Code of Ethics

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The Royal Australian and New Zealand College of Psychiatrists (RANZCP) is responsible for training, educating and representing psychiatrists in Australia and New Zealand.

The first formal Code of Ethics was published by the RANZCP in 1992 and revised in 1998, 2004 and 2010. This version (2018) is the fifth edition.

The RANZCP would like to thank and acknowledge all members who contributed to this version of the Code of Ethics.

The Code of Ethics is available on the RANZCP website.

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Preamble

The Royal Australian and New Zealand College of Psychiatrists (RANZCP) is a membership organisation that prepares medical specialists in the field of psychiatry, supports and enhances clinical practice, advocates for people affected by mental illness and engages with governments on mental health care.

The RANZCP's vision is to improve the mental health of communities through high quality psychiatric care, education, leadership and advocacy. To realise this vision, the RANZCP seeks to cultivate and maintain the highest ethical standards. This Code of Ethics serves as a statement of those standards and a means of communicating them to psychiatrists and the community. By committing to the highest ethical standards, psychiatrists can contribute to patient-centred care, promote recovery¹, and endeavour to reduce the stigma often associated with mental illness.

The Code is a set of principles that are based in moral philosophy. The Code draws on other ethical codes and international conventions, past and present, and is regularly revised and updated to ensure that it remains relevant and contemporary.

The Code contains eleven principles, each elaborated upon through a series of annotations that clarify the nature of the principles, address their use in practice and point to difficulties and exceptions inherent in their application. Where the term 'patient' is used in the Code, this term means any person assessed by a psychiatrist for any purpose, including medico-legal purpose². The Code serves to guide ethical conduct and may be applied by other bodies as a benchmark of satisfactory ethical behaviour in the practice of psychiatry as this is interpreted in Australia and New Zealand. The Code applies to all members of the RANZCP, including Fellows, Associates, Affiliates and any class of membership determined by the RANZCP Constitution. The Code also applies to individuals on the pathway to Fellowship of the RANZCP, to non-members holding a position within the RANZCP, to accredited supervisors, and to individuals accessing RANZCP programs such as the continuing professional development (CPD) program. It is also recommended for those who practise psychiatry in Australia and New Zealand independently of the RANZCP.

¹ Refer to Position Statement 86: Recovery and the psychiatrist.

² The term patient is used through this Code for clarity and consistency although it is recognised that individuals may prefer alternative terms, for example person, consumer, client or service user.

All codes of medical ethics inform professional conscience and judgement. This Code of Ethics does not release psychiatrists from the obligations and responsibilities laid upon them by other recognised ethical instruments including those listed in the appendix. The Code should be further studied and used in the context of other RANZCP resources including position statements, and clinical, ethical and professional practice guidelines. In applying the Code, psychiatrists shall recognise and acknowledge Aboriginal and Torres Strait Islander peoples and Māori as the traditional owners and custodians of Australia and New Zealand respectively, and value their diverse knowledge, culture, history and traditions as important components of their identity and recognise that these essential elements contribute to positive mental health and social and emotional wellbeing.

The RANZCP strongly upholds the Code's principles and therefore expects all its members to adhere to them consistently, from the commencement of training and then throughout their professional career. Practitioners who breach the principles may be subject to complaints procedures and disciplinary action, including expulsion from the RANZCP.

Principles

1	Psychiatrists shall respect the humanity, dignity and autonomy of all patients.	See page 7
2	Psychiatrists shall not exploit patients.	See page 8
3	Psychiatrists shall provide the best attainable care for their patients.	See page 9
4	Psychiatrists shall maintain the privacy and confidentiality of patients and their families.	See page 11
5	Psychiatrists shall seek valid consent from their patients before undertaking any procedure, treatment or provision of a report for legal or other purposes.	See page 12
6	Psychiatrists shall not misuse their professional knowledge and skills.	See page 14
7	Psychiatrists involved in clinical research shall adhere to ethical principles embodied in recognised national and international guidelines.	See page 15
8	Psychiatrists shall develop, maintain and share their professional knowledge and skills with colleagues, trainees and students, and with patients and their families/whānau.	See page 17
9	Psychiatrists have a duty to attend to their own health and wellbeing and that of their colleagues, including trainees and students.	See page 18
10	Psychiatrists shall uphold the integrity of the medical profession.	See page 19
11	Psychiatrists shall strive to improve mental health services, to promote community awareness of mental illness and its treatment and prevention, and to eliminate discrimination against people with mental illness.	See page 20

Please see annotations to the Principles on pages 7–21.

