



KENYA NATIONAL AUDIT OFFICE

CODE OF CONDUCT AND ETHICS

THE KENYA NATIONAL AUDIT OFFICE CODE

OF CONDUCT AND ETHICS

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THE KENYA NATIONAL AUDIT OFFICE CODE OF CONDUCT AND ETHICS

The Kenya National Audit Commission establishes the following Code of Conduct and Ethics for the staff of The Kenya National Audit Office (KENAO):-

Preamble

This Code of Conduct and Ethics represents a comprehensive statement of values and principles that guide the daily work of the staff of KENAO. The independence, powers and responsibilities of the public sector auditor place high ethical demands on KENAO and its staff. This Code of Conduct and Ethics recognizes the ethical requirements of public servants in general and those relating to the auditor in particular, including the latter's professional obligations.

KENAO derives its audit mandate from the Constitution of Kenya as amplified by the Public Audit Act, 2003. To give effect to this mandate and in order for KENAO to meet the expectations of stakeholders and the people of Kenya in general, the Office has adopted the driving motto of “**promoting accountability in the public sector**”. It has also developed the following guiding and shared vision and mission statements;

Vision

To be a lead agency in the promotion of good governance and effective accountability in the management of public resources.

Mission

KENAO is a Public Agency which seeks to build professional excellence in provision of audit services through objective, reliable and timely audit reports, as a contribution to the enhancement of accountability and transparency in the use of public resources.

Part I – Preliminary

Citation

1. This Code may be cited as the Kenya National Audit Office (KENAO) Code of Conduct and Ethics.

Interpretation

2. In this Code, unless the context otherwise requires –

“Kenya National Audit Office or KENAO” means the Controller and Auditor General and staff as stipulated under Part V1, Section 34 of the Public Audit Act, 2003.

“the Act” means the Public Officer Ethics Act, 2003.

“the staff” means members of staff of KENAO.

Application of Code

3. This Code applies to all staff of KENAO and auditors appointed under Section 39(1) of the Public Audit Act, 2003. The Code does not, however, in any way replace or substitute the regulations governing discipline and general conduct of the staff.

Part II - Requirements

Compliance with the Public Service Commission Code of Conduct and Ethics and the General Code

4.(i) The staff of KENAO shall comply with all the requirements of the Public Service Commission Code of Conduct and Ethics which includes the General Code of Conduct and Ethics set out in Part 111 of the Public Officer Ethics Act, 2003.

(ii) The Public Service Commission Code of Conduct and Ethics including the General Code of Conduct and Ethics set out in Part 111 of the Act is attached as an Appendix and shall form part of this Code.

Integrity

5. Integrity is a core value of the Code of Conduct and Ethics. The staff have a duty to adhere to high standards of behaviour in the course of their work and in their relationships with employees of the audited entities. In order to sustain public confidence, the conduct of the staff shall be above suspicion. The staff shall observe the principles of trust and objectivity, maintain irreproachable standards of professional conduct, make decisions with the public interest in mind, and apply absolute diligence in carrying out their work and in handling the resources of KENAO.

Independence

6. Independence from the audited entity and other outside interest groups is indispensable for staff. This implies that the staff shall conduct themselves in a way that reinforces and enhances their independence and demonstrate impartiality in dealing with issues and subjects under review.

The reports and opinions of the staff shall be based on evidence obtained and assembled in accordance with the International Standards on Auditing, INTOSAI Standards and other Standards that may be applicable. While information obtained from an audited entity and other parties should be taken into account in arriving at an opinion, such information shall be treated in an impartial manner.

Confidentiality

7. The staff shall not disclose information and other data accessed and obtained during the auditing process to third parties, either orally or in writing, except for purposes of fulfilling KENAO's statutory or other specified responsibilities.

The staff shall also comply with the Official Secrets Act (Cap 187 of the Laws of Kenya).

Conflict of interest

8. When called upon to provide advice to an audited entity, care shall be exercised to ensure that such advice does not lead to conflict of interest. In particular, the staff shall ensure that the advice given does not include management responsibilities or powers, which must remain solely with the management of the entity.

The staff shall avoid any possible conflict of interest by refusing gifts or gratuities or benefit of any kind which could influence or be perceived as influencing their independence and integrity.

