



Treasury

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# NSW Treasury Code of Ethics and Conduct

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General inquiries concerning this document should be initially directed to your manager or Treasury's Human Resources team via [humanresources@treasury.nsw.gov.au](mailto:humanresources@treasury.nsw.gov.au)

## Scope

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This Code of Ethics and Conduct ("the Code") applies to all NSW Treasury employees. It extends to contractors and volunteers engaged by NSW Treasury. It applies at all times, when acting in the course of, or in connection with NSW Treasury employment, including during official office functions and online activities.

This Code does not attempt to provide an exhaustive list of what to do in every circumstance. Rather it intends to give a broad framework and share some more common specific conduct matters that will help employees determine on an appropriate course of action. Employees are encouraged to speak to their direct manager, a member of the extended leadership team (ie employees in the senior executive service), Human Resources and the Audit and Risk team should they wish to discuss any matters in more detail or have any questions.

Separately, NSW Treasury employees have an obligation to know, understand and comply with all internal policies and legal obligations relating to their role and to discuss any matter requiring clarification with their manager. Refer to [NSW Treasury's policies](#) for additional information.

## Review

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The Code may be amended from time to time by the Secretary and as directed by the Public Service Commissioner.

# 1. Overview

## 1.1 Purpose

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The purpose of this Code of Ethics and Conduct is to assist all NSW Treasury employees to:

- Understand expected standards of conduct and behaviour
- Comply with relevant laws and policies
- Demonstrate and promote good ethical practice
- Deal with ethical problems they may encounter
- Maintain NSW Treasury's integrity and reputation.

The Code also specifies actions to be taken if there are breaches or allegations of breaches of the Code, refer to section 3.

All employees are to uphold the government sector core values of Integrity, Trust, Accountability and Excellence in Service (modified from "Service" to be more applicable for Treasury staff) and their principles in their actions, decisions, and dealings with colleagues, clients, stakeholders and the government of the day. These core values are within Part 2 of the Government Sector Employment ("GSE") Act 2013 and form the *Ethical framework for the Government Sector*.

### Integrity

- Consider people equally without prejudice or favour

- Act professionally with honesty, consistency and impartiality
- Take responsibility for situations, showing leadership and courage
- Place the public interest over personal interest.

### **Trust**

- Appreciate difference and welcome learning from others
- Build relationships based on mutual respect
- Uphold the law, institutions of government and democratic principles
- Communicate intentions clearly and invite teamwork and collaboration
- Provide apolitical and non-partisan advice.

### **Accountability**

- Recruit and promote employees on merit
- Take responsibility for decisions and actions
- Provide transparency to enable public scrutiny
- Observe standards for safety
- Be fiscally responsible and focus on efficient, effective and prudent use of resources.

### **Excellence in Service**

- Provide services fairly with a focus on customer needs
- Be flexible, innovative and reliable in-service delivery
- Engage with the not-for-profit and business sectors to develop and implement service solutions
- Focus on quality while maximising service delivery

There is no hierarchy among the core values, and each is of equal importance.

## **2. Mandatory Conduct**

Acting in ways that are expedient or convenient, but which do not promote the integrity, trust, accountability and excellence in service of the public sector, are not in the public interest and therefore not in line with this Code.

### **2.1 Responsibilities of employees**

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All **employees** have a responsibility to understand the Code and abide by the Code's guidelines on ethical and professional behavior. This includes:

- Demonstrate personal conduct consistent with the Ethical Framework at all times
- Seek assistance when unsure about how to implement the Ethical Framework
- Report possible breaches of the Ethical Framework and this Code to relevant officers, namely their managers, Human Resources or a member of the extended leadership team.

All members of the **extended leadership team** have the above employee responsibilities in addition to:

- Ensure their workplace culture, practices and systems (including recruitment and promotion) operate consistently with the Ethical Framework and this Code
- Recognise and promote employee and team conduct that exemplifies the Ethical Framework
- Act promptly and with due process to prevent and address any breaches of the Ethical Framework or this Code.