Principle One 오

Psychiatrists shall respect the humanity, dignity and autonomy of all patients.

- **1.1** Psychiatrists shall respect patients' culture, ethnicity, language and religion.
- **1.2** Psychiatrists shall not discriminate against patients on any grounds such as age, sex, gender³, race, ethnicity, sexual orientation, disability, language, religious or political affiliation, or socio-economic status; neither shall they attempt to impose their own values on patients and patients' families.
- **1.3** Psychiatrists shall be especially mindful of respect for autonomy given their statutory role in treating a proportion of their patients compulsorily. Compulsory treatment may be justified where a less restrictive intervention cannot achieve safe and adequate care; its purpose is ultimately to promote and re-establish patients' autonomy and welfare.

³ The RANZCP acknowledges the importance of using appropriate terminology when discussing issues of sexual orientation, sex and gender identity – refer to Position Statement 83: Recognising and addressing the mental health needs of people identifying as LGBTI.

Psychiatrists shall not exploit patients.

- **2.1** Psychiatrists shall not exploit patients physically, sexually, emotionally or financially.
- **2.2** Given that there is an imbalance of power necessary in relationships with patients, psychiatrists shall not exploit this differential for their own personal, social or material gain.
- **2.3** Sexual relationships between psychiatrists and their current and former patients are always unethical.
- 2.4 Psychiatrists shall not sexually harass or demean their patients such as through physical contact, comments of a sexual nature, or gratuitous inquiring about the sexual life of their patients that is not necessary for clinical purposes.
- **2.5** Psychiatrists shall also maintain appropriate professional boundaries with patients' family members and carers and not exploit them in any way.

Psychiatrists shall provide the best attainable care for their patients.

- **3.1** Psychiatrists shall develop a professional partnership based on mutual trust and treat patients to the best of their ability. When assessment, investigation or treatment entails a risk of harm, this shall be discussed honestly and openly.
- **3.2** Psychiatrists shall consider patients' physical, psychological, social, cultural and spiritual wellbeing and offer advice for when care, other than psychiatric care, is needed.
- **3.3** When a psychiatrist does not accept a referral, the psychiatrist shall recommend alternative arrangements to the referrer.
- **3.4** Psychiatrists are not obliged to provide treatment to a patient if they judge that it would not be of benefit, or might lead to harm; however, they should take patient preferences into account.
- **3.5** Psychiatrists shall, wherever possible, avoid treating anyone with whom they have a personal relationship, including friends, colleagues and family members. If it is unavoidable, they shall appreciate the need for careful attention to potential adverse consequences and conflicts⁴.
- **3.6** Psychiatrists shall respect cultural factors in caring for patients and enlist the assistance of interpreters and/or cultural liaison colleagues where appropriate and feasible.
- **3.7** Psychiatrists shall encourage the patient's family/whānau⁵ (and/or other supporters involved with the patient's care) to participate actively in clinical care of that patient where appropriate, but take confidentiality, cultural factors and patient preferences into account.
- **3.8** Psychiatrists shall strive to be available to their patients and make arrangements for suitable substitute care if this proves necessary.
- **3.9** Psychiatrists shall provide relevant clinical information when the care of a patient is transferred to a colleague or service (see principle 4).

⁴ 'Conflict' or 'conflict of interest' is defined as a specific situation where opposing and contradictory interests coexist.

⁵ Refer to Position Statement 62: Consumer, family/whānau and carer engagement. 'Whānau' (pronunciation: fa:nau) is a Māori word used to describe an extended family group spanning three to four generations. The whānau continues to form the basic unit of Māori society.

- **3.10** Psychiatrists shall collaborate with other health professionals to promote coordinated, continuing and effective mental health care⁶.
- **3.11** Psychiatrists shall recognise the limits of their expertise in particular clinical circumstances and consult with appropriate colleagues if necessary.
- **3.12** Psychiatrists shall maintain legible, accurate, comprehensive and up-to-date records for the purposes of optimal treatment, potential access by patients, communication with colleagues, and medico-legal and statutory requirements.
- **3.13** Psychiatrists shall use up-to-date evidence-based treatments wherever possible⁷.
- **3.14** When entering into any agreement with commercial or financial implications, psychiatrists shall take care that this does not interfere with clinical judgement⁸.
- 3.15 Psychiatrists should provide an adequate standard of care regardless of the legal status of patients or the setting in which they are being treated⁹.

