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Revised May 2014

## Code of Ethics

All members of The Institute for Internal Controls (TheIIC) must meet the rigorous criteria for admission. Thereafter, they must exemplify the highest professional, moral and ethical standards and must agree to abide by TheIIC Code of Professional Ethics and TheIIC Code of Professional Standards. Specifically each member shall:

1. Demonstrate a commitment to professionalism and due diligence in the performance of his/her duties.
2. Not engage in any illegal or unethical conduct, or any activity, which would constitute a conflict of interest.
3. Exhibit the highest level of integrity in the performance of all professional assignments and will accept only assignments for which there is reasonable expectation that the assignment will be completed with professional competence.
4. In conducting audits, reviews, examinations, etc., will obtain evidence or other documentation to establish a reasonable basis for any opinion rendered.
5. Not reveal any confidential information obtained during a professional engagement without proper authorization.
6. Will reveal all material matters discovered during the course of an audit, review, examination, etc., which, if omitted, could cause a distortion of the facts.
7. Strive to increase the competence and effectiveness of the professional services performed under his/her direction.
8. Comply with the institute's Code of Professional Standards.
9. Not hold oneself out as a CICA or CCS while one's membership is not active.