The **Secretary** has the responsibilities of extended leadership team (above) and, in addition to:

- Lead and promote implementation of the Ethical Framework in Treasury
- Ensure the general conduct and management of the functions and activities of NSW Treasury are in accordance with the Ethical Framework and this Code.

## 2.2 Managing private interests

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Sometimes employees may find that their private interests make it difficult to perform their duties impartially in the public interest. This may happen when:

- there is a direct conflict between employee's current duties and responsibilities and their private interests (an 'actual' conflict of interests)
- a person could reasonably perceive that their private interests are likely to improperly influence the performance of their official duties, whether or not this is in fact the case (a 'reasonably perceived' conflict of interests)
- employees have a private interest that could conflict with their official duties in the future (a 'potential' conflict of interests).

### **Actions employees should take include:**

- Always disclose actual, potential or reasonably perceived conflicts of interests to their manager as soon as they become aware of the conflict. This must be recorded via the [NSW Treasury Risk System](#).
- Where a conflict of interest occurs, it should always be resolved in favour of the public interest, rather than their own.
- All secondary employment should be recorded in a conflict of interest declaration via the Risk system and must get approval from their manager, along with Treasury's risk team before accepting.

To resolve any conflicts of interests that occur, or could occur, a range of options are available depending on the significance of the conflict.

Refer to NSW Treasury's Conflict of Interest (Gift and Benefit) [Policy](#) for more information.

### **Political participation**

An employee who is active in any political party, cause or movement, must be especially careful about the possibility of conflicts of interest with the duties of their position in NSW Treasury. Employees must ensure that they are always able to serve the government of the day in an apolitical, non-partisan manner and participation in any political or community activities must not interfere with this requirement.

In all instances a conflict of interest declaration needs to be completed in the [NSW Treasury Risk System](#). When employees become aware of a potential conflict, they must immediately inform their Director or direct manager if a member of the extended leadership team to determine appropriate

next steps which may include ceasing this activity or withdrawing from certain elements of their work.

Additionally, employees should not be required to perform duties that are of a political rather than public sector nature. If an employee considers that a duty is substantially political, they should discuss it with their Director or direct manager.

### **Additional reporting of private interests as a member of the extended leadership team**

A extended leadership team member (including staff acting in the role) must make an annual written declaration of private financial, business, personal or other interests or relationships that have the potential to influence, or could be perceived to influence, decisions made or advice given by them.

## **2.3 Engaging with lobbyists**

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All government sector employees and heads of government sector agencies must comply with Premier's Memorandum [M2019-02 – NSW Lobbyists Code of Conduct](#) published on the Department of Premier and Cabinet's website, as amended from time to time.

- The NSW Government has a Lobbyist Code of Conduct and a Register of Lobbyists.
- The Code provides that Government representatives (including persons working in public sector agencies) can be lobbied only by registered professional lobbyists.
- Further information concerning the Lobbyist Code of Conduct, including access to the Register of Lobbyists, is available on the [Department of Premier and Cabinet website](#).

## **3. Behaviour Contrary to the Code**

As an NSW Treasury employee, if you see someone act in ways that are contrary to this Code, you should in the first instance discuss that person's behaviour with your immediate manager if appropriate or report your concerns to any member of the extended leadership team.

If you are unsure of what is appropriate conduct under any particular circumstances, discuss the matter with your manager or your Human Resources business partner.

When matters are raised it will be determined on an individual basis what the appropriate action should be. This will depend on factors including the severity of the breach, whether this has previously occurred and the likelihood of the breach occurring again.

A breach under this Code may be considered misconduct under the GSE Act and GSE Rules.

Part 8 of the GSE Rules sets out the procedural requirements for dealing with allegations of misconduct, which include requirements that the employee will be advised of the detail of the allegation, the process to be undertaken to investigate and resolve the matter, and that they will be provided an opportunity to respond to the allegation.

