

TRANSPARENCY

- Necessary instructions for compliance, by monitored entities, with their duties towards the Portuguese Court of Auditors are elaborated and disclosed
- Public disclosure of relevant information on the institution and the outcomes of its activity is ensured, including reports of its monitoring actions and judicial decisions, in the framework of the Court's mission, accessibly and clearly, in order to meet the citizens' expectations and to contribute to better management of public funds and assets
- The way information is conveyed is in compliance with applicable legal standards and criteria defined in internal regulations
- Information safety and confidentiality, which is accessed in the course of someone's duties, is ensured and protected
- Confidentiality regimes and data protection standards and guidelines are complied with
- Citizens' communications, claims and requests are received, analysed and processed in order to get adequate, relevant and timely response

The Portuguese Court of Auditors must be an example of transparency and accountability, ensuring public awareness of all relevant information and activities, without prejudice to any necessary situation of data reservation and protection

INDEPENDENCE

- All actions and decisions are made in accordance with the law and in the light of the public interest
- Independence, impartiality and objectivity are strictly observed in all activities carried out by the Court
- The Court's action is based upon legal and objective criteria and relevant and sufficient evidence and findings
- Assessments or decisions are not influenced by unlawful interests or pressure, in particular of political, financial, administrative, professional or personal nature
- Any conflicts of interests and circumstances that may or seem to interfere with impartiality and objectivity of professional judgment must be avoided, identified, corrected and minimized
- For that purpose, in particular and depending on each case and applicable regimes, mechanisms of impediment and recusal, hierarchical reporting, declaratory, authorization, power segregation and rotation and supervision and control must be put into practice

The Portuguese Court of Auditor's independence ensures that the control and financial justice are impartial and recognized as such. For the purpose, all judgments, actions and works must be carried out with no interference or pressure that may affect them, and with impartiality

CHARTER OF ETHICS

RESPONSIBILITY

- All actions must build confidence of beneficiaries and citizens in the rigour and objectivity of the Court's work
- Each one's behaviour safeguards values and good reputation of the Court
- Rights, statutory duties, powers of access and authority are exercised properly, in a balanced way and insofar as they are strictly necessary for the purposes they are intended
- Professional practice is carried out in accordance with high standards of diligence, competence and rigour, in compliance with applicable standards and methodologies
- Recruitments are based on merit and professional recognition relies on the performance and respect for the values and principles enshrined in this charter
- The Court ensures working and training resources, promotes cooperation, update and sharing of knowledge and ensures quality control of its products
- The statute, principles and standards, which are specifically applicable to each profession, are observed and any cases of conflict with the values and principles of this charter are reported and discussed

Public confidence in the Portuguese Court of Auditors implies a responsible conduct, both institutionally and individually. This responsibility is rooted in the competent and diligent performance of duties and in actions and conducts that comply with applicable standards and do not undermine the organisation's values and reputation

INTEGRITY

- Everyone sees himself as an example of integrity, acting with dignity, honour, honesty, loyalty, good-faith and in compliance with the public interest
- Public resources are used honestly, efficiently and appropriately and the official position held is not used for private benefit
- Except for strict and defined circumstances of courtesy, no donations or benefits are accepted which may jeopardise the performance of duties with integrity
- The relation with any persons and entities observes the principles of respect, non-discrimination, courtesy and availability

Professional and personal integrity of those who perform duties at the Portuguese Court of Auditors, exhibited by honest, well-meaning conduct, and in the light of public interest, ensures fair and reliable institutional action





**TRIBUNAL DE
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PORTUGUESE COURT OF AUDITORS