Code of integrity and professional conduct

How we work

Board of Management resolution number: 2015-2016-12 (December 17, 2015)
Version 1.0 of this document replaced the Code of Ethics and Conduct
Version 1.1 comes into force October 17, 2018
Version 1.2 comes into force April 29, 2019
Our Integrity Statement

Integrity is at the very core of the Canada Revenue Agency (CRA). It shapes and connects everything we do.

Our culture of integrity brings out the best in our organization: the best in us, and our processes, work, and interactions. It has a powerful and positive impact that expands beyond the CRA as we collaborate to improve the economic and social well-being of all Canadians, and the broader communities in which we live and work.

The CRA is an integrity-based organization that balances clear rules with strong values. We build trust from the inside out, starting with each other, and extending to our partners and the public. We strengthen our culture and lead by example each time we speak up and address situations that do not reflect the way we conduct business, or our values.

We safeguard taxpayer information and privacy, public funds, programs, data, and systems and make sound and responsible, integrity-based decisions. We value stewardship.

We recognize the importance of following our Code of integrity and professional conduct, and all CRA policy instruments. We know that there are serious consequences for breaching the Code. We uphold the law and our standards.

We strive for excellence through quality assurance, continual improvement, diligence, and focus on service and compliance. We are professional.

We work together to create healthy workplaces by interacting with civility and respect, embracing diversity and inclusiveness, and making efforts to ensure people feel heard and valued. We do this to support the physical and psychological health, safety, and well-being of all CRA employees, managers, and executives. We show respect.

We look for mutually beneficial solutions, support each other in “doing the right thing”, appropriately share information, and engage in meaningful consultations, reflection, and dialogue. We collaborate.

We are the CRA, and this is how we work.
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We Foster a Healthy and Respectful Workplace

- Social media
- Speaking on behalf of the CRA
- Publicly commenting about the CRA and/or the Government of Canada
- Off-duty conduct
- Political activities
- Fundraising and solicitation

We Foster a Healthy and Respectful Workplace

- Resolving workplace issues
- Collective agreements and terms and conditions of employment
- Employee health and safety, and managing security incidents
- Alcohol, cannabis, medication, and other drugs or intoxicants
- Smoking

Acknowledgements

Appendix A – We are governed by these Laws and Corporate Policy Instruments

Appendix B – Values and Ethics Code for the Public Sector

Version History Table

Note: Throughout this document, the term “employee” includes students, employees, managers, and executives, whether determinate (term) or indeterminate (permanent). Manager includes any person in a supervisory position.
The Canada Revenue Agency (CRA) is an Integrity-Based Organization

We are federal public servants

The Values and Ethics Code for the Public Sector (VECPS) applies to all CRA employees. It describes the values, and guides the conduct of all federal public servants. The full VECPS, featuring the values of respect for democracy, respect for people, integrity, stewardship, and excellence, forms part of this CRA Code of integrity and professional conduct (Code).

We are CRA employees

Employment at the CRA requires that we become familiar with this Code, the VECPS, and the Directive on conflict of interest, gifts and hospitality, and post-employment, and abide by them – both in letter and in spirit. These terms and conditions of employment support us in doing the right thing.

No code can be all encompassing, and situations may arise that are not addressed specifically in the Code. If you find yourself in a dilemma, or have a question about what to do, or how to act, you do not have to face such situations on your own. Start by reviewing this Code. It links to a number of integrity resources, including relevant laws and policy instruments, as well as a CRA-specific Model for integrity-based decision making. Then discuss the issue with your manager.

CRA mission, vision, and values

<table>
<thead>
<tr>
<th>Our mission</th>
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<tr>
<td>Our mission is to administer tax, benefits and related programs and to ensure compliance on behalf of governments across Canada, thereby contributing to the ongoing economic and social well-being of Canadians.</td>
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<tr>
<th>Our vision</th>
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<tr>
<td>The CRA is the model for trusted tax and benefit administration, providing unparalleled service and value to its clients, and offering its employees outstanding career opportunities.</td>
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<tr>
<th>Our values</th>
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<tr>
<td>Four enduring values guide our organization:</td>
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<tr>
<td>1. <strong>Integrity</strong> is the foundation of our administration. It connects and encompasses everything we do and reflects <em>how we work and build trust</em>.</td>
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<tr>
<td>2. <strong>Professionalism</strong> is the key to success in achieving our mission. It means being committed to the highest standards of achievement.</td>
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<tr>
<td>3. <strong>Respect</strong> is the basis for our dealings with employees, colleagues, and clients. It means being sensitive and responsive to the rights of individuals.</td>
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<tr>
<td>4. <strong>Collaboration</strong> is the foundation for meeting the challenges of the future. It means building partnerships and working together toward common goals.</td>
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Consequences of misconduct

Few things erode public trust faster than employee misconduct, or the perception that employee misconduct has not been managed appropriately. Consequences and corrective actions play an important role in safeguarding CRA integrity.

The Agency takes misconduct very seriously. Consequences of misconduct are based on the severity of the incident, and its impact on trust both inside and outside the Agency. **Misconduct can result in disciplinary measures, up to and including termination of employment.** For more information, refer to the Directive on Discipline and the Table of Disciplinary Measures.

We are committed to fostering a culture of integrity

Every day we affect the lives and well-being of others through how we interact, and make decisions. We enhance public trust when we deliver results, behave ethically, go the extra mile, ask questions, create, and innovate. Public trust strongly influences the voluntary compliance on which our tax administration is built, helping us to achieve our mission in a sustainable way.

We work together to foster a culture of integrity. We build trust from the inside out, starting with each other. We balance clear rules with strong values, and align our decision-making and our actions with those rules and values. Our culture is about everything we do, and **how** we do it, bringing out the best in our organization, the best in us, and in our work, practices, and relationships. It is vital to our success as an organization.

Our culture’s strong foundation begins with integrity-based leadership. The personal example of leaders – including executives, managers, supervisors, team leaders, and anyone in a position of influence – speaks louder than any code. By demonstrating tone at the top, leaders create healthy and respectful workplaces, which set employees up for success. Healthy workplaces enhance employee well-being and quality of work life, and support ethical conduct and productivity. Leaders can also access topics and information to encourage integrity discussions by consulting Discussing Integrity.

Learn about the CRA Integrity Framework ▼

The CRA Integrity Framework (Framework) incorporates everything we do to optimize security, trust, health, productivity, and sustainable success. The Framework illustrates the scope and complexity of protecting Canada’s tax administration. It reinforces that safeguarding integrity is a shared responsibility, and strengthens integrity management.

