



# GAO Technical Bulletin

Arizona Department of Administration ♦ General Accounting Office

Subject:	<b><i>Code of Conduct for State of Arizona Employees Engaged in Accounting, Financial and Budgeting Activities</i></b>	Issued:	4/3/00
Manual Section(s):	N/A	Effective:	4/3/00
Supersede(s):	N/A	Page:	1 of 2

TO: Technical Bulletin Administrators  
All Agencies

FROM: Robert Rocha  
State Comptroller

## **AUTHORITY**

A.R.S. 41-722	Powers and duties relating to finance
A.R.S. 41-791	Powers and duties relating to public building maintenance; etc.
A.A.C. R2-5-501	Standards of Conduct
A.A.C. R2-6-111	Administration; Department of Administration, Public Building Maintenance; General; Signs

## **DEFINITIONS**

Code: The State of Arizona Code of Conduct for Employees Engaged in Accounting, Financial Budgeting Activities.

## **POLICY & PROCEDURES**

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**.

- 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 or accounting.
- 3) A copy of the Code, suitable for reproduction and framing, has been attached.

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**ON-LINE AVAILABILITY**

Copies of this and other Technical Bulletins, including attachments when feasible and appropriate, are available for viewing and downloading from the Technical Bulletin Page of the General Accounting Office Website located at:

**<http://www.gao.state.az.us/bulletins.html>**

**SUPPLEMENTAL MATERIALS**

The following supplemental materials are distributed as paper attachments (indicated by **P**), electronic documents posted to the GAO Website (**W**) or in both formats (**B**).

1. State of Arizona Code of Conduct for Accounting and Financial Professionals **B**

If your agency has no access to the Web, please contact your GAO Liaison to be provided paper copies of these Supplemental Materials.

**AREAS IMPACTED**

All State agencies.

**CONTACTS**

If you have any questions concerning this Technical Bulletin, please contact your GAO Liaison. You may also e-mail questions or comments concerning State policy and procedure to us at:

**[gaopolicy@ad.state.az.us](mailto:gaopolicy@ad.state.az.us)**

# 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 those in Arizona Government engaged in accounting, financial and budgeting activities.**

#### ***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.