

## **CODE OF CONDUCT FOR THE SUPPORT SERVICES OF THE PORTUGUESE COURT OF AUDITORS**

The General Plenary of the Portuguese Court of Auditors (*Tribunal de Contas*, hereinafter referred to as Court), at the meeting on 14 December 2018, has adopted its Charter of Ethics, as a key pillar of ethical control and benchmark for fundamental values and principles. The development of policies, measures and further guidance, as part of a step-by-step and continuous process of development, is envisaged in the Charter of Ethics document, as a key factor towards its effective implementation.

In addition to this pending objective, in the context of the construction of an ethical control system within the institution, such as provided for in ISSAI 130 (INTOSAI Code of Ethics<sup>1</sup>), also emerged the provisions laid down in article 19, paragraph 1 and article 25, paragraph 6, of Law n.º 52/2019, of July 31<sup>st</sup>, towards the adoption of Codes of Conduct by all entities covered by said Law.

In this context, following the approval of Code of Conduct for the Court Members, the General Plenary gives its endorsement to the Code of Conduct for the Support Services of the Court.

In accordance with best practices, this Code is a result of a participated process, which allowed court employees to give their contributions, in a broad and comprehensive approach.

The specific characteristics of the Regional Chambers of Azores and Madeira have been considered, which should be particularly envisaged when applying the code values to specific cases.

The Code stands as a repository of principles of action, expected behaviours abiding to guiding values and principles and safeguards to be established in order to minimize ethical risks, which are addressed to all employees (at different levels) of the organization. They do not, nor could they, encompass all situations or circumstances with ethical implications that are likely to occur. In fact, these not only require individual decisions that best suit each case and are guided to the best safeguard of values and principles, but also, other parts of the ethical control system, in particular more detailed practical guidelines and other support instruments, will be more appropriate to include specific examples.

This Code of Conduct seeks to contribute to consolidate an ethical culture, in which each one's commitment to appropriate values, principles and behaviours is requested and reaffirmed in a systematic manner, in terms of both form and substance and, above all, in terms of the spirit that underpins its content. In building this culture, leadership plays a major role, further materialised in examples and specific responsibilities and behaviours to which Court officials should commit.

Finally, it should be noted that this Code does not overlap constitutionally or legally enshrined rights and duties nor it jeopardises or undermines the respective legal regime. The Constitution, law, legal regulations and the disciplinary regime remain as a reference of the conduct and actions of Court professionals. The purpose of this Code of Conduct is not to emanate a binding legal value nor to ensure compliance of individual action with those legal instruments, but rather to establish parameters of behaviour that guide expected behaviours

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<sup>1</sup> INTOSAI: International Organization of Supreme Audit Institutions

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and conducts in order to contribute to the strengthening of an ethical culture throughout the institution and meet the high patterns of credibility and reputation required by the final beneficiaries of the work performed by the Court.

## **Chapter I – General Provisions**

### **Article 1**

#### **Purpose and Scope**

1. This Code of Conduct, hereinafter referred to as Code, sets standards of ethical conduct for the pursuit of the tasks assigned to the Court's Support Services, and contains behavioural benchmarks to be adopted both internally and externally, without prejudice to applicable legislation.
2. The provisions contained in this Code shall apply to all employees of the Court that perform activities at the Directorate-General of the Court (DGTC), irrespective of their career or post, hereinafter referred to as court employees.
3. This Code shall also apply to all those who perform activities at the President's Office, with necessary adaptations, particularly in what concerns the provisions contained in Chapter IV.
4. The provisions in this Code shall also apply to audit companies, technical consultants or third parties that are engaged in by the Court to carry out tasks necessary for the exercise of its mandate, according to the terms and taking into account the specificities resulting from guidelines to be adopted and the contracts concluded for the purpose.

