



URED ZA REVIZIJU INSTITUCIJA BiH
КАНЦЕЛАРИЈА ЗА РЕВИЗИЈУ ИНСТИТУЦИЈА БИХ
AUDIT OFFICE OF THE INSTITUTIONS OF BOSNIA AND HERZEGOVINA

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PERFORMANCE AUDIT

ADOPTION AND ENFORCEMENT OF CODES OF ETHICS IN BiH INSTITUTIONS

Sarajevo, October 2025



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The Audit Office of the Institutions of BiH conducted a performance audit on “Adoption and Enforcement of Codes of Ethics in BiH Institutions”. The audit was conducted in accordance with the Law on Auditing the Institutions of BiH, the International Standards of Supreme Audit Institutions (ISSAIs), and the performance audit methodology of the supreme audit institutions in BiH.

The audit aimed to examine whether the process of adopting and enforcing codes of ethics in BiH institutions, as a mechanism contributing to better public administration, is efficient.

The audit findings indicate that the Council of Ministers of BiH and most BiH institutions were not timely in adopting codes governing the conduct of staff employed in BiH institutions. No code of ethics has been adopted in BiH institutions for persons whose employment commenced through appointment to a position in an institution.

Mechanisms for enforcing codes of ethics in BiH institutions have not been fully developed. Most institutions have not provided the necessary guidance to further clarify conduct that may constitute a breach of their codes of ethics. Most institutions do not monitor or report on the implementation of their codes of ethics, nor do they update them. Records of reports of potential breaches of codes of ethics are not centralised and, in most cases, are not used to analyse the areas most exposed to risk.

The audit report contains recommendations addressed to the Council of Ministers of BiH and BiH institutions. The recommendations will also contribute to achieving the Sustainable Development Goals, specifically Goal 16 — Peace, Justice and Strong Institutions.

In accordance with the provisions of the Law on Auditing the Institutions of BiH, the Audit Office submitted the draft report to the institutions covered by the audit. The Indirect Taxation Authority of BiH and the Civil Service Agency of BiH submitted comments on the draft report. These comments did not significantly affect the findings and conclusions presented in the draft report. The final performance audit report was subsequently prepared.

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Abbreviations

Abbreviation	Full name
CSA BiH	Civil Service Agency of BiH
APC	Agency for the Prevention of Corruption and Coordination of the Fight against Corruption of BiH
BiH	Bosnia and Herzegovina
EU	European Union
FMC	Financial management and control
BP BiH	Border Police of BiH
GSCM	General Secretariat of the Council of Ministers of BiH
GRECO	Group of States against Corruption
MD BiH	Ministry of Defence of BiH
ITA BiH	Indirect Taxation Authority of BiH
Audit Office	Audit Office of the Institutions of BiH
CM BiH	Council of Ministers of BiH

Executive summary:

The audit aimed to examine whether the process of adopting and enforcing codes of ethics in BiH institutions is efficient.

The purpose of the audit is to improve ethics infrastructure in BiH institutions and draw the attention of the competent authorities to the need for continuous improvement in the ethical conduct of public officials as an important prerequisite for better public administration. The key audit findings and recommendations are set out below.

The Council of Ministers of BiH and most BiH institutions were not timely in adopting codes governing the conduct of staff employed in BiH institutions.

- It took the Council of Ministers of BiH four years following the amendment to the Law on Civil Service, which provided for the adoption of a code for civil servants on the proposal of CSA, to adopt the Code of Conduct for Civil Servants in BiH Institutions.
- Half of the institutions had not adopted their own codes of conduct before this code was adopted, although they had been established between 1996 and 2010.
- Only 10 of the 73 institutions prescribed rules of conduct for their staff in the year in which they officially began operating.
- Despite the recommendations of the Council of Europe, no code of ethics has been adopted for persons whose employment commenced through appointment to a position in an institution.
- Approximately 30% of BiH institutions have not published their codes of ethics on their websites, and only one of the 73 institutions has published its code on its website's homepage.

BiH institutions are not efficient in establishing mechanisms for enforcing codes of ethics.

- Most institutions have not provided the necessary guidance to further clarify conduct that may constitute a breach of codes of ethics, or guidance for staff when assessing potentially ethically sensitive situations.
- Most institutions do not monitor or report on the implementation of their codes of ethics, nor do they update them.
- Records of reports of potential breaches of codes of ethics are not centralised and are not used to analyse the areas most exposed to risk.
- The final decisions in disciplinary proceedings against staff in the sampled institutions that were analysed rarely referred to codes of ethics and specific breaches of those codes.

- Although ethics training is provided continuously in BiH institutions, a significant proportion of staff in 40% of the institutions have not attended public administration ethics training in the past three years.

Based on the findings and conclusions reached during the audit, the Audit Office issued recommendations to the Council of Ministers of BiH and BiH institutions.

Recommendation to the Council of Ministers of BiH:

- ***Consider the need to adopt a code for appointed officials in BiH institutions.***

Recommendations to BiH institutions:

- ***Ensure that current codes of ethics are available to all interested parties.***
- ***Develop and improve mechanisms for enforcing codes of ethics in BiH institutions.***
- ***BiH institutions should maintain and improve records and analyses, and update existing codes of ethics.***
- ***BiH institutions should ensure regular ethics training for their staff.***

Recommendation to the Civil Service Agency:

- ***Analyse the need to improve the existing code for civil servants.***

1. INTRODUCTION

1.1. Background and reasons for the audit

Ethics and integrity in public institutions are of paramount importance for efficient public administration. Public ethics and accountability are essential to improving public services, as more responsive and accountable public services will better serve citizens and the community as a whole. Codes of ethics establish the fundamental principles that public officials¹ must observe, such as integrity, selflessness and openness. A code of conduct builds on a code of ethics to establish standards and practices applicable to the specific circumstances of an institution.²

By adopting strategic documents on combating corruption³ and improving public finances, as well as reform agendas, the Council of Ministers of BiH (hereinafter: CM BiH) committed, among other things, to strengthening ethical principles in public sector institutions.

A code of conduct establishes specific standards of professional behaviour expected in various situations and provides public officials with guidance on how to act. Codes of conduct also introduce transparency and public accountability into the exercise of public authority.⁴

The purpose of a code of ethics is to promote ethical and moral principles and values in the conduct of civil servants, with the aim of serving the common good and the public interest and strengthening citizens' trust in the civil service.⁵

High ethical standards and integrity among public officials and civil servants are the best, simplest and least demanding barrier to corruption. However, regardless of the measures implemented, it cannot be assumed with certainty that all civil servants will always act ethically in practice. This particularly applies where the temptation to engage in corruption is strong, whether because of the value of potential unlawful gain, the absence of control mechanisms, or the alleged moral justification for such conduct.⁶

Ethical principles, as required by the conventions adopted by the United Nations and the Council of Europe, should be incorporated into laws and codes of ethics. Precise rules facilitate both implementation and the identification of conduct that departs from those rules. Compliance with codes of ethics is still not given sufficient importance. The 2015–2019 Anti-Corruption Strategy and Action Plan state that codes of ethics are underused and preventive checks on compliance are a rare exception. Priority should therefore be given to raising the importance of these codes, promoting them within institutions and

¹ A public official is any person holding legislative, executive, administrative, prosecutorial or judicial office, whether appointed or elected, permanent or temporary, paid or unpaid, regardless of that person's seniority;
- any person performing a public function, including for a public agency or public enterprise
- performing a public service
- any other person defined in the legal system of Bosnia and Herzegovina as a public office holder, public official or civil servant.

² Public Ethics and Accountability <https://www.beopen-congress.eu/BIH/1-cat-javna-etika-i-odgovornost.html>

³ Anti-corruption strategies and action plans, [public financial management strategies](https://www.beopen-congress.eu/BIH/1-cat-javna-etika-i-odgovornost.html)

⁴ BiH Handbook on Open Local Government and Public Ethics. Council of Europe. <https://rm.coe.int/1680a6a14a>

⁵ Report on the Audit of the Effectiveness of Ethics Infrastructure in State Administration Bodies, <https://www.revizija.hr/etika/jacanje-etike-u-javnom-sektoru/izvjesce-o-obavljenj-reviziji-ucinkovitosti-funkcioniranja-eticke-infrastrukture-u-tijelima-drzavne-uprave/1399>

⁶ 2015–2019 Anti-Corruption Strategy and Action Plan <https://apik.ba/zakoni-i-drugi-akti/strategije/default.aspx?id=412&langTag=bs-BA>

among the public, and inviting citizens to report breaches by employees or managers of public institutions confidentially.⁷

Preliminary research indicated that BiH institutions were not timely in adopting and publishing codes of ethics and that numerous aspects of their implementation could be improved. Media reports also describe cases of unethical conduct by public sector staff⁸.

The development and functioning of ethics infrastructure contribute to institutions' better performance. However, although the Code of Conduct for Civil Servants and a number of separate codes have been adopted in BiH institutions, breaches have been recorded.⁹

Taking all of the above into account, the Audit Office decided to conduct a performance audit on "Adoption and Enforcement of Codes of Ethics in BiH Institutions". The audit should also contribute to achieving the Sustainable Development Goals.

1.2. Audit objective scope and limitations

The audit aims to examine whether the process of adopting and enforcing codes of ethics in BiH institutions is efficient.

The purpose of the audit is to improve ethics infrastructure in BiH institutions and draw the attention of the competent authorities to the need for continuous improvement in the ethical conduct of public officials as an important prerequisite for better public administration.

This performance audit study aims to contribute to the implementation of the 2030 Agenda and the Sustainable Development Goals, specifically *Goal 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective, accountable and inclusive institutions at all levels*.

Audit scope and limitations

The audit examines the process of adopting codes of ethics and taking action to ensure their implementation in BiH institutions.

Regarding the adoption and publication of codes of ethics, the scope covers the timing of the adoption of the code of ethics for civil servants and other staff in BiH institutions, as well as the code of ethics for elected officials. All BiH institutions were covered when examining the timing of the adoption of the Code of Conduct for Civil Servants and separate codes adopted independently by institutions. The audit also analysed practices in neighbouring countries and EU Member States to gain insight into how codes of ethics for specific categories of appointed officials are addressed.

⁷2015–2019 Anti-Corruption Strategy and Action Plan <https://apik.ba/zakoni-i-drugi-akti/strategije/default.aspx?id=412&langTag=bs-BA>

⁸ <https://www.slobodnaevropa.org/a/sipa-hap%C5%A1enje-pcr-covid-testovi/31779448.html>
<https://www.klix.ba/vijesti/bih/pravna-drzava-bih-454-krivica-korupcijska-djela-od-toga-298-zloupotreba-sluzbenog-polozaja/150804032>
<https://avaz.ba/vijesti/bih/908038/bivsem-ministru-za-ljudska-prava-bih-procitana-optuznica-za-zloupotrebu-polozaja>

⁹ Examples include: in ITA, abuse of office in performing official duties, obtaining personal gain in payroll calculations, and failures in the proper handling of goods during customs procedures; in RAK, improper performance of entrusted duties causing substantial material damage to the employer's property for personal gain; in BP, irregularities in recruitment and border-crossing checks; and in the Prosecutor's Office, abuse of office and embezzlement in service. In all these examples, risks could have been recognised and measures implemented to prevent the events — extract from the performance audit report "Activities of BiH Institutions in Preparing Integrity Plans and Supervising Their Implementation".

Recognising the importance of transparency and informing the public about the content of codes of ethics, the audit team analysed the websites of all 73 BiH institutions to determine whether the code applied in each institution was publicly available.

Regarding enforcement of codes of ethics in BiH institutions, the scope covers an examination and analysis of the establishment of enforcement mechanisms. These mechanisms concern the existence of guidance, records, assessments of the situation, updates, implementation reports, and the provision of necessary training.

The Audit Office of the Institutions of BiH (hereinafter: Audit Office) sent a questionnaire to 73¹⁰ BiH institutions. The questionnaire sent to the institutions is presented in Annex 1.

The audit team examined whether guidance to further strengthen ethics infrastructure existed in all BiH institutions. We also collected information from all institutions on whether and how the implementation of the Code and/or separate codes of ethics or conduct was monitored or supervised, and whether current codes of ethics were updated. The audit scope also covered records of complaints by staff and citizens concerning breaches of codes in BiH institutions.

We also analysed the number of disciplinary proceedings concluded in the past three years following complaints concerning non-compliance with codes in the sampled institutions.

We analysed the number of ethics training courses organised by the Civil Service Agency (hereinafter: CSA) and the number of participants over the past three years. The analysis also covered all training evaluations, comments and suggestions from participants over that period.

We analysed training plans and reports on their implementation in the sampled institutions over the past three years to determine whether training on ethical issues was included.

An anonymous survey¹¹ was conducted among employees in the sampled institutions to establish their views on compliance with the code of ethics in their institution, whether the code was regularly discussed within the institution, and ethics training. The anonymous questionnaire also examined employees' views on whether their institution ensured a "tone at the top", namely how employees perceived management's compliance with ethical principles.

Table 1: Selected sample of institutions covered by the audit

No.	Name of BiH institution
1.	Civil Service Agency of BiH
2.	Agency for the Prevention of Corruption and Coordination of the Fight against Corruption
3.	Border Police of BiH
4.	Indirect Taxation Authority
5.	General Secretariat of the Council of Ministers of BiH
6.	Ministry of Defence of BiH

Source: Audit Office of the Institutions of BiH

The sample was selected based on the institutions' roles in adopting codes of ethics and monitoring their implementation in BiH institutions. The Civil Service Agency of BiH

¹⁰ 71 institutions responded to the questionnaire. Two institutions, the Directorate for Economic Planning of BiH and the Parliamentary Assembly of BiH, did not respond.

¹¹ Results of the anonymous survey are provided in Annex 2.

proposes the code of ethics for civil servants and therefore has an important role. The General Secretariat of the Council of Ministers of BiH (hereinafter: GSCM) is the institution in which the team analysed potential initiatives to adopt a code of ethics for appointed officials and employees. The Indirect Taxation Authority (hereinafter: ITA) and the Border Police of BiH (hereinafter: BP BiH) have adopted separate codes of conduct for their staff, who have the most direct contact with citizens and users of their services. A number of disciplinary proceedings for breaches of codes of ethics have also been recorded in these institutions. The Agency for the Prevention of Corruption and Coordination of the Fight against Corruption (hereinafter: APC) was selected because of its role in implementing strategic anti-corruption documents. The Ministry of Defence of BiH (hereinafter: MD BiH) was included because of the size of its budget and workforce. No significant limitations were encountered during the audit.

1.3. Audit questions and criteria

The audit will answer one main audit question and two audit subquestions.

The main audit question is:

Is the process of adopting and enforcing codes of ethics in BiH institutions efficient?

The audit subquestions are:

1. Are BiH institutions timely in adopting and publishing codes of ethics?

2. Are BiH institutions efficient in establishing mechanisms for enforcing codes of ethics?

Audit criteria

The audit criteria were discussed during meetings with the auditees and through the questionnaires they completed, and the auditees were informed of them. The criteria were drawn from international practices and publications of organisations¹² addressing integrity in the public sector, as well as academic literature on the subject¹³.

