

Code of Conduct Policy – Key Summary Department/Agency Heads

Code of Conduct Objectives

Create a values-based ethical framework for employees with accounting, auditing, financial reporting, or tax filing duties to:

- Ensure accountability.
- Provide governance processes.
- Ensure the timely detection of significant internal control deficiencies.
- Ensure the accuracy and reliability of the state's comprehensive annual financial report and other state and federal reports, including tax filings, single audit, and other grant reports.

Who the Code Applies To

- All department/agency heads and management
- Supervisors and employees with material direct or indirect impact on financial information
- Remaining employees at agency discretion

Key Responsibilities for Department/Agency Head and Senior Management

After reading and becoming familiar with the Code of Conduct, your key responsibilities are to:

- Establish an ethical tone and set standards for behavior from the top
- Design, implement, monitor and maintain internal control systems
- Administer training programs to ensure employees are knowledgeable
- Assess effectiveness of training programs and internal controls
- Require full cooperation with all auditors
- Set up communication channels to receive and respond to reported incidents
- Enforce policies, procedures & code of conduct
- Certify knowledge & understanding annually for all staff