

Code of Conduct



Office of
State Revenue

June 2010

Statement of support from the Executive Director

I have pleasure in issuing the new Code of Conduct (Code). This fourth revision (since the initial version in 1992) has been developed through a process of consultation with management, staff and the PSA. The Code reflects requirements outlined in the 2009 NSW Public Sector Model Code of Conduct, along with OSR's organisational culture and values. It is consistent with industrial requirements and government policy.

Apart from providing guidance, the purpose of the document is to assist you in understanding the minimum standard of behaviour expected of you as an employee of OSR and in the wider NSW public sector. The Code is an aid to protecting and preserving OSR's integrity and reputation, as well as your own, by ensuring the highest standards of ethical and professional conduct. It is also the foundation of our fraud prevention strategy and a tool in ensuring effective corporate governance.

The Code supports us in achieving our vision of 'proudly delivering public value through fair and progressive services', and our purpose 'to ensure revenue compliance to help fund the future for the people of NSW'.

OSR strives for excellence in the delivery of services by applying our values of responsiveness, integrity, teamwork and achievement. These values are reflected throughout the Code and the underpinning policies. The way we conduct ourselves as OSR employees reflects on the reputation of OSR as an agency and the way that we are perceived by the public and government.

The Code is available for all staff on our intranet. The electronic version is linked to our key policies and legislation we administer. The Code is also available on OSR's website for the benefit of our stakeholders and clients.



Tony Newbury

Executive Director
June 2010

Section 1. Introduction

1.1 Purpose

OSR's Code has been developed to help you:

- understand expected standards of conduct and behaviour
- maintain OSR's integrity and reputation
- comply with relevant laws and policies
- decide how to deal with ethical problems you may encounter as an OSR employee.

It has been issued to promote adherence to the OSR values.

The Code has three underlying principles:

- the general public have a right to expect the highest level of integrity and competence from staff
- the government is entitled to impartial and accurate advice, and prompt implementation of policy
- all staff have rights and obligations.

To help you understand and perform to these standards, OSR management will supply resources, training, leadership and access to relevant policies.

1.2 OSR values

OSR's values support these principles and guide you in the way you conduct OSR business.

OSR has four key values that you are expected to apply in performing your duties. They are:

- Responsiveness – we anticipate and respond appropriately
- Integrity – we always do the right thing
- Teamwork – we work together to get the best results
- Achievement – we get the job done.

1.3 Relevant legislation

As an employee of OSR, you should be aware that as a public servant and a delegate of either the Chief Commissioner of State Revenue or the Director, State Debt Recovery Office, your actions must comply with the provisions of the legislation we administer. Details of the legislation are set out on our intranet. Refer to Appendix A for a list of legislation which may be relevant to you.

1.4 Commencement

This version of the Code replaces the previous version and commences from 1 June 2010.

The Code is an aid to protecting and preserving OSR's integrity and reputation, as well as your own, by ensuring the highest standards of ethical and professional conduct.

1.5 Application

This Code is binding on all OSR staff including senior executive service (SES) officers and temporary employees. External parties including suppliers (where applicable), contractors and sub-contractors will be required to comply with the Code as a condition of their engagement.

In the case of SES officers, their attention is drawn to the NSW service-wide Code of Conduct and Ethics, specifically applicable to SES officers, the contents of which they should be fully conversant with.

1.6 Statement of commitment – personal and professional behaviour

What is expected of me?

Responsibility to the government of the day:

- you are to implement the policies and decisions of the government in an impartial manner. In particular, employees must comply with any relevant legislative, industrial and administrative requirements.

Respect for people:

- you are to treat members of the public and your colleagues fairly and consistently, in a non-discriminatory manner with proper regard for their rights and obligations. You should perform your duties in a professional and responsible manner. You should also ensure that your decisions and actions are reasonable, fair and appropriate to the circumstances, based on a consideration of all the relevant facts, and supported by adequate documentation.

Integrity and the public interest:

- you are to promote confidence in the integrity of public administration and always act in the public interest and not in your private interest. You should protect the reputation of public employers and should not engage in activities at work, or outside work, that would discredit your employer.

Responsive service:

- you must provide a relevant and responsive service to clients and customers, providing all necessary and appropriate assistance. You should provide information promptly and in an appropriate format that is easy for the recipient to understand, and make sure that the information is clear, accurate, current and complete.

Economy and efficiency:

- you should keep up-to-date with advances and changes in your area of expertise and look for ways to improve performance and achieve high standards of public administration. You should only use your authority and available resources and information for work-related purposes.

You should perform your duties in a professional and responsible manner.



