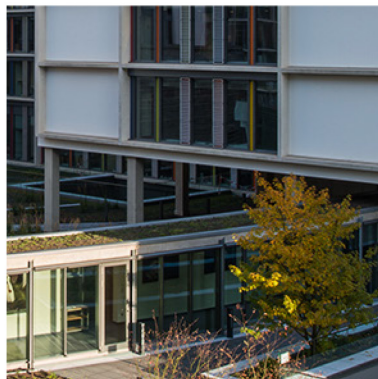


ETHICAL GUIDELINES

for the European Court of Auditors



EUROPEAN
COURT
OF AUDITORS

EN

President's foreword



Dear colleagues,

We all regularly face situations that require decisions and choices to be made as to how to behave so that we comply with our ethical rules and principles. For example, we might have to decide whether to accept an auditee's lunch invitation, or whether to disclose information requested by a colleague. The aim of this document is to guide and provide a concise overview of the relevant rules and principles, which will be complemented with practical examples to facilitate their application.

Although we have these guidelines to support you and provide you with detailed advice, every situation is unique. No single rule can cover every circumstance; the right course of action is sometimes difficult to determine. Faced with an ethical question, you can take several steps: analyse all relevant aspects of the problem; consult the guidelines; discuss the situation with your hierarchy or contact the ECA's ethics advisers. You do not have to solve these issues alone; support is always available.

Together, we can all contribute to promoting a strong ethical culture in our institution.

Tony Murphy
President

Introduction

01 The rules governing the conduct of the ECA's Members and staff are set out in the Treaty¹, the Staff Regulations², and the internal rules and decisions of the Court and the Secretary-General³. These rules are binding, and infringing them may give rise to sanctions. In addition, the ECA, as an audit institution, fully adheres to the INTOSAI Code of Ethics, which provides a set of values and principles on which staff should base their behaviour.

02 The ECA's mission, as defined in its [2021-2025 strategy](#), is: "Through our independent, professional and impactful audit work, assess the economy, effectiveness, efficiency, legality and regularity of EU action to improve accountability, transparency and financial management, thereby enhance citizens' trust and respond effectively to current and future challenges facing the EU."

03 To function as an independent external auditor of public finances, the ECA must be seen to be trustworthy and credible in everything it does. It needs to act as a model organisation, and should promote and safeguard ethics and ethical values in every aspect of its activities. Each of us who work at the ECA can contribute to instilling trust and confidence in its stakeholders, auditees, and EU citizens, by behaving in an ethical manner and avoiding any situations that might undermine the institution, even after we have left it.

04 The first part of these ethical guidelines is based on the values, principles and behaviours we need to observe in conformity with ISSAI 130, and the second part focuses on the obligations for civil servants that stem from the Staff Regulations. The first part applies to the Members and all other staff, including seconded national experts, trainees, interim workers, and external contractors working on ECA premises. The second part applies to all staff covered by the Staff Regulations⁴ and, by analogy, to seconded national experts and trainees. The ethical requirements that apply to the Members are set out in the Treaty on the Functioning of the European Union, the Court's Rules of Procedure and the related Implementing Rules, and the [Code of Conduct](#) for the Members and former Members of the Court.

¹ Treaty on the Functioning of the European Union (Articles 285 and 286).

² Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Union.

³ All internal rules and decisions are available on the dedicated Ethics page on the ECA's intranet.

⁴ Officials, temporary staff, and contract staff. This also includes the Secretary-General.

05 The purpose of these guidelines is to help us ensure that all our decisions and actions are driven by the values defined in the ECA strategy, and that they comply with the principles laid down by the INTOSAI Code and the obligations resulting from the Staff Regulations. Those values are: independence, integrity, objectivity, transparency and professionalism.

06 This document sets out guiding principles, but it is each person's duty to familiarise themselves with the ECA's ethics requirements and to apply them, so as to respond in the most suitable manner to each ethical challenge they may face. In doing this, you are encouraged to use good judgement and common sense and, in case of need, to seek advice and talk openly to managers⁵, other colleagues and the ethics advisers.

07 Members and senior managers have particular responsibility in the area of ethics, since it is they who set the tone at the top and, through their example, significantly influence the culture of the institution.

Ethical values and principles

Independence

We carry out our duties free from influences that may compromise, or be seen to compromise, our professional judgement.