### **Article 2**

#### **Ethical Values and Principles**

1. Court employees must act according to the Constitution and the law and guide themselves by the values of Independence, Integrity, Responsibility and Transparency provided for in the Charter of Ethics of the Court.
2. The ethical principles that apply to the Court Support Services are subdivided into guiding principles and principles of action.
3. The guiding principles are those identified in the Charter of Ethics of the Court with reference to each of the values contained therein.
4. This Code sets the principles of action, which aim to support the application of guiding values and principles in specific situations, thereby fulfilling them by pointing out the expected behaviours.
5. Subsidiarily, court employees must also follow the values and principles set out in the Code of Ethics of INTOSAI.

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6. With regard to unspecified concrete issues not previewed in the Code, court employees should adopt the behaviours that best safeguard defined ethical values and principles.
7. When applying ethical values and principles, it is necessary to address not only their observance but also any doubts that a reasonable, informed, objective and well-meaning person may have regarding compliance of behaviours adopted with those values and principles.
8. Court employees must report to their superiors any situations of conflict between the provisions contained in this Code and provisions in ethical codes applicable to specific professions, so that appropriate resolution mechanisms may be put in place.

## **Chapter II – Principles of Action**

### **Article 3**

#### **Independence – Principles of Action**

1. In order to fulfil the principle of Independence of the Court, court employees, in the course of discharging their official duties, must:
  - a) Act impartially, by carrying out actions, handling processes and providing judgments or decisions for which they are responsible with independence and without pre-judgments or prejudice;
  - b) Avoid and minimize any conflicts of interest that affect or may affect their Independence and impartiality or the corresponding perception;
  - c) Preserve themselves from any kind of influence or pressure that may restrict their professional activity or the respective perception, arising particularly from friendships or enmities, family relations, party allegiances, memberships or religious beliefs;
  - d) Carry out their professional duties and judgments exclusively on the basis of legal and objective criteria and sufficient and appropriate evidence or findings.
2. Court employees shall be granted with the necessary technical Independence in accordance with the Court Regulations, considering the provisions contained in article 11, paragraph 1, sub-paragraph c), of this Code and without detriment to management, review and supervision powers.
3. Court employees must exercise their rights of freedom of speech, opinion and political and civic participation, while considering and managing the risks that may impact their impartiality in the course of discharging their official duties and to the image and reputation of Independence of the Court, which are more relevant according with the responsibility of their position in the Court and the public exposure of their activity.

### **Article 4**

#### **Integrity – Principles of Action**

1. In order to fulfil the principle of Integrity, court employees, in the course of discharging their official duties must:
  - a) Act honestly, reliably, in good faith and having regard to the public interest;

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- b)** Fulfil their responsibilities and make use of their powers and information to which they have access in a balanced way, insofar as is strictly necessary to the purposes of public interest for which they were granted;
  - c)** Use correctly, efficiently and appropriately the resources and equipment made available to them, and suitably to the pursuit of public interest and in accordance with the principles of environmental responsibility;
  - d)** Refrain from all forms of discrimination and harassment;
  - e)** Behave toward all persons with respect and courtesy.
- 2.** Court employees must not take advantage of their position at Court or information to which they have access in order to get undue advantages for self or third parties.

**Article 5**

**Responsibility – Principles of Action**

When fulfilling the principle of Responsibility, court employees must:

- a)** Perform their duties competently and diligently, in accordance with applicable standards and methodologies and in compliance with the best national and international practices known;
- b)** Assume the mission of the institution and its strategic and operating objectives;
- c)** Adopt a professional behaviour and a personal conduct compatible with the expectations inherent to the duties they perform and that do not jeopardise the image and reputation of the Court.

**Article 6**

**Transparency – Principles of Action**

When fulfilling the principle of Transparency, court employees must:

- a)** Contribute to public awareness of relevant information and activities of the institution, while complying with institutional rules about internal and external communication;
- b)** Interact with their superiors, colleagues and subordinates openly while sharing information and knowledge;
- c)** Report to the Courts/management situations that may affect the diligent performance of their duties or compromise compliance with ethical values and principles;
- d)** Comply with standards of confidentiality and data protection established by the institution and controlled entities.