The staff shall similarly avoid relationships with managers and other employees of the audited entity and other parties which may influence, compromise or threaten the ability of the staff to act and be seen to be acting prudently.

Further, the staff shall not use information received during performance of their duties as a means of securing personal benefits for themselves or for others or divulge information that would provide unfair or unreasonable advantage to other individuals or organizations. Such information shall not also be used as a means for harming others.

If there is potential risk of conflict of interest, for instance where a staff member is assigned duty in an organization where the Chief Executive or other senior manager is a spouse, relative, friend or business associate, such information shall be disclosed to the immediate supervisor for direction.

Professional competence and due care

9. The staff have a duty to conduct themselves in a professional manner at all times and to apply high professional standards in carrying out their work including promotion and application of best practices and procedures.

In addition, the staff shall have a good understanding of the constitutional, legal and institutional framework of the audited entity and the principles governing its operations. Further, the staff shall have a continuous obligation to update and improve on the skills required to fulfil their professional roles and responsibilities.

The staff shall similarly conduct themselves in a manner that enhances co-operation and good relations amongst professional colleagues and

within the profession itself. It is therefore imperative that the staff shall deal with fellow colleagues and professionals in a fair and balanced manner.

Undue considerations

10. The staff shall not obtain or accept money (including imprests, sitting allowances, gift vouchers etc), property or other favours including job placements for themselves, spouses and relatives from an auditee organization. The staff shall also not accept paid-for accommodation by the organization.

Breach of Code

11. Where a staff member commits a breach of this Code, appropriate action will be taken as provided for in both the Public Officer Ethics and the Service Commission Acts.

Appendix

12. The Public Service Commission Code of Conduct and Ethics including the General Code of Conduct and Ethics set out in Part III of The Public Officer Ethics Act, 2003.

APPENDIX

THE PUBLIC SERVICE COMMISSION CODE OF CONDUCT AND ETHICS

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THE PUBLIC SERVICE COMMISSION CODE OF CONDUCT AND ETHICS

IN EXERCISE of powers conferred by section 5(1) of the Public Officer Ethics Act, 2003, the Public Service Commission, establishes the following Public Service Commission Code of Conduct and Ethics:-

Preamble

The ethos of the Public Service is to offer service to members of the public and support successive governments of the Republic of Kenya with loyalty, impartiality, honesty and integrity and to facilitate the objective of enhancing peace, socio-economic growth and prosperity.

In accomplishing the mission of government, public officers will be guided by a shared vision that the public service will be an efficiently and effectively performing institution, committed to servicing citizens with courtesy, integrity, giving value for the tax payers money; not demanding of the citizens but anxious to be of service to them.

The Code is intended to establish standards of ethical conduct and behaviour for public officers.

This Code contains rules of conduct and ethics to be observed by public officers so as to maintain the integrity and impartiality of the public service. The Code does not in any way replace the regulations governing the discipline and general conduct of public officers. Public officers must obey those regulations and all other applicable laws.

Public officers should adhere to this Code so as not to bring the public service to disrepute.

Part I – Preliminary

Citation

1. This Code may be cited as the Public Service Commission Code of Conduct and Ethics.

Interpretation

2. In this Code, unless the context otherwise requires:-
“authorized officer” means, in relation to a public officer, the authorized officer determined in accordance with the following:-

- (a) if the public officer is a public officer of a department, the authorized officer is the Permanent Secretary who exercises supervision over the department or-
 - (i) in the case of a department which is not assigned to any Minister the head of that department;
 - (ii) in the case of the Kenya National Audit Office, the Controller and Auditor General;
 - (iii) in the case of the Kenya Police Force, the Commissioner of Police;
 - (iv) in the case of the Kenya Prisons Service, the Commissioner of Prisons; or
 - (v) in the case of the National Youth Service, the Director of the National Youth Service;
- (b) if the public officer is a public officer of a state corporation, the authorized officer is the chief executive officer of the corporation.
- (c) if the public officer is a public officer of a local authority, the authorized officer is the clerk of the local authority;
- (d) if the authorized officer under this definition would be the public officer concerned, the appropriate authority is the head of the public service;

“public officer” means a public officer to whom this Code applies under rule 3.

Application of Code

- 3. This Code applies with respect to the public officers for whom the Public Service Commission is the responsible Commission under the Act.