All leaders: Read more about your responsibility for setting the right Tone at the top ▼

CRA leaders have a duty to set the right Tone at the top through exemplary conduct, and must:

- abide by legislation, this Code, and the VECPS;
- be guided by the Integrity Framework;
- consistently demonstrate CRA and public sector values;
- create a respectful work environment;
- ensure that their employees are aware of, and adhere, to these standards;
- provide effective, responsible, and fair service;
- demonstrate sustainable management practices; and
- address any breach of this Code or any CRA policy instrument.
We Protect Our Integrity

Voicing concerns and our duty to report misconduct

We share an obligation to protect and strengthen our culture of integrity by never concealing or condoning misconduct, and by respectfully challenging behaviour that does not reflect our rules or our values. There are a number of options to support us in fulfilling these obligations.

If you observe or are aware of any act of misconduct, you are obliged to report it and can do so without fear of reprisal. Taking reprisal against an employee who reports misconduct, or directing someone else to do so, is itself considered a serious form of misconduct. If founded, it will be subject to discipline.

If you observe behaviour that does not reflect our rules or values, seek advice from your manager. You can also contact Internal Affairs and Fraud Control Division or the CRA anonymous internal fraud and misuse reporting line to report fraud or misuse of Agency information, resources, or assets.

Finally, the Public Servants Disclosure Protection Act (PSDPA) encourages employees to come forward if they believe in good faith that serious wrongdoing has taken or will take place. It also provides protection to them against reprisal when they do so.

Learn more about reporting wrongdoing under the PSDPA ▼

The Internal Disclosures Policy allows you to bring forward information concerning wrongdoing at the CRA, and ensures that you are treated fairly and are protected from reprisal. Before making a disclosure, please consult the Procedures for the Internal Disclosure of Wrongdoing to ensure that you follow the important protocols.

There are three options for reporting wrongdoing under the PSDPA:

1) a supervisor or manager;
2) the CRA’s Senior Officer for Internal Disclosures, at 1-866-451-2792 or via email at NAT-Internal_Disclosures_Office-Bureau_des_divulgations_internes; or,
3) the Office of the Public Sector Integrity Commissioner.

We Protect Information

Access to any CRA or taxpayer information, assets, or property is a privilege, not a right. This access is determined on a need-to-know basis, and can therefore vary even among individuals who work in the same program area, or who perform the same duties. When you are granted a reliability status and/or a security clearance, you accept responsibility for using, handling, processing, protecting, and disposing of sensitive information, assets, or property.

In order to achieve our mandate, taxpayers and benefit recipients must trust that we will protect their private information, and that we carry out our work in the public interest. We must also protect employee information, CRA proprietary information, government property or valuables, and any taxpayer property that is in our possession or control.

We all agree to uphold the public trust when we swear or affirm the Oath or Affirmation. This affirmed commitment continues even after an employee leaves the CRA. Our legal obligation

<table>
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<tr>
<th>You must <strong>never</strong>:</th>
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<tr>
<td>▪ access any information that is not part of your officially assigned workload, <strong>including your own information</strong>;</td>
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<tr>
<td>▪ disclose any CRA information that has not been made public without official authorization;</td>
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<tr>
<td>▪ serve, or deal with the file of, friends, acquaintances, family members, business associates, current or former colleagues, or current or former superiors unless you have obtained prior approval from your manager; or</td>
</tr>
<tr>
<td>▪ use any CRA information that is not publicly available for any personal use or gain, or for the use or gain of any other person or entity.</td>
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If the security of CRA information is compromised, it must be reported immediately. For more information, please refer to What is a Security Incident on InfoZone.

**Privacy and confidentiality of taxpayer information**

We are committed to respecting the privacy and protecting the confidentiality of all information held by the CRA.

The CRA takes steps to prevent, and detect any unauthorized access or unauthorized disclosure of taxpayer information, and we take this responsibility very seriously. You must only access, process, store, modify, or handle taxpayer information for work-related purposes, and in the way specified by the CRA.

Unauthorized access and/or disclosure of taxpayer information by an employee or former employee may be a breach of Section 241 of the Income Tax Act, Section 295 of the Excise Tax Act or Section 211 of the Excise Act, 2001, and the Privacy Act. Accessing and/or disclosing taxpayer information without authorization will attract disciplinary measures up to and including termination of employment, and possible referral to the Royal Canadian Mounted Police (RCMP). It could also result in the reassessment or revocation of your reliability status and security clearance. The Office of the Privacy Commissioner, and the individual whose information was disclosed could be also notified. For more information, go to the Computer Systems and Electronic Networks Usage Directive.

**Protection of proprietary information and intellectual property**

You may only access, handle, use, process, modify or store personal or proprietary information required to perform your duties (for example, to conduct an audit, take a collections action, or manage a staffing process) and in the way specified by the CRA (for example, respecting the security designation on the file such as “confidential”, or “Protected B”).

Learn more about protecting proprietary information and intellectual property ▼

You are prohibited from removing, hiding, changing, damaging, manipulating, or destroying, any official information, record, or document. You are also prohibited from copying or making public any official information, record, or document without express authorization from your manager. Such information may only be disclosed in accordance with the Security Requirements for Handling Protected CRA Information.
All personal or proprietary information of taxpayers, benefit recipients, third-party providers (for example, contractors and suppliers), and CRA employees must be protected in accordance with applicable legislation, such as the Income Tax Act, Excise Tax Act, and the Privacy Act, and kept in strictest confidence. This requirement includes, but is not restricted to, books and records (electronic or physical), and financial instruments.

You cannot:

- share any CRA intellectual property or proprietary information that is not already in the public domain (for example, software, computer devices, work methods, manuals, policies, or procedures). Doing so, while either employed by the CRA or post-employment, could result in legal action, even if you worked on, improved, or modified the item outside of working hours;
- market or sell any CRA intellectual property or proprietary information under any circumstances;
- take any CRA intellectual property or proprietary information with you when you leave your employment at the CRA (including manuals, procedures, or anything that is not publicly available); or,
- communicate any information or share any proprietary knowledge that you obtained while on the job, and that has not been made public by the CRA.

For further details, see Section 72 of the Canada Revenue Agency Act, Section 12 of the Copyright Act, and Section 3 of the Public Servants Inventions Act.

Identifying and marking protected and classified information ▼

We are responsible for identifying and marking information and assets with the correct security level (for example: Protected A, Protected B). The designation “CONTAINS TAXPAYER INFORMATION” is to be used when protected taxpayer information is included in an email or memorandum, or as part of an attachment or annex. Management of information and assets includes storage, disposal, and transmittal. For more information, review the Identification and Marking of Protected and Classified Information and Assets Directive.

Complying with official requests for CRA information ▼

The Income Tax Act and the Excise Tax Act permit informal disclosure of tax information to the taxpayer concerned.