08 It is essential that the ECA's independence be beyond question. You should behave in a manner that promotes confidence in our independence, ensuring you are free from circumstances or influences that compromise, or may be seen as compromising, your professional judgement.

09 There are two aspects to independence: independence in fact and independence in appearance. You must be able to perform your duties without being affected by relationships that could and/or appear to influence and compromise your professional judgement. In addition, you should avoid creating circumstances that would cause a reasonable third party, with knowledge of the relevant information, to doubt your integrity, objectivity or professional scepticism, or to conclude that these have been compromised.

⁵ At the ECA, 'managers' refers to the Members, the Secretary-General, Directors, Principal Managers and Heads of *Cabinet*.

10 You must not accept any order or instructions from any government, authority, organisation or person outside the ECA. If you are on secondment to another organisation, you may accept its instructions, if these are consistent with the ethical requirements applicable to ECA staff, and do not contradict other ECA policies or positions.

Integrity

We act honestly, reliably and solely in the EU's public interest, and aim to lead by example in our professional work and the way we manage our institution.

11 The ECA is committed to serving the interests of EU citizens, who expect quality audit services and an accessible administration.

12 The ECA's resources must be managed in a legal, regular and sound financial manner. It should be a role model for financial management, operating in full compliance with the Financial Regulation and other applicable rules; and it must achieve its objectives economically, efficiently and effectively.

13 You must therefore comply with all applicable laws, regulations, policies, procedures and standards. Aim to show that you are trustworthy, and avoid any conduct that may discredit the institution.

14 Act in a way that safeguards the institution's interests. Accordingly, you should not accept orders to do anything illegal or unethical.

Objectivity

We are impartial and unbiased, and base our audit conclusions on sufficient relevant and reliable evidence.

15 Objectivity is the mental attitude which enables individuals to act in an impartial and unbiased manner, presenting or assessing things on the basis of facts rather than their own feelings and interests, and without subordinating judgement to others.

16 You must avoid any conflicts of interest, whether real, potential or apparent. Conflicts can stem from family or personal relationships, political or national affinity, economic interests or any shared interest with a third party. You must be particularly attentive to such matters, and to how they might be perceived by outsiders. The concept of conflict of interest relates not only to situations where a staff member has a private interest which has actually influenced their impartiality and objectivity, but also to

situations in which the identified interest might appear to influence those things in the eyes of the public. Before starting an audit assignment, a project or a procurement procedure, you should inform your manager of any such conflict or apparent conflict.

17 Individuals should not audit the same area over too long a period of time; to this end, the ECA has put in place a staff rotation policy ([DEC 039/21](#)).

18 You should only engage in outside activities as authorised by the Code of Conduct for ECA Members, and the Staff Regulations, for ECA staff, always bearing in mind your duty of loyalty to the institution. Refrain in particular from any activity that could harm the ECA's reputation, cast doubt on your impartiality or interfere with your work.

19 You must not accept, either for yourself or on behalf of others, gifts or other benefits that might influence, are intended to influence or could be perceived as influencing your work.

20 A close relationship⁶ between a direct or indirect manager or supervisor and a reporting staff member undermines the supervisor's objectivity and constitutes a conflict of interest.

Transparency

We communicate our findings through clear, comprehensive and accessible reports, published in all EU languages, while respecting confidentiality and data protection requirements.

21 The ECA has a policy of open internal and external communication. Openness has a positive effect on cooperation. Relevant information must be shared with others on a need-to-know basis: you should be aware what information you hold and which of your colleagues may need it in their work.

22 However, information-sharing, transparency and accountability must be balanced appropriately against the duty of confidentiality in relation to your work. You must take steps to protect information in accordance with the duty of confidentiality, which will continue to apply even after you have left the institution.

⁶ Intimate relationship or a close friendship.

23 Always be prudent when sharing information outside the ECA; do not hesitate to consult your manager and the department in charge of communication, or the DPO or ISO.

24 Staff must refer any request from a journalist to the Court's press relations department.

25 In the event of improper requests for information or complaints (e.g. those that are repetitive, lacking in sense, or drafted in a rude manner), we will reject them in polite but firm terms, always providing appropriate justification. ECA staff must always refrain from making inappropriate complaints.

Professionalism

In line with the international auditing standards, we acquire, develop and maintain the highest levels of knowledge, expertise and skills that are appropriate to both the public audit profession and EU financial and policy management.

