previous employment with the audited entity; or personal or financial dealings which might cause conflicts of loyalties or of interests. Auditors have an obligation to refrain from becoming involved in all matters in which they have a vested interest.

**18.** There is a need for objectivity and impartiality in all work conducted by auditors, particularly in their reports, which should be accurate and objective. Conclusions in opinions and reports should, therefore, be based exclusively on evidence obtained and assembled in accordance with the SAI's auditing standards.

**19.** Auditors should make use of information brought forward by the audited entity and other parties. This information is to be taken into account in the opinions expressed by the auditors in an impartial way. The auditor should also gather information about the views of the audited entity and other parties. However, the auditors' own conclusions should not be affected by such views.

### **Political neutrality**

**20.** It is important to maintain both the actual and perceived political neutrality of the SAL. Therefore, it is important that auditors maintain their independence from political influence in order to discharge their audit responsibilities in an impartial way. This is relevant for auditors since SAIs work closely with the legislative authorities, the executive or other government entity empowered by law to consider the SAI's reports.

**21.** It is important that where auditors undertake, or consider undertaking, political activities they bear in mind the impact which such involvement might have - or be seen to have - on their ability to discharge their professional duties impartially. If auditors are permitted to participate in political activities they have to be aware that these activities may lead to professional conflicts.

### **Conflicts of interest**

**22.** When auditors are permitted to provide advice or services other than audit to an audited entity, care should be taken that these services do not lead to a conflict of interest. In particular, auditors should ensure that such advice or services do not include management responsibilities or powers, which must remain firmly with the management of the audited entity.

**23.** Auditors should protect their independence and avoid any possible conflict of interest by refusing gifts or gratuities which could influence or be perceived as influencing their independence and integrity.

**24.** Auditors should avoid all relationships with managers and staff in the audited entity and other parties which may influence, compromise or threaten the ability of auditors to act and be seen to be acting independently.

**25.** Auditors should not use their official position for private purposes and should avoid relationships which involve the risk of corruption or which may raise doubts about their objectivity

and independence.

**26.** Auditors should not use information received in the performance of their duties as a means of securing personal benefit for themselves or for others. Neither should they divulge information which would provide unfair or unreasonable advantage to other individuals or organizations, nor should they use such information as a means for harming others.

### **Professional Secrecy**

**27.** Auditors should not disclose information obtained in the auditing process to third parties, either orally or in writing, except for the purposes of meeting the SAI's statutory or other identified responsibilities as part of the SAI's normal procedures or in accordance with relevant laws.

### **Competence**

**28.** Auditors have a duty to conduct themselves in a professional manner at all times and to apply high professional standards in carrying out their work to enable them to perform their duties competently and with impartiality.

**29.** Auditors must not undertake work they are not competent to perform.

**30.** Auditors should know and follow applicable auditing, accounting, and financial management standards, policies, procedures and practices. Likewise, they must possess a good understanding of the constitutional, legal and institutional principles and standards governing the operations of the audited entity.

### **Professional Development**

**31.** Auditors should exercise due professional care in conducting and supervising the audit and in preparing related reports.

**32.** Auditors should use methods and practices of the highest possible quality in their audits. In the conduct of the audit and the issue of reports, auditors have a duty to adhere to basic postulates and generally accepted auditing standards.

**33.** Auditors have a continuous obligation to update and improve the skills required for the discharge of their professional responsibilities.

### **Glossary**

The terms used in INTOSAI's Code of Ethics have the same interpretation or definition as those used in the INTOSAI Auditing Standards.



### **III. AGA CODE OF ETHICS**

The OPA adopts and incorporates the Association of Government Accountants (AGA) Code of Ethics into the OPA COE. Auditors at the OPA are considered to be “government financial managers” under the AGA Code of Ethics and are expected to understand and adhere to it as part of the OPA COE.

#### **Government Financial Management Profession**

A profession is distinguished by certain characteristics including:

- Mastery of a particular skill, acquired by training and education;
- Adherence by its members to a common code of values and conduct established by its administrative body, including maintaining an outlook that is essentially objective; and
- Acceptance of a duty to society as a whole (usually in return for restrictions in use of a title or in granting of a qualification).

The government financial management profession is characterized by its efforts to achieve common objectives and by its observance of certain fundamental principles. The code sets standards of conduct for members and states the fundamental principles members must observe in order to achieve common objectives.

