



THE AASB & AUASB CODE OF CONDUCT

Our Code of Conduct policy provides a framework for and applies to all employees, contractors, volunteers, secondees and temporary staff (collectively referred to as **‘workplace participants’**) working with the Australian Accounting Standards Board (**AASB**) and the Auditing and Assurance Standards Board (**AUASB**) (together, **‘the Offices’**).

The Code of Conduct is to be read in conjunction with the provisions of Part 2-2 Division 3 of the *Public Governance, Performance and Accountability Act 2013* (Cth) as the Office members and employees are officials for the purpose of that Act.

The Code of Conduct does not replace legislation and if any part of it is in conflict, then legislation takes precedence.

All workplace participants of The Offices pledge:

1. To exercise their powers, perform their functions and discharge their duties honestly, in good faith and for a proper purpose;
2. To act with care and diligence in connection with their position;
3. When acting in connection with their position, treat everyone with respect and courtesy, and without harassment;
4. When acting in connection with their position, comply with all applicable Australian laws;
5. Comply with any lawful and reasonable direction given by the Office;
6. Promote safe work practices;
7. Take reasonable steps to avoid any conflict of interest (real or apparent) and disclose details of any material personal interest in connection with their position or that relates to the affairs of the Office;
8. Maintain appropriate confidentiality about dealings that they have with any Minister or Minister’s member of staff;
9. Take reasonable steps to avoid any conflict of interest (real or apparent) and disclose details of any material personal interest in connection with their position or that relates to the affairs of the Office;
10. Use Commonwealth resources in a proper manner and for a proper purpose without unnecessary wastage;
11. Not provide false or misleading information in response to a request for information that is made for official purposes in connection with their position;
12. Not improperly use their position, information obtained through their position, their duties, status, power or authority to:
 - a. gain, or seek to gain, a benefit or an advantage for themselves or any other person; or
 - b. to cause, or to seek to cause, detriment to the Office, the Commonwealth or any other person.
13. At all times behave in a way that upholds the Office's values and principles, and the

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- integrity and good reputation of the Office and the Commonwealth;
14. While on duty overseas, at all times behave in a way that upholds the good reputation of Australia; and
 15. Comply with any other conduct requirement that is prescribed by the regulations which are available on the Federal Register of Legislation.

Responsible managers

Responsible managers should also:

- Promote a team spirit
- Maintain confidentiality when conducting investigations into grievances and disputes
- Avoid bias in decision making
- Ensure compliance with procedures when carrying out counselling and discipline.
- Exercise objectivity when administering rewards or discipline.
- Do not condone, permit, or fail to report any breaches of the above code by workplace participants under their supervision.

Accountable Authority Instructions (AAI)

The AAI is located in the Finance Section of the Knowledge Base on The Hub. The AAI is a key guiding document for all Workplace Participants. It provides instructions as required under the *Public Governance, Performance and Accountability Act 2013 (Cth) (PGPA Act)*.

It contains information regarding:

- Financial Delegations and Authorisations;
- Corporate Governance;
- Procurement and other commitments and arrangements;
- Making Payments;
- Managing Money;
- Managing Debts and
- Managing relevant property.

Included in these provisions are requirements for:

- travel;
- use of Commonwealth credit cards, cab-charge and like;
- office equipment; and
- other relevant arrangements.

If you are a new Workplace participant you should familiarise yourself with the content of this document to ensure that you understand the application of these instructions to your work with the Office.



Public Interest Disclosure

The *Public Interest Disclosure Act 2013* (PID Act) is the legislation underpinning the Australian Government's Public Interest Disclosure (PID) scheme to encourage public officials to report suspected wrongdoing in the Australian public sector.

The PID Act offers protection to 'whistle-blowers' from reprisal action. The protection applies to public officials who disclose suspected illegal conduct, corruption, maladministration, abuses of public trust, deception relating to scientific research, wastage of public money, unreasonable danger to health or safety, danger to the environment or abuse of position or conduct which may be grounds for disciplinary action.

The PID Act applies to Australian Government agencies, Commonwealth companies, public authorities and Commonwealth contracted service providers. Procedures for Public Interest Disclosures and the current list of PID Officers is located in the staff induction folders on OneDrive.

Further information about the PID Act can be found at:

- <https://www.ombudsman.gov.au/complaints/public-interest-disclosure-whistleblowing>

The AASB and AUASB Chairs are the PID Principal Officers and appoint the PID authorised officers.

It is important to note that the Procedure for investigating conduct under the provisions of the PID Act is not the same process that applies to matters of concern relating to the Appropriate Workplace and Fair Treatment at Work Policy as described elsewhere in the policies.

Confidential Information

During the course of your employment or engagement you will have access to confidential information regarding the Office and our stakeholders. Whilst some Workplace Participants will be required to sign confidentiality agreements or it will be a term of their employment contract or contract for service that confidential information not be divulged, all Workplace Participants have an obligation to maintain the confidentiality of any information acquired during their employment or engagement and after their employment or engagement with the Office.

Should you be found to have divulged confidential information acquired during your employment concerning our activities or affairs or the activities or affairs of our stakeholders to any un-authorised person you will be subject to disciplinary action which may lead to the termination of your employment and in certain cases, legal action.

Breach of Policy

The Office expects co-operation from all workplace participants with conducting themselves in a professional, ethical and socially acceptable manner of the highest standards.

Any employee in breach of this policy may be subject to disciplinary action, including termination. Should a workplace participant have doubts about any aspect of the Code of Conduct, they must seek clarification from their Responsible manager.