The public also has the right to formally ask for and obtain copies of CRA documents through an access to information request, or a personal information request. This right is governed by the Access to Information Act and the Privacy Act, which:

- strictly control how the federal government collects, uses, stores, discloses, and disposes of any personal information;
- give Canadian citizens, permanent residents, and individuals present in Canada the right to:
  - access their personal information held by the federal government;
  - access information on federal government records, except for information that must or may be withheld based on the requirements of the Acts; and
- protect against unauthorized disclosure of personal information.
CRA documents, including any attached electronic or handwritten notes (such as messages transmitted by devices like a cell/smart phone or BlackBerry™), become part of an official record, and are subject to access to information (ATI) and personal information requests.

There are serious consequences for anyone who destroys, alters, falsifies, or conceals documents requested as part of an access to information (ATI) request, with the intent of denying access. For more information, please see Section 67.1 of the Access to Information Act and the “Obstruction of Access” in the ATIP FAQs.

Providing testimony or information ▼

If you receive a subpoena, court order, or other legal document instructing you to provide information to an investigator, or to provide access to CRA information systems, documents and records (to the extent such access is legally permitted), advise your manager immediately. Your manager will consult with the delegated manager or program authority, and will guide you through the appropriate steps.

You are obliged to co-operate with the conduct of an investigation - whether internal and/or lead by a law enforcement agency. Failure to do so may attract disciplinary measures.

Use of tax information for human resources management ▼

The law permits authorized managers to access tax information to supervise, evaluate, or discipline an employee. For example, a supervisor may conduct a review of files an employee has worked on to assess the quality of the work. This access is strictly limited to information that is relevant to the purpose.

Upon approval from the appropriate management level, an employee may also use relevant tax information to challenge a performance evaluation or disciplinary action. For more information, see the Procedures for Handling Grievances - Labour Relations and the Guidelines for managers. Also, see Section 241 of the Income Tax Act and Section 295 of the Excise Tax Act.

We Protect Our Assets and Property

We work together to protect CRA and government of Canada property. This includes, but is not restricted to, computers (including laptops and other electronic devices), telephones, software, electronic and paper files, documents and data, office equipment and supplies, video equipment, telecommunications devices, ID cards, vehicles, buildings, and other physical premises.

CRA and Government of Canada property, assets, valuables, and equipment

You may only use government owned or leased property, assets, valuables, and equipment for official purposes, unless you have pre-authorization for personal use. If any items are lost, stolen, or damaged, advise your manager right away. Also, if you leave your position, are transferred, reassigned, on a long-term absence (such as a maternity leave), or when a
request to do so is made by an authorized person, you must return the property or valuables. Please see the Protection of CRA Employees, Information, and Assets Policy.

Learn more about Government issued identification cards ▼

You are permitted to use your CRA identification card to get a standard corporate discount offered to government employees, as noted in the Directive on conflict of interest, gifts and hospitality, and post-employment, when there is no expectation of a direct return on the part of the business (for example, at fitness centres, hotel chains, and car rental services). You must never represent yourself as being on official government business when you are on personal travel.

Read more if you use or manage Government-owned or leased vehicles ▼

You may only transport authorized passengers in government-owned or government-leased vehicles, as defined in the Fleet Management Directive.

Read more if you use or manage Government issued acquisition or travel cards ▼

When you accept a Government issued acquisition card, or a designated travel card, you sign an agreement stating that you will only use the card for authorized purposes. You are responsible for the care and use of these cards, and must never use them for personal transactions.

The acquisition card is meant for procurement purposes, such as the purchase of office supplies, or services. You must have the approval of the cost-centre manager prior to placing an order for supplies or services. For more information about the acquisition card, go to the Acquisition Card Procedures or KnowHow’s Acquisition Card Do’s and Don’ts.

The designated travel card must only be used for hospitality or expenses related to authorized business travel. For more information, please visit KnowHow’s Designated Travel Card site.

Misuse of these cards could result in disciplinary measures.

CRA computer systems and electronic networks

You are granted access to the systems and information required to perform your job. If you have system access permissions that are not required for your official duties, inform your manager immediately. You must never disclose your password for any CRA system to anyone, under any circumstance. See the User Account and Password Management Standards for guidance.

Managers must ensure that employees have only the appropriate access to CRA computer systems, networks, and databases, and are responsible for reviewing those accesses regularly.

You must only use the CRA’s primary systems and databases, such as Rapid and Corporate Administration System (CAS), for authorized business purposes, that is, for carrying out tasks that form part of your assigned workload.
Limited personal use of other CRA computer systems is allowed as outlined in the Computer Systems and Electronic Networks Usage Directive.

Find out what “limited personal use” means ▼

Personal use of other CRA computer systems and networks is permitted under certain conditions. For example, you can write a personal email, view internet news, or consult a weather site during an authorized break, or before or after your scheduled work hours.

Remember that when using CRA systems and networks for your personal use, you must:

- comply with all related legislation, and policy instruments;
- not interfere with users' performance and/or productivity; and
- not impose a performance or storage burden on the Agency's electronic networks.

You should be aware that all information obtained, stored, or received using the CRA electronic networks is subject to routine monitoring. Records are created and stored for every email (received, sent, filed, or deleted) using the CRA’s email system, every Web page visited, as well as every download initiated. Records are also created and stored for every access to taxpayer information.

CRA computer systems and electronic networks are monitored for unauthorized access to taxpayer information, personal information, and for incidents of inappropriate use. Each time you log on, you are reminded that the CRA keeps audit records of all computer activities.

You must make every effort to protect the CRA from security threats such as:

- negligent or deliberate destruction of equipment and data;
- disclosure of sensitive information;
- loss of removable media containing CRA files (for example - CDs or USB keys). See the Storage of Protected and Classified Information and Assets Standards;
- theft, fraud, and corruption; and
- exposure to computer viruses.

Below are some examples of misconduct related to the use of CRA computers and electronic networks:

- unauthorized access or disclosure of tax or other confidential information, including your own;
- viewing or sharing non-work-related images or chain letters;
- signing up for non-work-related email subscriptions;
- participating in online betting pools;
- operating a personal business, or political activities;
- sending classified or protected information, without using the proper encryption mechanisms;
- connecting any personal device (example: smart phone or personal USB) to a CRA computer;
- sending work documents to your home computer or personal device;
- downloading, filing, or distributing such things as music (audio) files, software, or games; and
- downloading, possessing, viewing, or distributing pornographic or other inappropriate images and/or material.