A member's duty to the government financial management profession and to society may at times seem to conflict with the individual's immediate self-interest or duty of loyalty to his/her employer. Against this background, the Association sets ethical requirements for its members to ensure the highest quality of performance and to maintain public confidence in the profession.

#### **The Public Interest**

The distinguishing marks of a profession are its acceptance by the public and the profession's acceptance of its responsibility to the public. The government financial management public consists of citizens, taxpayers, customers, employers, employees, investors, the business and financial community and others who rely on the objectivity and integrity of government financial managers to maintain the orderly functioning of government. This reliance imposes a public interest responsibility on the government financial management profession. The public interest is defined as the collective well-being of the community of people and institutions the government financial manager serves.

A government financial manager's responsibility is not exclusively to satisfy the needs of an employer or client. The standards of the government financial management profession are heavily determined by the public interest, for example:

- Independent auditors help to maintain the integrity and efficiency of the financial statements presented to the public and to financial institutions in partial support for loans and financing;
- Financial executives and professionals serve in various financial management capacities in organizations and contribute to the efficient and effective use of the organization's resources;
- Internal auditors provide assurance about a sound internal control system (enhancing the reliability of the external financial information of the employer) and provide objective evaluations upon which management can base decisions and policy;
- Budget executives and professionals assist in formulating and implementing plans/programs to acquire and apply financial resources to address public policy issues; and
- Systems executives and professionals develop and implement systems, policies and procedures to effectively apply information technology in the implementation of government programs.

Government financial managers play an important role in society. Employers, creditors and other sectors of the business community, as well as the government and the public at large rely on government financial managers for sound accounting and reporting and effective financial management. The attitude and behavior of government financial managers in providing these services has an impact on the economic well-being of their community and country as well as the confidence of the people in their government.

Government financial managers provide the public with unique services at a level that demonstrates that the public confidence is firmly founded. To keep the confidence of government's most important customer, the public, members follow an established Code of Ethics.

## Objectives

The code recognizes that the objectives of the government financial management profession are to work at the highest standards of professionalism, to attain the highest levels of performance and generally to meet the public interest requirement set out above. These objectives require that four basic needs be met:

- **Credibility:** Society needs credibility in government information and information systems.
- **Professionalism:** The public, employers, clients and other interested parties need to easily identify professionals in the government financial management field.
- **Quality of Services:** The public needs the assurance that all services obtained from a government financial manager are carried out to the highest standards of performance.
- **Confidence:** Users of the services of government financial managers should be able to feel confident that there is a framework of professional ethics that governs the provision of those services.

## Principles

In order to achieve the objectives of our profession, government financial managers must observe certain fundamental principles, which are:

- **Integrity: Be straight forward and honest in performing professional services.**
- **Objectivity:** Be fair and do not allow prejudice or bias, conflict of interest or influence of others to override objectivity.
- **Professional Competence and Due Care:** Perform professional services with due care, competence and diligence. Recognize the continuing duty to maintain professional knowledge and skill at a level required to ensure that an employer or client receives the advantage of competent professional service based on up-to-date developments in practice, legislation and techniques.
- **Confidentiality:** Respect the confidentiality of information acquired during the course of performing professional services and do not disclose or use any such information without proper and specific authority or unless there is a legal or professional right or duty to disclose.
- **Professional Behavior:** Act in a manner consistent with the good reputation of the profession and refrain from any conduct that might bring discredit to the profession.
- **Technical Standards:** Carry out professional services in accordance with the relevant technical and professional standards. Recognize the duty to carry out with care and skill, the instructions of the employer or client insofar as they are compatible with the requirements of integrity, objectivity and, where applicable, independence.

## **Professional Conduct**

### **Personal Behavior**

1. Actively promote and encourage the highest level of ethics within the government financial management community.
2. Conduct yourself with integrity, dignity and respect for others.
3. Transmit or use confidential information obtained in your professional work only for the purpose intended and not for personal gain or other advantage or to the disadvantage of others.
4. Adhere to the standards of conduct of your employer and any professional associations or organizations of which you are a member.

