

<b>Document Name</b>	<b>CODE OF ETHICAL AND PROFESSIONAL CONDUCT</b>
<b>Audience</b>	This Policy is developed for all registered members of the Southern African Institute of Government Auditors Professional Body.
<b>Purpose</b>	The purpose of this Code of Conduct is to provide: i. A framework of guidelines and procedures for the ethical and professional conduct of members registered with SAIGA. ii. A guideline to in all auditing and applicable services and activities.
<b>Scope</b>	This Code of Conduct Include the following: ✓ Compliance ✓ Promotion and Publicity ✓ Professional Conduct ✓ Breach of this Code and Disputes ✓ Code of Ethical Conduct

## CODE OF ETHICAL AND PROFESSIONAL CONDUCT

The South African Institute for Government Auditors (SAIGA) is the chartered body dedicated to supporting individuals to achieve success through the professionalization and support in the Governmental Auditing environment. Its main objective is to promote proper conduct and ethical behaviour for all its members to the work at height industry. The SAIGA provides support and advice to members as they strive to embed this code of conduct in their day-to-day activities. All members agree to be bound by this code of conduct when applying for or renewing their SAIGA membership.

### 1. INTRODUCTION

The SAIGA is a SAQA registered professional body, representing the interests of the Government Auditors environment in Southern Africa. Its function is to promote high standards, to foster professionalism and to emphasize the responsibility of its members to society, to their clients and to each other as outlined in this Code of Conduct (the Code).

The conduct of auditors should be beyond reproach at all times and in all circumstances. Any deficiency in their professional conduct or any improper conduct in their personal life places the integrity of auditors,

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the SAIGA that they represent, and the quality and validity of their audit work in an unfavourable light, and may raise doubts about the reliability and competence of the SAIGA itself. The adoption and application of a code of ethics for auditors in the government sector promotes trust and confidence in the auditors and their work.

The Code cannot be considered to be all-encompassing and where challenges arise, members and registered individuals are expected to interpret the Code according to its overall spirit and seek guidance from the SAIGA Council.

This Code is issued by the SAIGA for compliance by all types of membership. As a condition of membership with the SAIGA, all members undertake to abide by this Code.

## 2. COMPLIANCE

Members should conduct themselves at all times in a manner befitting a member of the SAIGA, and under no circumstances engage in any act or behaviour that could bring the SAIGA or its membership into disrepute.

Members shall refrain from using their membership or the name or logo of the SAIGA to endorse their products or services or for any personal gain without the express permission of the SAIGA, which should be given in writing.

Members shall undertake to keep abreast of new knowledge and techniques and to share that information wherever and whenever appropriate for the general benefit of their professional colleagues.

Members shall participate whenever possible in the activities of SAIGA and promote and protect the interests of the SAIGA. Members shall promote the professional development of Auditors wherever practical.

Members shall encourage suitable candidates to apply for membership with the SAIGA.

Members should have due regard to the effects of their work on the environment. They should seek to minimize any direct or indirect harm that their work might cause and to promote methods of working which are environmentally sustainable.

## 3. PROMOTION AND PUBLICITY

Members shall not issue public statements on behalf of the SAIGA without first obtaining expressed

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agreement in writing. Members may not use the title or logos of the SAIGA without expressed written permission from the SAIGA Council.

#### 4. PROFESSIONAL CONDUCT

The SAIGA members are required:

- i. To ensure that their professional actions add value and quality through the provision and management of auditing and appropriate working environments, which are of benefit to employees and the broader public and are in line with regulatory requirements.
- ii. To contribute to civic affairs and economic development of the community through the application of professional skills.
- iii. To ensure that in undertaking or commissioning work, that matters of special interest to the community are handled in a full and comprehensive way to enable evaluation of solutions that are consistent with evolving community values.
- iv. To consider the need to achieve sustainable professional development.
- v. To ensure that information provided to the public is not misleading, is relevant and in a form that is clearly understood.
- vi. Not to disclose information obtained in the auditing process to third parties, either orally or in writing, except for the purposes of meeting the SAIGA's statutory or other identified responsibilities as part of the SAIGA's normal procedures or in accordance with relevant laws.
- vii. Not to undertake or be involved in fraudulent, dishonest, or criminal activities.
- viii. If permitted, to provide advice or services other than audit to an audited entity, care should be taken that these services do not lead to a conflict of interest. In particular, auditors should ensure that such advice or services do not include management responsibilities or powers, which must remain firmly with the management of the audited entity.
- ix. To protect their independence and avoid any possible conflict of interest by refusing gifts or gratuities which could influence or be perceived as influencing their independence and integrity.
- x. To avoid all relationships with managers and staff in the audited entity and other parties which may influence, compromise or threaten the ability of auditors to act and be seen to be acting independently.
- xi. Not use their official position for private purposes and should avoid relationships which involve the risk of corruption or which may raise doubts about their objectivity and independence.
- xii. Not use information received in the performance of their duties as a means of securing personal benefit for themselves or for others. Neither should they divulge information which would provide unfair or unreasonable advantage to other individuals or organisations, nor should they use such information as a means for harming others.
- xiii. Not disclose information obtained in the auditing process to third parties, either orally or in writing,