1.7 Guide to ethical decision-making

You should consider the following questions when considering conduct or decision-making in undertaking your work.

1. Is the decision or conduct lawful?
2. Is the decision or conduct consistent with government policy, relevant legislation and in line with OSR's objectives and code of conduct?
3. What will be the outcomes for the employee, work colleagues, OSR, and other parties?
4. Do these outcomes raise a conflict of interest or lead to private gain at public expense?
5. Can the decision or conduct be justified in terms of the public interest and would it withstand public scrutiny?

Section 2. Working in government

2.1 Official information

How should I handle official information?

You signed a confidentiality declaration when you started with OSR. This declaration legally binds you to the secrecy provisions of the *Taxation Administration Act 1996*, the disclosure provisions of the *Fines Act 1996* and other legislation administered by OSR. All information obtained during your work at OSR is confidential unless officially designated otherwise. You may only disclose taxpayer, fines and other confidential information if permitted by law and you have the authority to do so. You may not use confidential information for any unofficial purpose outside OSR. As stated in the Staff Transactions with OSR and Private Use of Official Information policy, you can only access confidential information as part of your duties.

Examples of unauthorised access include:

- using the computer to look up your own tax records or fines history, or that of your family or friends
- browsing through any OSR database for personal details of your fellow workers
- making searches for private use on other public sector agencies' computer databases which are available to OSR, such as the Roads and Traffic Authority and Land and Property Management Authority.

You may not disclose personal information of clients or staff such as phone numbers and addresses.

More information:

Staff Transactions with OSR and Private Use of Official Information (ADM_112)

Privacy and Personal Information (ADM_107)

Enterprise Information Security Policies (ISDP_023).

All information obtained during your work at OSR is confidential unless officially designated otherwise. You may only disclose taxpayer, fines and other confidential information if permitted by law and you have the authority to do so.



2.2 Privacy and personal information

How is personal information collected by OSR protected?

Personal information provided to or collected by OSR is regulated by the *Privacy and Personal Information Protection Act 1998*.

The legislation provides a framework of privacy rules (Information Protection Principles) for the management of personal information collected by NSW public sector agencies.

The principles set out OSR's obligations for:

- the collection of personal information
- the retention, access to and security of personal information
- checking the accuracy of personal information before using it and using it only for purposes relevant to OSR's functions
- disclosure of personal information.

If a person (staff member or client) considers their right to privacy has been breached, they can seek an internal review to investigate the matter.

More information:

Privacy and Personal Information (ADM_107).

Section 3. Providing service to our clients

3.1 Fairness, equity and consistency in decision making

How do I make fair and consistent decisions?

Issues or cases being considered by OSR staff should be dealt with consistently, promptly and fairly. This involves dealing with matters in accordance with approved procedures and guidelines (such as ISO documents) in a non-discriminatory manner, and in conformity with natural justice. When using discretionary powers, you should ensure that you take all relevant facts into account with regard to the merits of each case, and not take irrelevant matters or circumstances into account.

3.2 Public comment

Do I have the right to make public comment?

Public comment by employees includes public speaking engagements, comments on radio or television, letters to newspapers, and expressing views in books, journals or notices if it is expected that the comments will spread to the community at large.

You cannot make public comments on behalf of OSR without approval from your Director. Outside your work, you have a right to comment publicly on political and social issues, provided it is clear you are commenting as an independent citizen. You need to be mindful to ensure that you are not revealing any official information on fines, taxpayers or processes and procedures that may not be generally available to a member of the public. As a general rule, you can disclose official information that is normally given to members of the public seeking that information, but should only disclose other official information or documents when in the course of your duties, when proper authority has been given, when required to or authorised to do so by law or when called to give evidence in court. In these cases, comments made by employees should be confined to factual information and should not, as far as possible, express an opinion on official policy or practice unless required to do so by the circumstances of the situation.

Can I accept speaking engagements?

Provided you have the relevant approval from your Director, you may accept speaking engagements with professional, educational and community groups relating to OSR activities. When a speaking engagement forms part of a commercial undertaking (that is, participants pay to attend), there may be a need to negotiate a fee. This should be discussed with your director. All speaking engagements should have a public sector orientation or relate to OSR's corporate objectives.

Any fees received for speaking or public engagements must be paid into an appropriate OSR account. You cannot retain speaking fees. A non-cash benefit should be treated as a gift or benefit.

More information:

Speaking and Attendance at Commercial Conferences and Seminars (ADM_139).

3.3 Media inquiries

Can I respond to media inquiries?