If you are currently, or are thinking of requesting to work virtually, learn more about security considerations and your obligations ▼

Any time you are working away from CRA premises (on a laptop or other device), you must protect CRA information and equipment. For more details, read the Information and Systems Protection Standards.

There are processes in place for employees who work away from CRA premises, including formal agreements for certain working arrangements, and security inspection forms. Managers and employees must ensure that they are aware of, and follow all applicable requirements for each such work arrangement.

When using CRA equipment off-site (such as working remotely, or on travel status), you must ensure that you have the appropriate safeguards in place. Speak to your manager to ensure that all conditions and requirements are met.

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We Manage and Protect Public Funds

Canadians trust the CRA to collect, receive, manage, and disburse public funds. This trust is vital to delivering on our objectives as a tax administration. Acts of fraud or mismanagement of public funds can quickly undermine that trust.

**Financial management and fraud**

Acts of fraud, and/or the mismanagement of public funds, will not be tolerated. Any employee who commits such an act will be subject to administrative measures (for example, reassessment, and/or revocation of reliability status and security clearance) and/or disciplinary measures, up to and including termination of employment. Fraudulent actions that contravene legislation such as the *Criminal Code* of Canada or the *Financial Administration Act* can also lead to criminal investigations and prosecution.

Fraud is defined as any intentional act, or intentional omission, by an employee for personal enrichment, or for the enrichment of a third party, through the deliberate misuse or misapplication of CRA resources, revenues, information, assets, or authority.

If you suspect, observe, or detect fraudulent activity, including any offer of a bribe or advantage offered to you or another employee, you must report it. You can report fraud to your direct manager, the anonymous fraud and misuse tip line, or the Internal Affairs and Fraud Control Division.

If you suspect wrongdoing, as defined in the *Public Servants Disclosure Protection Act* (PSDPA), you have the right to make a protected internal disclosure.
Some examples of fraudulent activities include:

- abuse of authority, including improper or excessive use of your authority to obtain or provide a benefit;
- use of insider knowledge of policies, programs, processes, or systems to obtain or provide an unwarranted benefit;
- making false statements (including, for example, failure to report income) under the Income Tax Act, the Excise Tax Act, the Excise Act, 2001, or any other Act administered by the CRA, resulting in a benefit to which you or another person or entity is not entitled;
- forging or altering CRA documents for personal gain, or the gain of others;
- bribery, including seeking or accepting money or valuable consideration in exchange for an action or decision in favour of the person or entity offering the bribe;
- engaging in conflicts of interest, where an employee has an undisclosed economic or personal interest in a transaction that adversely affects the CRA;
- falsifying attendance, leave, travel time, overtime, and anything else that results in receiving pay for time not worked;
- falsely reporting travel expenses or misuse of taxi chits, acquisition card, designated travel card, and the like;
- cheating on a selection process or examination;
- providing an opportunity or permitting another person to defraud the Crown; and
- failing to report any violation or fraud concerning the Financial Administration Act and its regulations, or any other Act administered by the CRA.

**Penalties for fraud**

Some cases of fraud against the Crown are indictable offenses. They may lead to criminal charges and carry penalties that include fines and imprisonment.

Fraud is a serious offence and is subject to disciplinary measures up to and including termination of employment.

In addition, the CRA could take administrative measures, such as the recovery of losses resulting from an act of fraud and the reassessment and/or revocation of your reliability status and/or security clearance.

For more information on processes and consequences, please see the Internal Fraud Control Policy, the Internal Investigations into Alleged or Suspected Employee Misconduct Policy, and the Procedures for Addressing Employee Misconduct.

In your role, you may be entrusted with collecting, receiving, managing, or disbursing public funds. These are serious responsibilities.

If you have financial management responsibilities, or your job involves the care of money, assets, and property, read more ▼

You must be extremely diligent in accounting for, safeguarding, and disposing of any government money in your possession or control, and must do so according to established procedures and reasonable standards of care. If money or property in your care is misplaced, damaged, lost, or stolen, immediately report it to your manager.
You must comply with the following legal provisions to ensure responsible financial management and to prevent fraud: Financial Administration Act (FAA) Sections 38(2), 78 and 80(1) b), c), d) and e), 80(2) and 81, and the Criminal Code, Section 122. Managers with delegated financial authority (FAA Sections 32, 33, and 34) are also accountable for all transactions under their responsible area.

We Protect Our Reputation

Our conduct, both on and off-duty, plays a critical role in cultivating public trust. An essential part of maintaining that trust is our personal compliance with all laws, including those we administer (such as reporting all income under the Income Tax Act and Excise Tax Act).

We maintain our professional integrity through the way we present ourselves, serve clients, use social media, talk about the CRA, prevent conflicts of interest, and engage in activities like fundraising.

Duty of loyalty

Freedom of expression is a deeply rooted value in our democratic system. It is entrenched in the Canadian Charter of Rights and Freedoms, and all Canadians, including federal public servants, are entitled to this right.

At the same time, we owe a duty of loyalty to the CRA and the Government of Canada. This duty flows from our essential mission to serve in the public interest with impartiality. Employment in the public service requires the acceptance of certain constraints, which should be considered in our day-to-day activities and our off-duty conduct.

Professional image

There are many ways of defining professional image, and it can mean different things to different people. At the CRA, we believe it includes our overall appearance, and our conduct at work. All of our interactions must project professionalism, courtesy, and respect, both with the public, and each other. This includes face-to-face interactions, large or small group meetings, and all written internal and external communications.

Remember that you represent the CRA even if you do not deal directly with the public. You are expected to be clean and well groomed at work, and are responsible for using good judgment in projecting a professional image.

Client service excellence

We share a commitment to provide our clients with courteous, sensitive, and professional service, even in difficult interactions and challenging situations. This includes providing complete, accurate, clear, and timely information. The Taxpayer Bill of Rights outlines the service that Canadians can expect from us.

Learn more about dealing with challenging interactions and security incidents ▼

In your role, you may need to handle difficult interactions or challenging situations with clients. You are expected to be polite and sensitive to the needs of the public even under difficult conditions, in times of personal stress, and in the face of provocation. If you find yourself being treated in an abusive or threatening way, remain professional. You must
never make offensive, provocative, abusive, or threatening statements or gestures. Remove yourself from the situation and immediately report the incident to your manager.

The CRA is committed to protecting, supporting, and assisting you in any situation of abuse, threat, stalking, or assault directed against you or your property. This commitment applies whether the incident happens while doing your job, or as a direct result of your job. For more information, please read the Security Incident Reporting and Management Directive. Additional guidance can also be found in the Procedures in response to workplace violence.

**Personnel security screening**

Personnel security screening is a federal government requirement, and is critical to our business. It contributes to the integrity of the CRA by verifying whether individuals are sufficiently reliable and trustworthy to occupy specific positions. It is your responsibility to ensure that you maintain your security status.