Part II – Requirements

Compliance with General Code

- 4. (1) A public officer shall comply with all the requirements of the General Code of Conduct and Ethics set out in part III of the Act.

(2) The General Code of Conduct and Ethics set out in the Appendix to this Code and shall form part of this Code.

Prohibition against standing for election

- 5. A Public officer shall not stand for election as a member of the National Assembly or a local authority or hold election a political office.

Political neutrality

6. Regardless of his political opinions, a public officer shall serve impartially, with loyalty, honesty and objectivity.

Responsibility to organization and Minister

7. (1) A public officer shall ensure that he carries out his duties in a way that is consistent with his being part of his organization.

(2) A public officer who is a member of the public service shall observe the principle that the responsibility for a ministry lies with a Minister and shall ensure that he is not personally identified with his ministry or its policies to a degree that is inconsistent with that principle.

Public comments

8. A public officer who is a member of the public service or who is in the service of a local authority-
 - (a) shall not make public comments that support or criticise a political party;
 - (b) shall not make public comments that may compromise, or may reasonably be seen to compromise, the political neutrality of his office;
 - (c) shall not publicly comment, except in furtherance of his official duties, on matters in relation to which he has been professionally involved;
 - (d) shall not, expressly or by implication, represent that any public comments he makes reflect the views or opinions of his organization if that is not the case.

Private affairs – outside activities

9. (1) While a public officer should not be isolated from the society of which he is a part, he shall ensure that his non-official activities do not interfere with his official duties or affect the dignity of his office and that the risk of conflict with his official duties is minimized.

(2) A public officer shall not engage in private business during official working hours.

Private affairs – financial dealings

10. A public officer shall live within his means and avoid incurring any financial liability that he cannot satisfy.

Gifts

11. (1) If a public officer is given a gift described in paragraph (2), then, even if the gift is not deemed, under Section 11 (3) of General Code of Conduct and Ethics set out in the Appendix to this Code, to be a gift to the public officer's organization-

- (a) The public officer shall report the matter to the authorized officer for the public officer who shall direct appropriate mode of disposal of the gift; and
- (b) The public officer shall comply with such direction.

(2) The gifts referred to in paragraph (1) are –

- (a) a gift from a person described in sub-paragraph (i), (ii) or (iii) of Section 11 (2) (a) of the General Code of Conduct and Ethics set out in the Appendix to this Code; or
 - (b) a gift given to the public officer on a public or ceremonial occasion.
- (3) a gift that a public officer is otherwise allowed to accept from a relative or friend because it is given on a special occasion recognized by custom shall not be accepted by the public officer in a public office.

Harambees

12. (1) A public officer shall not preside over a harambee, play a central role in its organization or play the role of "guest of honour".

(2) A public officer shall not participate in a harambee in such a way as to reflect adversely on his integrity or impartiality or to interfere with the performance of his official duties.

Safeguarding of information

13. A public officer shall ensure that confidential or secret information or documents entrusted to his care are adequately protected from improper or inadvertent disclosure.

Appropriate person to whom orders to be reported

14. For the purposes of Section 25 of the General Code of Conduct and Ethics set out in the Appendix to this Code, the authorized officer to whom a public officer shall report a matter under that section is the authorized officer to the public officer.

Breach of Code

15. Where a public officer has committed a breach of this Code, appropriate action will be taken in accordance with the Act and other applicable laws.

Appendix (Rule 4(2))

Part III – General Code of Conduct and Ethics

Part sets out General Code

7. This part sets out General Code of Conduct and Ethics for public officers.

Performance of duties, general

8. A public officer shall, to the best of his ability, carry out his duties and ensure that the services that he provides are provided efficiently and honestly.

Professionalism

9. A public officer shall –
 - (a) carry out his duties in a way that maintains public confidence in the integrity of his office;
 - (b) treat the public and his fellow public officers with courtesy and respect;
 - (c) to the extent appropriate to his office, seek to improve the standards of performance and level of professionalism in his organization;
 - (d) if a member of a professional body, observe the ethical and professional requirements of that body;
 - (e) observe official working hours and not be absent without proper authorization or reasonable cause;
 - (f) maintain an appropriate standard of dress and personal hygiene; and
 - (g) discharge any professional responsibilities in a professional manner.

