

response to consultation on proposed changes to Part C of the Code

31 March 2015

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Comments submitted to KenSiong@ethicsboard.org

Thank you for the opportunity to comment on the November 2014 Exposure Draft.

CIPFA supports the proposed revisions to sections 320 and 270. We believe these represent considerable improvements to the current Code, and offer good advice on the progress that a member risk might make through levels of action.

The revisions create a much more workable Code that makes sense when discussing a potential ethical dilemma.

We are content that the revisions apply equally to those working in the public sector. We would suggest that this point should be spelled out even more clearly in the preamble. There is still a tendency for readers of the term "business" to assume that commercial organisations are the prime target.

We also suggest that it would be worth running a further check on possible misinterpretations. For example, on page 10, it is stated that "routine pressure" is outside the scope, the intention here being to exclude issues such as tight deadlines. However, at least one reader interpreted this as meaning that for example continual pressure from a superior – as opposed to occasional instances – would be excluded.