Upon their establishment, BiH institutions adopted codes of ethics governing the conduct of all public officials and promoting integrity and transparency¹⁴. Mechanisms for enforcing codes of ethics have been developed, covering implementation monitoring, assessments, the development of guidance and instructions, updates, reporting, and training.¹⁵

¹² OECD (Organization for Economic Co-operation and Development), GRECO (Group of States against Corruption), WB (World Bank), IPAC (The Institute of Public Administration of Canada)

¹³ Balazs Szabolcs Gerencser. Ethic in autonomus public service – New trends. Schenk Verlag Passau. 2012. Hungary

¹⁴ Transparency International, [Implementing codes of conduct in public institutions 2014.pdf](#), 2014. Stuart C. Gilman, Ph.D., Ethics codes and codes of conduct as tools for promoting an ethical and professional public service: Comparative Successes and Lessons, World Bank, 2025.

¹⁵ Fifth Evaluation Round, Evaluation Report on Bosnia and Herzegovina, [GRECO, https://www.msb.gov.ba/PDF/090320231.pdf](#), Consolidated Annual Report on the Financial Management and Control System in the Institutions of Bosnia and Herzegovina for

Criteria for the first audit question

The Council of Ministers of BiH and BiH institutions adopted codes of ethics governing staff conduct in a timely manner.¹⁶ BiH institutions made their codes publicly available to inform the public and staff about the conduct expected, or that may be expected, of staff¹⁷.

The heads of BiH institutions establish and promote an appropriate ethical culture by leading by example, thereby ensuring a “tone at the top”.¹⁸

Codes of conduct for persons with top executive functions have been adopted¹⁹ and published to provide clear guidance on conflicts of interest and other integrity-related matters, such as gifts, contacts with third parties, ancillary activities, handling confidential information, and restrictions following the end of their term of office.²⁰

Criteria for the second audit subquestion:

BiH institutions have established mechanisms to ensure the implementation of codes of ethics.²¹ These mechanisms concern implementation monitoring, assessments, the development of guidance and instructions, updates, reporting, and training.²² BiH institutions have established the practice of adopting additional internal instructions or guidance on standards of staff conduct.²³ Keeping records of complaints is the most common means by which citizens can report alleged irregularities within government agencies or programmes.²⁴

2023.<https://chj.mft.gov.ba/Content/OpenAttachment?id=fb1dae3a-31b0-49a1-b61c-9c3be7d9000a&lang=bs>, Transparency International, [Implementing codes of conduct in public institutions 2014.pdf](https://www.transparency.org/guide/topic-guide-on-codes-of-conduct/5457), 2014., Transparency International, Good practice examples, The German civil service's anti-corruption code, <https://knowledgehub.transparency.org/guide/topic-guide-on-codes-of-conduct/5457>, Sorokina, N. (2022). Professional and Ethical Training of Public Servants as a Necessary Condition of Establishing a Moral and Ethical Climate in Public Service <https://journals.indexcopernicus.com/api/file/viewByFileId/1838808>

¹⁶ United Nations Convention Against Corruption

https://www.unodc.org/documents/brussels/UN_Convention_Against_Corruption.pdf

¹⁷ OECD (Organisation for Economic Co-operation and Development), "OECD Public Integrity Handbook" May 2020. and Recommendation of the Council on Open Government, <https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0438>

¹⁸ Begic. Taida, A Call for an Accountable and Professional BiH Civil Service, 2007, Open Society Fund BiH, https://osfbih.org.ba/images/Progs/00-16/PDFP/pdfp_06-07/studija_bh_06/taida_begic_final_policy_study_bh.pdf and OECD Legal Instruments, Recommendation of the Council on Guidelines on Insurer Governance, 2025. <https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0335>

¹⁹ Balazs Szabolcs Gerencser. Ethic in autonomous public service – New trends. Schenk Verlag Passau. 2012. Hungary

²⁰ Fifth Evaluation Round, Evaluation Report on Bosnia and Herzegovina, GRECO, <https://www.msb.gov.ba/PDF/090320231.pdf>

²¹ Leland. Arden, Fundamentals of the COSO Framework: Building Blocks for Integrated Internal Controls <https://auditboard.com/blog/coso-framework-fundamentals>

²² Fifth Evaluation Round, Evaluation Report on Bosnia and Herzegovina, [GRECO, https://www.msb.gov.ba/PDF/090320231.pdf](https://www.msb.gov.ba/PDF/090320231.pdf), Consolidated Annual Report on the Financial Management and Control System in the Institutions of Bosnia and Herzegovina for 2023.<https://chj.mft.gov.ba/Content/OpenAttachment?id=fb1dae3a-31b0-49a1-b61c-9c3be7d9000a&lang=bs>, Transparency International, [Implementing codes of conduct in public institutions 2014.pdf](https://www.transparency.org/guide/topic-guide-on-codes-of-conduct/5457), 2014., Transparency International, Good practice examples, The German civil service's anti-corruption code, <https://knowledgehub.transparency.org/guide/topic-guide-on-codes-of-conduct/5457>, Sorokina, N. (2022). Professional and Ethical Training of Public Servants as a Necessary Condition of Establishing a Moral and Ethical Climate in Public Service <https://journals.indexcopernicus.com/api/file/viewByFileId/1838808>

²³ Consolidated Annual Report on the Financial Management and Control System in the Institutions of Bosnia and Herzegovina for 2023. <https://chj.mft.gov.ba/Content/OpenAttachment?id=fb1dae3a-31b0-49a1-b61c-9c3be7d9000a&lang=bs>

²⁴ OECD Guidelines for Citizen Participation Processes

https://www.oecd.org/content/dam/oecd/en/publications/reports/2022/09/oecd-guidelines-for-citizen-participation-processes_63b34541/f765caf6-en.pdf

BiH institutions regularly monitor the implementation of codes of ethics.²⁵ Continuous assessments and supervision are carried out as necessary, helping to maintain the relevance and effectiveness of codes of ethics²⁶.

A rapidly changing environment requires regular reviews of the policies, practices and procedures affecting ethical conduct in the public sector²⁷. BiH institutions regularly update codes of ethics to respond appropriately to new challenges, such as the use of new technologies and social media by civil servants, with the aim of improving ethical conduct in the public service²⁸.

BiH institutions regularly report on the implementation of their codes of ethics, thereby providing information on implementation monitoring and compliance, as well as proposals for improvements.²⁹

BiH institutions plan and deliver ethics training, and their staff regularly attend and are satisfied with this training.³⁰

1.4. Sources of information and audit methods

To analyse the activities of BiH institutions relating to the adoption and enforcement of codes of ethics, the audit team reviewed relevant standards, strategies, laws, secondary legislation, reports, and guidance from international organisations addressing public sector ethics. Sources of information included the current Law on Civil Service in the Institutions of BiH, the Code of Ethics for Civil Servants, individual or separate codes adopted by institutions, secondary legislation, guidance and other internal documents relating to this area, evaluation reports on BiH by international organisations addressing public sector ethics, such as GRECO evaluation reports, and academic articles and literature on the importance of codes of ethics in the public sector.

For the full set of institutions, the team used content analysis of information collected through questionnaires to examine the adoption and publication of codes of ethics at the level of BiH institutions. This enabled us to present the timing of their adoption and publication across all BiH institutions.

By reviewing the websites of all BiH institutions individually, the team analysed the availability of codes of ethics to the general public.

By processing questionnaire data for all 73 institutions within the Audit Office's mandate, the team analysed which codes applied in BiH institutions and whether and how institutions had established enforcement mechanisms. This primarily involved analysing established practices for defining guidance on staff conduct, record keeping, updating existing codes, and reporting. Through content analysis of the internal codes of ethics of 54 institutions, the team examined in greater detail the existence of guidance on staff conduct and other enforcement mechanisms.

²⁵ Ibid

²⁶ OECD, Managing Ethics in the Public Service OECD Guidelines, Central Harmonisation Unit of MFT BiH, Consolidated Annual Report on the Financial Management and Control System in the Institutions of Bosnia and Herzegovina for 2023. <https://chj.mft.gov.ba/Content/OpenAttachment?id=fb1dae3a-31b0-49a1-b61c-9c3be7d9000a&lang=bs>

²⁷ Recommendation of the Council on Improving Ethical Conduct in the Public Service Including Principles for Managing Ethics in the Public Service <https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0298#annex>

²⁸ Transparency International, [Implementing codes of conduct in public institutions 2014.pdf](https://www.transparency.org/publications/Implementing_codes_of_conduct_in_public_institutions_2014.pdf), 2014.

²⁹ Transparency International, Good practice examples, The German civil service's anti-corruption code, <https://knowledgehub.transparency.org/guide/topic-guide-on-codes-of-conduct/5457>

³⁰ Sorokina, N. (2022). Professional and Ethical Training of Public Servants as a Necessary Condition of Establishing a Moral and Ethical Climate in Public Service <https://journals.indexcopernicus.com/api/file/viewByFileId/1838808>

In the selected sample, the team examined in greater detail record keeping, disciplinary proceedings, training, and respondents' views collected through the anonymous survey.

The research included a more detailed review of how records of complaints concerning breaches of codes of ethics were maintained. Using content analysis for a three-year period in the same institutions, the team also analysed concluded disciplinary proceedings for breaches of codes of ethics to identify the most frequent areas of non-compliance. In analysing approximately 200 final decisions in disciplinary proceedings, the team examined which breached provisions of the codes were cited by the issuing authority in the decisions or disciplinary measures imposed. Content analysis also provided data on training organised by CSA, participants' views on opportunities for improvement, and training plans and implementation reports for ethics training in the sampled institutions.

The team also examined employees' views in the sampled institutions through an anonymous questionnaire.

Using structured and semi-structured interviews with representatives of the sampled institutions, the team also analysed the need to improve the existing code of ethics for civil servants, or to update it 11 years after its adoption.

Content analysis was also used to examine existing ethics infrastructure and established practices in countries in the region. Comparative analysis was used to present existing arrangements for codes of ethics for appointed officials in the region and in EU countries.

1.5. Report structure

Chapter 1 presents the reasons why the Audit Office conducted a performance audit of the adoption of codes of ethics and activities to ensure their implementation in BiH institutions.

This chapter also presents the audit questions, objective, scope and limitations, criteria, and sources of information and audit methods.

Chapter 2 provides the data and information needed to understand ethics infrastructure and the adoption and enforcement of codes of ethics in BiH institutions.

Chapter 3 presents audit findings relating to the inefficiency of BiH institutions in taking action to adopt and enforce codes of ethics.

Chapter 4 contains the audit conclusions, answering the audit questions and addressing institutions' efficiency in taking action to adopt and enforce codes of ethics in BiH institutions.

Chapter 5 contains recommendations whose implementation would clarify and improve arrangements in this area and establish the conditions for more efficient adoption and enforcement of codes of ethics in BiH institutions.

2. BACKGROUND TO ETHICS AND ETHICS INFRASTRUCTURE IN BiH INSTITUTIONS

This chapter presents the key information needed to understand ethics and ethics infrastructure in public sector institutions.

2.1. Role and importance of ethics in the public sector

Ethics is the branch of philosophy that defines what is good for individuals and society and determines the nature of the obligations or duties people owe to themselves and each other.³¹

Public sector ethics refers to a set of moral principles and standards guiding the conduct and decision-making of civil servants and institutions. It encompasses values such as integrity, transparency, accountability and impartiality, with the aim of ensuring that public services act in the best interests of citizens and society as a whole.

Public ethics and accountability are key concepts underpinning public sector efficiency. They concern the culture, processes, structures and rules that ensure public servants act in the wider public interest rather than their own. They are key features of good governance, and compliance with and monitoring of them by relevant organisations are important.³²

Public accountability ensures that officials are openly answerable for decisions made on behalf of the public.

In the absence of public ethics and accountability, corruption and abuse can spread. Prioritising public ethics and accountability can help curb the worst abuses of power and encourage more accountable and equitable decision-making.³³

Ultimately, public ethics and accountability are essential to improving public services, because services that are more responsive and accountable to people and benefit from their insights, ideas, energy and oversight will better serve citizens and the community as a whole.

Together, public ethics and accountability help ensure fairness, efficiency and effectiveness in decision-making and resource allocation, which in turn contribute to the development of democracy, the economy and society.³⁴

2.1.1. Adoption publication and public availability of codes of ethics in BiH institutions

Codes of ethics in the institutions of Bosnia and Herzegovina

Although numerous laws, including those on conflicts of interest, civil service and labour, criminal law, and other legal acts regulate many aspects of staff and officials' conduct in public institutions, codes of ethics remain important. They offer broader moral principles,

³¹ Auditing Ethics in Public Sector Organisations, EUROSAl, 2017, https://www.revizija.hr/UserDocImages/EUROSAl%20REVIZIJA/AUDIT%20OF%20ETHICS%20IN%20PUBLIC%20SECTOR/GUIDANCE%20AND%20TOOLS/TFAE%20Guidelines%20to%20audit%20ethics/b-serbian-TFAE-%20Guidelines%20to%20audit%20ethics.pdf?utm_source=chatgpt.com

³² Ibid

³³ https://www.beopen-congress.eu/BiH/57-country.html?utm_source=chatgpt.com

³⁴ Public Ethics and Accountability, Council of Europe, https://www.beopen-congress.eu/BiH/57-country.html?utm_source=chatgpt.com

encourage personal responsibility and develop a culture of integrity that goes beyond compliance with regulations alone.

In 2010, CSA submitted the Code of Ethics for Civil Servants in BiH Institutions to the Council of Ministers of BiH for adoption. The code entered into force in 2013 and contains rules and principles of good conduct towards citizens and between civil servants, and informs citizens about the conduct they are entitled to expect from civil servants.³⁵ Article 14 of the Law on Civil Service in the Institutions of BiH requires civil servants to behave and act in accordance with the Code of Conduct for Civil Servants.³⁶

The code aims to ensure that civil servants, as representatives of their institution, protect the public and legal interests founded on the Constitution and the law through their conduct, thereby strengthening the role and reputation of the civil service.

The code also requires civil servants to uphold the institution's reputation, protect the public interest, prevent conflicts of interest, handle entrusted resources and gifts appropriately, refrain from using institutional property for private purposes, handle information appropriately, maintain political neutrality, deal appropriately with clients and colleagues, ensure a healthy working environment and protect health, and observe workplace dress standards.³⁷ The code also addresses non-compliance, protection of standards of conduct, and complaints concerning non-compliance.

Institutions whose staff perform duties requiring additional regulation of conduct or actions may adopt their own rules to address such specific conduct or actions. This is an established practice in BiH institutions, which adopt their own codes of conduct for different categories of staff³⁸.

BiH institutions have different responsibilities and face different ethical challenges in exercising their mandates. The need to address these challenges has resulted in the adoption of separate codes in BiH institutions. A total of 54³⁹ institutions, or 74% of all BiH institutions, have adopted their own codes of ethics, while 19, or 26%, have no codes of conduct of their own and apply only the 2013 code adopted by the Council of Ministers of BiH.

Table 2: Number of BiH institutions with or without their own codes of conduct

Number of institutions with their own separate code of ethics	54
Number of institutions without their own separate code of ethics	19

Source: Audit Office of the Institutions of BiH, based on institutional documentation

Publishing codes of conduct for public sector staff contributes to transparency⁴⁰ and informs interested parties about the conduct they can expect from public officials.

