

# National Association of State Comptrollers

## *CODE OF CONDUCT*

*The National Association of State Comptrollers is an organization of professionals committed to promoting the highest standards of financial reporting in state government, developing and promulgating the most modern and effective methods for processing state government financial transactions, and promoting the advancement of financial management through research and the application of technology. In the pursuit of these objectives, Association members ascribe to the highest standards and principles of personal ethics and professional conduct. The following Standards describe moral, legal, and professional standards of conduct expected from all members of the Association.*

### INTEGRITY

- ◆ Demonstrate loyalty, trust, and respect for the state government and public which members represent.
- ◆ Avoid impropriety in all professional dealings associated with a member's public office.
- ◆ Refuse to engage in any activity that could prejudice a member's ability to carry out his or her duties and responsibilities as public officials.
- ◆ Do not prepare, sign, or issue any financial statement or information which does not adhere to generally accepted accounting standards, or in which material information is knowingly omitted or misstated.

### COMPETENCE

- ◆ Assume the responsibility to ensure personal continuing professional education and development.
- ◆ Maintain a current working knowledge of developments, trends, and emerging issues in governmental finance and accounting.
- ◆ Actively promote the highest standards of professional competence within a member's own organization and among his or her peers.
- ◆ Support and encourage continuous professional development and training in accounting, financial management, information technology, and related disciplines.

### PROFESSIONAL CONDUCT

- ◆ Demonstrate accountability as state government officials by carrying out responsibilities consistent with the highest standards of quality and professional conduct, organizational integrity, cost effectiveness, efficiency, and customer service.
- ◆ Actively support the development of and compliance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board; auditing standards prescribed by the American Institute of Certified Public Accountants and U.S. General Accounting Office; and federal regulations issued by the U.S. Office of Management and Budget and other federal agencies.
- ◆ Develop or adopt information technology that will provide efficient and effective performance of responsibilities and services.

### CONFLICT OF INTEREST

- ◆ Perform in a manner that will promote the public confidence. Never engage in any activity that would suggest the appearance of favoritism or conflict of interest.
- ◆ Do not use public resources for personal or political gain, or engage in associations or behavior that might impair one's objectivity or independence.
- ◆ Pledge to honor and adhere to the professional and personal codes of conduct pertaining to one's employment as a public official or relevant professional certification or license, in addition to these standards.
- ◆ Support and promote the mission and goals of the National Association of State Comptrollers.