26 You should acquire and maintain the knowledge and skills that you need to act professionally and in accordance with the applicable standards, and legal and operational procedures. You should work in a careful, thorough and timely manner that corresponds to the requirements of your assignments.

27 Managers have a particular responsibility for identifying staff training needs. Individuals' professional development needs should be addressed in the staff performance appraisal system. Members and managers shall take steps to ensure that all staff are given equal treatment and equal opportunities in their professional development.

28 Nurture professional and personal cooperation, and be open and willing to share knowledge and help your colleagues from other ECA directorates and departments. Show respect for the opinions of others and accept reasonable disagreement in your work. Feedback must be given in a respectful, fair and constructive manner.

29 Members, the Secretary-General and all managers have a particular responsibility for promoting a good working environment, which is essential both for achieving the ECA's objectives and for ensuring staff satisfaction. This must include avoiding any form of discrimination, adhering to ECA policy on ensuring a respectful, decent and harassment-free workplace, and showing active support for a policy of diversity and inclusion at the ECA.

30 In dealing with the public, demonstrate commitment, competence, courtesy and helpfulness. Requests for information must be met immediately with an acknowledgement of receipt. Replies must be written in the language used by the requester, provided it is an official language of the European Union, and must generally be sent within fifteen working days. If this is impossible, send a provisional reply giving a reasonable time-limit for follow-up.

31 We must immediately provide written notification of any decision which affects the rights and interest of individuals (e.g. staff matters such as promotions, appointments, or financial rights), first of all, to those persons directly concerned. The notification should state the possibilities for challenging the decision, the bodies to appeal to, and the deadlines by which this must be done (in particular, judicial bodies and the Ombudsman).

Ethical obligations of ECA staff as EU civil servants

32 Title II of the Staff Regulations sets out the rights and obligations of the officials and other servants of the EU. Some of these are described below in more detail, with indications as to how the obligations can be met. Some obligations are further developed in other documents, decisions and policies, to which these guidelines refer wherever possible. To guarantee behaviour in line with the ethical requirements of the Staff Regulations, you should keep in mind the following principles at all times.

33 Circumspection: always maintain the dignity of your position, reflecting both on the possible implications of your actions and on the consequences of not acting; and showing a proper degree of moderation and restraint and a due sense of proportion at all times in everything you say or do.

34 Loyalty: you are bound by a duty of loyalty towards the institution and the European Union. This is an essential part of your contribution to the ECA's mission and the proper functioning of the institution.

35 Respect: this is the foundation for trust, safety and wellbeing, and is a pillar of the ECA's corporate culture.

36 Sense of responsibility: carry out your tasks as dutifully as possible, looking for solutions when difficulties arise. Know and honour your legal obligations and the corresponding administrative rules and procedures.

37 Transparency and accountability: you must be able to explain the reasons for your decisions and actions.

General conduct

Article 12 of the Staff Regulations

“An official shall refrain from any action or behaviour which might reflect adversely upon his position.”

38 You must refrain from any action or behaviour which might bring the EU civil service into disrepute. This applies both at work and in the outside world. Unacceptable acts or behaviour could result in disciplinary proceedings.

Avoiding conflict of interest

Article 11a of the Staff Regulations

39 *“An official shall not, in the performance of his duties and save as hereinafter provided, deal with a matter in which, directly or indirectly, he has any personal interest such as to impair his independence, and, in particular, family and financial interests.”*

You should avoid conflicts of interest, or any appearance of a conflict of interest, to prevent allegations of bias and partiality if you are involved in decision-making. Should you find yourself in a situation of real or apparent conflict of interest (i.e. you are called on to decide on a matter in which you have a personal interest which could compromise your impartiality), you should immediately inform your manager(s), who will refer the matter to the Secretary-General if necessary. Alternatively, you may inform the Secretary-General directly in writing. In such a situation, you may be temporarily relieved of those of your duties that give rise to a conflict of interest.

40 Additional obligations stemming from provisions in the Staff Regulations that are meant to avoid situations of conflict of interest:

- (1) Declare your spouse’s or partner’s gainful employment (Article 13 of the Staff Regulations, declaration form at the [HR Portal](#))
- (2) Seek prior authorisation for outside activities during active service or leave on personal grounds (Article 12b of the Staff Regulations, Staff Notice [152/2021](#), declaration form at the [HR Portal](#))
- (3) Seek prior authorisation for any occupational activity to be undertaken within a period of two years after leaving the service (Article 16 of the Staff Regulations, Staff Notice [152/2021](#), declaration form at the [HR Portal](#))
- (4) Declare an intention to stand for public office (Article 15 of the Staff Regulations, declaration form at the [HR Portal](#))
- (5) Declare an intention to publish any matter dealing with the work of the EU (Article 17a of the Staff Regulations, declaration form at the [HR Portal](#))

Limitations on the freedom of expression

Article 17 of the Staff Regulations

“An official shall refrain from any unauthorised disclosure of information received in the line of duty, unless that information has already been made public or is accessible to the public.”