³⁵ Code of Conduct for Civil Servants in the Institutions of Bosnia and Herzegovina, ("Official Gazette of BiH", [No. 121/13](https://www.ads.gov.ba/bs-latn-ba/articles/128/kodeks-drzavnih-sluzbenika-u-institucijama-bosne-i-hercegovine)) <https://www.ads.gov.ba/bs-latn-ba/articles/128/kodeks-drzavnih-sluzbenika-u-institucijama-bosne-i-hercegovine>

³⁶ Law on Civil Service in the Institutions of Bosnia and Herzegovina — consolidated text ("Official Gazette of BiH", Nos. 19/02, 35/03, 4/04, 17/04, 26/04, 37/04, 48/05, 2/06, 32/07, 43/09, 8/10, 40/12, 93/17 i 18/24)

³⁷ Code of Conduct for Civil Servants in the Institutions of Bosnia and Herzegovina, ("Official Gazette of BiH", [No. 121/13](https://www.ads.gov.ba/bs-latn-ba/articles/128/kodeks-drzavnih-sluzbenika-u-institucijama-bosne-i-hercegovine)) <https://www.ads.gov.ba/bs-latn-ba/articles/128/kodeks-drzavnih-sluzbenika-u-institucijama-bosne-i-hercegovine>

³⁸ Judicial, police, military personnel and others.

³⁹ Analysis of internal codes in BiH institutions shows that almost half of institutions with their own codes of ethics had codes identical or similar to the Council of Ministers' 2013 Code: 25 of the 54 institutions that adopted codes of ethics had codes identical or similar to it.

Other institutions whose codes differed from the Council of Ministers' 2013 Code included provisions on conduct in public procurement procedures, examining the merits of complaints, social media, or guidance on conduct and practical examples.

⁴⁰ Policy on Proactive Transparency in Public Administration. <https://parco.gov.ba/wp-content/uploads/2016/07/politika-proaktivne-transparentnosti-u-javnoj-upravi-u-bih-1.pdf>

Codes for appointed officials and tone at the top

A code for appointed officials, such as senior government officials, presidents, ministers and other key public sector leaders, includes specific guidance on maintaining integrity and accountability. Codes of conduct for appointed officials usually contain guidance on preventing conflicts of interest or transparency requirements concerning their assets, income and business interests. Such codes include clearly defined guidance on what constitutes a conflict of interest and how to prevent it. For example, appointed officials are required to refrain from making decisions that may personally benefit them or those close to them and conflict with the interests of the state or organisation.

Codes for appointed officials often include transparency requirements concerning their assets, income and business interests. This involves mandatory disclosure and publication of such information to ensure oversight and public trust. These codes often require ongoing training and education on ethics, integrity and legislation so that leaders remain informed of changes in the legal framework and best practices. Codes of conduct often prohibit appointed officials from receiving gifts, benefits or other privileges that could influence their objectivity or create the appearance of an improper advantage. Codes for appointed officials also regulate their conduct after their term of office ends.⁴¹ Examples of practices in adopting codes of ethics for appointed officials are provided in greater detail in Annex 3.

“Tone at the top” refers to the ethical atmosphere created in the workplace by an organisation's management. The tone set by management has a trickle-down effect on employees. If managers promote ethics and integrity, employees will be more likely to uphold the same values. However, if senior management shows little interest in ethics, employees will consider ethical behaviour a low priority within the organisation. Employees closely observe their superiors' conduct and actions and follow their example.⁴²

The 2024 Law on the Prevention of Conflicts of Interest in Institutions at the Level of BiH aims to prevent conflicts of interest and private influence on decision-making in public office, strengthen integrity, objectivity, independence, impartiality and transparency in public office, prevent and combat corruption, and strengthen citizens' trust in institutions at the level of Bosnia and Herzegovina.⁴³

2.2. Ethics infrastructure

Ethics infrastructure in institutions refers to a system of measures, mechanisms and standards ensuring that public officials act ethically, responsibly and transparently. This infrastructure comprises rules, institutions and mechanisms for promoting ethical conduct and preventing irregularities in public administration.

Ethics infrastructure usually includes:

- a set of values and principles to follow and observe,
- laws and secondary legislation governing ethical conduct,
- internal acts (codes of professional ethics, policies, guidance, manuals, etc.) defining the details and implementation of legal provisions,

⁴¹ OECD (Organisation for Economic Co-operation and Development) - "OECD Public Integrity Handbook", Ministerial Code, United Kingdom, November 2024, https://assets.publishing.service.gov.uk/media/672b46f5f03408fa7966d1d4/November_2024_-_Ministerial_Code.pdf.

⁴² Florida Office of the Inspector General. „Ethics and the Tone at the Top.“ https://www.floridaoig.com/library/enterprise/Ethics/Resources/Ethics2011_ACFE_Article.pdf

⁴³ Law on the Prevention of Conflicts of Interest in Institutions at the Level of BiH (Official Gazette of BiH, No. 18/24)

institutions •and/or mechanisms responsible for promoting, controlling and monitoring ethical conduct.⁴⁴

Examples of ethics infrastructure in neighbouring countries are provided in Annex 4.

2.2.1. Mechanisms for enforcing codes of ethics in BiH institutions

The purpose of establishing ethics infrastructure is to use efficient mechanisms to ensure the application of ethical principles, monitoring of fundamental ethical values, oversight of their application, and appropriate measures, procedures and sanctions in cases of unethical conduct.⁴⁵

An effective oversight system can help monitor the extent to which a code is observed or breached. It can also identify trends relating to ethics and integrity across the organisation. Oversight can provide information to help determine whether a code of conduct needs revision. A code that does not reflect current circumstances becomes irrelevant. Codes, guidance and all related documents should therefore be reviewed regularly in light of changes within the organisation or its environment. This approach also signals to employees that ethics requires — and receives — continuous attention.⁴⁶

Regarding oversight of the implementation of codes of ethics in BiH institutions, the Code of Ethics for Civil Servants adopted by the Council of Ministers of BiH in 2013 provides that the head of the institution supervises its implementation.

Mechanisms for addressing non-compliance with codes of ethics in BiH institutions include complaints concerning non-compliance. Citizens and staff may complain to institutions about staff conduct they consider contrary to the code. Complaints are examined and, where necessary, a request to initiate disciplinary proceedings is submitted. An independent commission conducts the proceedings and ultimately issues a decision on their outcome.

Importance of ethics training in the public sector

Ethics training increases public officials' knowledge and skills needed to analyse and justify their decisions from the perspective of public morality and professional ethics. Professional and ethics training also helps ensure a favourable moral and psychological climate in the workplace. Ethics training should focus on acquiring ethical and legal knowledge (principles, standards and rules) to prevent corruption, increase motivation, strengthen readiness to understand the need to apply relevant principles, and develop commitment to professional activity and conduct. It plays an important role in preventing and drawing attention to possible misconduct and conflicts in the public service.⁴⁷

The Civil Service Agency of BiH and individual institutions organise annual training in public administration ethics for new employees, civil servants, senior civil servants and other employees.⁴⁸

⁴⁴ Auditing Ethics in Public Sector Organisations, EUROSAl, 2017, https://www.revizija.hr/UserDocsImages/EUROSAl%20REVIZIJA/AUDIT%20OF%20ETHICS%20IN%20PUBLIC%20SECTOR/GUIDANCE%20AND%20TOOLS/TFAE%20Guidelines%20to%20audit%20ethics//b-serbian-TFAE-%20Guidelines%20to%20audit%20ethics.pdf?utm_source=chatgpt.com

⁴⁵ Ibid

⁴⁶ Transparency International, [Implementing codes of conduct in public institutions 2014.pdf](#), 2014.

⁴⁷ Sorokina, N. (2022). Professional and Ethical Training of Public Servants as a Necessary Condition of Establishing a Moral and Ethical Climate in Public Service <https://journals.indexcopernicus.com/api/file/viewByFileId/1838808>

⁴⁸ Civil Service Agency of Bosnia and Herzegovina, Training Catalogue, <https://www.ilearn.gov.ba/TrainingCatalogTemplate/DownloadTrainingCatalog>

3. FINDINGS

This chapter presents the main findings of the audit. The findings show departures from the criteria used to assess the efficiency of adopting and enforcing codes of ethics in BiH institutions.

The Council of Ministers of BiH and most BiH institutions were not timely in adopting codes governing the conduct of staff employed in BiH institutions. Only 10 of the 73 institutions prescribed rules of conduct for their staff in the year in which they officially began operating. No code of ethics has been adopted in BiH institutions for persons whose employment commenced through appointment to a position in an institution. Of the 73 institutions, only one had published its code of ethics on its website's homepage.

Mechanisms for enforcing codes of ethics in BiH institutions have not been fully developed. Most institutions have not provided the necessary guidance to further clarify conduct that may constitute a breach of codes of ethics. Most institutions do not monitor or report on implementation, nor do they update their codes. Records of reports of potential breaches are not centralised in most cases and are not used to analyse the areas most exposed to risk. Disciplinary proceedings against staff in BiH institutions rarely cite the provisions of the code of ethics that have been breached. Although ethics training is provided continuously in BiH institutions, staff from over 40% of institutions have not attended such training in the past three years.

3.1. Adoption and publication of codes of ethics in BiH institutions

The Council of Ministers of BiH and BiH institutions were not timely in adopting codes governing the conduct of staff employed in BiH institutions. It took the Council of Ministers four years after the amendment to the Law on Civil Service, which provided for the adoption of a code for civil servants on the proposal of CSA, to adopt the Code of

The Council of Ministers of BiH and BiH institutions were not timely in adopting codes governing the conduct of staff employed in BiH institutions.

Conduct for Civil Servants in BiH Institutions. Half of the institutions had not adopted their own codes of conduct before this code was adopted, although they had been established between 1996 and 2010. Only 10 of the 73 institutions prescribed rules of conduct

for staff in the year in which they officially began operating.

Despite the recommendations of the Council of Europe, no code of ethics has been adopted for persons whose employment commenced through appointment to a position in an institution.

Approximately 30% of BiH institutions have not published their codes of ethics on their websites, and only one of the 73 institutions has published its code on its website's homepage.

3.1.1. Adoption of codes of ethics in BiH institutions

The Council of Ministers of BiH was not timely in adopting the code for civil servants in BiH institutions. It took four years to adopt the code. Although the Law⁴⁹ on Civil Service was adopted in 2002, it was not until 2009⁵⁰ that amendments introduced the requirement for civil servants to act in accordance with the Code of Conduct for Civil Servants. Four years later, in 2013, the Council of Ministers adopted the Code on the proposal of CSA.

It took the Council of Ministers of BiH four years to adopt the code for civil servants.

Most BiH institutions were late in adopting their own codes of ethics. Half of the institutions analysed had not adopted a code of ethics by 2013 (37 of 73 institutions). This means that, until 2013, civil servants operated without an adopted code of ethics for between 3 and 17 years, depending on when their institution was established. During this period, BiH institutions operated without adopted principles of good conduct for employees.

The chart below shows the percentage of institutions with and without an adopted code of ethics before the Council of Ministers of BiH adopted the Code of Conduct for Civil Servants in BiH Institutions.

Chart 1: Adoption of internal codes of ethics in BiH institutions before the Code of Conduct for Civil Servants in BiH Institutions



Source: Audit Office of the Institutions of BiH

The other 36 institutions that had adopted their own codes of ethics by 2013, independently of the Code of Conduct for Civil Servants in BiH Institutions, did so at different intervals after their establishment. Analysis of available data found that only 10 institutions prescribed rules of conduct for staff in the year in which they officially began operating. Ten institutions did so within two years and six within three to five years. For almost one third of the remaining institutions, or 10 institutions, between 6 and 15 years elapsed before an internal code of conduct for staff was adopted. The timing of adoption of codes of ethics by institutions that regulated staff conduct before the Council of Ministers adopted its code is shown below.

Only 10 of the 73 BiH institutions prescribed rules of conduct for staff in the year in which they officially began operating.

⁴⁹ Official Gazette of BiH, No. 12/02

⁵⁰ Official Gazette of BiH, No. 43/09

Chart 2: Time between the establishment of BiH institutions and adoption of their own codes of ethics



Source: Audit Office, based on collected data

3.1.2. Code of ethics for appointed officials and tone at the top

No code of ethics has been adopted in BiH institutions for persons whose employment commenced through appointment to office. The anonymous staff survey shows that more than half of respondents believe that a “tone at the top” is only partly established, or is not established at all, in their institution.

No code of ethics has been adopted in BiH institutions for persons whose employment commenced through appointment to office.

Despite GRECO's recommendations⁵¹, BiH institutions have not adopted a code of ethics for persons whose employment commenced through appointment

to a position in an institution, as has been done in neighbouring countries⁵². Annex 3 provides examples of how countries including Slovenia and Croatia have regulated the ethical conduct of the highest public officials, such as prime ministers, government members — ministers, heads of institutions, secretaries-general and other officials appointed by the government.

Unless otherwise prescribed, the existing code of ethics for civil servants also applies to appointed officials⁵³ and employees until uniform rules of conduct for employees in institutions are established, which has not yet occurred.

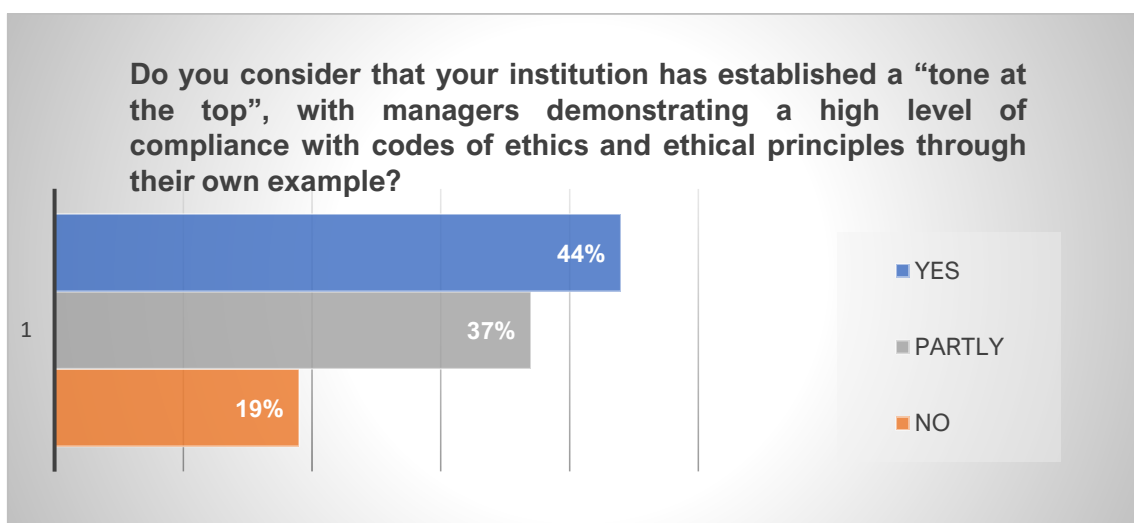
In the anonymous survey conducted by the Audit Office and completed by 574 staff members from all six sampled institutions, respondents were asked whether they considered that a “tone at the top” had been established in their institution, namely whether managers demonstrated a high level of compliance with codes of ethics and ethical principles through their own example. Approximately 20% of respondents considered that their institution had not established a “tone at the top”, while 37% believed that managers only partly demonstrated a high level of compliance with ethical principles through their example.

Chart 3: Staff views on managers' compliance with codes of ethics and ethical principles

⁵¹ Fifth Evaluation Round, Evaluation Report on Bosnia and Herzegovina, GRECO, <https://www.msb.gov.ba/PDF/090320231.pdf>

⁵² Slovenia: “Code of Ethics for Officials in the Government of the Republic of Slovenia and Ministries”; Croatia: “Code of Conduct for Public Officials in Executive Bodies”.