If a member of the media approaches you for information or comment, you should refer the call to the Manager, Ministerial and Executive Services Unit rather than attempting to provide the information yourself.

More information:

Media Contact (ADM_122).

3.4 Undue influence

What happens if an OSR client attempts to pressure me into making a decision?

Any threats or undue influence exerted by an external person on any OSR staff member will not be tolerated. You should remain committed to client service and not feel pressured to compromise a decision or be influenced by a client or stakeholder. You should report this to your director.

More information:

Undue Influence – Dealing with OSR Clients (ADM_123).

3.5 Contracts and procurement

What is expected of me in procuring goods and services for OSR?

From time to time, you may be required to procure goods and/or services on behalf of OSR. In doing so, you are expected to follow the requirements of the Contracts and Procurement policy. The policy and procedures have been developed to improve the way in which OSR procures products and services to achieve the best available procurement outcome and value for money by using the principles of probity, integrity, fairness and consistency. You should ensure that the tender process is fair and integrity is maintained at all times. Any conflicts of interest in undertaking the process should be recognised, declared and avoided.

Any threats or undue influence exerted by an external person on any OSR staff member will not be tolerated.

Section 4. Working with my colleagues

4.1 Bullying, harassment and discrimination

What is OSR's attitude towards bullying, harassment and discrimination?

Bullying, harassment or discrimination will not be tolerated under any circumstances. The *NSW Anti Discrimination Act 1977* prohibits harassment of a person on the grounds of sex (including pregnancy), race, age, marital status, disability, homosexuality, transgender or carer's responsibilities.

'Harassment' is defined as unwelcome or unreciprocated behaviour that makes a person feel offended, intimidated, belittled or apprehensive in the workplace.

More information:

Dignity and Respect in the Workplace (HR_018)

Resolving Discrimination in a Diverse Workplace (HR_005).

4.2 Grievances

How does OSR handle grievances?

OSR is committed to fostering a harmonious environment and recognises that grievances may arise in the workplace. With a view to resolving conflicts cooperatively, objectively and promptly, our grievance procedures reflect OSR's corporate values and provide a mechanism to resolve a grievance.

OSR's Employee Assistance Program (EAP) is always available should you require support during difficult periods. This service is provided free of charge and is completely confidential.

More information:

Grievance Resolution (ADM_072).

4.3 Performance management

How is my performance managed?

The primary objective of OSR's performance management system (EQUIP) is to provide a feedback mechanism between you and your manager, promote open discussion and focus your performance directly on the achievement of organisational and individual goals. The system is based on two formal meetings each year with informal monitoring and feedback occurring on a regular basis. The process is the foundation of OSR's planning framework and integral to the achievement of OSR's strategic plan.

More information:

EQUIP – OSR's Performance, Planning and Development System (HR_022)

Managing Unsatisfactory Performance (HR_015).

OSR's Employee Assistance Program (EAP) is always available should you require support during difficult periods. This service is provided free of charge and is completely confidential.



Section 5. Personal behaviour

5.1 Conflicts of interest

How can I avoid a conflict of interest?

You must ensure that your interests, or those of people close to you, do not conflict with the proper performance of your job. A conflict of interest would exist when:

- you have a personal interest that could influence the way you do your work
- you have a personal interest that could lead a reasonable person to think that you could be influenced in the way you do your work
- a family member, relative, friend, associate or anybody else close to you has an interest that could influence, or could lead a reasonable person to think that it could influence, the way you do your work.

When you think there could be a conflict of interest, you should discuss this with your supervisor or manager. You may have to disclose the facts in writing.

More information:

Conflicts of Interest (ADM_061).

5.2 Conducting business as an OSR client

What happens when I have a personal fines or tax matter where I need to deal with OSR?

If you are a client of OSR, you should conduct your business as any other member of the public does. This may relate to a land tax assessment, receiving an infringement notice for a traffic matter or applying for a First Home Owners Grant. In some cases, you may rightly wish to challenge or make further inquiries about your private business with OSR and may, for either privacy or transparency reasons, feel more comfortable if your transactions in relation to taxes or infringements are lodged internally at OSR. This is also acceptable, and the policy provisions should be adhered to.

Where matters require OSR intervention, the policy provisions apply to ensure that the integrity of the process and ethical practices are maintained at all times. There must be no conflict of interest or perception of bias in the way OSR deals with staff matters.

More information:

Staff Transactions with OSR and Private Use of Official Information (ADM_112).

5.3 Duties that conflict with your personal views or beliefs

What if my personal views are different to those I am expected to apply in my work?

As an employee of OSR, you must always follow directions and requests given by authorised staff. We understand that there may be times when you conscientiously object to a particular course of action. When this occurs, you should discuss the matter with your supervisor or a senior officer in your division.