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except for the purposes of meeting the SAIGA's statutory or other identified responsibilities as part of the SAIGA's normal procedures or in accordance with relevant laws.

- xiv. To maintain both the actual and perceived political neutrality of the SAIGA. Therefore, it is important that auditors maintain their independence from political influence in order to discharge their audit responsibilities in an impartial way. This is relevant for auditors since SAIGA work closely with the legislative authorities, the executive and government entities empowered by law to consider the SAIGA's reports.
- xv. Where auditors undertake, or consider undertaking, political activities they bear in mind the impact which such involvement might have - or be seen to have - on their ability to discharge their professional duties impartially. If auditors are permitted to participate in political activities they have to be aware that these activities may lead to professional conflicts.

## 5. BREACH OF THIS CODE AND DISPUTES

Where there is a potential breach of the Code, a formal written complaint must be submitted to the SAIGA Council about the member in question, from where the Disciplinary Committee of the SAIGA will be notified about the complaint.

Once a written complaint and supporting evidence is received by the SAIGA Disciplinary Committee, further information may be requested from the complainant. If a breach of the Code is investigated and found to have occurred, a copy of the complaint and supporting evidence will be sent to the respondent to allow for a written response.

Once the respondent's reply is received, it is sent to the complainant with an option to provide a response to the respondent's response. Depending on the complainant's response, further clarification may be required from the respondent. Breaches of the Code will be heard and deliberated upon by the SAIGA Disciplinary Committee, which will be made up of at least three members of the SAIGA COUNCIL and/or persons whom they appoint for that purpose.

Both the complainant and the respondent will have the right to speak to the SAIGA Disciplinary Committee. The respondent is entitled to representation, legal or otherwise. The SAIGA Disciplinary Committee will then deliberate on the case.

If the SAIGA Disciplinary Committee finds that the member is in breach of this Code, a penalty may be imposed against that member. The member in question will also be required to contribute towards the costs and expenses that were incurred by SAIGA during the complaints process.

The findings and decisions of the SAIGA Disciplinary Committee may be included on the SAIGA website.

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Penalties that the SAIGA Disciplinary Committee may impose, include:

- i. Forfeiture of membership.
- ii. List Item Suspension of membership for five years or less.
- iii. A fine.
- iv. Reprimanding the member, including publishing their name.
- v. Cancellation or suspension of any privilege, right or benefit available to the member through their membership.

Members may appeal the decision of the SAIGA Disciplinary Committee. This appeal will be heard by the Appeals Committee. (See Appeals Policy). The Appeals Committee/SAIGA Council may call for clarification and may request the complainant and member to appear before it.

The decision made by the SAIGA Council, will then be final and no debate whatsoever will be entered into.

## 6. CODE OF ETHICAL PRACTICE

In adherence to the above, SAIGA members promise to abide by the following Code of Ethical Practice:

*A quality auditing service is entirely dependent upon the professional integrity of the member.*

In the spirit of “EXCELLENCE”, the South African Institute for Government Auditors subscribes to, and adopts the following Code of Ethical Practice and mandates total compliance thereto by all members as a condition of membership.

- i. All members will use proper care and exercise professional judgement regarding the appropriateness of their actions and discharging their duties and responsibilities in accordance with the statutes of the Republic of South Africa.
- ii. All members shall comply with all relevant industry statutes, the SAIGA’s constitution, rules, and decisions of SAIGA as may be determined from time to time and be open to audit in order to ensure compliance.
- iii. All members will maintain the highest standards of honesty and integrity towards their clients, employees, fellow members, and avoid any action contrary to the public interest that would bring the SAIGA into disrepute.
- iv. All members are expected to provide “fit for the purpose” services to meet client needs.
- v. All members shall employ competent staff and make them effective through training and the provision of suitable equipment and materials

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