### **Chapter III – Expected Behaviours**

#### **Article 7**

##### **Avoidance of Conflicts of Interests**

1. In the course of discharging their official duties, court employees must observe and comply with the principle that public interest must take precedence over personal interests in which conflict of those interests may reasonably cast doubt on the impartiality of their conduct.
2. For the purposes of the previous paragraph, court employees must not, in particular:
  - a) Participate in audits or in other control actions relating to processes they have participated in or had responsibility for;
  - b) Participate in audits or in other control action relating to the entity they have worked for in the last 3 years;
  - c) Participate in audits or in other control action in an entity at which a next of kin or a close person works, if those ties and the occupational situation of the person at issue are likely to interfere with their professional judgment;
  - d) Participate in decision-making processes of the entities subject to control and jurisdiction of the Court or render them advisory services or other services that affect or may affect acts or matters that are subject to the supervision of the Court;
  - e) Based on or in the course of their control, supervision or any other duties, use their position as employees of the institution to obtain any advantage from controlled entities, in particular advantages of employment, for self, relatives or close persons;
  - f) Take part in a procedure or a decision in which a personal or financial interest, of self, relatives or close persons, is involved, as prescribed by administrative law;
  - g) Take part in processes or decisions in the event of a legally prescribed impediment;
  - h) Engage in activities outside the Court that are incompatible with their post or function or that are materially susceptible of undermining the principles of neutrality and impartiality required for the performance of duties at the Court;
  - i) Suggest, accept or adopt any preferential or detrimental treatment in their relationship with colleagues, subordinates, controlled entities, suppliers or others;
  - j) Accept gifts or benefits outside the cases provided for in the article below.
3. For the purposes of the previous paragraph, it is considered that:
  - a) A relative is the spouse or alike, a next of kin or alike in straight line or until the second degree of collateral kin;
  - b) A close person is anyone under guardianship or someone who is of legal age accompanied by self, a person of whom he or she is a representative, a business manager or an authorized representative, as well as a person linked to the declarant by sufficiently strong ties as to interfere with his or her professional judgment.

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4. Court employees must sign a declaration of nonexistence of conflict of interests, in each process in which they take part, as provided for in Annex I to this Code.
5. Where there is any situation that is likely to interfere with impartial professional performance, court employees must not sign the said declaration, but rather report the situation to their hierarchical superior and, if necessary, initiate the existing mechanisms of impediment and recusal.
6. Court employees must always seek permission for the performance of duties or tasks of professional nature that are external to the Court.
7. When appointed or authorised to carry out training or informative actions addressed to staff of the entities subject to the Court control, court employees must behave with prudence in order not to compromise the Court and avoid that the disclosure of information be misunderstood for advisory services or decisions to be made by the Court.

### Article 8

#### Gifts and Hospitality

1. Court employees must not seek nor encourage or accept, directly or indirectly, any gift or benefit, in particular material assets, services, travel, accommodation, meals, invitations or advantages of any individual or organisation with which they come into contact by virtue of the performance of duties, except as provided in the paragraph below.
2. Under justified circumstances of courtesy and unrelated to the exercise of duties of control or decision, in particular in situations of institutional representation, token gifts may be accepted as long as they do neither interfere with nor seem to interfere with, at any time, the impartial performance of duties.
3. The token gifts accepted under paragraph 2 whose estimated value is equal to or greater than € 100.00 must be duly declared and, whenever that respective nature allows it, delivered to the Court.
4. Token gifts accepted under paragraph 2 whose estimated value is lower than € 100.00 must be declared, except when merely of symbolic nature.
5. When several token gifts are received from a same entity, in the course of the same year, which total an estimated value of € 100.00, that must be reported and those that were received and surpass that amount must be made known.

### Article 9

#### Commitment to the Institution

In the course of discharging their official duties, court employees must:

- a) Comply with and safeguard the image and reputation of the Court;
- b) Represent the organization responsibly, loyally and competently, including in the scope of working groups, meetings or events, at national and international level, while observing and keeping to the statute and mandate of the institution and their task;

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- c) Collaborate in development and crosscutting projects and actions, freely, resolutely and responsibly.