The GSE Act sets out the actions where there is a finding of employee misconduct. This can include a caution or reprimand issued, reduction of the classification/ grade/ remuneration of the employee or termination.

When an investigation is done into an allegation of a behavior that is contrary to this Code, Treasury will ensure that the decision-making process is fair and reasonable by acting consistently with four principles:

- Procedural fairness for both the complainant and staff member
- Expedient handling of investigations – minimising the potential for breaches of confidentiality and lack of procedural fairness
- Confidentiality for all parties, where practicable and appropriate
- Appropriate recordkeeping, including recording of reasons for all significant decisions.

Any investigation that is conducted under the GSE Act will be done in accordance with the GSE Rules and guidance from the NSW Public Service Commission.

However, if an allegation is made under a Public Interest Disclosure report, then it will be handled in accordance with NSW Treasury's [Public Interest Disclosures internal reporting policy](#).

## 4. Specific Conduct Issues

### 4.1 Use of position

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All Treasury employees must not improperly use, or try to improperly use, the knowledge, power or resources of their position for personal gain.

Employees must not use their official NSW Treasury position to influence or to obtain a benefit in private matters. Nor should employees be using materials gained from the course of their employment for their material private benefit. This will include the acceptance of gifts and benefits from third parties which should only be in limited circumstances and if over \$50, declared. Refer to NSW Treasury's [Gifts and Benefits Policy](#) for more information.

A real-life example could be using your Treasury email or signature when lodging a complaint about a personal matter. This is not appropriate and can be seen to influence a private matter by stating or inferring that your opinions are representing those of NSW Treasury.

### 4.2 Public comment

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Employees have the right to make public comment and publicly debate political and social issues as a member of the community. Public comment includes public speaking engagements, comments on radio and television or in letters to newspapers and expressing views in books, journals or notices, on internet sites (including posting on social media) or in any other circumstances where it is expected that the comments will spread to the community at large. Prior to making higher profile public comments ie speaking engagements or television event, rather than a comment on a personal social media account, NSW Treasury employees must submit a [Conflict of Interest Declaration](#) via the Protecht Risk system.

NSW Treasury employees must, however, make it clear that their comments are made in a private capacity and do not represent the official view of NSW Treasury, the government sector or the Government. Employees must not comment publicly on matters where such comment could give rise to a real or perceived conflict of interest between your work and personal interests. Employees should only make official comments if authorised to do so (see section 4.3 *Speaking engagements* below).

### 4.3 Speaking engagements

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Employees must obtain the approval of the relevant Deputy Secretary prior to accepting a speaking engagement relating to NSW Treasury activities with professional, educational and community groups. The Communications Director should be notified of the event and any issues/ reputational risks highlighted and discussed.

Any fee received must be paid into an appropriate NSW Treasury revenue account and not retained by the employee.

#### **4.4 Use of Treasury resources – including facilities and equipment**

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NSW Treasury employees must be efficient, economical and ethical in their use and management of public resources. Reasonable and limited personal use is permitted, provided it is done in the employee's own time, does not affect the performance of any employee, does not benefit the employee or other person financially, involves minimal cost to NSW Treasury and permission is gained prior to taking any equipment off site.

NSW Treasury's [Use of Communication Devices Policy](#) deals with the proper use of devices such as corporate mobile phones, computers, email and internet. These are provided for business purposes and their use must be lawful, appropriate and ethical. Purchasing Cards and CabCharges may only be used for work purposes.

Refer to NSW Treasury's policies such as [Travel Policy](#), [Cabcharge Cards and Taxi eTickets](#) and [Use of Treasury Purchasing Cards](#).

If you are responsible for receiving, spending or accounting for money, ensure you know, understand and comply with the requirements of the Government Sector Finance Act 2018, Public Finance and Audit Act 1983, the Public Works and Procurement Act 1912 and the Government Advertising Act 2011.