⁵³ Although the Law on the Prevention of Conflicts of Interest in Institutions at the Level of BiH (Official Gazette of BiH, No. 18/24) defines conflict-of-interest prevention and regulates the specific legal obligations of public office holders in institutions at the level of Bosnia and Herzegovina in exercising public functions, a code of conduct for appointed officials has not yet been adopted.



Source: Audit Office, based on anonymous survey data

3.1.3. Publication of codes of ethics in BiH institutions

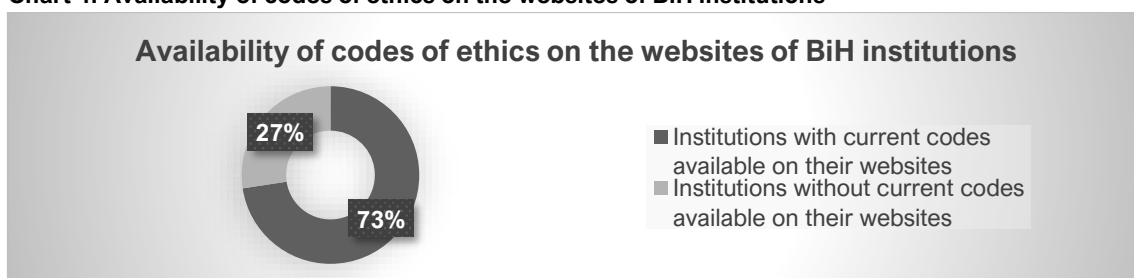
Almost one third of institutions lack transparency regarding the availability of the code of ethics their staff must observe. Failure to publish the code adversely affects its availability to and observance by employees.

Almost one third of institutions lack transparency regarding the availability of the code of ethics their staff must observe.

Citizens seeking services from these institutions are also denied information on acceptable standards of conduct by the staff they encounter. Approximately

30% of BiH institutions⁵⁴ have not published codes of ethics governing staff conduct on their websites, while the remaining 70% have. However, only one institution has published its code of ethics on its website's homepage.

Chart 4: Availability of codes of ethics on the websites of BiH institutions



Source: Audit Office, based on available data

Of the 53 institutions that make their codes of ethics available on their websites, only one, the Agency for Police Support, has its code on the homepage, making it easier to inform citizens about the conduct they can expect from civil servants and other staff. In other institutions, codes of ethics are not prominently displayed and are generally published under sections such as “About us”, “Secondary legislation”, “Other documents”,

⁵⁴ To assess whether and to what extent codes of ethics were publicly available, the websites of all BiH institutions were reviewed. Of the total number of institutions, 53, or 73%, had published current codes. Further analysis found that, of the institutions that published codes on their websites, 34, or 64%, published their internal codes, while 15, or 28%, published the Council of Ministers' 2013 code of ethics. Both codes were available on the websites of four institutions, or 8%.

“Internal acts”, or “Combating corruption”. The list of BiH institutions that have not published current codes of ethics on their websites is provided in Annex 5.

3.2. Mechanisms for enforcing codes of ethics in BiH institutions

BiH institutions are not efficient in establishing mechanisms for enforcing codes of ethics.

BiH institutions are not efficient in establishing mechanisms for enforcing codes of ethics. Most institutions have not provided the necessary guidance to further clarify conduct that may constitute a breach, or guidance for

staff when assessing potentially ethically sensitive situations. Most institutions do not monitor or report on implementation, nor do they update their codes. Records of reports of potential breaches of codes of ethics are not centralised and are not used to analyse the areas most exposed to risk.

The final decisions in disciplinary proceedings against staff in the sampled institutions that were analysed rarely referred to codes of ethics or specific breaches of those codes. Although ethics training is provided continuously in BiH institutions, a significant proportion of staff in 40% of institutions have not attended such training in the past three years.

3.2.1. Guidance on staff conduct in BiH institutions

The code of ethics for civil servants adopted by the Council of Ministers of BiH contains no guidance to further clarify conduct that may constitute a breach, or guidance for staff when assessing potentially ethically sensitive situations. In addition to this code for civil servants, BiH institutions adopt their own internal codes of ethics, as discussed in greater detail in Chapter 2.

The performance audit team analysed 54 internal codes of ethics adopted by BiH institutions to determine how many institutions had provided for the adoption of guidance and instructions for employees.

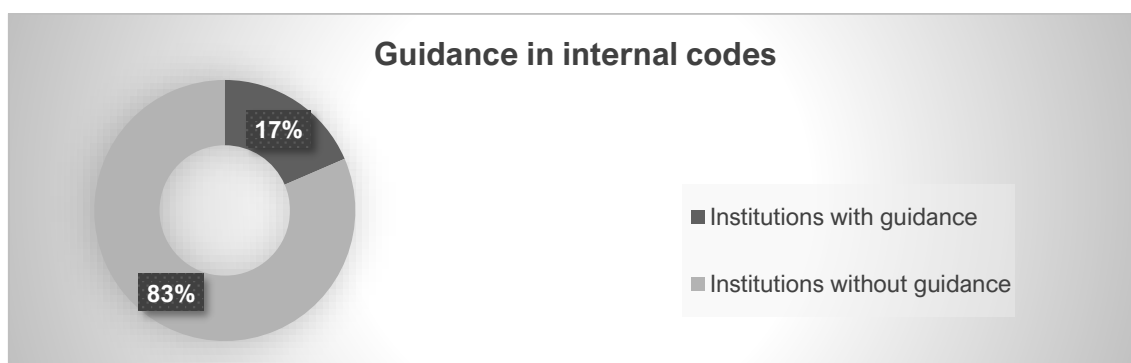
More than 80% of BiH institutions that adopted internal codes of ethics had neither provided for nor defined guidance on employee conduct in those codes.

The analysis showed that more than 80% of BiH institutions that had adopted internal codes of ethics had neither provided for nor defined guidance on employee conduct in those codes.

The purpose of such guidance is to address ethical challenges and risks encountered by staff in performing their duties in BiH institutions. The chart below shows the percentage of institutions that adopted internal codes of ethics containing more detailed guidance on staff conduct⁵⁵.

Chart 5: Proportion of internal codes of ethics in BiH institutions containing guidance

⁵⁵ Annex 6 provides guidance with examples of employee conduct in specific situations.



Source: Audit Office of the Institutions of BiH, based on analysis of all internal codes

Among institutions that have adopted guidance on handling specific dilemmas and risks, those whose employees have direct contact with citizens and legal entities, such as ITA and BP BiH, as well as police agencies and judicial institutions, lead the way⁵⁶.

Further analysis of internal codes of ethics in BiH institutions showed that only 15% of institutions that adopted codes of ethics also adopted guidance or regulated employee conduct on social media. The table below shows the number of institutions that regulated staff conduct on social media in their codes of ethics⁵⁷.

Table 3: Number of institutions that have or have not regulated employee conduct on social media

Employee conduct on social media is regulated	Conduct on social media is not regulated
8	46

Source: Audit Office of the Institutions of BiH, based on analysis of all internal codes

3.2.2. Monitoring and reporting on code implementation

Most BiH institutions are not efficient in monitoring and reporting on the implementation of codes of ethics

Most BiH institutions are not efficient in monitoring and reporting on the implementation of codes of ethics.

In their questionnaire responses, slightly fewer than half of BiH institutions stated that they did not monitor the implementation of codes of ethics. No institution submitted a separate, comprehensive report on supervision or monitoring of implementation.

The 2013 code adopted by the Council of Ministers of BiH establishes an obligation to supervise its implementation, but does not specify how. Regarding internal codes adopted by BiH institutions independently of the Code of Conduct for Civil Servants, the analysis indicates that 11 of the 54 institutions with internal codes did not specify an obligation to supervise code implementation in their texts.

⁵⁶ Staff in judicial institutions, the Court of BiH and the Prosecutor's Office of BiH, are covered by the Code of Judicial Ethics or the Code of Prosecutorial Ethics. These codes are aligned with the High Judicial and Prosecutorial Council of BiH's Guidelines for Preventing Conflicts of Interest in the Judiciary, which contain recommendations and measures on: incompatibilities and ancillary activities of judicial office holders; disclosure of assets, income, liabilities and interests; receiving gifts and other benefits; contacts with third parties and misuse of confidential information; nepotism; and education and awareness of conflict-of-interest prevention in the judiciary. The High Judicial and Prosecutorial Council of BiH, its Office of the Disciplinary Counsel, and the judicial and prosecutorial training centres of the Federation of BiH and Republika Srpska are responsible for monitoring implementation of the codes of judicial and prosecutorial ethics and other regulations governing ethical matters. The Court of BiH and the Prosecutor's Office of BiH also have ethics commissioners.

⁵⁷ Illustration from the 2023 Instruction on the Social Media Code of Conduct of the Institute for the Execution of Criminal Sanctions Detention and Other Measures of BiH:

"Employees of the Institute must report any person whose posts, images or videos express any hatred or intolerance on the grounds of national, religious or racial affiliation or sexual orientation."

Furthermore, 27 of the 71 BiH institutions that responded to the questionnaire do not monitor the implementation of staff codes of conduct. The table below shows the number of institutions that monitor the implementation of codes of ethics.

Table 4: Number of institutions that monitor or do not monitor the implementation of codes of ethics

Implementation of the Code is not monitored	Implementation of the Code is monitored
27	44

Source: Audit Office, based on questionnaire data

Further analysis established that 32 of the 44 institutions that stated they monitored implementation did not provide written evidence of such monitoring.

Table 5: Number of institutions that provided or did not provide evidence of monitoring the implementation of codes of ethics

Number of institutions that did not provide evidence of implementation monitoring	Number of institutions that provided evidence of implementation monitoring
32	12
73%	27%

Source: Audit Office, based on questionnaire data

As the table shows, 73% of institutions did not provide written evidence of monitoring or supervision of code implementation, although supervision is specified as an obligation in almost all adopted codes.

Only 12 of the 44 institutions that stated they monitored implementation provided some form of written evidence. This included reports on the implementation of integrity and anti-corruption plans, completed staff appraisal forms, annual reports, and internal audit unit reports in which the code was only one reporting item.

No institution submitted a separate report on supervision or monitoring of the implementation of its code of ethics. Most BiH institutions specified an obligation to supervise code implementation, but only 9 of the 54 institutions with internal codes also defined a reporting obligation concerning monitoring or supervision⁵⁸. Only 6 of the 9 institutions with a reporting obligation designated a person or body responsible for reporting.

Because no method for supervising the implementation of staff codes of conduct had been defined, most BiH institutions analysed did not monitor the implementation of either the Council of Ministers' Code or their separate codes. This missed an opportunity to assess compliance with ethical principles and standards, analyse the situation, and take corrective action to improve this area.

⁵⁸ Examples of supervision of code implementation include checks in police agencies, where implementation was supervised through regular and extraordinary inspections of employees' compliance with prescribed dress standards, work discipline, and records of arrival at and departure from work. The method for these checks was prescribed in another act, and they were carried out by internal control offices.

3.2.3. Record keeping and updating codes of ethics

Most institutions do not keep records of complaints concerning staff conduct, and codes of ethics are rarely updated.

Most institutions do not keep records of complaints concerning staff conduct, and codes of ethics are rarely updated.

The code of ethics for civil servants was adopted in 2013 and has not been analysed or updated for more than ten years. Approximately half of institutions with their own codes

of conduct have not updated them.

In their questionnaire responses, 48 of the 71 institutions stated that they did not keep records of the number of complaints by citizens and staff concerning breaches of codes. Most cited the absence of complaints as the reason for not keeping such records.

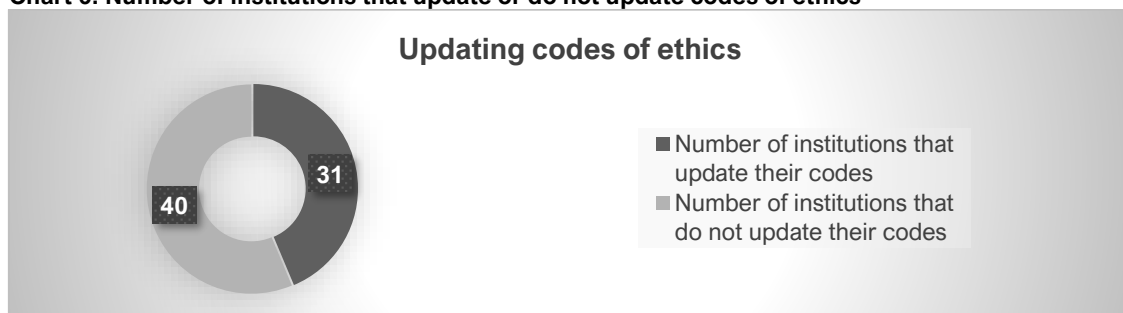
Of the six sampled institutions in which the team examined this issue in greater detail, three keep records of complaints by citizens and their staff concerning breaches of the code of ethics. These records are not always centralised. MD BiH has no centralised record of complaints received concerning unethical conduct by its employees because, as it explained, reports of breaches may be submitted both to its General Inspectorate and to the competent person in the chain of management and command. In ITA, the Professional Standards Section keeps records of complaints by citizens and businesses concerning staff conduct, while the Human Resources Management Section records every disciplinary report submitted internally by employees. In BP BiH, the Office for Professional Standards and Internal Control keeps paper records of citizens' complaints, reports against employees, and internal proceedings.

Only one sampled institution, MD BiH,⁵⁹ conducted partial analyses of the areas in which reports of breaches of the code of ethics were most frequently submitted.

The code of ethics for civil servants was adopted in 2013 and has not been analysed or updated for more than ten years. Although CSA representatives agree that an assessment and possible improvements are needed, the Council of Ministers' Code has still not been updated.

The analysis shows that 40 of the 71 institutions that responded to the questionnaire do not update their codes of ethics, as shown in the following chart.

Chart 6: Number of institutions that update or do not update codes of ethics



Source: Audit Office, based on analysis of questionnaire data

⁵⁹ In the General Inspectorate of MD BiH, requests for inspector action annually record reports of irregularities and breaches of standards, as well as breaches of the code. These are analysed and reported on by the General Inspectorate of MD BiH.

Further analysis established that most of these institutions (25 of 40) do not make updates despite having their own internal codes of ethics. Some have codes adopted more than 15 years ago.

3.2.4. Disciplinary proceedings for breaches of codes of ethics

Analysis of concluded disciplinary proceedings in sampled institutions involving conduct considered to breach the code of ethics shows that decisions imposing disciplinary sanctions rarely cited or identified the breached provisions of the code. The areas in which breaches were recorded are not analysed either. The anonymous survey shows that over 60% of respondents stated that implementation of the code of ethics is not discussed and promoted, or is only partly discussed and promoted, at management or staff meetings in their institutions.

In decisions imposing disciplinary sanctions, BiH institutions rarely cited or identified the provisions of the code of ethics that had been breached.

The table below presents data on disciplinary proceedings in sampled institutions involving breaches of codes of ethics, showing the proportion of decisions that refer to such breaches and those that do

not.

