**Identification of Integrity problems status and issues**

Ethics and integrity refers to a commitment to moral thoughts and actions in all aspects of how an organization is governed and run. There are distinctions between legal compliance and ethics and integrity. Legal compliance describes the necessary and minimum conditions for following the law and avoiding punishment. It focuses in what one has the right to do. By away of contrast ethics and integrity describes the moral choices that individual and organizations a like may make. A focus in ethics and integrity support organization and its employees when operating in an area where the law is not clear.

Integrity involves moral judgment and character honesty and leadership values. Individuals who show integrity in the workplace not only understand right from wrong but they practice it in all they do. This is beneficial in a business environment where trustworthy actions set the foundation for successful business relationship.

Honesty is an optional example of integrity in the workplace. Honesty encourages open communication between employer, employees and coworker. It leads to effective relationship in an organization. When workers are honest about the various aspects of their jobs then it becomes easy to achieve organizational goals.

Confidentiality it is an obligation to keep certain information private violation of privacy policy could lead to fines, penalties and possible laws nits. Confidentiality installs trust and encourages sincere consideration of the privacy of others.

Leading by examples improves personal awareness, sensitivity and accountability which are necessary for ethical behavior and integrity.

Integrity is extremely important within the organizations. As a government organization our core business is to provide services to the people. The general public must be able to trust the public servants assigned to deliver these services. Aside from that reliability is as one of our organization's core dereliction of duty and is subject to disciplinary measures.

Sound internal auditing system helps to organizations in many ways. It is a symbol of good governance effective controlling system and it also analysis the risk management. So that it is basic foundation of financial discipline. All stakeholders audit, auditor, decision makers, media, oversight agencies are equally responsible to promote financial discipline in the country.

Code of ethics for internal auditors is not new thing but it is not implemented properly in Nepalese FCGO context. So this initiation will help to promote integrity in real sense.

For the personal benefit, culture of breaching the prevailing laws, procedures norms and values have been broken, there is less sharing and learning within organization and there is less concentration on achieving the institutional or project goals.

**Core values and norms**

For bureaucracies, adherences to high level public service values can generate substantial public trust and confidence. Conversely, weak application of values or promotion of inappropriate values can lead to reductions in these essential elements of democratic governance as well as to ethical and decision making dilemmas, while a core set of public service values is necessary it is also true that different value apply to different parts of public service.

The ultimate loyalty of public officials shall be to the public interest of their countries as expressed through the democratic institutions of government. They shall at all times seek to ensure that public resources for which they are responsible are administered in the most effective and efficient manner and they shall be alternative, fair, and impartial in the performance of their functions and in particular in there relations with the public. They shall at no time affordance undue prudential treatment to any group or individual or improperly discriminate against any group or individual otherwise abuse the power and authority vested in them.

**Reform initiation and lesson learned.**

To make organization professional service oriented it must have the sharing and learning in nature. Organizational learning has concentrated on the detached collection and analysis of the processes involved in individual and collective learning inside organizations. Whereas learning organization has an action orientation and is orientation and is geared toward using specific diagnostic and evaluative methodological tools which can help to identify promote and evaluate the quality of learning process inside organizations.

We must learn to understand, guide, influence and manage the transformations. The capacity undertaking them integral to ourselves and to our institutions. We must become adept at learning and changing situations and requirements. We must invest and develop institutions which are learning systems' that is to say systems capable of bringing about their own continuing transformation.

**Implementation Plan**

Reform is continuous process. It is easy to say to say very difficult to do. It requires commitment to all stakeholders for successful implemented properly, no doubt, financial discipline will be maintained.

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| **S.No.** | **Actions** | **Responsible agency** | **Implementation agency** | **Resources** |
| Decision for | | | | |
| 1 | Implementation of proposed code of ethics | FCGO | DTCO | Regular budget, GoN |
| 2 | Orientation program for internal auditors about code of ethics | FCGO | DTCO | Regular budget, GoN |

|  |  |  |
| --- | --- | --- |
| **Time** | **Monitoring agency** | **Expected results** |
| Within 3 months  Within 6 months | FGCO | Code of ethics properly implemented & financial discipline will be maintain |

Integrity and Ethics in workshop Action learning project

Code of ethics for internal Auditors