#### **4.5 Tendering for and procuring goods and services**

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When purchasing goods and services for NSW Treasury, NSW Treasury employees must follow corporate policies and procedures. Employees are responsible for understanding the procedures that apply to the type of procurement you are undertaking on behalf of NSW Treasury. For advice and assistance, contact the procurement team at [TSY.Procurement@treasury.nsw.gov.au](mailto:TSY.Procurement@treasury.nsw.gov.au).

Refer to NSW Treasury's [Procurement Policy](#) and the [Delegations manual](#).

#### **4.6 Work health and safety**

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NSW Treasury is committed to protecting the health and safety of all its employees and has obligations to do so under the [Work Health and Safety Act 2011](#). NSW Treasury employees must seek to understand and follow all organisational Work Health and Safety (WHS) requirements. Refer to NSW Treasury [Work Health & Safety Policy](#) and [WHS portal](#) for more information.

While at work (whether in the office or offsite), all employees must take care of their health and safety and the health and safety of other people in the workplace. 'Health' includes psychological health as well as physical health.

The extended leadership team have a responsibility to promote and maintain the health and safety of all persons in the workplace. All employees must comply with any reasonable direction from management and cooperate to ensure resolution of any WHS issues. Any real or perceived hazard must be reported to your manager or member of the extended leadership team.

#### **4.7 Drugs, alcohol and tobacco**

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Employees are not permitted to be in the workplace or conduct business on behalf of NSW Treasury if under the influence of alcohol or other drugs that are likely to adversely affect their ability to do their job or may pose a risk to themselves, their colleagues or members of the public.

'Workplace' includes off-site areas where work is performed and government vehicles.

Smoking in any NSW Treasury building, or enclosed area, is not permitted ([section 6A](#) of the *Smoke-free Environment Act 2000* bans smoking within 4 meters of a pedestrian access point to a public building).

While at work employees must not be in possession of a drug or substance that is illegal to possess or distribute.

## 4.8 Bullying and harassment

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NSW Treasury promotes a healthy and safe work environment that is free from bullying and harassment. All employees have a right to be treated with courtesy and respect.

All employees have responsibilities in preventing and eliminating bullying and harassment under the [Work Health and Safety Act 2011](#), the [Anti-Discrimination Act 1977](#) and [this Code](#).

Any reports of bullying or harassment will be treated seriously and will be acted upon in accordance with NSW Treasury's [Prevention and Management of Bullying and Harassment policy](#).

**Bullying** is repeated and unreasonable behavior directed towards a worker or a group of workers that creates an adverse work environment to those who experience or witness it.

Examples include:

- Offensive language or comments
- Unjustified criticism
- Deliberately excluding someone from workplace activities
- Withholding information that is vital for workers to perform effectively.

Bullying does not include reasonable management action carried out in a reasonable manner.

Reasonable management action includes:

- Performance management processes
- Disciplinary action for misconduct
- Informing an employee about unsatisfactory work performance or inappropriate behaviour
- Asking an employee to perform reasonable duties within the scope of their role.

**Harassment** is defined as any unwelcome behavior that offends, humiliates or intimidates a person. This could be because of factors including an employee's sex, pregnancy, breastfeeding, race, age, marital or domestic status, homosexuality, disability, transgender status or carer's responsibilities.

Employees who believe that they or a colleague are being bullied or harassed at work may contact their manager in the first instance, Human Resources or a member of the extended leadership team. Employees can also refer to the [Anti-Discrimination Board](#).

## 4.9 Discrimination

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NSW and Commonwealth legislation protects people from discrimination on the grounds of their sex, gender identity, sexual orientation, marital status, parental or carer status, pregnancy, age, disability, race, and political or religious belief.

If employees believe there is discrimination at work, they should contact their manager in the first instance, Human Resources or a member of the extended leadership team.

## 4.10 Privacy and personal information

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Employees need to be aware of and comply with the [Privacy and Personal Information Protection Act 1998](#). Particular care must be taken with the collection, storage, use and disclosure of personal information in order to protect the privacy of individuals.