### **Professional Competence and Performance**

5. Strive to perform the duties of your position and supervise the work of your subordinates with the highest degree of professional care.
6. Continually seek to increase your professional knowledge and skills to improve your service to employers, associates and fellow members.
7. Render opinions, observations or conclusions for official purposes only after appropriate consideration of the pertinent facts and after assuring yourself that you have the appropriate expertise and are free from real or perceived conflicts of interest.
8. Exercise diligence, objectivity and honesty in your professional activities and be aware of your responsibility to disclose improprieties that come to your attention to the appropriate parties.
9. Be aware of and strive to apply work-related requirements and standards prescribed by authorized government agencies and employers.

### **Responsibilities to Others**

10. Consider the public interest to be paramount in carrying out your duties.
11. Avoid any activity that creates or gives the appearance of a conflict with your employer-related responsibilities.

### **Guidance and Enforcement**

Members and CGFMs have an affirmative duty to be familiar with the code and to identify and resolve ethical issues before acting.

The National Executive Committee (NEC) has delegated the authority for review of inquiries to the Ethics Board.

The Association will strive to maintain confidentiality on all inquiries and investigations. It is acknowledged that as a necessary part of replying to an inquiry or conducting an investigation, others may become aware of confidential information.

Inquiries must be in writing and may be submitted by mail, E-mail or fax to the Association's Office of Professional Development. Inquiries of a sensitive nature should be by mail only and should be clearly marked Ethics Confidential. All inquiries will be acknowledged.

The following guidelines apply to ethics investigations:

1. Investigations of violations of the code can result from inquiries or complaints from members or nonmembers or from information received from any other sources.
2. The Association will not accept the resignation of a member or CGFM while the individual is under investigation for violations of the code. AGA reserves the right to pursue and disclose the result of an investigation regardless of the person's intent to resign membership or their CGFM certificate.
3. Before disciplinary action is taken, the member or CGFM will be provided an opportunity to respond and to provide relevant information.
4. Disciplinary action may include:
  - a. Remedial action by the member or CGFM, such as additional education.
  - b. A warning.
  - c. Censure (written reprimand to membership and/or CGFM file).
  - d. Suspension of membership and/or CGFM certificate for specified time.
  - e. Termination of membership and/or CGFM certificate.
  - f. Payment of the investigation costs.
5. The Ethics Committee is authorized to investigate allegations or inquiries, determine the validity of the allegations and issue disciplinary action to members and CGFMs.
6. The member or CGFM will receive written notice of the disciplinary action and has the right to appeal the decision and/or the disciplinary action to the NEC.
7. A person whose CGFM certificate has been revoked may petition for reinstatement of his or her certificate. Based on its merits, a reinstatement request may be accepted by the NEC.
8. A person whose AGA membership has been revoked may petition for reinstatement of his or her membership. Based on its merits, a reinstatement request may be accepted by the NEC.
9. The Association may publicize any disciplinary action taken. Note: This listing is a summary, reflecting concepts and intentions of the ethics investigation process. Resolution of cases is intended to follow the due process set out in the Association's current Ethics Handbook.

## **Definitions**

### **The Association**

The Association of Government Accountants

### **CGFM**

Certified Government Financial Manager (Note: Unless otherwise indicated, all references to members apply to CGFMs who are not members).

### **Diligence**

Pursuing an event, action or assignment to a timely and sufficient end or close.

### **Government Financial Manager**

An individual engaged in or responsible for government financial management activities.

### **Independence**

Freedom from actual or perceived impairments, whether mental, physical, relationships, financial or other.

**Members**

An active member of the Association, including full, early career, special early career and retired. Unless otherwise indicated, all references to members apply to CGFMs who are not members.

**Objectivity**

A combination of impartiality, intellectual honesty and a freedom from prejudice, bias and conflicts of interest or the influence of others.

**Professional Associations and Organizations**

Any body or group of individuals bound together by a professional discipline or interest related to public financial management to enhance and further the goals and objectives prescribed by that body or group. In addition to the Association of Government Accountants, examples include the American Institute of Certified Public Accountants, state CPA societies, American Society of Military Comptrollers, Institute of Internal Auditors and Government Finance Officers Association.

**Professional Work**

Any service performed by a member requiring government financial management or related skills whether or not compensated.

**Code**

The Code of Ethics of the Association of Government Accountants

**Government Financial Management Activities**

Activities associated with the operation and control of the fiscal and administrative matters of government(s), including but not limited to auditing, accounting, budgeting and systems as well as associated activities such as human resource administration, training and education.

END OF OPA CODE OF ETHICS