

Office of State Controller Code of Professional Conduct

The employees of the Office of the State Controller are required to act ethically in all matters involving their duties and to maintain the highest legal, moral and professional standards of conduct in satisfying their job duties and responsibilities. OSC employees shall demonstrate and be dedicated to the highest standards in all job-related activities in an effort to earn and maintain the respect, trust and confidence of elected or appointed public officials, agency employees, and the citizens of our state.

OSC employees shall comply with the following standards:

I. Honesty. OSC employees shall be unflinchingly honest by being truthful, sincere, forthright, and candid so that persons are not misled or misinformed. They shall uphold both the letter and the spirit of the constitutions of the United States of America and the State of North Carolina, legislation and regulations governing their actions and report violations of the law as specified in Chapter 114 of the North Carolina General Statutes.

II. Integrity. OSC employees shall demonstrate integrity by: 1) adhering to the principals of ethics and the mission and values of OSC, 2) voluntarily correcting personal or institutional mistakes and improprieties and refusing to take unfair advantage of mistakes or ignorance of others, 3) consistently using open, equitable, and impartial processes to gather and evaluate information necessary for decisions, and 4) expressing their convictions to the best of their ability.

III. OSC Position as a Public Trust. OSC employees shall treat their position as a public trust by using their powers and resources to advance the public's interest. OSC employees shall 1) exhibit loyalty and trust in the affairs and interests of North Carolina state government, 2) refuse to knowingly be a party to or condone any illegal or improper activity, 3) respect the rights, responsibilities and integrity of their colleagues and other public officials with whom they work and associate, and 4) exercise prudence and integrity in the management of funds in their custody and in all financial transactions. OSC employees shall constantly safeguard the public's confidence in the integrity of government and shall avoid conduct creating the appearance of impropriety, which is unbecoming an OSC employee. OSC employees shall actively avoid the appearance of or actual conflicts of interests by: 1) discharging their duties without favor and refraining from engaging in any outside matters of financial or personal interest incompatible with the impartial and objective performance of their duties, 2) refusing to, directly or indirectly, seek or accept personal gain which would influence, or appear to influence, the conduct of their official duties, and 3) refusing to use public property or resources for personal gain.

IV. Pursuit of Excellence. OSC employees shall promote excellence in public service and shall perform their duties by: 1) striving to provide the highest quality work performance and guidance, 2) being diligent, reliable, careful, innovative, prepared, and informed, and 3) continuing to develop knowledge, skills, and judgment necessary for the performance of their duties. OSC employees shall be responsible for maintaining their professional competence, for enhancing the development of their colleagues, and for providing encouragement to those seeking to enter into public service.

V. Commitment. OSC employees shall maintain commitments by: 1) fulfilling promises and obligations in a fair and reasonable manner, 2) exercising prudence and caution in making commitments, considering that unknown or future factors might arise which could make fulfillment of them impossible, difficult, or undesirable, and 3) assuring that commitments made are clear to all parties.

VI. Fairness. OSC employees shall demonstrate fairness by: 1) making decisions with impartiality based on consistent and appropriate standards, 2) demonstrating a commitment to justice, the equitable treatment of individuals in all actions including recruiting, hiring, and promoting employees, and 3) exercising authority with an open mind and seeking all relevant information, including opposing perspectives.

VII. Respect for Others. OSC employees shall demonstrate respect by treating their fellow staff members and others with courtesy.

VIII. Loyalty. OSC employees shall demonstrate loyalty by: 1) safeguarding confidential information without violating professional duties, 2) resolving conflicting loyalties to parties by placing obligations to the constitution, the institution of government, and fundamental principles of representative democracy above their duty to individuals, and 3) refusing to subordinate their ethical obligations of honesty, integrity, fairness, and the obligation to make decisions on the merits, without favoritism, in the name of loyalty or friendship.

IX. Independent Objective Judgment. OSC employees shall use their independent and objective judgment in performing their duties by deciding matters on the merits, free from conflicts of interest and real or apparent improper influences while insuring that any discretionary authority is provided to benefit the taxpayers' best interest.

X. Personal Accountability. OSC employees shall be accountable for their actions by:
1) accepting personal responsibility for the foreseeable consequences of actions and inactions,
2) recognizing special opportunities and obligations to lead by example, and 3) making decisions that take into account long-term interests of the state and the office and the requisite to exercise leadership.

Also see: [North Carolina State Ethics Commission](#)