Employees must not use or disclose personal information, for a purpose other than that for which it was collected, without obtaining consent from the person to whom the information relates.

The *Privacy and Personal Information Protection Act 1998* also contains criminal sanctions for the unauthorised use and disclosure of personal information by employees.

Employees must not reveal personal information such as home addresses or telephone numbers to enquirers, even when they claim to be a relative or friend. Employees should offer to take the enquirer's details and pass them on to the person concerned.

Refer to NSW Treasury's [Privacy Management Plan & Guidelines](#) and the [Information and Privacy Commission](#).

## 4.11 Disclosure of criminal charges, convictions and bankruptcy

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All NSW Treasury employees are required by law to immediately notify the Secretary in writing via Human Resources if you have been charged with an offence with a possible penalty of imprisonment for 12 months or more, or if you have been convicted of any such criminal offence. Failure to do so may result in formal action. If you are facing charges where the penalty is less than 12 months imprisonment, the charge should only be reported if it is possibly connected to, or has a bearing on, your employment with NSW Treasury.

Employees are to immediately notify the Secretary in writing via Human Resources if they:

- become bankrupt; or
- make a composition, arrangement or assignment for the benefit of creditors.

Action taken by NSW Treasury, if any, will depend on the nature/circumstances of the situation, its relevance to your work and any mitigating factors.

If unsure, employees are advised to contact Human Resources to discuss the matter in confidence.

## 4.12 Post separation employment

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An employee should not use their position to obtain opportunities for future employment in a way that would cast doubt on their integrity, the integrity of NSW Treasury or the public sector generally.

Former employees must not use or take advantage of confidential information gained in the course of their official duties.

# 5. Confidentiality of Information

NSW Treasury employees must maintain the confidentiality of all information including documents and emails which are not published or normally made available to the public. Employees may only disclose information if:

- proper authority has been given for them to do so;
- they are required, or authorised to do so by law; or

- when called to give evidence before a court, tribunal, commission of inquiry or a Parliamentary Committee.

Sharing information outside of these circumstances is not in line with this Code.

## 5.1 Misuse of information

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Employees must not make private use of official information. Misuse of official information, whether or not for monetary gain, may attract misconduct action and may be corrupt conduct. Approval may be given for staff to make use of official documents in defence of defamation and associated legal actions.

Employees must be cognisant when liaising with stakeholders, whether from other agencies or with former Treasury staff, and make sure not to give them favourable treatment or access to confidential information. Employees must report any attempt by a former staff member to influence them.

Employees must not use official information for course assignments, external presentations or other non-NSW Treasury purposes without approval.

## 5.2 Intellectual property

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Employees need to ensure when creating materials that the intellectual property rights of others are not infringed. Any third-party copyright or other rights information is to be recorded in the materials and properly attributed.

The copyright of material created by employees in the course of their work belongs to NSW Treasury, even if the material was developed in their own time.

Employees must not use NSW Treasury's intellectual property (including copyright) for private purposes without obtaining written permission from the member of the extended leadership team who owns this information.

## 5.3 Record keeping

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In accordance with the *State Records Act 1998*, all employees have a responsibility to create and maintain full and accurate records of your activities, decisions and other business transactions, to capture records into official records systems, and not to destroy records without appropriate authority. The extended leadership team have a responsibility to ensure that employees reporting to them comply with their records management obligations.

Refer to NSW Treasury's [Records Management Framework](#) and related procedure documents, State Records Authority, [Recordkeeping in the NSW public sector](#).

## 5.4 Security of information

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Employees are to ensure that any information in any form (printed or electronic) cannot be accessed by unauthorised persons and that sensitive information is only discussed with persons (inside or outside NSW Treasury) who are authorised to have access to it.

Employees are not to access information unless it is immediately relevant to the work they are performing.

## 5.5 Cyber security

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Employees must use robust cyber security hygiene practices to reduce the risk of security threats and unauthorised access.