Table 6: Disciplinary proceedings in sampled institutions over the past three years and references to breaches of codes

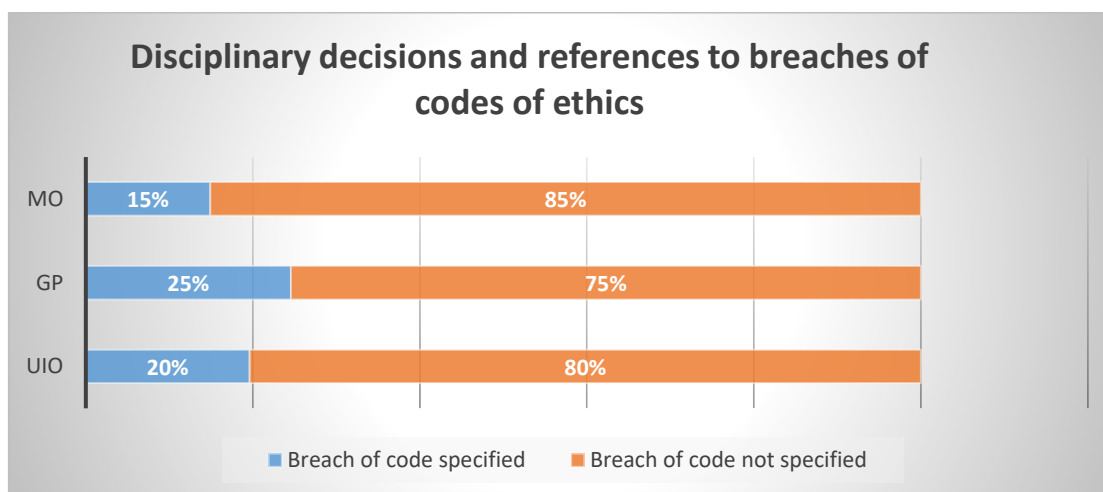
No.	Institution	Number of disciplinary proceedings involving breaches of the code of ethics	Number of decisions referring to breaches of the code of ethics	Number of decisions not referring to breaches of the code of ethics
1.	ITA	51	10	41
2.	BP	110	27	83
3.	MD ⁶⁰	47	7	40

Source: Audit Office, based on submitted decisions in disciplinary proceedings

The table shows that 85% of decisions imposing disciplinary sanctions in MD BiH, 80% in ITA BiH and 75% in BP BiH do not specify which provisions of the code of ethics were breached.

⁶⁰ Note: Due to the large number of proceedings, the analysis in MD covered disciplinary proceedings for serious breaches of military discipline.

Chart 7: Decisions and references to breaches of codes



Source: Audit Office, based on submitted decisions in disciplinary proceedings

Identifying breaches of provisions of the code of ethics in decisions imposing disciplinary sanctions can help promote compliance with ethical principles and the codes themselves. Approximately one third of anonymous survey respondents also stated that implementation of the code of ethics had not been discussed and promoted at management or staff meetings in their institutions.

The table below shows the most frequent areas in which codes of ethics are breached in BiH institutions.

Table 7: Most frequent areas of breaches of codes by institution

BP BiH	failure to perform official duties, or their improper, untimely or careless performance
	conduct damaging the reputation of the police body
	disturbing public order and peace, particularly through indecent or rude conduct, fighting, or any other activity that disturbs public order and peace and damages the reputation of the police body, regardless of the time and place of the incident
ITA	abuse or exceeding of official powers — preventing citizens or legal entities from exercising their rights and interests
	failure to perform entrusted duties, or their improper, untimely or negligent performance;
	failure to take measures or actions that the employee is authorised to take to prevent unlawful conduct;
MD BiH	improper or negligent performance of service
	breach of regulations on guard duty
	failure or refusal to carry out orders, decisions or instructions from a superior

Source: Audit Office, based on analysis of final decisions in disciplinary proceedings

The sampled institutions in which disciplinary proceedings had been conducted did not analyse the areas in which breaches occurred. For this study, the audit team analysed over 200 decisions concluding disciplinary proceedings in which liability was established, to identify the most frequent areas of breaches of codes of ethics. An overview is provided in the preceding table and in greater detail in Annex 7.

3.2.5. Ethics training in BiH institutions

A significant number of civil servants have not attended ethics training in the past three years. Those who attended suggested numerous improvements. In the sampled institutions examined, training is not planned regularly and, in most cases, learning outcomes are not defined.

Although ethics training is provided continuously in BiH institutions, staff from over 40% of institutions have not attended such training in the past three years.

Although ethics training is provided continuously in BiH institutions, staff from over 40% of institutions have not attended such training in the past three years.

Although participants rated training organised by CSA highly, content analysis of their responses revealed numerous suggestions and proposals for improvement.

Not all sampled institutions plan ethics training in their annual programmes, and only one sampled institution has defined the desired learning outcomes in this area.

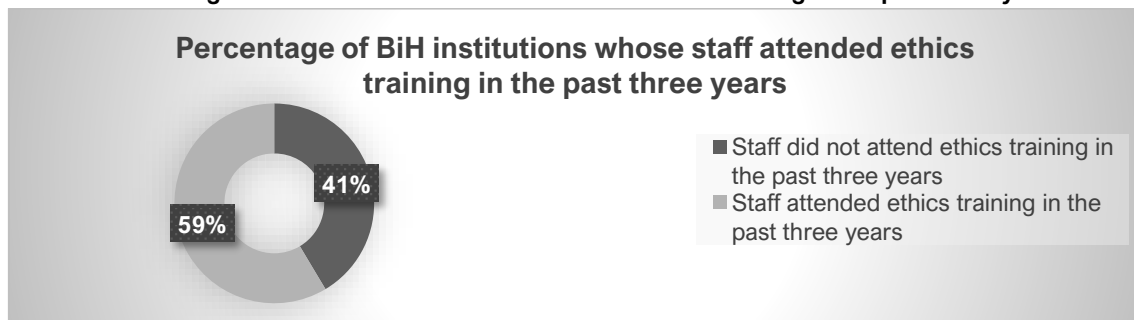
When training in this area is absent, there is a risk that ethical standards will not be applied and awareness of the importance of ethical conduct will remain low, creating an environment that does not encourage ethical behaviour.

Coverage of ethics training and participants' suggestions for improvement

A significant number of civil servants have not attended ethics training in the past three years, indicating insufficient institutional commitment to this area. Feedback from those who attended shows a need for improvements, particularly in the relevance of content, interactivity, and applicability to everyday work.

During the study, the Audit Office asked all BiH institutions whether their employees had attended ethics training in the past three years. Of the 71 institutions that responded, 29, or 41%, stated that their employees had not attended such training. The remaining institutions stated that their staff had attended ethics training during that period, mostly ongoing CSA training in this area. The anonymous survey shows that over 60% of respondents in sampled institutions had not had an opportunity to evaluate or propose improvements to the ethics training they attended.

Chart 8: Percentage of institutions whose staff attended ethics training in the past three years



Source: Audit Office, based on questionnaire data

At the same time, CSA, whose responsibilities include training and civil service development, delivered 29 courses addressing ethics in 2022–2024.⁶¹ These courses were attended by 706 civil servants (232 senior civil servants, 357 new employees, and 117 existing civil servants). At the end of the training, 610 participants completed evaluation questionnaires for 27 courses⁶². Participants answered questions on whether the training met their expectations, how useful it was, and whether they could apply the knowledge acquired in their workplace. They could also suggest improvements to existing training, identify its most important parts, and propose topics for future courses.

Although most participants rated the training highly⁶³, many also offered suggestions. Content analysis of participants' responses for the period showed that most suggestions concerned the need for more frequent ethics training, longer courses of at least two days, and mandatory attendance for everyone working in BiH institutions: holders of executive office (ministers and deputy ministers), appointed advisers, senior civil servants, new civil servants, and members of various commissions, particularly recruitment commissions. Participants also suggested including specific data on the application of existing ethics rules in BiH public administration, including self-assessment tests of their own ethical conduct and comparative data from other countries. A particular need was identified for participants to become more familiar with ethical dilemmas, protecting and strengthening integrity, breaches of official duty, conflicts of interest, combating corruption, workplace bullying, initiated and concluded disciplinary, misdemeanour and criminal proceedings in public administration, interpersonal relations, and respectful communication.

In line with the above, participants identified the most useful parts of training as those addressing analysis of codes, civil servants' integrity, discussions of the importance of ethics in public administration, and cases of unethical conduct in practice, with particular emphasis on corruption, conflicts of interest, nepotism, internal communication and communication with clients, and practical exercises on applying codes using specific examples, especially in situations of “ethical vulnerability”.

Training plans and reports on training delivered

Not all sampled institutions have plans for training in public administration ethics, and most institutions that plan training have failed to define the desired learning outcomes. Without training plans and defined learning outcomes, institutions miss the opportunity to identify and manage ethical risks in a timely manner.

For the performance audit, the team analysed ethics training plans and delivery reports for the past three years in a sample of six institutions. Not all sampled institutions planned and delivered annual ethics training during that period. Only one sampled institution defines learning outcomes in its annual ethics training plans.

One sampled institution, APC, has neither adopted annual training plans nor prepared implementation reports. Its staff did not attend training in public administration ethics during the past three years.

⁶¹ Of these courses, 14 were organised for senior civil servants (management training — ethics in public administration), 13 for new civil servants, and two for existing civil servants (ethics in public administration and the Code of Conduct for Civil Servants).

⁶² Due to a TMS malfunction, 27 participants were unable to complete evaluation questionnaires for two courses.

⁶³ Analysis of the submitted responses by the Audit Office of the Institutions of BiH found that CSA ethics training received scores ranging from 3.87 to 5, with an average of 4.68. On average, approximately 566 participants, or 92.79%, gave the highest scores (5 and 4) to questions concerning expectations, usefulness and practical applicability of the knowledge acquired.

The other sampled institutions had adopted staff training plans and implementation reports. Examination of implementation reports in the area of public administration ethics found defined learning outcomes in only one of the six institutions, BP BiH⁶⁴.

Table 8: Training plans implementation reports and learning outcomes in training plans

Inst.	Annual training plan includes public administration ethics training			Public sector ethics training was delivered			Learning outcomes defined in annual ethics training plans		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
ITA	✓	✓	✓	✓	✓	✓	✗	✗	✗
GS	✓	✓	✗	✓	✓	✗	✗	✗	✗
CSA	✓	✓	✗	✓	✓	✓	✗	✗	✗
APC	✗	✗	✗	✗	✗	✗	✗	✗	✗
BP	✓	✓	✓	✓	✓	✓	✓	✓	✓
MD ⁶⁵	✓	✓	✓	✓	✓	✓	✗	✗	✗

Source: Audit Office, based on training plans and implementation reports in sampled institutions

⁶⁴ To define and explain the importance of compliance with the provisions of the Code of Ethics of the Border Police of BiH and society's expectations regarding police officers' conduct in accordance with that Code; to define and explain unethical conduct damaging the reputation of the Border Police of BiH; and to explain how police officers should act when they observe unethical conduct by BP BiH employees.

⁶⁵ MD has not adopted a centralised annual training plan, but has a 2019 Training Programme on Ethics and Professionalism Integrity Building Combating Corruption and the Operation of the Inspector System in the Ministry of Defence and Armed Forces. As part of annual training planning in MD, these courses are included in the General Inspectorate's annual work plan.

4. CONCLUSIONS

The Audit Office conducted a performance audit study entitled “Adoption and Enforcement of Codes of Ethics in BiH Institutions”. The adoption and publication of codes of ethics in BiH institutions were not efficient. Weaknesses in enforcement include the absence of implementation monitoring, conduct guidance, oversight mechanisms, updates and reporting. Continuity of training in this area has not been fully ensured.

Examples were identified of institutions operating for more than a decade without staff conduct being regulated by a code of ethics. Despite recommendations, no code for appointed officials has been adopted, although this is established practice in the region, potentially undermining public perceptions of the necessary “tone at the top”. Almost one third of BiH institutions have not made their codes of conduct available so that the public knows what conduct to expect. Weaknesses in enforcement are reflected in most institutions' failure to develop mechanisms ensuring implementation. Guidance on conduct, oversight, record keeping, updates and reporting have not been sufficiently developed. When addressing staff breaches of codes of ethics, institutions only occasionally refer to the code, potentially leading to its provisions being taken lightly. Continuity of training and staff attendance have not been fully ensured, which may lead to a lack of understanding and awareness of the importance of ethical issues among public sector staff.

4.1. Adoption and publication of codes of ethics in BiH institutions were not timely

Delays in adopting and publishing codes of ethics may leave employees poorly informed about ethical standards and lead to inconsistent application of ethics within institutions. This may further weaken accountability mechanisms and public trust in public administration.

Establishing ethical standards immediately after an institution is established is essential to laying the foundations of integrity and accountability in public administration. The Council of Ministers of BiH was not efficient and did not give due attention to implementing legislative amendments concerning the adoption of the Code of Conduct for Civil Servants. Despite the legal obligation, the Code was adopted only four years after amendments to the Law on Civil Service, indicating a significant delay in the institutional response. The absence of a code in institutions' early years adversely affects the development of organisational culture, clarity of expected conduct, and staff accountability.

Regardless of the code adopted by the Council of Ministers of BiH, many institutions had not adopted internal codes of ethics even decades after their establishment, potentially indicating low institutional commitment to setting standards for ethical employee conduct. It is particularly concerning that only 14% of institutions adopted a code of ethics in the year they began operating.

Codes of ethics or conduct for persons appointed to office have not been adopted, despite this being established practice in the EU and countries in the region. Relevant international bodies also recommended adopting appropriate codes for appointed officials. As these officials make key decisions and significantly influence institutions' work, this may affect staff and public trust in the public sector.

Transparency concerning the availability of codes of ethics is partial: approximately 30% of institutions have not published them on their official websites, and only one institution

has made its code easily accessible on the homepage. This may indicate insufficient openness to the public and weaker promotion of ethical standards among employees.

4.2. BiH institutions are not efficient in establishing mechanisms for enforcing codes of ethics

Most BiH institutions are not efficient in establishing the necessary mechanisms for enforcing codes of **ethics**. Effective implementation monitoring mechanisms have not been fully established, preventing the timely recognition of and response to ethically risky situations. The lack of guidance and procedures makes consistent application of codes in practice more difficult and weakens their preventive role.

Mechanisms for interpreting and applying ethical standards in everyday work have not been ensured, as most institutions have not developed operational guidance to help staff recognise and respond to ethically sensitive situations. The absence of guidance may lead to inconsistent interpretation and application of ethical standards.

The absence of systematic monitoring and reporting on the implementation of codes of ethics may indicate insufficient institutional commitment to ethics, reducing the effectiveness of codes as tools for managing integrity and accountability in public administration.

Records of reports of breaches of ethical standards are neither standardised nor consistently used for analytical purposes, preventing the identification of patterns of conduct and areas of heightened ethical risk. Without analysis of the areas where codes of ethics are most frequently breached, preventive action and directing due attention to the most exposed areas become more difficult.

Ethics is rarely addressed in disciplinary proceedings, indicating limited use of codes of ethics as a basis for assessing professional conduct and potentially a formalistic approach to their role. Without direct references to the breached provisions of codes of ethics in decisions imposing disciplinary sanctions, the expected conduct defined by the codes will not be taken sufficiently seriously.

Although ethics training is provided continuously in BiH institutions, a significant number of staff from over 40% of institutions have not attended it in the past three years. Failure to plan and attend training in a significant number of institutions may further reduce public administration's capacity to build and nurture a culture of ethics and integrity. Defining desired learning outcomes would support more precise evaluation of the knowledge acquired. Continuous training and discussion of contentious situations and ethical dilemmas remain necessary as long as breaches of codes of ethics occur.

