



Massachusetts Municipal Auditors' & Accountants' Association, Inc.

PROFESSIONAL CODE OF ETHICS

The Massachusetts Municipal Auditors' and Accountants' Association is a professional organization, united to facilitate the development of closer relationships and better understanding among those concerned with municipal accounting and finance in Massachusetts, and to support the discussion and analysis of problems relating to municipal finance under the laws of Massachusetts, and discover other objectives of mutual interest between Massachusetts municipal accounting officers. To further these objectives all Massachusetts municipal accounting officers are required to adhere to legal, moral and professional standards of conduct to fulfill their professional responsibilities.

I. Personal Standards

Municipal accounting officers shall demonstrate and be dedicated to the highest ideals of honor and integrity in all public and personal relationships to merit the respect, trust and confidence of governing officials, other public officials, employees and the public.

II. Responsibility as Public Officials

Municipal accounting officers shall recognize and be accountable for their responsibilities as officials in the public sector, striving to provide the highest quality of performance and counsel. Members shall exercise prudence and integrity in the management of funds in their custody and in all financial transactions.

III. Professional Development

Municipal Accounting officers shall be responsible for maintaining their own competence, for enhancing the competence of their colleagues, and for providing encouragement to those seeking to enter the field of governmental accounting and finance. Municipal accounting officers shall promote excellence in public service.

IV. Professional Integrity-Information

Municipal accounting officers shall demonstrate professional integrity in the issuance and management of information. Members shall prepare and present timely statements and financial information pursuant to applicable laws and generally accepted practices and guidelines.

V. Professional Integrity-Relationships

Municipal accounting officers shall act with honor, integrity and virtue in all professional relationships and shall exhibit loyalty and trust in the affairs and interests of the government they serve, within the confines of this Code of Ethics. Members shall promote equal employment opportunities, and in doing so, oppose any discrimination, harassment or other unfair practices.

VI. Conflict of Interest

Municipal accounting officers shall actively avoid the appearance of or the fact of conflicting interests. Members shall not, directly or indirectly, seek or accept personal gain which would influence, or appear to influence, the conduct of their official duties. Members shall not use public property or resources for personal or political gain.