

Georgia Government Finance Officers Association

Code of Professional Ethics

The Georgia Government Finance Officers Association is a professional organization of public officials united to enhance and promote the professional management of governmental financial resources by identifying, developing and advancing fiscal strategies, policies and practices for the public benefit.

To further these objectives, all government finance officers are enjoined to adhere to legal, moral and professional standards of conduct in the fulfillment of their professional responsibilities. Standards of professional conduct as set forth in this code are promulgated in order to enhance the performance of all persons engaged in public finance.

I. Personal Standards

Government finance officers shall demonstrate and be dedicated to the highest ideals of honor and integrity in all public and personal relationships to merit the respect, trust and confidence of governing officials, other officials, employees, and of the public. They shall give their time, skills and energies to their office both independently and in cooperation with other professionals. They shall be knowledgeable of and abide by approved professional practices and recommended standards.

II. Responsibility as Public Servants

Finance officers shall recognize and be accountable for their responsibilities as public servants.

- ◆ They shall be sensitive and responsible to the rights of the public and its changing needs.
- ◆ They shall strive to provide the highest quality of performance and advice.
- ◆ They shall exercise prudence and integrity in the management of funds in their custody and in all financial transactions.
- ◆ They shall uphold both the letter and spirit of the constitution, legislation and regulations governing their actions and report any violations of the law to the appropriate authorities.

III. Professional Development

Government finance officers shall be responsible for maintaining their own competence, for enhancing the competence of their colleagues, and for providing encouragement to those seeking to enter the field of government finance. Finance officers shall promote excellence in the public service.

IV. Professional Integrity – Information

Finance officers shall demonstrate professional integrity in the issuance and management of information.

- ◆ They shall not knowingly sign, subscribe to, or permit the issuance of any statement or report which contains any misstatement or which omits any material fact.
- ◆ They shall prepare and present statements and financial information pursuant to accepted practices and guidelines.
- ◆ They shall respect and promote privileged information to which they have access by virtue of their office.
- ◆ Within the framework of state or local government policy, they shall be sensitive and responsive to inquiries from the public and the media.

V. Professional Integrity – Relationships

In all relationships, finance officers shall act with honor, integrity and virtue.

- ◆ They shall exhibit loyalty and trust in the affairs and interests of the government they serve.
- ◆ They shall not knowingly be a party to or condone any illegal or improper activity.
- ◆ They shall respect the rights, responsibilities and integrity of their colleagues and other public officials with whom they work and associate.
- ◆ They shall handle all matters of personnel on the basis of merit so that fairness and impartiality govern decisions pertaining to appointments, salaries, promotions, discipline, training and performance evaluations.
- ◆ They shall promote equal employment opportunities and, in doing so, actively oppose any discrimination, harassment or other unfair practices.

VI. Conflict of Interest

Finance officers shall be knowledgeable of the laws governing conflict of interest and actively avoid the appearance of or the fact of conflicting interests.

- ◆ They shall discharge their duties without favor and shall refrain from engaging in any outside matters of financial or personal interest incompatible within the impartial and objective performance of their duties.
- ◆ They shall not realize undue personal gain in any form which would influence, or appear to influence, the conduct of official duties.
- ◆ They shall not use public property, funds and power for personal or political gain.