41 You must adhere to the ECA’s information security policy, the rules for protecting EU classified information, the information classification policy and guidelines, as well as the provisions of Regulation 2018/1725 on the processing of personal data by the EU institutions and all related internal rules. In case of doubt, you should consult the ECA’s Data Protection Officer (DPO) or Information Security Officer (ISO).

42 When expressing opinions you must observe the principles of loyalty and restraint, especially when those opinions manifestly diverge from declared policies or positions of the institution. This is particularly valid for managers. Any opinions regarding EU activities must be expressed with moderation and under your sole responsibility.

43 Regardless of the medium used to express a personal opinion on EU activities, it should be used in a private capacity, making it clear that statements and opinions are personal. In addition, you should always act responsibly and refrain from any actions or statements that might reflect adversely on your position or the ECA (Article 12 of the Staff Regulations).

Gifts and hospitality

Article 11, second paragraph, of the Staff Regulations

“An official shall not without the permission of the appointing authority accept from any government or from any other source outside the institution to which he belongs any honour, decoration, favour, gift or payment of any kind whatever, except for services rendered either before his appointment or during special leave for military or other national service and in respect of such service.”

44 As a rule, gifts offered in a professional setting, that have more than a symbolic value should be declined. In exceptional circumstances (for instance if required by social courtesy, or if for cultural or diplomatic reasons a refusal may be misinterpreted), and if there is clearly no risk to the interests and public image of the ECA, gifts or hospitality with an estimated value of less than €50 may be accepted without first obtaining permission. Gifts worth between €50 and €150 may only be accepted with the permission of the Appointing Authority, who will consider the following factors:

- (1) the nature of the entity offering the gift, and the number of favours or gifts previously received from the same source;
- (2) the apparent motive behind the gift;
- (3) the link between the entity offering the gift and the ECA;
- (4) any implications for the ECA's interests;
- (5) the person or persons to whom the gift is offered, and their duties;
- (6) the nature and estimated value of the gift.

45 Permission will not be granted in the case of gifts whose estimated value exceeds €150. You should avoid accumulating gifts, even those worth less than €50 and regardless of the source, as this can generate a conflict of interest.

46 Cash gifts must always be refused.

47 Offers of hospitality, such as working lunches or dinners which the person attends in the exercise of their duties, can be accepted provided there is no risk of conflict of interest, either real or perceived. Missions for which the costs are to be covered from an external source should be accepted only when they are in the interests of the service and if there is no risk of any real or apparent conflict of interest.

48 If you need to refuse a gift, do so in a diplomatic and polite but firm way, if necessary referring to the obligations stemming from the Staff Regulations and these guidelines.

Obligation to assist your superiors and to follow instructions

Articles 21 and 21a of the Staff Regulations

“An official, whatever his rank, shall assist and tender advice to his superiors; he shall be responsible for the performance of the duties assigned to him.

[...]

An official who receives orders which he considers to be irregular or likely to give rise to serious difficulties shall inform his immediate superior, who shall, if the information is given in writing, reply in writing. Subject to paragraph 2, if the immediate superior confirms the orders and the official believes that such confirmation does not constitute a reasonable response to the grounds of his concern, the official shall refer the question in writing to the hierarchical authority immediately above. If the latter confirms the orders in writing, the official shall carry them out unless they are manifestly illegal or constitute a breach of the relevant safety standards.”

49 You shall assist and tender advice to your superiors, and you must follow instructions unless they are manifestly illegal. You are responsible for the performance of the duties assigned to you. However, you are welcome and even encouraged to offer suggestions and constructive criticism.

Relations with colleagues

Article 12a of the Staff Regulations

“Officials shall refrain from any form of psychological or sexual harassment.”

50 A working environment based on effective and efficient collaboration is dependent on mutual respect among colleagues, tolerance of differences, and polite and clear communication, irrespective of hierarchical status.

