

## Characteristics of a Profession

A profession is distinguished by certain characteristics including:

- (a) Mastery of a particular intellectual skill, acquired by training and education;
- (b) Acceptance of duties to society as a whole in addition to duties to the Employer or Client;
- (c) an outlook which is essentially objective; and
- (d) a high standard in the conduct and performance of personal service.

People who use professional services usually find it difficult to assess the specialized knowledge and skills of professionals. That is why professional organizations lay down technical and ethical standards for their members. By enforcing these standards, professional organizations protect the public interest, and users can confidently rely on professionals.

Two important principles underlie this Code, as well as the rules and guidelines, and form a common thread throughout its provisions.

First, a Member must establish and maintain a reputation for integrity, the most basic attribute of a member of the accounting profession. Integrity includes trustworthiness, loyalty, fairness, honour and honesty.

Second, a Member must reject inappropriate conduct, both on a professional and personal level. A Member also has a duty to refrain from behaviour which, while legal, is inconsistent with the high standards of the profession, or calls into question the Member's fitness as a professional. A Member who violates either of these principles will lose the respect and confidence of the public and other accountants.

Through legislation, the local government management profession is self-governing. The privilege of self-governance carries with it special responsibilities. The rationale for the Code of Ethics ("the Code") must be to codify ethics respecting practice as a certified local government manager, to maintain the dignity and honour of the profession, and to protect the public interest. Members must strive for their observance of

the 'Code both individually and collectively. The Code, rules and guidelines are not, however, capable of stating every circumstance a Member may face.

Members must therefore consider other ethical and moral considerations, as well as legislation relating to Members and laws of a more general nature, in deciding to pursue a course of action in a given situation.

All Members should follow both the spirit and the letter of the Code rules and guidelines.

The willingness and determination of the profession to achieve widespread compliance with the Code, rules and guidelines is a more powerful and basic enforcement mechanism than the imposition of sanctions. A Member must therefore be vigilant respecting his or her own behaviour as well as that of colleagues. However, it is improper to use any provision of the Code, rules and guidelines as an instrument of harassment or as a procedural weapon without a ... genuine concern respecting the interests of an employer, client, the profession or the public.

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### ***The key to Success ... Certified Local Government Manager***

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#### ***Society of Local Government Managers of Alberta***

Registered under the Professional and Occupational Associations Registration Act the Society of Local Government Managers is a legislated registered regulated body that issues the professional designation "Certified Local Government Manager" (CLGM).

For more information go to: [www.clgm.net](http://www.clgm.net)