**Article 10**

**Powers of Access and Authority**

1. The powers of access and authority that are granted to court employees must be used insofar as is strictly necessary for the exercise of duties and with scrupulous regard for the purposes for which they were granted, including in particular:
  - a) Refrain from using their position as staff members or having access to privileged information to benefit self or third parties;
  - b) Refrain from soliciting further information or documentation than is strictly necessary for the development of the work they are carrying out;
  - c) Refrain from misusing the resources of the controlled institution.
2. The obligation not to make use of sensitive information to benefit self or third parties, including non-public information relative to Court processes, is also effective after leaving office.

**Article 11**

**Competence and Professionalism**

1. Court employees must adopt high patterns of professional behaviour, and, in particular, must:
  - a) Embody, in the course of discharging their official duties, ethical values and principles and other regulations in force in the institution;
  - b) Comply with regulations relating to the development of the Court's work;
  - c) Carry out the tasks with which they are entrusted to the best of their ability, in a timely fashion, with commitment, spirit of initiative and quality, while complying with applicable professional standards and methodologies;
  - d) Inform their immediate superiors when they consider that lack certain skills to perform a specific task that was assigned to them;
  - e) Present and stand by their ideas and conclusions in a substantiated manner, while showing respect and consideration for others' ideas;
  - f) Manage the workload with efficiency;
  - g) Organize their tasks and activities with technical autonomy that is suitable for the function in order to achieve the objectives in a timely and efficient manner;
  - h) Keep professional judgment and urbanity in situations of pressure and adversity;
  - i) Take responsibility for their acts.

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2. Without prejudice to the policy of development, training and occupational capacity-building of the institution, court employees actively commit to their enhancement and professional development, and must for the purpose:
- a) Update permanently and systematically skills and aptitudes required for the appropriate professional performance, while adjusting to new challenges;
  - b) Take part in an active and committed way in the training actions promoted by the institution;
  - c) Respect suggestions and criticism and commit to improve their performance.

**Article 12**

**Relations between Court Employees and Team Work**

When dealing with the people with whom they have to interact professionally, court employees must:

- a) Adopt a constructive and mutually respectful attitude, while managing any difficulties and potential conflicts in a balanced manner and contributing to a good working atmosphere;
- b) Be cooperative in working teams which they are part of, by fostering team work and the sharing of knowledge and experiences;
- c) Positively contribute to integrate less experienced colleagues;
- d) Refrain from any form of discrimination or harassment, in particular on grounds of descent, race, language, territory of origin, age, physical ability, sex, sexual orientation, religion, political or ideological beliefs, education, economic situation or social condition;
- e) Act with respect and reserve on people's privacy.

**Article 13**

**Relations with External Entities**

In professional contacts with external entities, court employees must:

- a) Adopt a considerate, respectful and neutral attitude in the course of interviews and other interactions, in particular within control actions;
- b) Refrain from adopting behaviours and use vocabulary that may be seen or understood as inappropriate or offensive;
- c) Avoid expressing opinions that may put the image and credibility of the Court at stake, in particular opinions of political, associative or religious nature.



## Article 14

### Publications and Participation in Events, Social Networks or Similar Contexts

1. In the context of public interventions, publications or participation in events, social networks or similar contexts, and irrespective of the personal or professional nature of their accounts or profiles, all court employees must adhere to a responsible and prudent conduct as to matters that may interfere with or have an impact on the activity and image of the Court, and must in particular:
  - a) Request authorisation for any external intervention on matters related to the Court or in which they are identified as court employees;
  - b) Prevent publication, comment or sharing of contents that are susceptible of undermining their impartiality in the performance of their duties or jeopardising the reputation or credibility of the Court;
  - c) Refrain from disclosing information about the Court and its activity that is of confidential or internal nature;
  - d) Avoid disclosing information related to entities that are being subject to the Court control actions;
  - e) Consider participation in discussions of public dimension or support of causes, movements or petitions, when these may undermine or seem to undermine their impartiality or the image of independence of the Court.
2. All court employees may share the Court reports and other products, as long as they are published on the Court webpage.
3. When, under the previously mentioned interventions, court employees are questioned or criticised about specific aspects of their work or about the result of any control action carried out by the Court, they must refrain from responding or publicly commenting on those aspects, except where there is imminent and serious risk for the institutional reputation of the Court.