Rule of law

10. (1). A public officer shall carry out his duties in accordance with the law.
 - (2) In carrying out his duties, a public officer shall not violate the rights and freedoms of any person under Part V of the Constitution.

No improper enrichment

11. (1). A public officer shall not use his office to improperly enrich himself or others.

(2) without limiting the generality of Sub-section (1), a public officer shall not-

(a) except as allowed under Sub-section (3) or (4), accept or request gifts or favours from a person who –

- (i) has an interest that may be affected by the carrying out, or not carrying the public officer's duties;
- (ii) carries on regulated activities with respect to which the public officer's organization has a role; or
- (iii) has a contractual or similar relationship with the public officer's organization;

(b) improperly use his office to acquire land or other property for himself or another person, whether or not the property is paid for; or

(c) for the personal benefit of himself or another, use or allow the use of information that is acquired in communication with the public officer's duties and that is not public.

(3) A public officer may accept a gift given to him in his official capacity but, unless the gift is non-monetary gift that does not exceed the value prescribed by regulation, such a gift shall be deemed to be a gift to the public officers organization.

(2) Sub-section (2) (a) does not prevent a public officer from accepting a gift from a relative or friend given on special occasion recognized by custom.

(3) Sub-section (2) (c) does not apply to the use of information for educational or literary purposes, research purposes or other similar purposes.

Conflict of interest

12. (1) A public officer shall use his best efforts to avoid being in a position in which his personal interests conflict with his official duties.

(2) without limiting the generality of Sub-section (1), a public officer shall not hold shares or have any other interest in a corporation, partnership or other body, directly or through another person, if holding those shares or having that interest would result in the public officer's personal interests conflicting with his official duties.

- (3) A public officer whose personal interests conflict with his official duties shall –
 - (a) declare the personal interests to his superior or other appropriate body and comply with any directions to avoid the conflict; and
 - (b) refrain from participating in any deliberations with respect to the matter.
- (4) Notwithstanding any directions to the contrary under Sub-section (3)(a), a public officer shall not award a contract, or influence the award or a contract, to-
 - (a) himself;
 - (b) a spouse or relative
 - (c) a business associate; or
 - (d) a corporation, partnership or other body in which the officer has an interest.
- (5) The regulations may govern when the personal interests of a public officer conflict with his official duties for the purposes of this section.
- (6) In this section “personal interests” include the interest of a spouse, relative or business associate.

Collections and harambees

- 13 (1). A public officer shall not –
- (a) use his office or place of work as a venue for soliciting or collecting harambees; or
 - (b) either as a collector or promoter of a public collection, obtain money or other property from a person by using his official position in any way to exert pressure.
- (2) In this section, “collection”, “collector” and “promoter”, have the same meanings as in Section 2 of the Public Collections Act, Cap 106.

Acting for foreigners

14. (1) No public officer shall, in a manner that may be detrimental to the security interests of Kenya, be an agent for, or further the interests of, a foreign government, organization or individual.

(2) For the purposes of this section –

- (a) an individual is foreign if the individual is not a citizen of Kenya;
- (b) an organization is foreign if it is established outside Kenya or if it is owned or controlled by foreign governments, organizations or individuals.

Care of property

15.(1) A public officer shall take all reasonable steps to ensure that property that is entrusted to his care is adequately protected and not misused or misappropriated.

(2) A person who contravenes Sub-section (1) shall be personally liable for losses resulting from the contravention.

Political neutrality

16(1) A public officer shall not, in or in connection with the performance of his duties as such –

- (a) act as an agent for, or so as to further the interest of a political party;
or
- (b) indicate support for or opposition to any political party in an election.

(2) A public officer shall not engage in political activity that may compromise or may be seen to compromise the political neutrality of his office.

(3) This section does not apply to a member of the National Assembly or a councillor of a local authority.

Nepotism etc.

17. A public officer shall not practice nepotism or favouritism.

Giving of advice

18. A public officer who has a duty to give advice shall give honest and impartial advice without fear or favour.

Misleading the public etc

19. A public officer shall not knowingly give false or misleading information to members of the public or to any other public officer.

Conduct of private affairs

20. (1) A public officer shall conduct his private affairs in a way that maintains public confidence in the integrity of his office.