⁶ Refer to Position Statement 47: Psychiatrists as team members.

- ⁷ Refer to Professional Practice Guideline 4: 'Off-label' prescribing in psychiatry.
- ⁸ Refer to Ethical Guideline 2: Guidelines for members having a financial interest in a treatment or management facility.
- ⁹ Refer to Professional Practice Guideline 12: Guidance for psychiatrists working in Australian immigration detention centres and Position Statement 90: Principles for the treatment of persons found not criminally responsible or not fit for trial due to mental illness or cognitive disability.

Principle Four 오

Psychiatrists shall maintain the privacy and confidentiality of patients and their families¹⁰.

- **4.1** Psychiatrists shall instil confidence in patients that whatever information they reveal will not be used improperly or shared.
- **4.2** Information about a patient obtained from other sources shall be shared with the patient by the psychiatrist unless it is judged that harm may result from sharing such information. Psychiatrists shall also acknowledge and manage the conflict that may prevail between serving the best interests of the patient and respecting the confidentiality of the source.
- **4.3** Psychiatrists shall be aware of and manage potential conflicts of interest when treating separate patients who have a close personal relationship with each other.
- **4.4** A breach of confidentiality may be justified where there are public-interest considerations, in order to protect the safety of the patient or of other people.
- **4.5** Psychiatrists may need to share clinical information with colleagues and should take into account patient preferences of what can be shared.
- **4.6** If required to disclose clinical information, such as by subpoena, psychiatrists shall limit such disclosure to what is necessary¹¹.
- **4.7** Safeguarding confidentiality applies even if the psychiatrist–patient relationship has ceased or the patient has died, except in specific circumstances such as a relative's need to ascertain a hereditary risk or when required by law.
- **4.8** Psychiatrists shall maintain confidentiality when using clinical information about their patients for teaching or publishing; the information should be disguised so that the patient is not identifiable (see 7.12).
- **4.9** Psychiatrists shall respect a patient's right to privacy. In the case of teaching, valid consent shall be obtained from patients and/or their families who are involved. Patients shall be informed that refusal to participate or a request to withdraw will not jeopardise their treatment in any way.

¹⁰ Psychiatrists should further familiarise themselves with privacy principles in Australia and/or New Zealand.

¹¹ Refer to Position Statement 89: Patient–psychiatrist confidentiality: the issue of subpoenas.

Principle Five 오

Psychiatrists shall seek valid consent¹² from their patients before undertaking any procedure, treatment or provision of a report for legal or other purposes.

- **5.1** In seeking consent, psychiatrists shall inform and ensure that the patient understands the purpose, nature, benefits, side-effects, risks and costs of a proposed procedure or treatment. They shall also inform the patient of reasonable alternatives. They should also ensure that the patient understands the implications of not having the proposed procedure or treatment.
- **5.2** In seeking consent, psychiatrists shall communicate with patients using vocabulary that enables the patient to comprehend the relevant information.
- **5.3** Psychiatrists shall ensure that the patient consents freely.
- **5.4** When psychiatrists need to assess a patient's capacity to provide consent, they should be aware that certain decisions require a higher level of capacity and that capacity may fluctuate.
- **5.5** Psychiatrists shall provide the patient with new information, if it becomes available, that might influence the patient's original consent.
- **5.6** Psychiatrists shall support the decision-making of a patient with impaired capacity so that, where possible, a decision can be validly made.
- **5.7** Psychiatrists shall seek consent from an appropriate substitute decisionmaker when valid consent cannot be given by the patient. This should respect the rights, will and preferences of the patient, and take into account any advance directive (see 5.10 for emergency situations).

¹² Acknowledging that there are varying legal and philosophical definitions of consent, it is generally defined as the point of communication at which the patient gives agreement for something to be done. The RANZCP uses the term 'valid consent' as opposed to the better known 'informed consent'. Valid consent requires not only informing the patient but also ensuring that the information is understood and that the consent is voluntarily given.