Learn more about **personnel security screening ▼**

You will have access to Agency premises, information, and assets, once you have been screened at the appropriate level for your position. It is your responsibility to ensure that you maintain your security status throughout your career at the CRA and the public service of Canada. Please refer to the Personnel Security Screening Directive and the Personnel Security Screening Procedures for more information.

**Annual affirmation, conflict of interest, post-employment, and gifts**

Each year, employees receive a system-generated email reminding them to review their obligations under this Code and the conflict of interest instruments.

You are responsible for ensuring that you do not place yourself in a real, apparent, or potential conflict of interest. A conflict of interest arises when your private interests and/or outside activities impair, or could be perceived to impair, your ability to perform your duties in an objective, loyal, and impartial way. You are also responsible for adhering to the specific CRA requirements concerning the offer and acceptance of gifts, hospitality, and other benefits.

If you have something to disclose, submit a confidential disclosure form to your delegated manager using the Commitment application in the Employee Self-Service Portal (ESS) in the Corporate Administrative System (CAS). Remember that disclosing your private interests and/or outside activities does not necessarily mean that you are in a conflict of interest situation. Your delegated manager will review your information and will make an informed decision.

You must submit a new disclosure:

- any time there is a change to your private interests or outside activities;
- if you are offered, or accept a reportable gift, hospitality or other benefit; or,
- if you accept an offer of employment outside of the CRA (or, as an EX, if you receive an offer of employment outside of the CRA).
If you are thinking about resigning or retiring from the CRA, take time to review your obligations under the Directive on conflict of interest, gifts and hospitality, and post-employment.

For questions, step-by-step instructions about conflict of interest, submitting a confidential disclosure, the annual affirmation, or how to navigate Commitment, go to KnowHow.

**Social media**

While there are many positive aspects of social media use, we are public servants, and must therefore be vigilant in our on and off-duty social media presence. It is imperative to use sound judgment in all of your social media interactions.

If you use **social media, on or off-duty**, read more ▼

Access to social media allows us to share information at a speed never before experienced. Social media networks are not just for socializing though. The CRA, for example, uses both Twitter and YouTube to share important information that helps Canadians meet their tax obligations and access benefits.

Any information released through social media must be considered as immediately available to the public, regardless of your personal “limited distribution” or privacy settings. In the on-line world, even a casual comment has the potential to damage the reputation of the CRA. **Whether you are on or off-duty**, violating the law in your use of social media is very serious, and it could lead to legal action, or discipline up to and including termination of employment.

Remember that identifying yourself as a CRA employee on social media could increase the likelihood of you being specifically targeted by web-based criminal activity.

The resource Employee Use of Social Media should be read carefully, as it will provide you with guiding principles to follow while engaging in social media activity.

**Speaking on behalf of the CRA**

Only media relations specialists and designated spokespersons can speak on behalf of the CRA, or make statements to the media about the CRA.

If you receive an enquiry from print or broadcast (radio, television) media representatives, or through any form of social media, you must refer it to the appropriate media relations specialist.

Learn more about speaking on behalf of the CRA ▼

Remember to be careful when referencing the CRA through your comments in any public space or forum (including on social media sites) because your comments could be interpreted as representing the Agency.

For further information, please consult the CRA media relations directive, the Procedures for responding to media enquiries, and the Employee Use of Social Media page.
Publicly commenting about the CRA and/or the Government of Canada

Making critical statements about the CRA or the Government of Canada could affect, or be perceived to affect, your ability to perform your official duties in a completely objective manner. This applies whether you make statements directly or through a third party, using any public medium (such as radio, television, newspaper, blog, or any social media platform). The nature of your official duties and the visibility of your position within the CRA are also factors, which can affect the likelihood that your objectivity and impartiality will be questioned.

You should use internal means to bring any criticisms you may have to the attention of CRA management.

Off-duty conduct

Taking on the role of a public servant comes with opportunities as well as responsibilities and constraints. One such constraint is consideration for the public’s perception of both our on and off-duty actions. An employee’s off-duty activities could reflect negatively on the Agency and the Government of Canada, and can affect public confidence and respect. This is especially true when engaging in political activities, outside employment, and social media use.

If you are charged, arrested, or detained under any laws, regulations, federal statutes, or Criminal Code, you must inform your manager without delay. Off-duty conduct is usually a private matter, but it can become work related if it:

- is harmful to the CRA’s reputation (such as personal violations of the laws that the CRA administers);
- renders you unable to perform your duties in a satisfactory manner;
- leads to refusal, reluctance, or inability of other employees to work with you;
- is a violation of the [Criminal Code](#); or
- makes it difficult for the Agency to effectively manage its operations and its workforce.

You cannot use your job title or any official identification to influence or obtain any privilege or favour for yourself or others, or to do anything that is illegal, improper or against the best interests of the CRA.

Political activities

Part 7 of the [Public Service Employment Act](#) (PSEA) recognizes the right of employees to engage in political activities as long as they maintain the principle of political impartiality of the public service.

Before engaging in any political activities, read more ▼

The PSEA defines political activity as:

- carrying out any activity in support of, within or in opposition to a political party;
- carrying out any activity in support of or in opposition to a candidate; or,
- seeking nomination as, or being a candidate in, an election before or during the election period.

The [Public Service Commission](#) (PSC) is responsible for rules and procedures around political activities. Before taking part in any political activities, you should:
For **Candidacy Activities** related to federal, provincial, territorial or municipal elections: request permission **in advance** from the PSC, and, if required, request approval for leave without pay (LWOP);

- **For Non-Candidacy Activities** (including candidacy for Indian bands and school boards): consult the PSC guidance document and complete the PSC anonymous Political Activities Self-Assessment Tool;

- **For all Political activities**: review your responsibilities under the Directive on conflict of interest, gifts and hospitality, and post-employment.

For more information on political activities, please read Participating in political activities and visit the KnowHow page.

**Fundraising and solicitation**

CRA employees have a long record of raising money for worthy causes. If you are participating in fundraising, you must follow all laws, regulations, and rules.

Learn more about **fundraising and solicitation ▼**

Donations cannot be solicited or accepted from external individuals or organizations. However, employees are permitted to donate items to be used as prizes or gifts (including goods, merchandise, or non-work-related services). Please see the Directive on conflict of interest, gifts and hospitality, and post-employment for more information.

It is important to determine licencing requirements before proceeding with any fundraising event. If a licence is required for your planned activity, the employee organizer is responsible for obtaining that licence in advance. You must ensure that you adhere to all legal requirements governing gambling and lottery schemes. Popular fundraising activities that require a licence in most provinces include 50/50 draws and raffles. Running or engaging in such activities without the required licence is considered gambling, and could breach the Criminal Code of Canada.

