



State of Arizona Accounting Manual

Topic 05 Internal Controls Issued 07/01/15
Section 15 **Code of Conduct for Employees Engaged in** Page 1 of 1
Accounting, Financial and Budgeting Activities

INTRODUCTION

To establish and promote the highest standards of conduct, ethics, integrity, competence and professionalism among State of Arizona employees whose responsibilities include the administration of public monies, the Chief Financial Officers of the Agencies of the State of Arizona have adopted the **State of Arizona Code of Conduct for Employees Engaged in Accounting, Financial and Budgeting Activities**.

POLICY & PROCEDURES

1. The Code addresses the moral, ethical, legal and professional aspects of personal conduct required to be exhibited by all those employees of the State who are involved in the collection, disbursement and administration of public monies.
2. The Code should be displayed in areas where it can be readily and regularly be seen by State employees whose duties include any involvement with public monies. The Code may also be displayed in areas where it can be seen by the public and employees of the State whose duties do not extend to finance, budgeting or accounting.
3. A copy of the Code, suitable for reproduction and framing, is available as an attachment.

State of Arizona

Code of Conduct

For Employees Engaged in Accounting, Financial and Budgeting Activities

The Chief Financial Officers of the Agencies of the State of Arizona are financial and accounting professionals committed to promoting the highest standards of personal ethics, competence and professional conduct. Therefore, we embrace the following moral, ethical, legal and professional standards as the minimal values to be exhibited by accounting and financial professionals in Arizona Government.

Integrity

- Demonstrate loyalty to the government of the State of Arizona and show respect for the public it serves.
- Exhibit confidence in and support your colleagues, the officers and employees of the State.
- Avoid the evidence or appearance of impropriety in any professional dealings.
- Refuse to engage in any activity that jeopardizes your ability to carry out your duties or fulfill your responsibilities.
- Do not prepare, sign or issue any financial information not adhering to professional standards.
- Support the goals of State Government and promote the mission of your agency or department.

Competence

- Assume the responsibility for your personal continuing professional education and development.
- Maintain a current working knowledge of developments and emerging issues in government finance and accounting.
- Promote the highest standards of professional competence within your organization and among your peers.
- Support and encourage continuous training and development in your professional disciplines.

Professional Conduct

- Carry out your responsibilities consistent with the highest standards of quality, efficiency and customer service.
- Support compliance with generally accepted accounting principles and auditing standards.
- Comply with all Federal and State regulations and statutes.
- Adopt those technologies that will provide improved performance.

Conflict of Interest

- Conduct yourself in a manner that will promote public confidence.
- Never engage in any activity that would suggest favoritism or a conflict of interest.
- Do not use public resources for personal or political gain.
- Avoid behavior or associations that might impair your objectivity or independence.
- Honor and adhere to the professional and personal codes of conduct applicable to a public official.