- **5.8** Psychiatrists shall engage minors in decisions that affect them¹³. Where minors are not sufficiently mature to consent on their own, psychiatrists shall still involve them in decision-making and also seek consent from their relative, guardian or other appropriate substitute decision-maker.
- **5.9** Psychiatrists shall inform patients that consent is a process and that they may withdraw it at any point without jeopardising their care.
- **5.10** In emergency situations where the life or safety of patients or others is at risk, and valid consent cannot be obtained, treatment may be provided in accordance with the law.

¹³ The term minor generally refers to a person under 18 years, but it is acknowledged that in New Zealand and in some states and jurisdictions of Australia a person can be treated as an adult in this regard when they turn 16.

Psychiatrists shall not misuse their professional knowledge and skills.

- **6.1** Psychiatrists shall ensure that the patient or person they are assessing clearly understands the psychiatrist's role and duty, for example when this is not for therapeutic purposes¹⁴.
- 6.2 Psychiatrists shall not diagnose a person as mentally ill solely on the basis of their political, religious, ideological, moral or philosophical beliefs or their age, sex, gender, race, ethnicity, sexual orientation, disability or language.
- **6.3** Psychiatrists shall not participate in the practice of torture or cruel, inhuman or degrading interrogation, treatment or punishment. Psychiatrists who become aware of these situations in their practice shall raise their concerns with relevant authorities¹⁵ and/or publicly.
- 6.4 Psychiatrists shall adhere to universally recognised ethical guidelines when involved in situations of conflict or war.

¹⁴ Refer to Professional Practice Guideline 11: Developing reports and conducting independent medical examinations in medico-legal settings.

¹⁵ Relevant authorities could include government bodies, professional bodies, or employer.

Principle Seven 오

Psychiatrists involved in clinical research shall adhere to ethical principles embodied in national and international guidelines¹⁶.

- 7.1 Advances in the diagnosis and treatment of mental health issues depends on research that requires the participation of human subjects. Such research shall conform to accepted scientific principles, be carried out using a thorough knowledge of the relevant scientific information and accord with the highest standards.
- **7.2** Research proposals shall be approved by an appropriately constituted research ethics committee.
- **7.3** The interests of research participants shall always be paramount. Any risks to participants need to be justified and kept to a minimum.
- **7.4** Valid consent shall be obtained from potential research participants. In special circumstances substituted consent might be appropriate, subject to approval of a research ethics committee.
- **7.5** Particular care shall be taken when obtaining consent from vulnerable participants and those in dependent relationships.
- **7.6** Psychiatrists shall engage minors in decisions that affect them¹⁷. Where minors are not sufficiently mature to consent on their own, psychiatrists shall still involve them in decision-making and also seek consent from their relative, guardian or other appropriate substitute decision-maker.
- **7.7** Research participants shall be free to withdraw from the research at any time without their care being compromised.
- **7.8** If clinically relevant information is obtained by psychiatrist researchers, they shall inform the treating clinician with the patient's consent.
- **7.9** Confidential information obtained in a research study shall be used solely for purposes specified in an approved research protocol and safeguarded accordingly.

¹⁶ A list of national and international guidelines are listed in the appendix of this Code.

¹⁷ The term minor generally refers to a person under 18 years, but it is acknowledged that in New Zealand and in some states and jurisdictions of Australia a person can be treated as an adult in this regard when they turn 16.

- **7.10** Psychiatrists shall respect intellectual property and acknowledge the research contributions of colleagues.
- **7.11** Psychiatrists shall ensure that their reports are truthful, accurate and complete to allow transparent verification of their conclusions¹⁸.
- **7.12** Psychiatrists shall ensure that publication of research reports does not identify subjects without their consent.
- **7.13** Psychiatrists shall declare any potential conflicts of interest when presenting or publishing research findings.

¹⁸ The RANZCP recognises the importance of open disclosure of all trials to ensure balanced evidence is available and supports the principles of the AllTrials statement.

Principle Eight 오

Psychiatrists shall develop, maintain and share their professional knowledge and skills with colleagues, trainees and students, and with patients and their families/whānau.