5. RECOMMENDATIONS

Based on the findings and conclusions reached during the audit, the Audit Office issues recommendations to the Council of Ministers of BiH and BiH institutions.

To ensure more efficient adoption, publication and enforcement of codes of ethics in BiH institutions, the Audit Office recommends the following:

Recommendation to the Council of Ministers of BiH:

- ***Consider the need to adopt a code for appointed officials in BiH institutions.***

In line with practices in EU institutions and countries in the region, analyse the need to adopt a separate code of conduct for appointed officials in BiH institutions.

Recommendations to BiH institutions:

- ***Ensure that current codes of ethics are available to all interested parties.***

This primarily involves publishing codes on institutional websites where they are not publicly available. It also involves making already published codes more accessible by placing them in more prominent locations on websites so that interested parties can easily find information about the conduct expected of staff.

- ***Develop and improve mechanisms for enforcing codes of ethics in BiH institutions.***

Improving enforcement mechanisms involves developing guidance and organising discussions on the application of codes of ethics to define the specific conduct expected of staff in potentially ethically sensitive situations. Improvements also concern establishing mechanisms to monitor and report on implementation.

- ***BiH institutions should maintain and improve records and analyses, and update existing codes of ethics.***

BiH institutions should maintain records of reports and breaches of codes of ethics in a way that enables analysis of the areas in which breaches are most frequently reported, so that codes can be appropriately updated in response to identified needs and changes in the environment.

- ***BiH institutions should ensure regular ethics training for their staff.***

Ensuring training means that BiH institutions should take action to ensure regular attendance at ethics training. Institutions should also plan and deliver ethics training, defining learning outcomes wherever possible.

Recommendation to the Civil Service Agency of BiH:

- ***Analyse the need to improve the existing Code of Conduct for Civil Servants.***

Considering that the current Code of Conduct for Civil Servants has been in force for more than ten years and has not yet been analysed or updated, CSA should analyse its implementation to date, the need to develop guidance, and the need to update the Code.

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6. ANNEXES

Annex 1 Questionnaire for BiH institutions

Annex 2 Anonymous questionnaire on staff views on the implementation of codes of ethics in BiH institutions

Annex 3 Examples of good practice in adopting codes of ethics for appointed officials

Annex 4 Examples of ethics infrastructure in neighbouring countries

Annex 5 List of BiH institutions without current codes of ethics published on their websites

Annex 6 Guidance and examples of employee conduct in specific situations

Annex 7 Areas of breaches of codes of conduct in sampled institutions based on an analysis of disciplinary proceedings

Annex 8 References

Annex 1 Questionnaire for BiH institutions

The questionnaire for BiH institutions was sent to 73 institutions. Two institutions did not respond: the Directorate for Economic Planning and the Parliamentary Assembly of BiH. The questionnaire was not sent to the Intelligence-Security Agency. It comprised ten questions with four subquestions designed to examine the activities undertaken by BiH institutions to enforce codes of ethics.

Serial number	Question	Answer	Note
1.	Does your institution apply the Code of Conduct for Civil Servants in BiH Institutions (Official Gazette of BiH, No. 49/13), and since when?		
2.	Has your institution adopted a separate, additional act, code of ethics or code of conduct other than the Code (Official Gazette of BiH, No. 49/13)? Please provide a copy.		
3.	Could you briefly list the measures and activities undertaken in your institution to ensure the implementation of the code of ethics?		
4.	Does your institution monitor or supervise the implementation of the Code and/or separate codes of ethics or conduct?		
4a	If implementation is monitored or supervised, please specify how. Provide evidence, such as a report or information on supervision and/or implementation monitoring.		
5.	Are current codes of ethics updated in your institution, and when?		
6.	Does your institution keep records of the number of complaints by staff and citizens concerning breaches of the code?		
7.	Have there been cases where a staff member informed the head of the institution in writing, for example in an official note, that they or another staff member were being asked to act contrary to the code(s)?		
7a	If such cases have occurred in your institution, please state their number in the past three years.		
8.	Have citizens complained in writing to the head of your institution about unethical staff conduct?		
8a	If such cases have occurred in your institution, please state their number in the past three years.		
9.	Have there been requests by the head of the institution to initiate disciplinary proceedings concerning conduct considered to breach the code of ethics?		

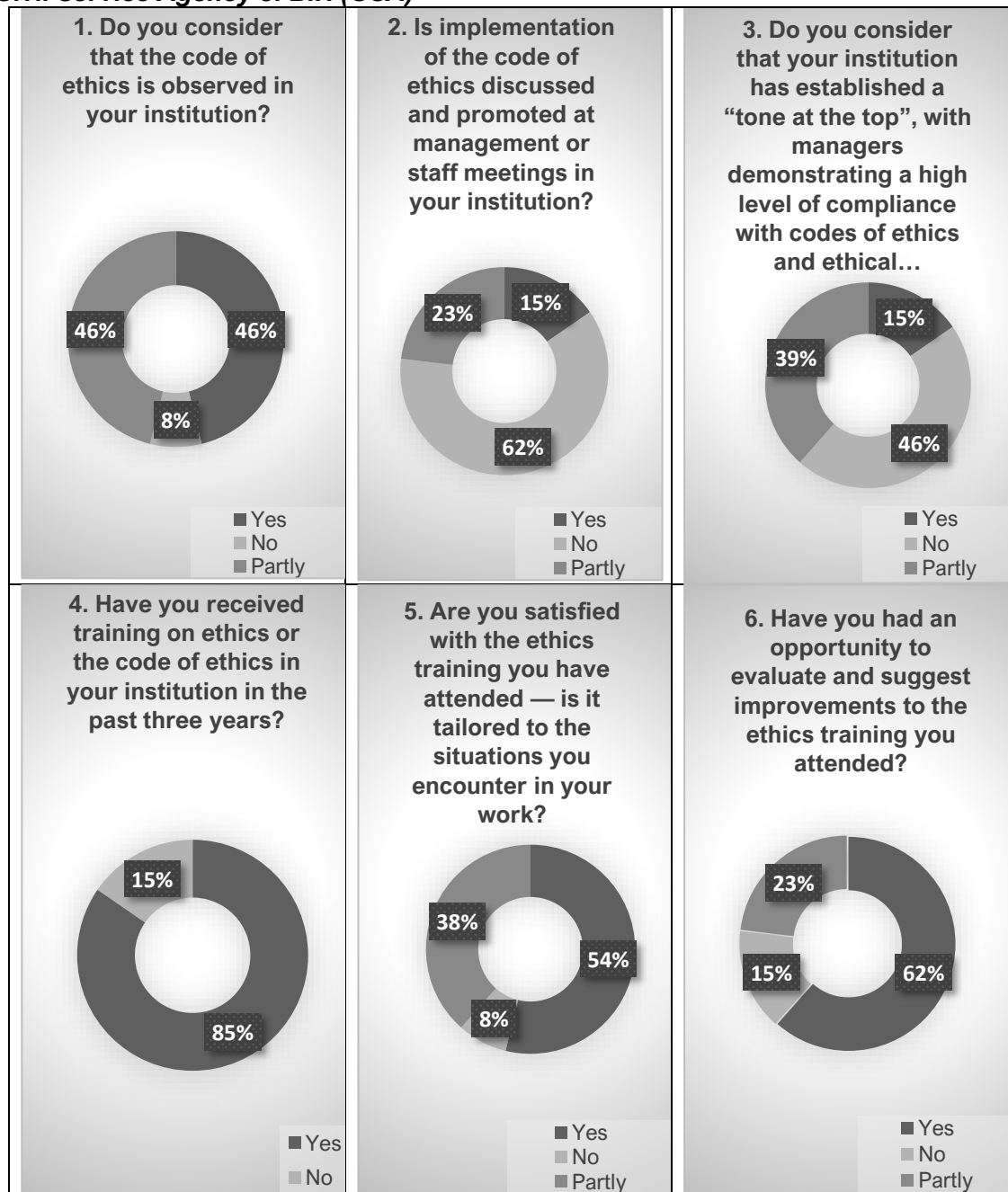
9a	If your institution has conducted disciplinary proceedings for breaches of the code of ethics, please state their number in the past three years.		
10.	Have you provided ethics training in the past three years?		
Please specify below the number of employees, civil servants and other persons covered by the Code of Conduct for Civil Servants in BiH Institutions (Official Gazette of BiH, No. 49/13), and the number of employees covered by a separate code of ethics, as at 31 October 2024.			
	Total number of employees		
	<i>Number of civil servants and employees covered by Code 49/13*</i>		
	<i>Number of employees covered by a separately adopted code</i>		

* In this column, in addition to civil servants, specify other categories of employees covered by the Code of Conduct for Civil Servants in BiH Institutions.

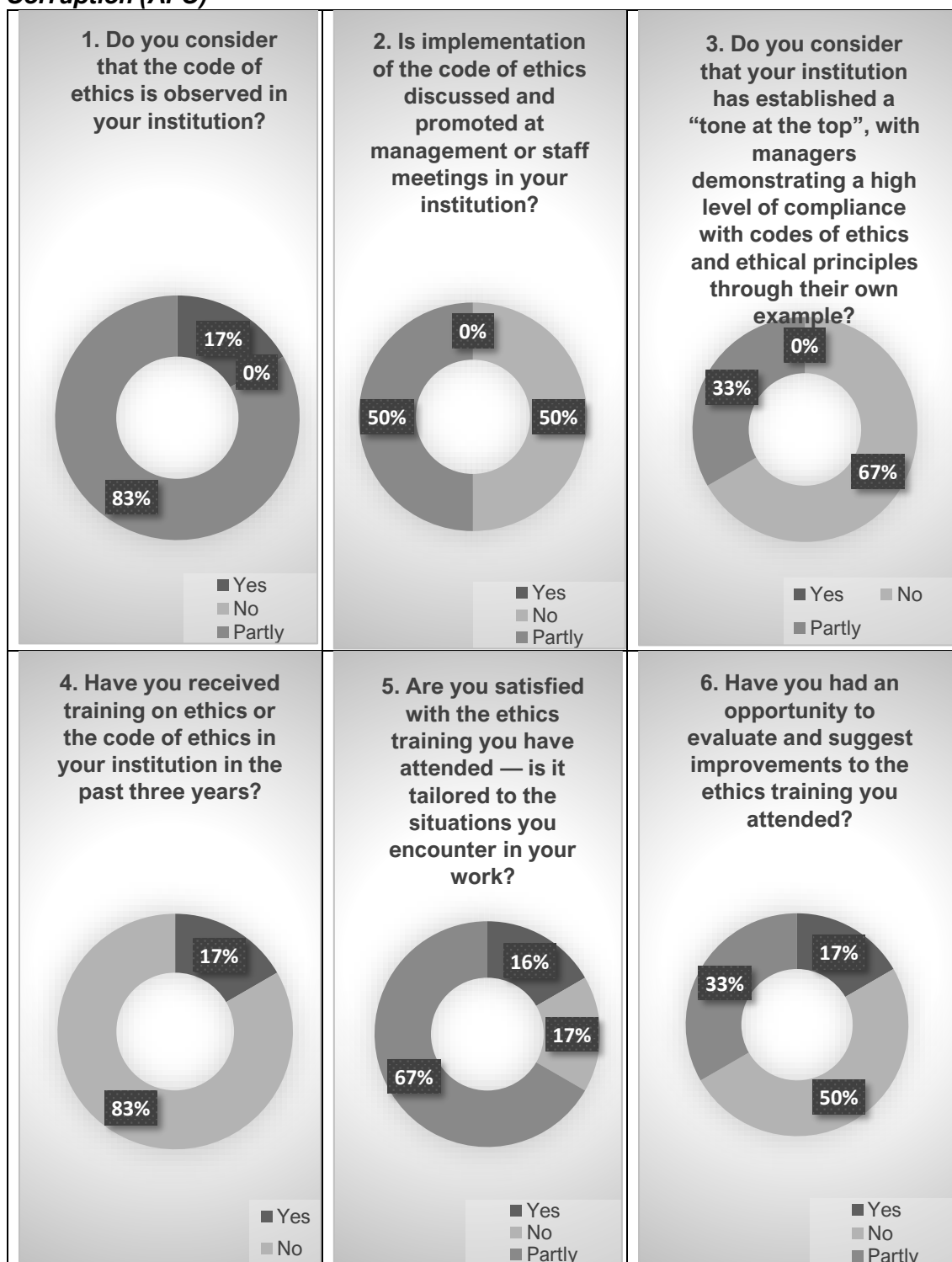
Annex 2 Anonymous questionnaire on staff views on the implementation of codes of ethics in BiH institutions

To examine employees' views on the implementation of codes of ethics in BiH institutions, an anonymous questionnaire was prepared and sent to all employees of the Civil Service Agency of BiH, the Agency for the Prevention of Corruption and Coordination of the Fight against Corruption, the Ministry of Defence of BiH, the Border Police of BiH, the Indirect Taxation Authority of BiH, and the General Secretariat of the Council of Ministers of BiH. A total of 574 employees of these institutions completed the questionnaire. The survey results are presented below.