You are expected to comply with the dress standards considered to be appropriate for the type of work being carried out. Generally, you are to be well groomed and neat.

5.4 Gifts, benefits and hospitality

Can I accept gifts, benefits or hospitality?

Working in your official capacity as an OSR officer, you may be offered a gift, benefit or hospitality in providing services to clients of OSR. Generally, this gift, benefit or hospitality should not be perceived as a personal gift but rather a gift to OSR as the organisation you represent.

As an OSR employee, you should never accept any gift, benefit or hospitality that is intended to, or is likely to, cause a reasonable person to expect you to be influenced in the way you do your job at OSR as a result of receiving that gift, benefit or hospitality. Gifts of cash cannot be accepted under any circumstances. You must never demand or request any gift or benefit for yourself or anyone else in connection with your work. You should not accept any gift, benefit or hospitality if the person offering it might expect it to influence you in the way you do your job. Details of gifts that need to be recorded in your divisional register are outlined in the policy.

More information:

Gifts, Benefits and Hospitality (ADM_062).

5.5 Standards of dress and grooming

What is the standard of dress expected of me?

You are expected to comply with the dress standards considered to be appropriate for the type of work being carried out. Generally, you are to be well groomed and neat. You are permitted to wear smart casual clothes on Fridays. Smart casual is also appropriate on OSR sponsored charity awareness days.

More information:

Standards of Dress and Grooming (ADM_034).

5.6 Political participation

Can I be a member of a political party?

You can belong to a political party or participate in a political activity, but you must make sure that any participation in political party activities does not conflict with your primary duty as a public employee, which is to serve the government of the day in a politically neutral manner. This is important because of the need to maintain ministerial and public confidence in the independence of the actions taken, and advice given, by OSR staff.

If you become aware that a potential conflict of interest has arisen or might arise, you need to inform your manager immediately, and you may have to stop the political activity or withdraw from the areas of work where the conflict is occurring. Special arrangements apply if you are contesting State or Federal elections.

Within the context of this Code, you are free to fully participate outside of OSR in voluntary community organisations and charities and in professional associations.

5.7 Secondary employment and business

Can I engage in outside employment?

You may engage in either paid or unpaid employment or business activities (either as an employee, principal or business owner) outside OSR only if you meet certain conditions and have approval to do so. You must obtain approval to take a second job, undertake a business activity or significantly vary an existing approval by writing to your divisional director. Your application will generally be approved if the work:

- does not arise from or interfere with your work at OSR
- will not cause a conflict of interest with your official duties
- will be done outside working hours, and
- will not involve information obtained from OSR.

More information:

Secondary Employment and Business (ADM_032).

5.8 Security

What can I do to protect OSR's security?

You must display your staff identification pass at all times while on duty. If you misplace your pass, report it immediately to your supervisor so Business Services Branch can cancel it and issue a new one. This is important as the pass not only identifies you as an employee but is also your physical 'key' to the building. You must also observe computer security, other security requirements and keep your password confidential.

More information:

Security Issues – Access Policy and Procedures (ADM_056).

5.9 Use of official facilities and equipment

Can I use OSR property?

You must use OSR property, facilities and equipment efficiently, economically and carefully. Reasonable use of equipment including internet, phones and photocopying (excluding motor vehicles) for private purposes is generally permitted if:

- it does not conflict with your work or the work commitments of other employees
- it does not involve significant cost to OSR
- the activity is done in your own time
- you do not benefit financially
- there is no commercial interest to you or any other person
- permission is gained prior to taking office equipment offsite.

More information:

Fleet Motor Vehicles (ADM_055)

Broadband Access from home (ISDP_005)

Computer System Usage Policy (ISDP_011)

Telephony Policy (ISDP_012).

You must display your staff identification pass at all times while on duty. If you misplace your pass, report it immediately to your supervisor so Business Services Branch can cancel it and issue a new one.



5.10 Post separation employment

What happens if I leave OSR and get another job?

You should not use your position at OSR to obtain opportunities for future employment. You should not allow your work to be influenced by plans for, or offers of, employment outside OSR. If you do, there is a conflict of interest and the integrity of OSR could be at risk. Former OSR staff should not use, or take advantage of, confidential information that may lead to gain or profit obtained in the course of your official duties until it has become publicly available. You should be careful in your dealings with former OSR staff including contractors, and make sure that you do not give them, or appear to give them, favourable treatment or access to privileged information.

5.11 Bankruptcy, drugs, alcohol and serious offences

What does OSR expect of me?

