

CODE OF ETHICS

AGA members and those who hold the Certified Government Financial Manager® (CGFM®) certification should exercise the highest quality of performance, and help earn and maintain public confidence in the profession.

Our Code of Ethics sets the minimum expected level of behavior, and creates an expectation that AGA members and CGFMs will do the right thing in any given situation. Violators are subject to disciplinary action.

THE PUBLIC INTEREST

The government financial management public consists of citizens, taxpayers, customers, employers, employees, investors, the business and financial sector, and others who rely on the objectivity and integrity of government financial managers.

The public should reasonably expect those who serve government to be trustworthy. AGA members are also obligated to be accountable:

- Abide by the expectations, standards and rules of the position, and seek necessary information to interpret and apply them.
- Accept personal responsibility for the foreseeable consequences of action(s) and inaction.
- Take into account the long-term interest of the government and its citizens.

OBJECTIVES

Government financial management professionals should work at the highest standards of professionalism, attain the highest levels of performance and meet the public interest requirement. These objectives require that four basic needs be met:

- **Credibility:** Be believable and trustworthy.
- **Professionalism:** Act with the skill, good judgment and polite behavior expected of someone trained to do a job well.
- **Quality of Service:** Provide the highest standards of performance.
- **Confidence:** Instill in others a full and strong belief that ethics govern your actions.

PRINCIPLES

To achieve the outlined objectives, observe these fundamental principles:

- **Integrity:** Be straightforward and honest in performing professional services.
- **Objectivity:** Be fair; do not allow prejudice, bias, conflict of interest or influence of others affect your decision-making.
- **Professional Competence and Due Care:** Perform job duties with diligence, and maintain professional knowledge and skills to work effectively and efficiently.
- **Confidentiality:** Do not disclose or use any confidential information acquired during the course of performing professional services without proper and specific authority, or unless there is a legal or professional right or duty to disclose.

PROFESSIONAL CONDUCT

1. Obey the law.
2. Conduct yourself with integrity, dignity and respect for others.
3. Transmit and use confidential information obtained in your professional work only for the purpose intended, not for personal gain or advantage, nor to the disadvantage of others.
4. Adhere to the standards of conduct of your employer and any professional associations or organizations of which you are a member.
5. Perform the duties of your position and supervise the work of your subordinates with the highest degree of professional care.
6. Render opinions, observations or conclusions for official purposes only after appropriate consideration of the pertinent facts, and after assuring you have the necessary expertise and are free from real or perceived conflicts of interest.
7. Exercise diligence, objectivity and honesty in your professional activities, including utilization and management of funds.
8. Avoid any activity that creates or gives the appearance of impropriety; and be aware of your responsibility to disclose to the appropriate parties any improprieties that come to your attention.

ENFORCEMENT

The National Executive Committee has delegated the authority for review of ethics complaints to the Professional Ethics Board and, when applicable, the Professional Certification Board.

AGA is authorized to investigate allegations or ethics complaints submitted against its members or CGFMs, determine the validity of the allegations and issue disciplinary action to members and CGFMs.

Disciplinary action may include:

- a verbal or written warning;
- remedial action by the member or CGFM, such as additional education;
- suspension of AGA membership and/or CGFM certification; and
- termination of AGA membership and/or CGFM certification.

AGA will strive to maintain confidentiality on all inquiries and investigations. However, as a necessary part of replying to an inquiry or conducting an investigation, others may become aware of confidential information.

LEARN MORE

For additional resources and more information, including how to submit an ethics complaint, visit www.agacgfm.org/codeofethics