51 There is zero tolerance at the ECA for any form of psychological and sexual harassment.

52 You must not in any way undermine the dignity of your colleagues by inappropriate behaviour or aggressive or defamatory language. Any form of inappropriate or aggressive behaviour may result in disciplinary action.

Giving evidence in legal proceedings

Article 19 of the Staff Regulations

“An official shall not, without permission from the appointing authority, disclose on any grounds whatever, in any legal proceedings, information of which he has knowledge by reason of his duties. Permission shall be refused only where the interests of the Union so require and such refusal would not entail criminal consequences as far as the official is concerned.”

53 If called on to give evidence in legal proceedings relating to your work, you must first seek authorisation from the Appointing Authority, except where summoned by the Court of Justice of the European Union or the Disciplinary Board. This would apply also to procedures that are analogous to legal proceedings such as arbitration, in which witnesses may be compelled to appear as in Court proceedings. In principle such authorisation will be granted. When the competent authority has granted authorisation, you will be notified that your immunity has been waived.

Reporting serious wrongdoing (whistleblowing)

Articles 22a and 22b of the Staff Regulations

“1. Any official who, in the course of or in connection with the performance of his duties, becomes aware of facts which give rise to a presumption of the existence of possible illegal activity, including fraud or corruption, detrimental to the interests of the Union, or of conduct relating to the discharge of professional duties which may constitute a serious failure to comply with the obligations of officials of the Union, shall without delay inform either his immediate superior or his Director-General or, if he considers it useful, the Secretary-General, or the persons in equivalent positions, or the European Anti-Fraud Office (OLAF) direct.

2. Any official receiving the information referred to in paragraph 1 shall without delay transmit to OLAF any evidence of which he is aware from which the existence of the irregularities referred to in paragraph 1 may be presumed.

3. An official shall not suffer any prejudicial effects on the part of the institution as a result of having communicated the information referred to in paragraphs 1 and 2, provided that he acted reasonably and honestly.”

54 If you are unsure whether facts of which you have become aware point to a serious irregularity, but suspect that they constitute unethical behaviour, you may likewise report them to your superiors or to the Secretary-General. You may also seek advice from the ECA’s ethics advisers.

55 The ECA’s Members and managers bear special responsibility for helping to protect staff who disclose and report wrongdoing in the terms stated in the Staff Regulations.

56 The ECA has adopted detailed guidance on reporting serious wrongdoing. This is available at the Ethics page on the intranet.

Duty to be at the institution’s disposal

Articles 20, 55 and 60 of the Staff Regulations

“An official shall reside either in the place where he is employed or at no greater distance there from as is compatible with the proper performance of his duties. The official shall notify the Appointing Authority of his address and inform it immediately of any change of address.”

“Officials in active employment shall at all times be at the disposal of their institution.”

“Except in case of sickness or accident, an official may not be absent without prior permission from his immediate superior. [...] If an official wishes to spend sick leave elsewhere than at the place where he is employed he shall obtain prior permission from the appointing authority.”

57 The obligation to be at the ECA’s disposal at all times does not entail the availability to work at all times, but to be reachable by the institution at any time in case of urgent need. This includes meeting the residency requirements set out in Article 20 of the Staff Regulations and in [Decision 61-2021](#). To ensure you are reachable by the institution, you should provide your address and private phone number, which would be used only in the event of an emergency, or when the institution needs to exercise its duty of care towards you. This obligation also means complying with the requirement to request authorisation to spend sick leave away from the place of employment (except in cases of emergency or impossibility to do so), observing official working hours, the normal working week and the normal arrangements for leave and teleworking, and not being absent from work without permission or justification.

Non-compliance with obligations stemming from the Staff Regulations

Article 86 and Annex IX of the Staff Regulations

“Any failure by an official or former official to comply with his obligations under these Staff Regulations, whether intentionally or through negligence on his part, shall make him liable to disciplinary action.”

58 Where a failure by a current or former member of staff to comply with their obligations under the Staff Regulations, whether intentionally or through negligence, is suspected, an administrative investigation may be launched to establish the facts. If the investigation finds that an obligation laid down in the Staff Regulations has been breached, this may lead to disciplinary proceedings.

59 In the course of any investigation, the person(s) involved have the right of defence, the right to be heard and the presumption of innocence by the ECA. When the ECA takes disciplinary measures, this does not preclude its right to initiate civil or criminal proceedings, in the event of violations of national or international laws.