OSR is committed to providing a workplace free from the effects of alcohol and drugs. This ensures we maintain a safe, healthy and productive work environment for all employees and members of the public, in addition to ensuring clients receive a high standard of service in any dealings with OSR.

You must carry out your work safely and avoid conduct that may put you or others at risk. This includes the misuse of drugs or alcohol in the workplace. Any misuse of drugs or alcohol is an issue for both OSR and the employee as it impacts on both work and personal life and could ultimately affect the reputation of the organisation. As a general principle, the consumption of alcohol during normal business hours, including lunch time, is discouraged.

More information:

Alcohol and Drugs in the Workplace (HR_032).

If you are on medications that could affect your work performance or the safety of others, you must inform your manager or supervisor to ensure any necessary precautions or adjustments can be put in place.

You are expected to behave in a manner that does not bring OSR into disrepute at all. You are to avoid conduct in your private life that may adversely affect your standing as an OSR employee (and public servant) or which may bring the public sector and OSR into disrepute.

You should advise your manager if you become bankrupt, are charged with a criminal offence which is punishable by imprisonment or, if found guilty, could reasonably be seen to affect your ability to meet the requirements of the work you are engaged to perform.

5.12 Corrupt and unethical conduct

What should I do if I become aware of corrupt conduct?

OSR is committed to ethical behaviour and will not tolerate any instances of corrupt conduct attempted or committed by staff at any level. We should all act in an honest and appropriate manner in the workplace, consistent with the principles laid down in this Code, and report incidents of corruption that may come to our attention.

Anyone receiving information about suspected corrupt behaviour or unethical conduct must report the matter in accordance with the provisions outlined in the policy. You will not be disadvantaged in any way by making a report.

More information:

Reporting Corrupt Conduct and Protected Disclosures (ADM_042).

What protection do I have if I report corrupt conduct?

OSR is committed to protecting staff who report corrupt conduct. All matters that an employee suspects involve corrupt conduct or perceived unethical behaviour of either an internal or external nature, should be reported immediately. These matters must be reported in spite of any duty to maintain confidentiality. You do not need proof of corrupt or unethical conduct, you need only to have reasonable grounds to suspect it is occurring.

The *Protected Disclosures Act 1994* gives you certain protections if you make a disclosure which concerns:

- corrupt conduct as defined in the Independent Commission against Corruption Act 1988
- maladministration
- a serious or substantial waste of public money.

If you make a lawful disclosure, you will be protected from liability for defamation and from breach of secrecy or confidentiality. Reprisal action against you is an offence under the *Protected Disclosures Act* and a possible breach of discipline under the *Public Sector Employment and Management Act*.

You can only make disclosures under certain specific circumstances stated in the legislation. The policy provides details on who the reports can be made to.

More information:

Reporting Corrupt Conduct and Protected Disclosures (ADM_042).

Section 6. Administration of the Code

6.1 Breaches of the Code

What happens if I breach the Code?

Breaches of the Code will not be tolerated. The range of actions that can be taken to deal with breaches include disciplinary proceedings under the *Public Sector Employment and Management Act*. In serious cases, referral to external agencies such as the Independent Commission Against Corruption (ICAC) and the Police may also be considered.

You do not need proof of corrupt or unethical conduct, you need only to have reasonable grounds to suspect it is occurring.



6.2 The Annual Declaration

What is the Annual Declaration about?

When you are first employed by OSR, you are provided with information about our Code, ethical behaviour and fraud awareness.

Each year, OSR asks all employees including contractors to declare that they will abide by the Code and its underpinning policies. An electronic 'Annual Declaration' is issued to all staff each year to complete and submit the declaration.

The declaration is a reminder to you about your responsibilities under the Code. OSR is able to record your agreement to abide by the Code and the relevant policies. The declaration also confirms your agreement to maintain confidentiality and secrecy relating to information.

6.3 More information

Where can I find more information about my rights and obligations as an employee of OSR?

OSR has policies on OScaR which provide detailed information on the standards of conduct expected of you.

More information:

Fundraising and Support for Charities (ADM_146)

Delegations (ADM_084).

If you require more information, see your supervisor or the Manager, Employee Services Branch or the Corporate Governance Unit. Your confidentiality is assured at all times.

Appendix A – Relevant Legislation

Public Sector Management and Employment Act 2002

Anti Discrimination Act 1977

Crimes Act 1900

Freedom of Information Act 1989

Independent Commission Against Corruption Act 1988

Industrial Relations Act 1996

Ombudsman Act 1974

Protected Disclosures Act 1994

Public Finance and Audit Act 1983