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# ***CODE OF CONDUCT***



## CONFIRMATION OF CONSULTATION

I, **Tintibane Thamaga** declares that the Code of Conduct has been communicated to all members for inputs. I also declare that the consultation with members was conducted in good faith.



2020/01/24

**Applicant Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

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## **1. INTRODUCTION**

The main objective of this Code of the Certified Government Accountants of South Africa (CGASA) is to guide and direct the conduct of the members of CGASA in complying with the fundamental principles of the Code of Conduct, namely, integrity, objectivity, professional competence, due care, confidentiality, and professional behaviour, in dealing with the members of the public or matters of public interest.

Compliance with this Code of Conduct is compulsory to all CGASA members and non-adherence to the Code will subject CGASA members to disciplinary procedures instituted on request by any member of the public or CGASA. The principles of this Code will be applied in all disciplinary procedures.

Conducts that are considered a breach of the Code include but not limited to:

- Dishonesty acts,
- Fraud acts,
- Acts of members of CGASA that damage the reputation of CGASA,
- Non-compliance by members of CGASA with the instructions from CGASA,
- Contravention of the CGASA Code of Conduct,
- Involvement in illegal activities,
- Etc.

## **2. GENERAL PROVISIONS**

These provisions of the Code are applicable to all members of CGASA.

### **2.1 INTEGRITY AND HONESTY**

All members of the CGASA are expected to maintain and uphold standards of integrity and honesty that are seen and considered by the general public to be of the highest nature.

### **2.2 COMPLIANCE WITH THE LAWS OF THE COUNTRY**

Members of the CGASA shall uphold and promote all the laws of the country in executing their duties. They must refrain from engaging in activities that are prohibited by the laws of the country or by the Code of Conduct.

### **2.3 DISCRIMINATION AGAINST ANY PERSON**

Members of the CGASA shall not discriminate against any person according to their race, sex, religion, culture, or any ethnic group practices, etc.

### **2.4 ETHICAL AND PROFESSIONAL BEHAVIOUR**

The members of the CGASA should conduct themselves ethically and professionally at all times. Conduct that is considered unethical and unprofessional must be avoided by all means.

## **2.5 TECHNICAL STANDARDS AND DUE DILIGENCE**

The members of the CGASA should apply the technical standards prescribed and recognised by this profession and exercise care in executing their duties including the standards of other professional bodies recognised by CGASA.

## **2.6 CONFIDENTIALITY**

The members of the CGASA should execute the business and personal affairs of the clients or their employers in a manner that is strictly confidential. Information about the business affairs of the client or employer shall not be disclosed except:

- Where the client or the employer have specifically given the authority to do so, or
- Where there is professional duty to do so, or
- Where there is a legal duty to do so.

## **2.7 CONFLICT OF INTEREST**

All members of the CGASA should not involve themselves in any activities in which their client's or employer's interests conflict with their interests. These activities must be avoided. The members should disclose the conflict of such interests to the employer or the client immediately and excuse themselves from being involved in any decision-making activity where such conflict exists.

## **2.8 INDEPENDENCE**

All members of the CGASA should be and be seen to be independent in executing their duties especially in decision-making exercises where independence is expected to be upheld. Members should not allow any relationship whatsoever to impair their independence. Should the member come across such a situation, the member should notify the employer or the client and excuse him or herself from decision-making activities that impair their independence.

## **2.9 GIFTS**

All members of the CGASA should not compromise their independence by accepting gifts that would impair their independence in executing their professional duties. Whenever gifts of significant values are offered to the members, they should seek independent advice from CGASA on whether it would be appropriate to accept such gifts or not.

## **2.10 JOINT AND VICARIOUS LIABILITY**

Senior members assuming supervisory positions may be held liable for the noncompliance or negligence by their junior members who directly report to them, and it can be proven beyond reasonable doubt that such senior members were expected to guide, monitor, and review the work of the junior member and such senior member was negligent in the supervisory duties.