Any employee considering a fundraising activity should reference the Employee fundraising information tool. It provides links to provincial gaming authorities, as well as examples of both licenced and non-licenced fundraising.

**We Foster a Healthy and Respectful Workplace**

We are all responsible for creating a healthy, safe, and respectful workplace, and we all reap the benefits when we do so. When we comply with our terms and conditions of employment and collective agreements, we demonstrate our commitment to work professionally toward our common goals. When we interact with one another in a positive way, we strengthen our culture of integrity. When we comply with official languages and employment equity requirements, and treat one another with consideration and inclusiveness, we value our diversity.
Resolving workplace issues

When we do the right thing, and speak up for what is right, we show that we do not tolerate unacceptable behaviour, including harassment or discrimination. When a workplace issue does arise, we address it as quickly as possible and at the lowest possible level. When we work together to foster a culture of integrity, we ensure the sustainable success of the Agency.

Learn more about resolving workplace issues and services that support a healthy and respectful workplace ▼

We are all responsible for creating a healthy and respectful workplace. If a workplace issue or conflict does arise, every attempt should be made to resolve it promptly, cooperatively, and at the lowest possible level to prevent it from escalating, and negatively affecting employees and the workplace.

For definitions, and further information about harassment, discrimination, and related matters, please see the Directive on Discrimination and Harassment Free Workplace.

Learn about conflict resolution▼

Informal conflict resolution mechanisms such as coaching, facilitation, and mediation are often helpful in resolving workplace issues, and may prevent a situation from escalating. Most workplace conflicts can be resolved co-operatively to the satisfaction of all parties. Confidential and impartial services are available from Informal Conflict Resolution Practitioners throughout the Agency.

Learn about the Employee Assistance Program ▼

If you experience a challenging situation, which is affecting your personal life, performance or professional relationships at work, remember that you can reach out to the Employee Assistance Program (EAP).

Confidential EAP services are available to help employees to work through difficult health, personal and work-related situations. The CRA believes that it is important to offer assistance to employees and their families in such situations, and to encourage them to seek help voluntarily at the earliest stage, to minimize any adverse effects on their work and personal life.

Collective agreements, and terms and conditions of employment

We are all bound by specific conditions of employment. Many of us also belong to an employee organization.

Collective agreements and terms and conditions of employment ▼
The CRA respects the provisions of the Public Service Labour Relations Act (PSLRA), which give public servants the right to belong to an employee organization and participate in its lawful activities, without reprisal. Employees have the right to present a grievance to resolve issues pertaining to their terms and conditions of employment.

- We - management, employees, and bargaining agents - are all responsible for abiding by the terms and conditions of employment set out in the collective agreements and/or terms and conditions of employment. For more information, go to MyHR.

Employee health and safety, and managing security incidents

When we follow safety and security standards, we help to prevent incidents before they occur. We must all be vigilant in protecting the physical and psychological health and safety of every employee in the workplace.

All work sites have safety and security standards. It is important that you are aware of, and follow, those standards, to ensure your safety and that of your colleagues. Prevention information on ergonomics and environmental sensitivities is available. These resources help us prevent workplace injuries and illnesses, and contribute to the quality of work life for all employees.

If you, or a colleague, have a workplace accident, or if you notice any unsafe or hazardous condition in the workplace, report it to your manager right away. For more information, see the CRA Occupational Health and Safety site, or Report a workplace injury, illness, or hazard.

If you experience or become aware of any security incident (such as threats, stalking, assault, or verbal abuse) or any negligent or criminal act, report it to your manager or a security officer immediately.

Your manager will complete a Security Incident Report, (see the Security Incident Reporting and Management Directive and accompanying procedures). For more information, go to the Procedures in response to workplace violence.

Alcohol, cannabis, medication, and other drugs or intoxicants

You must not report for work under the influence of alcohol, recreational cannabis, illegal drugs, or other intoxicants.

Moreover, you are not permitted to use alcohol, recreational cannabis, illegal drugs, or other intoxicants while on duty or while on any premises where the CRA conducts its business, including telework premises. For specific exceptions concerning alcohol, please see the Directive on the Management of Expenditures on Events and Hospitality.

Certain over-the-counter or prescribed medication, including cannabis (prescribed or not) could impair your ability to safely perform some duties of your job, such as the operation of a vehicle, or motorized or mechanized equipment. If you have any medication-related limitations/restrictions, that could affect your safety or the safety of others, inform your manager. More information is available in the Early Intervention and Return to Work Approach – Employee medical assessment process.
If you are concerned about substance abuse, information and help is available through the Employee Assistance Program.

**Smoking**

Smoking (including vaping) in any indoor or enclosed space under CRA control is prohibited. You are expected to be respectful of your fellow employees by smoking only in designated areas, well away from building entrances and air intake ducts. You are also responsible for complying with any applicable laws, bylaws, or restrictions imposed by building owners, concerning smoking in the work place or in public spaces.

For information regarding electronic smoking devices and vaping, please refer to this [Health Canada](http://www.canada.ca) Web page.

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**Acknowledgements:**

Thank you for observing the commitments set out in this Code. In doing so, you actively contribute to the success of the Agency. Our culture of integrity is reinforced every time we make integrity-based decisions and act in the public interest.

Thanks as well to the countless employees and subject matter experts throughout the Agency who contributed to this Code and are dedicated to integrity management and continual improvement.

We are the CRA, and this is how we work.
Appendix A – We are governed by these Laws and Corporate Policy Instruments ▼

Charters and laws
Access to Information Act
Canada Revenue Agency Act
Canadian Human Rights Act
Criminal Code
Copyright Act
Excise Act, 2001
Excise Tax Act
Federal Accountability Act
Financial Administration Act
Income Tax Act
Privacy Act
Public Servants Inventions Act
Public Service Employment Act
Federal Public Sector Labour Relations Act
Public Servants Disclosure Protection Act

Corporate policy instruments and other resources
Collective agreements and terms and conditions of employment
Computer Systems and Electronic Networks Usage Directive
CRA Integrity Site
CRA media relations directive
Delegation of Human Resources Authorities
Directive on conflict of interest, gifts and hospitality, and post-employment
Directive on Discipline, Procedures for Addressing Employee Misconduct, and Table of Disciplinary Measures
Directive on discrimination and harassment free workplace
Directive on Occupational Health and Safety
Directive on the Management of Expenditures on Events and Hospitality
Identification and Marking of Protected and Classified Information and Assets Directive
Information Management Policy
Integrity Framework
Internal Investigations into Alleged or Suspected Employee Misconduct Policy
Oath or Affirmation
Personnel Security Screening Directive
Policy on workplace management
Procedures for Handling Grievances – Labour Relations
Procedures for the Internal Disclosure of Wrongdoing
Procedures in response to workplace violence
Security Incident Reporting and Management Directive
Sustainable Development Policy
Taxpayer Bill of Rights
Appendix B – Values and Ethics Code for the Public Sector (VECPS)

The Role of Federal Public Servants
Federal public servants have a fundamental role to play in serving Canadians, their communities and the public interest under the direction of the elected government and in accordance with the law. As professionals whose work is essential to Canada's well-being and the enduring strength of the Canadian democracy, public servants uphold the public trust.