(2) A public officer shall not evade taxes.

(3) A public officer shall not neglect his financial obligation or neglect to settle them.

Sexual harassment

21. (1) a public officer shall not sexually harass a member of the public, or a fellow public officer.

(2) In Sub-section (1) "sexually harass" includes doing any of the following, if the person doing it knows or ought to know that it is unwelcome-

(a) making a request or exerting pressure for sexual activity or favours;

(b) making intentional or careless physical contact that is sexual in nature; and

(c) making gestures, noises, jokes or comments, including innuendoes regarding another person's sexuality.

Selection etc. of public officer

22. A public officer shall practice and promote the principle that public officers should be –

(a) selected on the basis of integrity, competence and suitability; or

(b) elected in fair elections.

Submission of declaration forms etc.

23. A public officer shall submit any declaration or clarification required under Part IV to be submitted or made by him.

Acting through others

24. (1) A public officer contravenes the Code of Conduct and Ethics if –

(a) he causes anything to be done through another person that would, if the public officer did it, be a contravention of the Code of Conduct and Ethics; or

(b) he allows or directs a person under his supervision or control to do anything that is a contravention of the Code of Conduct and Ethics.

(2) Sub-section (1) (b) does not apply with respect to anything done without the public officer's knowledge or consent if the public officer took reasonable steps to prevent it.

Reporting improper orders

25. If a public officer considers that anything required of him is a contravention of the Code of Conduct and Ethics or is otherwise improper or unethical, he shall report the matter to an authorized officer.

Dated the 1st August, 2003

A.M.H. Sharawe

Chairman,

Public Service Commission

1. Legal Notice No.144

The Public Officer Ethics Act, 2003

(No. 4 of 2003)

Amendment

IN EXERCISE of the powers conferred by section 5 (1) of the Public Officer Ethics Act, 2003, the Public Service Commission makes the following amendment to the public Service Commission Code of Conduct and Ethics:-

The Public Service Commission Code of Conduct and Ethics is amended in the definition of “authorized officer” in paragraph 2 by deleting the words “appropriate authority” wherever they occur and substituting therefore the words “authorized officer”.

Dated the 11th August, 2003

A.M.H. SHARAWA

Chairman

Public Service Commission of Kenya

2. NOTES

- (i) The declaration forms are issued free of charge by the Government of Kenya.
- (ii) Its compulsory for serving public servants to fill out the forms and return them annually to the Commission/Authorised Officer.
- (iii) Under section 32 of the Act, the penalty for incomplete or dishonest declarations is a fine of Kshs.1 million or imprisonment for a term of 1 year or both.

3. DECLARATION FORM

PSC.2b

**REPUBLIC OF KENYA
PUBLIC SERVICE COMMISSION OF KENYA**

Declaration of Income, Assets & Liabilities
(The Public Officer Ethics Act, 2003)

1. Name of the Public Officer

(Surname) (First Name) (Other names)

2. Birth Information

(a) Date of Birth _____
(b) Place of Birth _____

3. Marital Status _____

4. Address

a. Postal Address: _____
b. Physical Address: _____

5. Employment Information

a. Employment No. _____
b. Designation _____
c. Name of Employer _____
d. Nature of Employment (Permanent, temporary, contract. etc)

6. Name of Spouse or Spouses

7. Names of dependent children under the age of 18 years.

(Surname) (First Name) (Other Names)

8. Financial Statement for _____
 (A separate statement is required for the officer and each spouse and dependent child under the age of 18 years. Additional sheets should be added as required)

- a. Statement Date: _____
- b. Income including emoluments, for period
 From: _____ to _____

(Including but not limited to salary and emoluments and income from investments. The period is from the previous statement date to the current statement date. For an initial declaration, the period is the year ending on the statement date.)

Description	Approximate Amount

- c. Assets (as of the statement date)
 (including, but not limited to, land, buildings, vehicles, investments and financial obligations owed to the person for whom the statement is made.)

Description (include location of assets where applicable)	Approximate Amount

d. Liabilities (as the statement date)

Description	Approximate Amount

9. Other information that may be useful or relevant:

I solemnly declare that the information I have given in this declaration is, to the best of my knowledge, true and complete:

Signature of officer: _____

Date: _____

Witness:

Signature: _____

Name: _____

Address: _____