## **2.11 HARMONY AMONGST COLLEAGUES AND THE PUBLIC**

All members of the CGASA shall promote cooperation amongst colleagues. CGASA members shall show a high level of respect, integrity, and fairness towards all colleagues, the members of other professions, and the public at large. The CGASA members shall not behave in any manner that can be proven beyond a reasonable doubt that it is demeaning, insulting and promoting unfair discrimination.

## **2.12 CORRUPTION, FRAUD, THEFT, MISAPPROPRIATIONS**

All members of the CGASA shall not take part in any corrupt, dishonest, or bribery activities in all professional activities. Members shall not unfairly benefit themselves and put their employers or clients in dire situations due to such acts. Members should always report such activities to their clients, employers, or CGASA when they come across such situations. Members of the CGASA shall not misuse or misappropriate public resources intentionally or otherwise. Reasonable care must be exercised to avoid any misappropriations of public resources. CGASA members must avoid involving themselves in activities that would damage the reputation of the profession.

All corruption activities reported to CGASA by the members shall be made public through the media platforms.

## **2.13 PUBLICITY**

Members who wish to publicise their professional services, for advertising, sponsorship, welfare, etc. in any written form, i.e. pictures, orally, on social media or through pamphlets, emails, etc. shall take reasonable steps to ensure that their publicity is in good taste and does not discriminate or disrespect any colleague, the member of the public, or ethnic group. If a member wishes to include the name of a client or employer, the member must obtain written permission from the client or the employer prior to making such publicity public.

Such publicity shall not be offensive or inappropriate or be in bad faith and bring disrepute to the profession.

## **2.14 ACCEPTANCE OF WORK**

All members of the CGASA shall only accept work if they are competent and have time to carry out such work. Members should accept work for which they possess knowledge and experience. This rule may be relaxed for the junior members in the profession who accept positions in which they lack experience in an attempt to acquire such experience through training and reporting to immediate supervisors.

## **2.15 FEES OR REMUNERATION**

All members of the CGASA shall charge their clients fees based on the number of hours spent on the specific assignment. Such fees shall be

reasonable and represent average fees charged by other members of the profession in similar assignments.

Members who are employed in the sector and receives salaries from the employers in employee-employer relationships shall receive their remunerations based on the salary progressions of their employers.

## **2.16 SEXUAL HARASSMENT**

Members of the CGASA shall not subject any member of the public, other members of the profession, or juniors working under their supervision to sexual harassment. Members should refrain from engaging in conducts of unwanted sex and all other conducts that violates the human rights of other citizens. Members should educate themselves and their juniors on matters of sexual harassment and put precautionary measures to ensure that sexual harassment does not take place.

## **3. KNOWLEDGE OF THE CODE OF CONDUCT**

All members of the CGASA must ensure that they equip themselves with the knowledge of the provisions of this Code of Conduct and apply it in their professional engagements at all times. Reference will be made to this Code of Conduct in all disciplinary processes that involve the conduct of the members.

## **4. REPORTING OTHER PROFESSIONALS**

All members of the CGASA must report any unprofessional conduct by their colleagues who are the members of the CGASA or other members of the CGASA who may not be their colleagues. All members of the CGASA are the ambassadors of the profession. They are all required to report to CGASA any conduct by the members of the CGASA considered to damage the reputation of the profession.

## **5. MONITORING OF THE CODE**

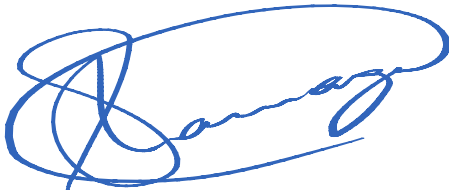
The board of directors shall have the supreme authority to monitor compliance with the Code in line with the prescribed framework.

## **6. CODE REVIEW**

This Code shall be reviewed whenever a need arises in line with the prescribed framework.

**7. APPROVAL OF THE CODE**

**This Code is approved and signed at Nelspruit on this 24<sup>th</sup> day of January 2020.**

A handwritten signature in blue ink, appearing to be 'D. van der Merwe', written over a horizontal line.

**SIGNATURE**

**CHAIRPERSON - CGASA**