

Board of Accountancy

WASHINGTON STATE

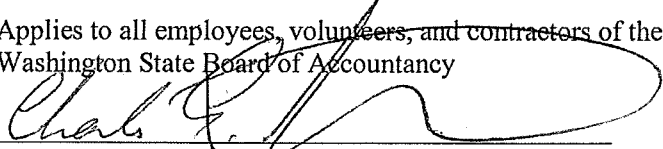
ETHICS

Policy Number: #101

Effective Date: November 6, 2017

Application: Applies to all employees, volunteers, and contractors of the Washington State Board of Accountancy

Approved by:


Charles E. Satterlund, CPA, Executive Director
Washington State Board of Accountancy

Purpose:

To provide direction to Washington State Board of Accountancy (ACB) employees in making ethical choices, acting in a manner that demonstrates high ethical standards, and complying with the provisions of the Ethics in Public Service Act, RCW 42.52.

Ensuring ethical conduct in the workplace requires that we all know what ethical conduct is and then fully embrace this concept in every aspect of our work. Agency employees are expected to conduct themselves and their business affairs in a manner that is consistent with the Agency's values and ethical standards, as well as the Ethics in Public Service Act, RCW 42.52.

Policy Statement:

All Agency employees are expected to maintain high professional and ethical standards at all times. Specific expectations, roles and responsibilities are as follows:

1. The agency's Executive Director is responsible for and shall exercise personal leadership in establishing, maintaining, and carrying out the agency's ethics program. He or she shall make available to the ethics program sufficient resources (including investigative, audit, legal, and administrative staff as necessary) to enable the agency to administer its program in a positive and effective manner.
2. The Executive Director manages the agency's ethics program. The Chair of the Board's State Ethics Compliance Committee shall serve as the agency's Ethics Advisor. The agency's Ethics Advisor is the agency's liaison to the Executive Ethics Board. The Ethics Advisor shall periodically, but at least annually, evaluate the Executive Director's timeliness and effectiveness in:
 - a. Assessing the application of conflict of interest laws and regulations to the information reported and counsel those officers or employees with regard to resolving actual or potential conflicts of interests, or appearances thereof;
 - b. Counseling agency personnel concerning ethics standards and programs;
 - c. Counseling departing and former agency officials on post-employment conflict of interest standards;
 - d. Assisting managers and supervisors in understanding and implementing agency ethics programs;
 - e. Developing and administering a system for periodic evaluation of the ethics program;

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- f. Providing state ethics education to new agency personnel, including a newly appointed Executive Director, within the first month of taking office or employment; and
 - g. Ensuring that all agency personnel are provided updated state ethics education at least every two years.
3. The Board Chair shall appoint a Board member to serve as Chair of the Board's State Ethics Compliance Committee. The chair of this Board Committee will report regularly to the Board Chair. The purpose of this committee is to direct and oversee the agency's compliance with the laws and regulations governing ethics in public service. Its responsibility is to develop measures that monitor agency ethics and integrity and ensure that these measures are collected for reporting to the legislature on an annual basis. This committee meets periodically to review the effectiveness of the agency's ethics programs and compliance thereto. If possible, this committee shall include at least two individuals from non-supervisory positions.
4. The Chair of the Board's State Ethics Compliance Committee shall timely report instances of actual or potential conflicts of interest to the Board Chair after coordinating with the Executive Ethics Board. Annually the subcommittee chair shall report committee activities, outcomes, and recommendations, if any, to the Board's Executive Committee.
5. All agency employees are responsible for knowing and adhering to the Ethics Act, RCW 42.52 and rules, WAC 292-110, applicable agency policies and procedures and for making choices that exemplify an adherence to the highest ethical standards.
6. Employees are to avoid actions that create even the appearance of using their position for personal gain or private advantage for themselves or another person.
7. Employees should notify their supervisors of any actual or potential violations of this policy. When in doubt, employees should consult with the designated Ethics Advisor and/or the Human Resources Office.
8. Violations of the State Ethics Act and/or this policy may lead to corrective or disciplinary action, up to and including termination.
9. The Executive Ethics Board has the authority and responsibility for investigating alleged violation(s) of the Ethics Act and may take administrative action against an agency employee, including imposing a civil penalty for violations. Anyone may file an ethics complaint against a state employee or officer. Complaint forms are available on the Executive Ethics Board's website. Complaints may be filed anonymously or the complainant may choose to remain confidential. Per RCW 42.52.410 a state employee who files a complaint with the appropriate ethics board shall be afforded the protection afforded to a whistleblower under RCW 42.40.050 and 49.60.210(2), subject to the limitations of RCW 42.40.035 and 42.40.910.

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10. Ethics complaints may be filed directly with this Board at:

Executive Ethics Board
PO Box 40149
Olympia, WA 98504-0149

Or, via website at:
www.ethics.wa.gov

11. The agency will take reasonable steps to achieve compliance with applicable laws and rules by monitoring and auditing systems designed to detect unethical conduct and by publicizing a reporting system for employees and other agents to use to report ethical violations.

Response and Prevention:

After a violation has been reported, the agency will take all reasonable steps to respond to the violation and to prevent further similar offenses.

General Expectations:

The Ethics in Public Service Act, RCW 42.52 applies to all state employees and officers. Each agency employee is expected to read and understand this Act. Each agency employee is also expected to know and understand the agency's policies regarding certain sections of the Act, as these policies may be stricter than the Act and the employee must also comply with the stricter limitations.

Detailed information on issues related to state ethics, including interpretations and clarifying examples of the Ethics Act and rules are available at the Executive Ethics Board's website www.ethics.wa.gov.

Employees shall not:

1. Have a financial or other interest or engage in any business, including personal business, or professional activity that conflicts with their official duties.
2. Use their position to secure a special privilege for themselves, their family, friends or any other Person. A "person" is also considered to be an outside business or organization.
3. Receive any compensation (including gift cards) from any source, except the state, for performing or not performing their official duties.
4. Accept any gifts, except as allowed under RCW 42.52.140 and 150. Gifts include food and beverages in most situations.
5. Disclose confidential information to an unauthorized person, use confidential information for personal benefit or to benefit another. No state officer or state employee may intentionally conceal a record if the officer or employee knew the record was required to be released under chapter 42.56 RCW, was under a personal obligation to release the record, and failed to do so.
6. Use state resources for personal benefit or to benefit another except as allowed under agency policies and WAC 292-110-010.

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7. Use state resources to campaign for the election of a person or a ballot initiative or to lobby an elected representative.
8. Assist another person in a transaction involving the state if they have participated in the transaction or the transaction was part of their job responsibilities.

There are post-state employment restrictions placed on former employees. Should you leave state service, refer to RCW 42.52.080 to determine if any of these restrictions apply to your situation *before* accepting a post-state employment job. The Executive Ethics Board has jurisdiction over former employees regarding this section of the Act.

Formal Advisory Opinions:

The Executive Ethics Board has the authority and responsibility to render formal advisory opinions. This service is available to any person who has a question about a matter over which the Board has jurisdiction.

Formal advisory opinions are usually not used for general advice concerning a specific individual's present or proposed activities or financial transactions. Such questions should be directed to this agency's designated Ethics Advisor or to the Executive Director of the Executive Ethics Board.

WAC's and references that apply to this policy:

RCW 42.52.140 and 150	WAC 292-110-010
RCW 42.52.080	RCW 42.52.160

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