- **8.1** Psychiatrists shall maintain standards of their own practice and shall actively participate in continuing professional education.
- **8.2** Psychiatrists shall contribute to the professional development of their colleagues, trainees, students and health professionals. Psychiatrists shall maintain colleagues' standards of practice, for example through the peer review process¹⁹.
- **8.3** Psychiatrists shall recognise patients and their families and carers as sources of knowledge given that their lived experience contributes to understanding the patient, as well as mental health issues more broadly.
- 8.4 Psychiatrists shall strive to provide the best attainable care to patients when supervising trainees by ensuring that the care the trainee provides is appropriate.
- **8.5** Psychiatrists shall ensure that their trainees receive appropriate professional support and guidance.
- **8.6** When supervising and mentoring trainees, psychiatrists and other health professionals shall not misuse the power imbalance inherent in the relationship.
- **8.7** A supervisor or mentor shall ensure that their relationship with a trainee is free from conflict of interest, including financial and commercial dealings and close personal and/or sexual relationships.

¹⁹ See 10.4 where there is concern about standards of practice.

Principle Nine 오

Psychiatrists shall attend to their own health and wellbeing and that of their colleagues, trainees and students.

- **9.1** Significant incapacity in psychiatrists may harm themselves, their patients and the profession. Psychiatrists who become aware of their own or a colleague's incapacity have a responsibility to initiate appropriate action²⁰ with the interests of patients as paramount.
- **9.2** Psychiatrists shall ensure that their physical and mental health allows them to responsibly and competently function. Psychiatrists shall inform relevant colleagues, their employer and the appropriate regulatory body when this is not the case. During any period of incapacity they should arrange substitute care for their patients.
- **9.3** Psychiatrists shall provide advice on available support and opportunities for self-care²¹ where they are concerned about the health and wellbeing of their colleagues and its potential deleterious effects on patients.
- **9.4** Psychiatrists are professionally obliged to notify the appropriate regulatory body if they form a reasonable belief that the behaviour of another practitioner places or has placed the public at risk of substantial harm owing to impairment or departure from professional standards.
- **9.5** Psychiatrists who supervise trainees shall specify their supervisory role and functions clearly, and make it clear that they have no therapeutic role but can assist in making an appropriate referral to another practitioner.

²⁰ Appropriate action could include offering advice, informing a colleague, employer, or regulatory body depending on the situation.

²¹ Refer to RANZCP guidance on self-care for psychiatrists.

Psychiatrists shall uphold the integrity of the medical profession.

- **10.1** Psychiatrists shall maintain appropriate ethical standards both in their professional and personal lives.
- **10.2** Psychiatrists shall promote mutual respect among their colleagues in psychiatry, other health professionals and their patients.
- **10.3** Psychiatrists shall express their views respectfully in a manner that avoids self-promotion or denigration of others²².
- **10.4** Unethical or clinically inappropriate conduct by psychiatrists may harm themselves, their patients and the profession. Psychiatrists who become aware of such conduct in a colleague are obligated to initiate appropriate action²³, with the interests of patients as paramount.
- **10.5** Psychiatrists shall contribute to the promotion of a professional environment with an ethos characterised by mutual respect, and free of discrimination, bullying and sexual harassment.
- **10.6** Psychiatrists shall deal with the health care industry²⁴ in an open and transparent way and be aware of any potential adverse effect of bias and work to minimise these²⁵.

²² Refer to RANZCP Position Statement 75: Psychiatry, online presence and social media.

- ²³ Appropriate action could include offering advice, informing a colleague, employer, or regulatory body depending on the situation.
- ²⁴ The health care industry encompasses pharmaceutical companies, manufacturers of medical devices, providers of pathology and radiology, private hospitals, other clinical services and any relevant others.
- ²⁵ Refer to Ethical Guideline 5: Guide to ethical principles in the relationship between psychiatrists and the health care industry.

Psychiatrists shall work to improve mental health services, to promote community awareness of mental illness and its treatment and prevention, and to eliminate discrimination against people with mental illness.