The Constitution of Canada and the principles of responsible government provide the foundation for the role, responsibilities and values of the federal public sector. Constitutional conventions of ministerial responsibility prescribe the appropriate relationships among ministers, parliamentarians, public servants and the public. A professional and non-partisan federal public sector is integral to our democracy.

The Role of Ministers
Ministers are also responsible for preserving public trust and confidence in the integrity of public sector organizations and for upholding the tradition and practice of a professional non-partisan federal public sector. Furthermore, ministers play a critical role in supporting public servants' responsibility to provide professional and frank advice.

Objectives
This Code outlines the values and expected behaviours that guide public servants in all activities related to their professional duties. By committing to these values and adhering to the expected behaviours, public servants strengthen the ethical culture of the public sector and contribute to public confidence in the integrity of all public institutions.

As established by the Treasury Board, this Code fulfills the requirement of section 5 of the Public Servants Disclosure Protection Act (PSDPA). It was developed in consultation with public servants, public sector organizations and bargaining agents. This Code should be read in conjunction with organizational codes of conduct.

Statement of Values
These values are a compass to guide public servants in everything they do. They cannot be considered in isolation from each other as they will often overlap. This Code and respective organizational codes of conduct are important sources of guidance for public servants. Organizations are expected to take steps to integrate these values into their decisions, actions, policies, processes, and systems. Similarly, public servants can expect to be treated in accordance with these values by their organization.

Respect for Democracy
The system of Canadian parliamentary democracy and its institutions are fundamental to serving the public interest. Public servants recognize that elected officials are accountable to Parliament, and ultimately to the Canadian people, and that a non-partisan public sector is essential to our democratic system.

Respect for People
Treating all people with respect, dignity and fairness is fundamental to our relationship with the Canadian public and contributes to a safe and healthy work environment that promotes engagement, openness and transparency. The diversity of our people and the ideas they generate are the source of our innovation.
Integrity
Integrity is the cornerstone of good governance and democracy. By upholding the highest ethical standards, public servants conserve and enhance public confidence in the honesty, fairness and impartiality of the federal public sector.

Stewardship
Federal public servants are entrusted to use and care for public resources responsibly, for both the short term and long term.

Excellence
Excellence in the design and delivery of public sector policy, programs and services is beneficial to every aspect of Canadian public life. Engagement, collaboration, effective teamwork and professional development are all essential to a high-performing organization.

Expected Behaviours
Federal public servants are expected to conduct themselves in accordance with the values of the public sector and these expected behaviours.

1. **Respect For Democracy**

   *Public servants shall uphold the Canadian parliamentary democracy and its institutions by:*

   1.1 Respecting the rule of law and carrying out their duties in accordance with legislation, policies and directives in a non-partisan and impartial manner.
   1.2 Loyally carrying out the lawful decisions of their leaders and supporting ministers in their accountability to Parliament and Canadians.
   1.3 Providing decision makers with all the information, analysis and advice they need, always striving to be open, candid and impartial.

2. **Respect For People**

   *Public servants shall respect human dignity and the value of every person by:*

   2.1 Treating every person with respect and fairness.
   2.2 Valuing diversity and the benefit of combining the unique qualities and strengths inherent in a diverse workforce.
   2.3 Helping to create and maintain safe and healthy workplaces that are free from harassment and discrimination.
   2.4 Working together in a spirit of openness, honesty and transparency that encourages engagement, collaboration and respectful communication.

3. **Integrity**

   *Public servants shall serve the public interest by:*

   3.1 Acting at all times with integrity and in a manner that will bear the closest public scrutiny, an obligation that may not be fully satisfied by simply acting within the law.
   3.2 Never using their official roles to inappropriately obtain an advantage for themselves or to advantage or disadvantage others.
   3.3 Taking all possible steps to prevent and resolve any real, apparent or potential conflicts of interest between their official responsibilities and their private affairs in favour of the public interest.
3.4 Acting in such a way as to maintain their employer's trust.

4. **Stewardship**
   *Public servants shall use resources responsibly by:*
   
   4.1 Effectively and efficiently using the public money, property and resources managed by them.
   
   4.2 Considering the present and long-term effects that their actions have on people and the environment.
   
   4.3 Acquiring, preserving and sharing knowledge and information as appropriate.

5. **Excellence**
   *Public servants shall demonstrate professional excellence by:*
   
   5.1 Providing fair, timely, efficient and effective services that respect Canada's official languages.
   
   5.2 Continually improving the quality of policies, programs and services they provide.
   
   5.3 Fostering a work environment that promotes teamwork, learning and innovation.

**Application**

Acceptance of these values and adherence to the expected behaviours is a condition of employment for every public servant in the federal public sector, regardless of their level or position. A breach of these values or behaviours may result in disciplinary measures being taken, up to and including termination of employment.

The PSDPA defines the "public sector" as: (a) the departments named in Schedule I to the *Financial Administration Act* and the other portions of the federal public administration named in Schedules I.1 to V to that Act; and (b) the Crown corporations and other public bodies set out in Schedule I of the PSDPA. However, "the public sector" does not include the Canadian Forces, the Canadian Security Intelligence Service or the Communications Security Establishment, which are subject to separate requirements under the Act.

The *Values and Ethics Code for the Public Sector* came into force on April 2, 2012.

**Avenues for Resolution**

The expected behaviours are not intended to respond to every possible ethical issue that might arise in the course of a public servant's daily work. When ethical issues arise, public servants are encouraged to discuss and resolve these matters with their immediate supervisor. They can also seek advice and support from other appropriate sources within their organization.

Public servants at all levels are expected to resolve issues in a fair and respectful manner and consider informal processes such as dialogue or mediation.

As provided by sections 12 and 13 of the PSDPA, if public servants have information that could indicate a serious breach of this Code, they can bring the matter, in confidence and without fear of reprisal, to the attention of their immediate supervisor, their senior officer for disclosure or the Public Sector Integrity Commissioner.

