

## SUMMARY

### Report to the Federal Parliament: Integrity Policy in Federal Tax Departments



**The Court of Audit publishes on its website the results of a review of how the integrity policy is being carried out in the five tax departments of the Federal Public Service Finance. The audit assesses the standards, processes and systems that have been implemented in order to define, promote and enforce the principles for integrity and ethical conduct.**

The Court of Audit firstly examines whether the federal tax departments have developed general integrity standards, and then checks if they have specific operational standards to cover the risks that are particular to their missions. It draws the conclusion that it is necessary to create an overview of applicable standards which staff members can usefully rely on. Moreover, the finalization of a code of conduct common to all departments of the FPS Finance will help develop the integrity policy. The Court recommends monitoring the implementation of this code in the various departments.

The Court also explores the ways to promote integrity. It recommends that the FPS offer integrity training to each employee immediately after being hired, and calls for periodic assessments aimed at measuring personnel adherence to integrity standards.

Besides, the Court highlights a lack of coordination between actors responsible for enforcing the integrity policy. Elements of this policy may therefore not be adequately applied in the field. In some departments, the Court also notes that an inspection unit has not been set up or that sufficient human resources are not available to investigate suspected cases of integrity violation.

With a view to preventing integrity breaches, the Court recommends the rapid implementation of an effective segregation of duties and file rotation in the processes involving a potential risk. It considers that the FPS should further integrate the computer applications in the *Identity and Access Management* system, and make an inventory of the applications that are being used in tax departments to analyze security risks. Finally, the Court recommends making operational managers aware of risks involved with the cumulation of responsibilities. In addition, the conflict of interest issue needs to be more consistently addressed.

As far as the detection of integrity breaches is concerned, the Court recommends setting up a complaint management system, which would include safeguard of the whistleblower and action against unfair disclosures. This system could be provided for by a federal law.

As regards the correction procedures, the Court notes that the FPS does not systematically record all disciplinary proceedings, so that it is unable to assess their effectiveness.