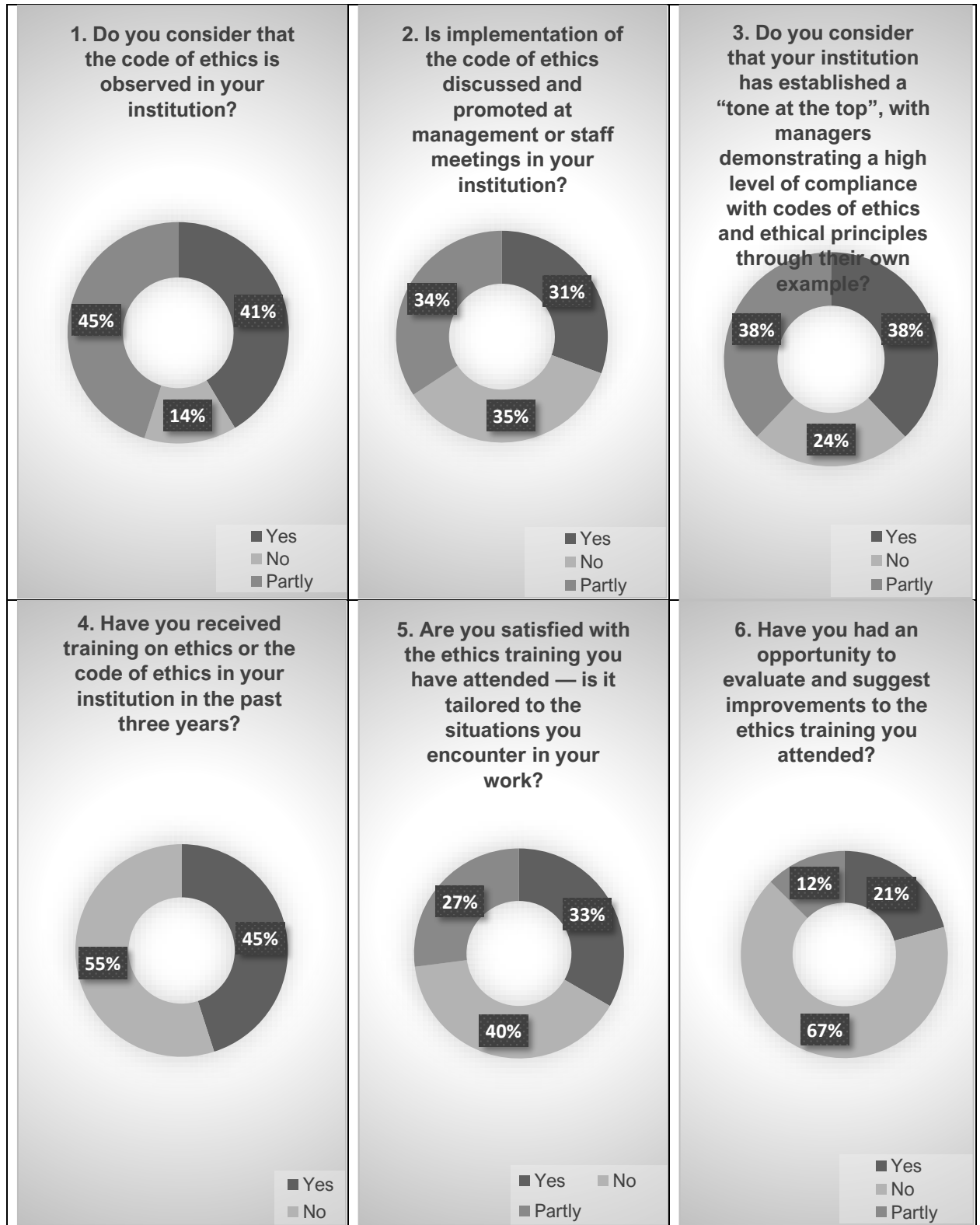
Civil Service Agency of BiH (CSA)



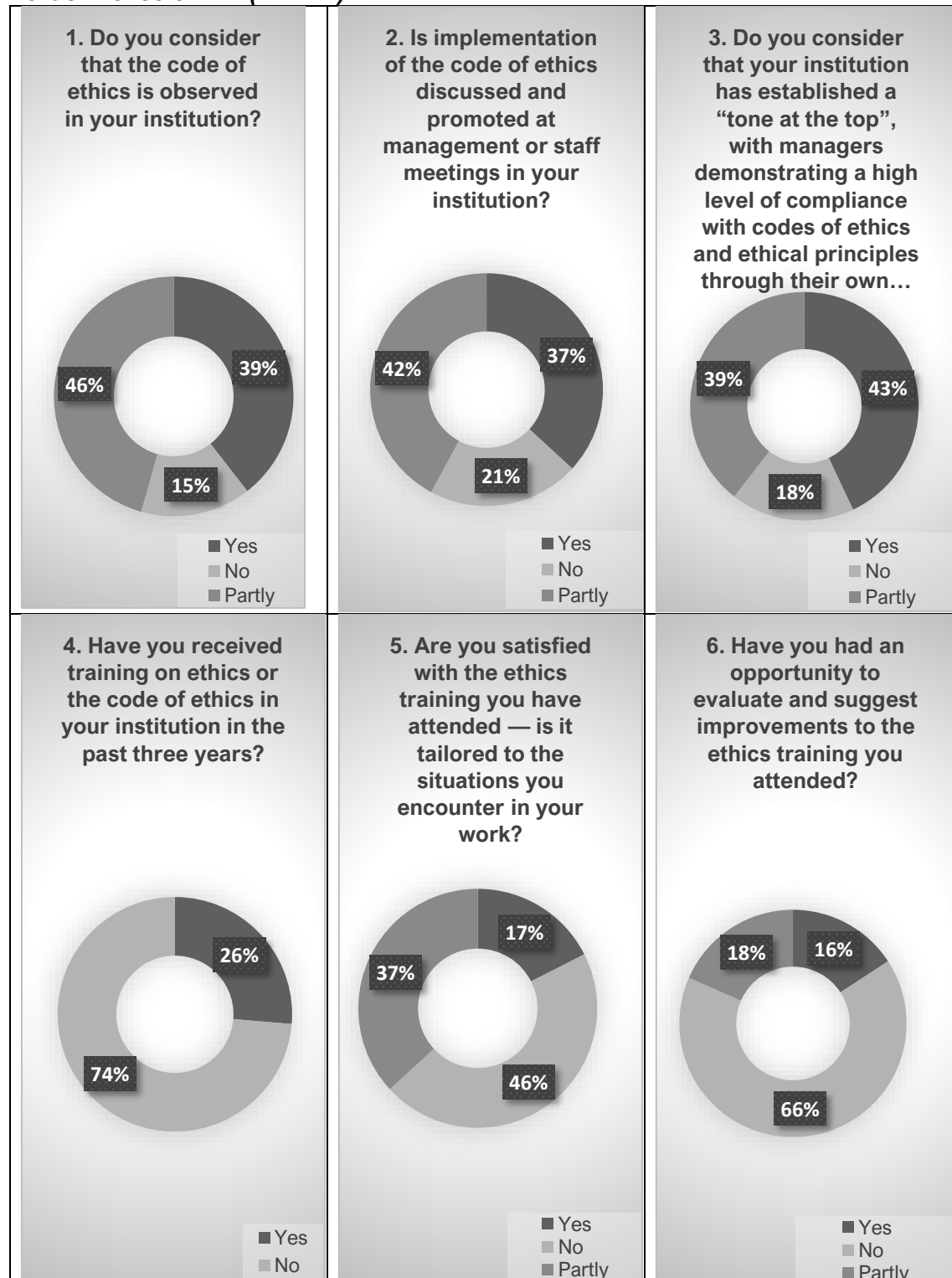
Agency for the Prevention of Corruption and Coordination of the Fight against Corruption (APC)



Ministry of Defence of BiH (MD BiH)

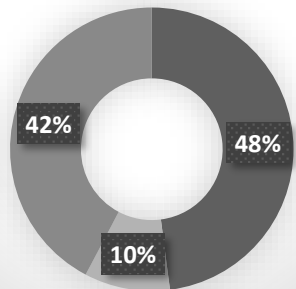


Border Police of BiH (BP BiH)



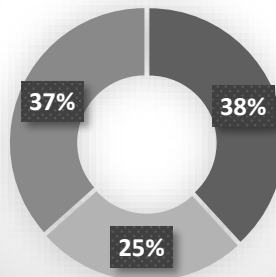
Indirect Taxation Authority (ITA)

1. Do you consider that the code of ethics is observed in your institution?



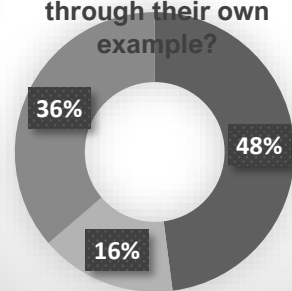
■ Yes
■ No
■ Partly

2. Is implementation of the code of ethics discussed and promoted at management or staff meetings in your institution?



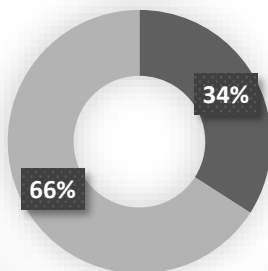
■ Yes
■ No
■ Partly

3. Do you consider that your institution has established a “tone at the top”, with managers demonstrating a high level of compliance with codes of ethics and ethical principles through their own example?



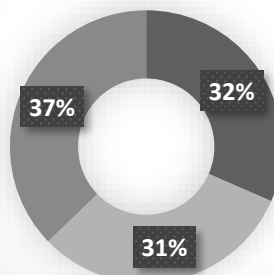
■ Yes
■ No
■ Partly

4. Have you received training on ethics or the code of ethics in your institution in the past three years?



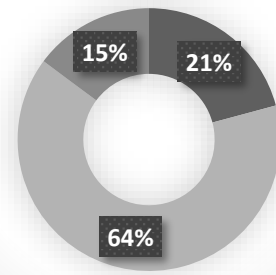
■ Yes
■ No

5. Are you satisfied with the ethics training you have attended — is it tailored to the situations you encounter in your work?



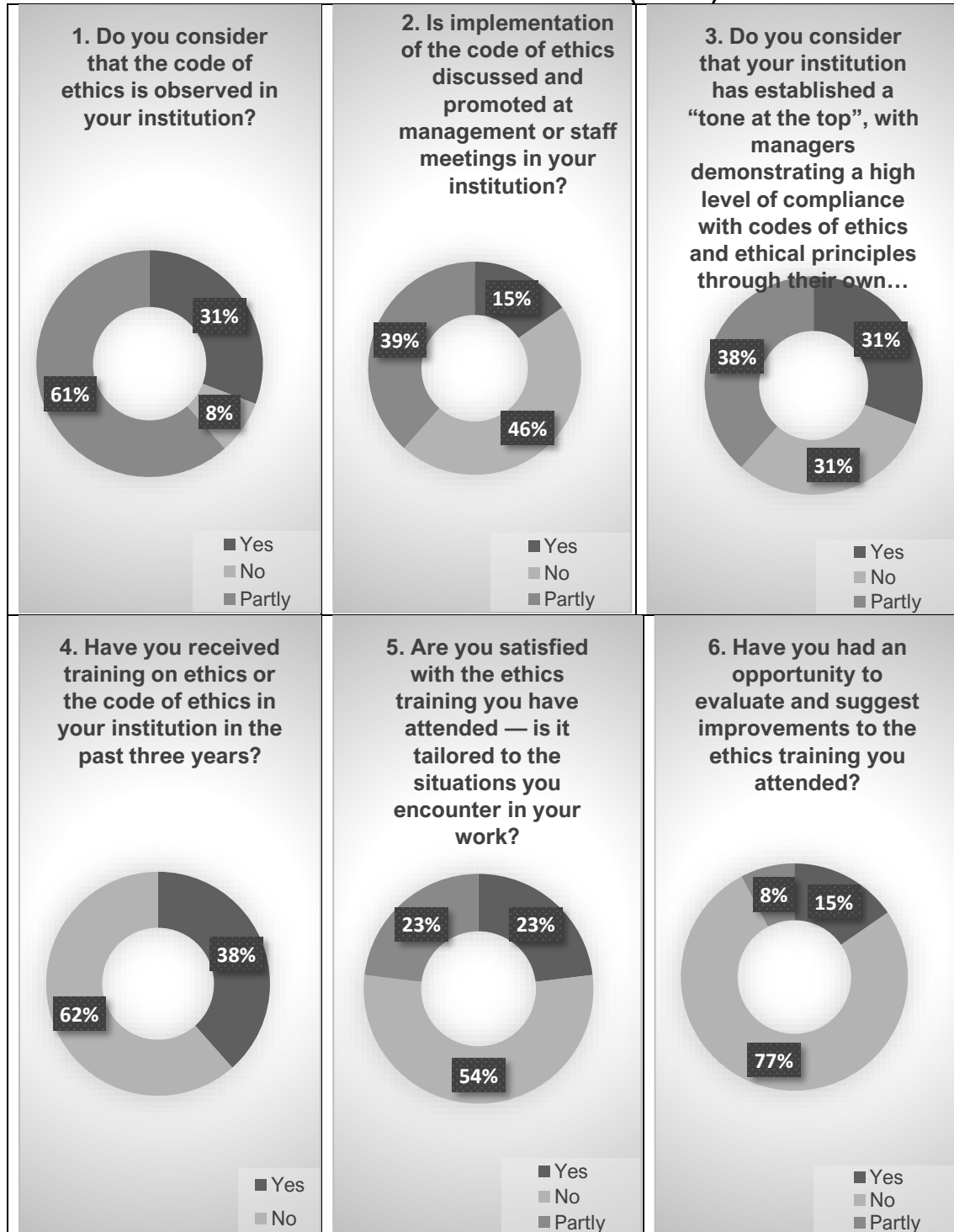
■ Yes
■ No
■ Partly

6. Have you had an opportunity to evaluate and suggest improvements to the ethics training you attended?



■ Yes
■ No
■ Partly

General Secretariat of the Council of Ministers of BiH (GSCM)



Source: Audit Office of the Institutions of BiH, based on anonymous questionnaire data

Annex 3 Examples of good practice in adopting codes of ethics for appointed officials

Main features of the Code of Conduct for Members of the European Commission

— Official Journal of the European Union (2018/C 65/06)

Outside activities during the term of office	Activities after the term of office	Gifts and hospitality	Declarations of interests
• Members must not engage in any other professional activity, paid or unpaid, or hold any public office other than that arising from their duties. This does not preclude retaining honorary and/or lifetime posts or posts that are formally suspended by direct operation of law during their term as Commissioner, provided their independence is guaranteed.	• For two years after leaving office, former members must notify the Commission at least two months in advance of their intention to engage in a professional activity. In this Code, “professional activity” means any paid or unpaid professional activity, except unpaid activity unrelated to European Union activities that involves no lobbying or advocacy vis-à-vis the Commission and its departments.	• Members must not accept gifts worth more than EUR 150. If diplomatic custom and courtesy require acceptance of gifts above this amount, they must hand them to the Commission Protocol Department. • Members may use such gifts during their term of office. Gifts may be donated to charity or stored and displayed in institutions. Institutions keep a comprehensive public register, at administration and/or presidency level, of gifts received whose value exceeds the threshold.	• Members must declare any financial or other interest or asset that could give rise to a conflict of interest in the performance of their duties or is otherwise relevant to those duties. A member’s interests may include those of a spouse, partner and minor children. • Each member submits an annual declaration of interests on 1 January, containing all information required under this Code, and assumes responsibility for its contents.

Main features of the Code of Ethics for Officials in the Government of the Republic of Slovenia

Legality and honour

- Officials perform their duties independently and responsibly, within and on the basis of the Constitution, ratified and published international treaties, laws, secondary legislation and other general acts, honourably and within the limits of this Code, respecting human dignity and guided by service to the common good.

Strengthening reputation and democratic dialogue

- Public officials act responsibly towards society in performing their duties and making public appearances. In exercising their powers and tasks, they avoid verbal or other humiliation and generalised value judgements, and act professionally.

Civil servants as role models

- Through respectful, transparent, honest and open conduct, officials set an example for civil servants and encourage them to observe the principles of the civil service code of conduct.

Public benefit over private gain

- Above all, officials refrain from transactions or investments in securities, real estate or other financial instruments based on privileged information obtained in office. They must not disclose such information to third parties to help them gain a benefit.

Strengthening public trust

- Officials avoid situations in which any private interest could be placed ahead of the public interest. They refuse to submit to improper influence by others in their official work or private life.

Source: <https://www.gov.si/assets/ministrstva/MJU/STIPS/Integriteta/Program-Vlade-2017-2019/Razno/Eticni-kodeks-funkcionarjev.pdf>

Main features of the Code of Conduct for Public Officials in Executive Bodies in the Republic of Croatia (Official Gazette, No. 54/2022)

Prohibition on receiving gifts

- Officials are prohibited from receiving gifts unless accepted in accordance with the law governing the prevention of conflicts of interest. Gifts received on behalf of the body in which an official serves must be entered in the register of gifts received and handed over for management in accordance with the regulation governing the handling of gifts or regulations governing state property.

Disclosure of interests and assets

- In performing their duties, officials must not place private interests ahead of the public interest. They must complete asset declarations accurately, promptly and fully, and enter relevant changes in accordance with the law governing the prevention of conflicts of interest.

Holding other offices and performing other work

- Officials must observe restrictions on holding other offices or performing other work in accordance with the law governing the prevention of conflicts of interest.

Restrictions after leaving office

- Officials must observe the duration of obligations relating to holding other offices or performing other work in accordance with the law governing the prevention of conflicts of interest.