Employee responsibilities include:

- maintain an up-to-date knowledge of NSW Treasury cyber security alerts and safety measures
- comply with NSW Treasury and Cyber Security NSW security policies
- never share usernames or passwords with others or use the access credentials of others
- take care when using third party services, systems, or devices and when in doubt seek authorisation.
- ensure personal devices used to access NSW Treasury system have up-to-date security software.

## 5.6 System Monitoring

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NSW Treasury reserves the right to monitor all communications and operations on its systems and networks in accordance with this policy and applicable law. Authorised users of Treasury systems should be aware that communications, including personal communications, made via NSW Treasury systems, may be intercepted and/or monitored by NSW Treasury in order to meet information security, business, legal and regulatory requirements.

## 6. Corruption, Maladministration, Waste and Government Information Contravention

NSW Treasury employees are encouraged to report any suspected corruption, maladministration, substantial waste and government information contravention. Disclosures can be made to the Public Interests Disclosures Officer, Public Interest Disclosures Coordinator or the Secretary.

A disclosure may also be made to the Independent Commission Against Corruption concerning corrupt conduct, the Ombudsman concerning maladministration, the Auditor-General concerning substantial waste of public resources, or the Information Commissioner concerning government information contravention.

The [Public Interest Disclosures Act 1994](#) provides protection against reprisals for staff members who report wrongdoing (note: the disclosure must be made in accordance with the provisions of the Act).

Refer to NSW Treasury's [Public interest disclosures internal reporting policy for more information](#).

## 7. Legislation

A principle of the GSE Act's Ethical Framework for the government sector is to uphold the law. It is important that all employees are aware of their legal obligations. Relevant legislation includes, but is not limited to:

- [Government Sector Employment Act 2013](#) sections 25 and 30 (regarding the general conduct and management of organisations in accordance with the core values) and section 63 (regarding workforce diversity and the integration of workforce diversity into agency workforce planning)
- [Public Finance and Audit Act 1983](#) section 45C (regarding the keeping of proper books and records)
- [Government Sector Finance Act 2018](#) section 3.6 and 7.5 (regarding policies and procedures to support effective systems over the financial management of GSF agencies)

- [Anti-Discrimination Act 1977](#) (regarding equal employment opportunity and equal access to services)
- [Government Information \(Public Access\) Act 2009](#) (regarding public access arrangements to agency information)
- [Public Interest Disclosures Act 1994](#) (regarding receiving, assessing and dealing with public interest disclosures)
- [Independent Commission Against Corruption Act 1988](#) (regarding reporting of any matter suspected on reasonable grounds to involve corrupt conduct and to comply with any requirement or direction of the ICAC in relation to a referral of matters by the ICAC)
- [Privacy and Personal Information Protection Act 1998](#) (regarding the protection of personal information, and the protection of the privacy of individuals generally)
- [Public Works and Procurement Act 1912](#) (regarding the procurement of goods and services by government agencies)
- [Health Records and Information Privacy Act 2002](#) (regarding the fair and responsible handling of health information)
- [Work Health and Safety Act 2011](#) (regarding the health and safety of employees and the maintenance of healthy and safe workplaces)
- [Ombudsman Act 1974](#) (regarding obligations to cooperate with investigations by the Ombudsman and obligations relating to reportable conduct concerning child protection matters)
- [State Records Act 1998](#) (regarding the creation, management and protection of agency records and public access to those records)
- [Children and Young Persons \(Care and Protection\) Act 1998](#) (regarding obligations relating to the care and protection of, and provision of services to, children and young persons, including obligations relating to exchange of information and co-ordination of services between agencies)
- [Child Protection \(Working with Children\) Act 2012](#) (regarding obligations to obtain checks and clearances for employees engaged in child-related work)
- [Crimes Act 1900](#) (regarding criminal offences).

## Further information and contacts

For further Information or clarification on issues raised in this paper, please contact the Treasury Human Resources team via [humanresources@treasury.nsw.gov.au](mailto:humanresources@treasury.nsw.gov.au)