## Article 15

### Communication, Access and Disclosure of Information

1. In the development of the work carried out at the Court, court employees must use clear, simple, synthetic and objective language and express precise and relevant conclusions and messages, which encourage transparency and communication of Court activities.
2. All court employees must adopt a cautious conduct as to the balance that must be ensured between the institutional and internal obligation of transparency and the duties of confidentiality, and for this purpose they should:
  - a) Internally share the knowledge and information with a view to carrying out an integrated work, however safeguarding them from undue external disclosure;
  - b) Observe confidentiality of information to which they have access, in particular under the control and jurisdiction actions;
  - c) Abstain from distributing or facilitating distribution of any works that have not yet been released;

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- d) Identify and protect information covered by professional secrecy and data protection;
  - e) Get to know and comply with defined standards and guidelines as to external communication and disclosure of the Court activities and products and internal and external access to information set out in institutional processes, which define those in charge of said processes;
  - f) Without prejudice to these guidelines or specific orders, ensure that external requests of information or access to processes are directed to their hierarchic or functional superiors;
  - g) Behave with prudence and precision when they are responsible for responding to external contacts;
  - h) Take into account that the relations with the media are ensured by the President or by the person the President designates;
  - i) Ensure the safeguard of information that they keep or carry with them, either in the institution or outside it, in order to guarantee integrity and confidentiality thereof, in particular by protecting exclusiveness of passwords and electronic signatures and reserved access to computer systems and documents.
3. The duties of confidentiality apply to all court employees, must be observed in any professional or social context and remain even after termination of service.
4. The duties of confidentiality terminate if anything else emerges from the law, any regulation or judicial order.

## **Chapter IV- Responsibilities for the Implementation of the Code**

### **Article 16**

#### **Leadership by Example**

All levels of leadership take responsibility for being a role model when applying ethical values and principles.

### **Article 17**

#### **Responsibilities of the Institution and Leadership**

1. The Court and its President must take part in the implementation and update of this Code of Conduct, in accordance with their duties by:
- a) Promoting and participating in ethical awareness and enhancement initiatives;
  - b) Defining strategies and issuing guidelines;
  - c) Promoting and recognizing ethical behaviours;
  - d) Encouraging actions that contribute to the follow-up, assessment and furtherance of the Court ethical control system, in particular through audits (internal and/or external) and peer reviews.

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2. There is the possibility of setting up bodies with advisory responsibilities under ethical management strategies and policies.
3. The Director-General and the General Deputy Directors are responsible for active monitoring of the application of this Code to the Directorate-General of the Court (DGTC), in particular for:
  - a) Proposing and/or adopting policies and measures necessary for the existence of a sound ethical control system, in which guiding, management and control elements are articulated and contribute to a culture of integrity;
  - b) Providing stewardship of human and material resources in accordance with the ethical values and principles in a fair and objective manner;
  - c) Creating conditions for court employees to raise and discuss questions and issues of ethical nature;
  - d) Carrying out awareness-raising and experience sharing initiatives about ethical and deontological matters;
  - e) Managing the rotation system of Court officials, teams and employees, in accordance with the rotation policy defined, in particular to mitigate familiarity risks with the recipients of actions;
  - f) Acting, generally or individually, where appropriate, in order to prevent or minimize ethical and deontological deviations brought to their attention.

**Article 18**

**Responsibilities of Managerial Staff, Coordinators and Team Leaders**

1. Under their management and/or supervision duties, Court officials, coordinators and team leaders are responsible for promoting the commitment of court employees to the values, principles and behaviours specified in this Code, and therefore they must, in particular:
  - a) Avoid and identify, as far as possible, ethical risks, conducts that deviate from expected ethical values, principles and behaviours and situations of possible pressure on the employees under their supervision;
  - b) Apply or propose, on a case-by-case approach, appropriate safeguards in order to eliminate or minimize identified risks, conducts or types of pressure, in particular focusing on:
    - i. The rotation of team members;
    - ii. The non-participation in actions, procedures or tasks and respective relocation;
    - iii. The separation of tasks;
    - iv. The collegiality of work;
    - v. The application of enhanced review procedures;
    - vi. The correction of conducts;
    - vii. The intervention with external entities;
    - viii. The request for obtaining advice;
    - ix. The start of investigative procedures.