- **11.1** Psychiatrists shall be prepared to contribute to improving mental health services and promoting the fair allocation of resources for the community of patients with mental illness.
- **11.2** Psychiatrists have an ethical duty to promote the welfare of their patient, while holding a parallel duty to promote justice for all mental health patients through the fair distribution of mental health resources. In meeting these combined obligations, psychiatrists shall be prepared to work with decision makers and funders in setting open and just expectations in the delivery of resources. There is a consequent duty to abide by those expectations, provided they are ethical and valid.
- **11.3** Psychiatrists shall be willing to act as advocates and join with other advocates in ensuring that the best attainable mental health care is available to people with mental health illness.
- **11.4** Psychiatrists shall acknowledge Aboriginal and Torres Strait Islander peoples and Māori as the traditional owners and custodians of Australia and New Zealand respectively and respect their diverse knowledge, culture, history and traditions as key aspects of their identity which contribute to positive mental health and social and emotional wellbeing²⁶.
- 11.5 Psychiatrists' primary responsibility is to patients. Particular care is needed when this conflicts with responsibility to an employer or government. If clinical services fall below acceptable standards, psychiatrists have a duty to advocate for services and take appropriate action²⁷. Exceptionally, they may have to dissociate themselves from such services.

²⁶ Refer to Ethical Guideline 11: Principles and guidelines for Aboriginal and Torres Strait Islander mental health. Psychiatrists in New Zealand should adhere to the principles of the Treaty of Waitangi.

²⁷ Appropriate action could include informing government bodies, professional bodies, employer, or the public.

- **11.6** Psychiatrists shall be prepared to disseminate to the public scientific knowledge and consensus professional views.
- **11.7** When communicating with the public, psychiatrists shall clarify whether the views expressed are their own views or those of a professional body or employer and clarify if those views differ to those generally held in psychiatry.
- **11.8** When communicating with the public, including the media, psychiatrists shall not compromise patient confidentiality or wellbeing.

Appendix •

International ethical instruments

- » Madrid Declaration on Ethical Standards for Psychiatric Practice. World Psychiatric Association, 2011
- » Declaration of Helsinki. World Medical Association, 2013
- » Principles for the Protection of Persons with Mental Illness and the Improvement of Mental Health Care. United Nations General Assembly, 1991
- » Convention on the Rights of Persons with Disabilities. United Nations General Assembly, 2006
- » Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment, United Nations, 1984

Relevant legislation, codes of conduct and codes of ethics

- » Code of Ethics, Australian Medical Association
- » Code of Ethics, New Zealand Medical Association
- » Good Medical Practice: A Code of Conduct for Doctors in Australia. Medical Board of Australia
- » Good Medical Practice. Medical Council of New Zealand
- » Health Practitioners Competence Assurance Act 2003, New Zealand
- » Health Practitioner Regulation National Law Act 2009, Australia
- » The Code of Rights. New Zealand

The RANZCP has also published the 'Code of Conduct' – relating to the elected officers of the RANZCP and the employed officers of the RANZCP.

Research guidelines

Research in Australia is governed by guidelines issued in accordance with the *National Health and Medical Research Council (NHMRC) Act 1992.* Guidelines include:

- » National Statement on Ethical Conduct in Human Research
- » Australian Code for the Responsible Conduct of Research
- » Policy on the Dissemination of Research Findings
- » NHMRC Road Map II: A strategic framework for improving the health of Aboriginal and Torres Strait Islander people through research

Guidelines relevant to research in New Zealand include:

- » Health and Disability Ethics Committees
- » Ethical Guidelines for Observational Studies: Observational Research, Audits and Related Activities
- » Te Ara Tika Guidelines for Māori research ethics: A framework for researchers and ethics committee members
- » Āhuatanga ū ki te tika me te pono mō te Rangahau Māori: Māori Research Ethics: An overview

Useful resource material **O**

- » Beauchamp TL, Childress JF. *Principles of medical ethics*. 7th edition. Oxford: Oxford University Press, 2012
- » Bloch S, Green SA, eds. *Psychiatric ethics.* 4th edition. Oxford: Oxford University Press, 2009
- » Green SA, Bloch S. *An anthology of psychiatric ethics*. Oxford: Oxford University Press, 2006
- » Reich WT. Encyclopedia of Bioethics. 3rd edition. New York: Macmillan, 2004
- » Robertson, Michael. *An overview of psychiatric ethics*. Government of New South Wales Health Education and Training Institute. 2010
- » Stanford encyclopedia of philosophy. Stanford University. http://plato.stanford.edu/

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This information is intended to provide a general guide to practitioners and should not be relied on as a substitute for proper assessment with respect to the merits of each case and the needs of the patient. The RANZCP endeavours to ensure that the information contained in this Code of Ethics is accurate and current at the time of preparation, but takes no responsibility for matters arising from changed circumstances or information or material that may have become subsequently available.

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