Senior officers for disclosure are responsible for supporting the chief executive in meeting the requirements of the PSDPA. They help promote a positive environment for disclosing wrongdoing, and deal with disclosures of wrongdoing made by employees of the organization.
Further information on the duties and powers of senior officers for disclosure can be found in the attached Appendix.

Members of the public who have reason to believe that a public servant has not acted in accordance with this Code can bring the matter to an organizational point of contact that has been designated for the handling of such concerns or to the Public Sector Integrity Commissioner to disclose a serious breach of this Code.

Duties and Obligations

Public Servants
Public servants are expected to abide by this Code and demonstrate the values of the public sector in their actions and behaviour. Furthermore, public servants must also adhere to the behavioural expectations set out in their respective organizational codes of conduct. If a public servant does not abide by these values and expectations, he or she may be subject to administrative or disciplinary measures up to and including termination of employment.

Public servants who are also managers are in a position of influence and authority that gives them a particular responsibility to exemplify the values of the public sector.

As provided by sections 12 and 13 of the Public Servants Disclosure Protection Act (PSDPA), if public servants have information that could indicate a serious breach of this Code they can bring this matter, in confidence and without fear of reprisal, to the attention of their immediate supervisor, their senior officer for disclosure or the Public Sector Integrity Commissioner.

Chief Executives[4]
Chief executives of public sector organizations have specific responsibilities under the PSDPA, including establishing a code of conduct for their organization and an overall responsibility for fostering a positive culture of values and ethics in their organization. They ensure that employees are aware of their obligations under this Code and their specific organizational code of conduct. They also ensure that employees can obtain appropriate advice within their organization on ethical issues, including possible conflicts of interest.

Chief executives ensure that this Code, their organizational code of conduct, and their internal disclosure procedures are implemented effectively in their organization, and that they are regularly monitored and evaluated. Chief executives of Crown corporations may rely on their boards of directors for support in this duty.

Chief executives are responsible for ensuring the non-partisan provision of programs and services by their organizations.

Chief executives are subject to this Code and to the Conflict of Interest Act.

Senior Officers for Disclosure
The senior officer for disclosure helps promote a positive environment for disclosing wrongdoing and deals with disclosures of wrongdoing made by public servants of their organization. Senior officers are responsible for supporting the chief executive in meeting the requirements of the PSDPA.

The senior officer's duties and powers within his or her organization also include the following, in accordance with the internal disclosure procedures established under the PSDPA:

1. Provide information, advice and guidance to public servants regarding the organization's internal disclosure procedures, including the making of disclosures, the
conduct of investigations into disclosures, and the handling of disclosures made to supervisors.

2. Receive and record disclosures and review them to establish whether there are sufficient grounds for further action under the PSDPA.

3. Manage investigations into disclosures, including determining whether to deal with a disclosure under the PSDPA, initiate an investigation or cease an investigation.

4. Coordinate handling of a disclosure with the senior officer of another federal public sector organization, if a disclosure or an investigation into a disclosure involves that other organization.

5. Notify the person(s) who made a disclosure in writing of the outcome of any review and/or investigation into the disclosure and on the status of actions taken on the disclosure, as appropriate.

6. Report the findings of investigations, as well as any systemic problems that may give rise to wrongdoing, directly to his or her chief executive, with recommendations for corrective action, if any.

**Treasury Board of Canada Secretariat - Office of the Chief Human Resources Officer**

In support of the Treasury Board President's responsibilities under section 4 of the PSDPA, the Office of the Chief Human Resources Officer (OCHRO) is responsible for promoting ethical practices in the public sector.[5] The OCHRO will work with all relevant partner organizations to implement and promote this Code, and will provide advice to chief executives and designated departmental officials with respect to its interpretation.

The Chief Human Resources Officer may issue directives, standards and guidelines related to this Code.

OCHRO will monitor the implementation of this Code in organizations with a view to assessing whether the stated objectives have been achieved.

**Public Service Commission**

The Public Service Commission is responsible for conducting staffing investigations and audits to safeguard the integrity of the public service staffing system and administering certain provisions related to political activities to maintain the non-partisanship of the public service in accordance with the *Public Service Employment Act*.

**Footnotes**

1. This Code is intended to clarify the role and expectations of public servants within the framework of Canadian parliamentary democracy as laid out in the *Constitution Act* and the basic principle of responsible government, which holds that the powers of the Crown are exercised by ministers who are in turn accountable to Parliament.

2. The *Public Servants Disclosure Protection Act* (PSDPA) defines "public servant" as every person employed in the public sector (this includes the core public administration, Crown corporations and separate agencies). Every member of the Royal Canadian Mounted Police and every chief executive (including deputy ministers and chief executive officers) are also included in the definition of public servant for the purpose of the PSDPA and this Code.

3. This text reflects the duties and responsibilities set out in *Accountable Government: A Guide for Ministers and Ministers of State*, the *Conflict of Interest Act*, the *Lobbying Act* and the PSDPA.
"Chief executive" means the deputy head or chief executive officer of any portion of the public sector, or the person who occupies any other similar position, however called, in the public sector (PSDPA, 2005).

Section 4 of the PSDPA assigns this responsibility to the Minister responsible for the Public Service Human Resources Management Agency of Canada (subsequently the Canada Public Service Agency (CPSA)). With the creation of the Office of the Chief Human Resources Officer within Treasury Board of Canada Secretariat on February 6, 2009, the functions of the CPSA were transferred to the OCHRO.

**Version History Table**

<table>
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<tr>
<th>Version #</th>
<th>Change(s)</th>
<th>Reason for change(s)</th>
<th>Area responsible</th>
<th>Major change - Approved by: Minor change- Sign-off by: (name and title)</th>
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<tr>
<td>1.0</td>
<td>Full revision</td>
<td>5-year review</td>
<td>Human Resources Branch</td>
<td>Board of Management Resolution 2015-2016-12</td>
<td>2015-10-29</td>
<td>2015-12-17</td>
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| 1.1       | Various minor changes | The following minor changes implemented:  
- Included reference to cannabis  
- Updated links to Integrity InfoZone page  
- Additional descriptor words for clarity added under Political Activities  
- Broken links repaired, and instrument titles updated as needed | Human Resources Branch            | Minor changes, signed by Dan Couture, Assistant Commissioner, Human Resources Branch | 2018-09-18    | 2018-10-17    |
| 1.2       | Various minor changes | The following minor changes implemented:  
- Minor wording change to cannabis provision  
- Broken links repaired, and instrument titles updated as needed | Human Resources Branch            | Minor changes, signed by Dan Couture, Assistant Commissioner, Human Resources Branch | 2019-04-10    | 2019-04-29    |

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