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- c) Ensure that no audit is performed by only one employee;
  - d) Ensure that court employees have conditions to perform their activities with applicable technical independence;
  - e) Ensure quality assurance supervision and review procedures and the recording of changes resulting from those procedures in the work developed;
  - f) Apply guiding, management and ethical control instruments in a fair and objective manner;
  - g) Uphold and recognize ethical behaviours;
  - h) Encourage and keep a constant dialogue and openness approach for conversation and discussions about sensitive matters under ethics and deontology;
  - i) Promote team spirit and an organizational environment prone to participation and cooperation;
  - j) Stimulate initiative and autonomy, while delegating tasks and encouraging the sharing of responsibilities;
  - k) Be engaged in a conduct that ensures justice and even-handed treatment and equal opportunities of their collaborators;
  - l) Refrain from any discrimination or harassment acts, in particular from any type of abusive pressure that may harm the dignity and physical or psychical integrity of their collaborators, and oppose to their occurrence;
  - m) Manage the resources available, while optimizing them through the improvement and rationalization of processes and costs;
  - n) Allocate responsibilities, projects and tasks to their collaborators, in a clear and understandable manner, and in accordance with their duties;
  - o) Recognize and promote the individual potential of collaborators and encourage their professional motivation, learning and update;
  - p) Provide information, on a regular basis, about performances with a view to continuous improvement, reinforcement of appropriate behaviours and correction of any deviations.
2. When court employees are not in conditions to sign the declaration of nonexistence of conflict of interests, the relevant Court official must seek to analyse and solve the problem and, if considered that there is no obstacle to the intervention of the court employee at issue in an action or process, ensure the recording of such decision.

**Article 19**

**Responsibilities of Court Employees**

1. All court employees commit to the values, principles and behaviours provided for in this Code and embrace them in their daily work and in their relation with colleagues, superiors and subordinates.

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2. Court employees must become aware of and express their commitment to the Charter of Ethics and with this Code by signing a declaration in accordance with the form attached to this Code as annex II.
3. This declaration must be signed:
  - a) By all court employees, within 30 days after entry into force of this Code;
  - b) By new court employees, when taking office or upon the act of acceptance or if these are not applicable, at the time of first taking of their post.
4. This commitment must be reiterated whenever there are changes to this Code.

**Article 20**

**Counselling**

1. In order to support the implementation of this Code of Conduct, the President will order the establishment of advisory mechanisms, which should ensure, with guarantee of confidentiality:
  - a) The provision of support when identifying and solving ethical issues;
  - b) The interpretation and standardization of criteria for implementation of this Code of Conduct;
  - c) The establishment of a set of recommendations on ethical matters.
2. Whenever there are doubts related to the conduct that should be adopted, court employees must seek guidance from their hierarchic superior and/or counselling body.

**Article 21**

**Awareness and Training**

1. The Directorate-General of the Court (DGTC) must integrate in its annual training programme awareness and training actions on ethics and deontology.
2. All court employees must attend at least one of those actions every three years.
3. Recently recruited employees to the DGTC and new Court officials must attend, within one year as from the date of taking office, one training action in the field of professional ethics and deontology, which, in terms of internships for admission, is part of the respective theoretical training basis.
4. The Court establishes the Day of Integrity, which is celebrated, where possible, every Wednesday of the fourth week of April, under which initiatives related to the furtherance of the ethical culture within the institution are promoted.

**Article 22**

**Reporting Deviations to the Code of Conduct**

1. All those who become aware or have well-founded suspicion that there are situations of deviation of values, principles and standards of conduct must report them directly to the Directorate-General or alternatively use the electronic form available on the Internet.

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2. Those who communicate the acts referred to in the previous paragraphs enjoy protection of confidentiality as prescribed by law.