Official travel

- During official travel, officials must safeguard their integrity, perform their duties with dignity, inform the public, and use public funds efficiently.

Contacts with third parties

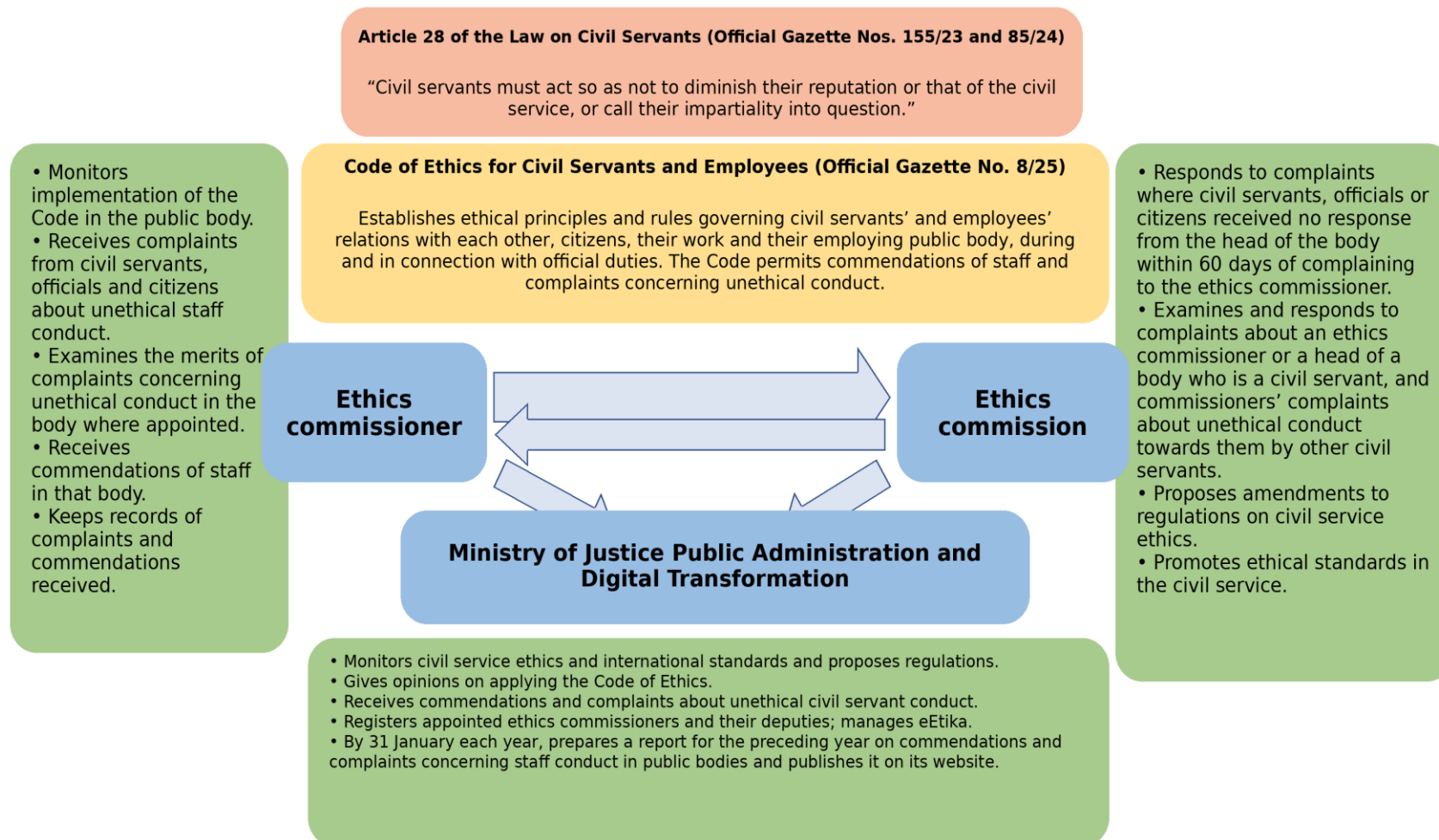
- When contacting third parties, officials must ensure that they neither enter nor are placed in a conflict-of-interest situation, and must avoid placing others in such situations. The public is informed of important meetings with third parties through the website of the body in which the official serves or through social media.

Handling confidential data and information

- Officials must keep confidential all data and information obtained in performing their duties that they are not legally obliged to publish. They must particularly protect information obtained in office whose disclosure could affect the position of third parties in proceedings before the body in which they serve or another body.

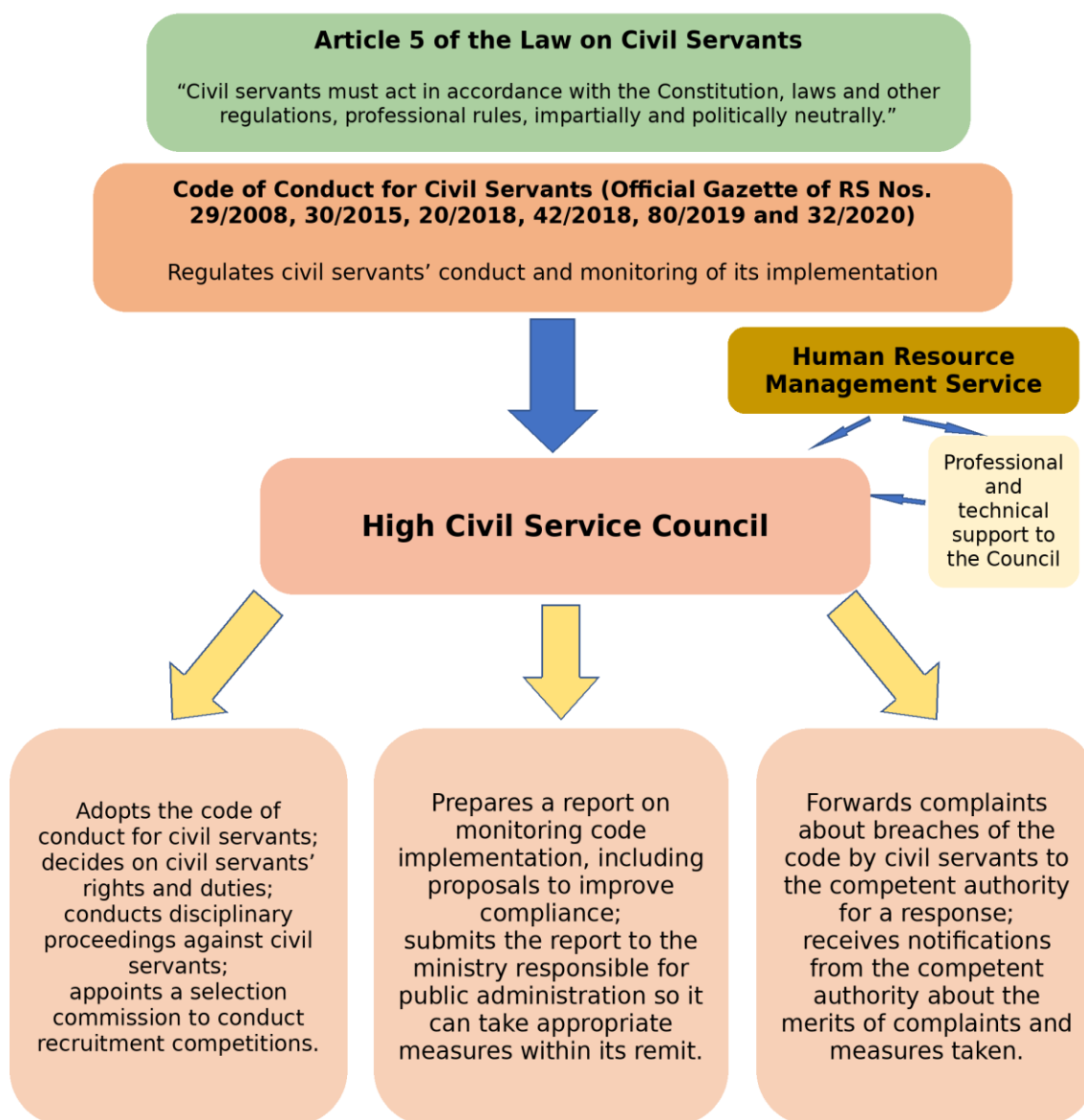
Annex 4 Examples of ethics infrastructure in neighbouring countries

Annex 4 — Diagram of ethics infrastructure in the Republic of Croatia



Source: Audit Office of the Institutions of BiH, based on the Croatian Code of Ethics for Civil Servants and Employees

Diagram of ethics infrastructure in the Republic of Serbia



Source: Audit Office of the Institutions of BiH, based on the Serbian Code of Conduct for Civil Servants

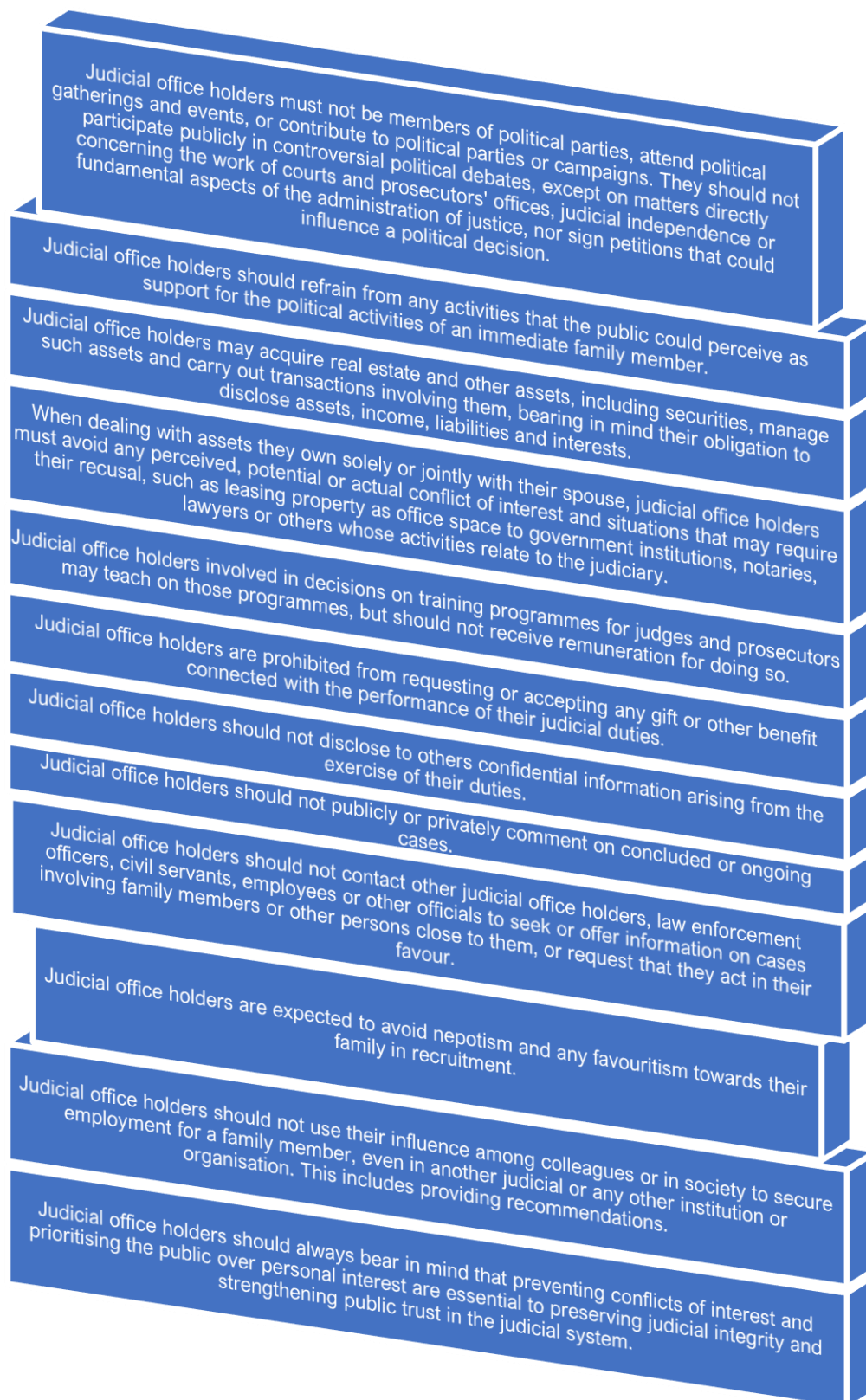
Annex 5 List of BiH institutions without current codes of ethics published on their websites

1.	Agency for Anti-Doping Control
2.	Agency for Medicinal Products and Medical Devices of BiH
3.	Directorate for Coordination of Police Bodies
4.	State Regulatory Agency for Radiation and Nuclear Safety
5.	Return Fund
6.	Border Police
7.	Institution of Human Rights Ombudsman of BiH
8.	Institute for the Execution of Criminal Sanctions Detention and Other Measures of Bosnia and Herzegovina
9.	Public Administration Reform Coordinator's Office of BiH
10.	Commission for Concessions
11.	Commission to Preserve National Monuments
12.	Ministry of Justice of BiH
13.	Ministry of Foreign Trade and Economic Relations of BiH
14.	Civil Service Appeals Board
15.	Attorney General's Office of BiH
16.	Service for Common Affairs of the Institutions of BiH
17.	Court of BiH
18.	BiH Plant Health Protection Administration
19.	Office for Legislation
20.	Constitutional Court of BiH

Source: Audit Office, based on a review of BiH institutions' websites

Annex 6 Guidance and examples of staff conduct in police and judicial institutions of BiH in specific situations





Annex 7 Areas of breaches of codes of conduct in sampled institutions based on an analysis of disciplinary proceedings

Border Police

Most frequent areas of breaches of codes of conduct

- failure to perform official duties, or their improper, untimely or careless performance;
- conduct damaging the reputation of the police body;
- disturbing public order and peace, particularly through indecent or rude conduct, fighting, or any other activity that disturbs public order and peace and damages the reputation of the police body, regardless of the time and place of the incident
- abuse of official position;
- unjustified absence from duty;
- failure to take or insufficient measures to protect persons and facilities;
- unauthorised use of resources entrusted for the performance of tasks and duties;
- conduct that prevents, obstructs or hinders others in performing official duties.

Indirect Taxation Authority

Most frequent areas of breaches of codes of conduct

- abuse or exceeding of official powers — preventing citizens or legal entities from exercising their rights and interests
- failure to perform entrusted duties, or their improper, untimely or negligent performance;
- failure to take measures or actions that the employee is authorised to take to prevent unlawful conduct;
- inaccurate and incomplete completion and submission of official documents and records;
- damaging the Authority's reputation;
- impolite treatment of citizens, colleagues and other persons in the performance of official duties.

Ministry of Defence

Most frequent areas of breaches of codes of conduct

- improper or negligent performance of service;
- breach of regulations on guard duty;
- failure or refusal to carry out orders, decisions or instructions from a superior;
- leaving a unit or institution without authorisation;
- improper conduct damaging the reputation of MD and OS BiH, particularly indecent conduct, workplace confrontations, or any other act disturbing public order and peace, regardless of the time and place of the incident;
- commission of a criminal offence or reasonable suspicion that a criminal offence has been committed;
- failure to take or insufficient measures within one's duties necessary to ensure the safety of installations, resources, persons, or entrusted or assigned items.

Annex 8 References

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