## **Chapter V – Final Provisions**

### **Article 23**

#### **Entry into force and Dissemination**

1. This Code shall enter into force on the day of publication in the Portuguese Official Journal (*Diário da República*).
2. The Code will be available on the Court intranet and will be also published on the Institution's webpage.
3. The communications about the control actions and/or credentials awarded to court employees for external service must make reference to this Code of Conduct.

### **Article 24**

#### **Review and Update**

1. This Code is reviewed every three years according to the Court calendar of strategic plans.
2. The Code may be updated whenever new issues or different forms to address already existing subjects arise.

**Annex I**

**DECLARATION OF ABSENCE OF CONFLICT OF INTERESTS**

**(Article 7 of the Code of Conduct for the Support Services of the Portuguese Court of Auditors)**

This declaration is signed by each employee, in each process in which he or she takes part and must contain the signatory's name and position/category.

The declaration is attached to a technical file with all specifications of the team that has been involved in each process.

PROCESS IDENTIFICATION: .....

I, the undersigned, solemnly declare that I am not in any situation of conflict of interests related to the process or action at issue and to the external entity or entities that are involved in such process or action, which may undermine the impartiality of my conduct or that may cast doubt on it.

In this context, I further declare that, without prejudice to other legally prescribed situations, I am not in any of the following situations, namely:

- a) I have not exercised, in any capacity, functions at the entity or entities in the last 3 years;
- b) I have not provided, myself or through an intermediary, the entity or entities with autonomous or subordinate professional services of any nature that may be subject to assessment under the process or action;
- c) I have not participated in any decision-making process regarding the entity or entities or provided guidance that have repercussions for the matters addressed;
- d) I have not taken part in any act covered in the process or action, personally or as a representative;
- e) Neither of my relatives<sup>2</sup> or close persons<sup>3</sup> are performing or have performed duties during the control period at issue, in governing bodies or in the financial management of the entity or entities or even any other duties that may be relevant to the process or action;
- f) Neither of my relatives or close persons has or have participated in any act covered in the process or action;
- g) I do not have any personal, financial<sup>4</sup>, political-party, religious or any other interest related to the process or action, that interest being mine, of the person that I am a representative or business manager, of a relative of mine or of any close person;
- h) I am not involved in and none of my relatives or close persons are involved in any job invitation or recruitment process for the entity referred to in the process or action;

<sup>2</sup> See article 7, paragraph 3, sub-paragraph a), of the Code - "A relative is the spouse or alike, a next of kin or alike in straight line or until the second degree of collateral kin".

<sup>3</sup> See article 7, paragraph 3, sub-paragraph b), of the Code - "A close person is anyone under guardianship or someone who is of legal age accompanied by self, a person of whom he or she is a representative, a business manager or an authorized representative, as well as a person linked to the declarant by sufficiently strong ties as to interfere with his or her professional judgment".

<sup>4</sup> Including, in particular, taking equity interest in the capital of the entity or entities.

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- i) I have not been involved nor none of my relatives or close persons in any disciplinary action or legal action initiated by the entity's person-in-charge;
- j) The declarant, spouse or alike, next of kin or alike in straight line have no contested credit or debit, with the entity or entities or with the person responsible for it;
- k) There is no intimacy or hostility between the declarant or spouse or alike and the person in charge of the entity or entities, which prevents the declarant from participating in the process or action in an impartial manner.

I further declare that, if any situation of conflict of interests or its respective awareness supervenes, I will report it to my hierarchic superior.

Employee's name: .....

Job position/function: .....

Signature .....

Date ...../...../.....



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**Annex II**

**Declaration of Commitment to the Charter of Ethics and to the Code of Conduct**

I, (name) \_\_\_\_\_, (position) \_\_\_\_\_,  
hereby declare that I am aware of the terms of the Charter of Ethics of the Portuguese Court of Auditors and that I read and understood the provisions laid down in the Code of Conduct for the Support Services of the Portuguese Court of Auditors, committing myself professionally to the principles of Independence, Integrity, Responsibility and Transparency and to the expected principles and behaviours contained in those documents.

Signature \_\_\_\_\_

Date \_\_\_\_/\_\_\_\_/\_\_\_\_