THE INSTITUTE OF INTERNAL AUDITORS
INSTRUCTOR CODE OF CONDUCT & ETHICS

1. PURPOSE/SCOPE OF CODE OF CONDUCT & ETHICS

The IIA is committed to the highest ethical standards to merit and maintain the confidence and trust of its members and constituencies. IIA instructors (contracted and volunteer) must conduct their personal and professional affairs in full compliance with all laws and regulations and uphold The IIA's integrity in such a manner that does not result in adverse comments from its members or other constituents or in any way damage The IIA's reputation.

This code helps foster a culture of honesty and accountability, and provides guidance and mechanisms for dealing with ethical issues. All instructors are responsible for knowing and complying with this code of business conduct and other policies of The IIA. Each instructor shall sign and return to the Scheduling Coordinator an annual written acknowledgement of receipt of a copy of The IIA's Instructor Code of Conduct & Ethics. (Return a signed copy of the last page of this document.)

No code of business conduct can cover all situations. When in doubt, ask yourself these questions:

- Would my action inspire trust?
- Is my action legal? If legal, is it also ethical? Are my actions honest in every respect?
- Is anyone's life, health or safety endangered by this action?
- Can I defend this action with a clear conscience before my peers and the general public?
- Would it be helpful to ask a designated IIA staff liaison for guidance in the matter before I act?
- Would I be embarrassed to read about my action in the newspaper?
- How would members of my family view my actions?

The IIA encourages instructors to ask questions, seek guidance, and express any concerns they may have. To assist you with any questions you may have, The IIA has established an Ethics Hotline available 24 hours a day, 7 days a week at 1-866-766-0222.

2. GENERAL RULES OF CONDUCT

Any group of people working together must abide by certain rules of conduct based on honesty, good taste, fair play, and safety. This is essential if everyone is to work together efficiently.

The IIA observes certain specific rules of conduct. The following are examples of some, but not necessarily all, types of misconduct.

- Acts of dishonesty.
- Harassing, discriminating, or retaliating against anyone. See the policy against harassment for further details.
- Engaging in any act of violence or damaging IIA property or the property of others.
- Being under the influence of illegal drugs or alcohol while participating in IIA activities.
- Possession of weapons of any kind.

- Misuse of IIA property or removal of IIA property from the premises or event without express authorization.
- Engaging in interests outside The Institute which in any way conflict with the best interests of The Institute.

3. COMPLIANCE WITH LAWS/RULES/REGULATIONS

The IIA is committed to full compliance with the laws of the cities, states (provinces), and countries in which it operates. No individual shall knowingly engage in any activity in violation of any such law or knowingly assist any other person in doing so. In addition, no individual shall knowingly engage in any transaction relating to, or in the name of The IIA, which is not appropriately recorded in the books and records of The IIA.

4. CONFLICTS OF INTEREST

A conflict of interest is defined as involvement in outside activities that might conflict with The IIA or adversely affect the judgment in performance of his/her responsibilities or be perceived by others to have influenced any Institute's decision.

The Institute of Internal Auditors has a responsibility to the profession to conduct its business in accordance with the highest ethical standards. You are expected to assume part of that responsibility while representing The IIA.

Freedom from conflicts of interest requires the use of sound ethical judgment by everyone. It is the individual's responsibility to protect him/herself and The IIA from situations involving actual, potential or perceived conflicts of interest, and to avoid personal transactions or situations in which his/her own interests either are, or appear to be, in conflict with those of The IIA.

An Individual may not, without prior written authorization, disclose or use course materials of The IIA for the advantage or profit of the instructor or any other person or group, or in any way compromise the interests of The IIA. The unauthorized use or disclosure of educational, technical or research information of The IIA is specifically prohibited without written approval from the President and CEO of The IIA, or his/her designee.

5. SEXUAL HARASSMENT AND OTHER DISCRIMINATORY HARASSMENT POLICY

The IIA's policy is to provide an environment that is free from sexual and other types of discriminatory harassment. This policy applies to all settings and activities, including social events. IIA property (e.g., telephones, copy machines, facsimile machines, computers, and computer applications such as e-mail and Internet access) may not be used to engage in conduct that violates this policy.

PROHIBITION OF SEXUAL HARASSMENT

The Institute of Internal Auditors prohibits sexual advances or requests for sexual favors or other physical or verbal conduct of a sexual nature, when (1) submission to such conduct is made as an implicit condition of contractual engagement (2) it is used as a basis for decisions affecting the individual who

submits or rejects such conduct such conduct has the purpose or effect of unreasonably interfering with an individual's performance creates an intimidating, hostile, humiliating, or offensive work environment.

Although it is not possible to list all of the circumstances that would constitute sexual harassment, the following are some examples: (1) unwelcome sexual advances, whether or not they involve physical touching; (2) requests for sexual favors in exchange for actual or promised contracts, gifts or other benefits.

Depending on the circumstances, the following conduct may also constitute sexual harassment: (1) use of sexual epithets, jokes, written or oral references to sexual conduct, gossip regarding one's sex life; (2) sexually oriented comments on an individual's body or comments about an individual's sexual activity, deficiencies, or prowess; (3) displaying sexually suggestive objects, pictures, cartoons; (4) unwelcome leering, whistling, deliberate brushing against the body in a suggestive manner, sexual gestures, suggestive or insulting comments; (5) inquiries into one's sexual experiences; or (6) discussion of one's sexual activities.

PROHIBITION OF OTHER TYPES OF DISCRIMINATORY HARASSMENT

It is against IIA policy to engage in verbal or physical conduct that denigrates or shows hostility or aversion toward an individual because of his or her race, color, gender, religion, sexual orientation, age, national origin, disability, or other protected category (or that of the individual's relatives, friends or associates) that: (1) has the purpose or effect of creating an intimidating, hostile, humiliating, or offensive environment; (2) has the purpose or effect of unreasonably interfering with an individual's performance; or (3) otherwise adversely affects an individual's opportunities for conducting business with The IIA.

Depending on the circumstances, the following conduct may constitute discriminatory harassment: (1) epithets, slurs, negative stereotyping, jokes, or threatening, intimidating, or hostile acts that relate to race, color, gender, religion, sexual orientation, age, national origin, or disability; and (2) written or graphic material that denigrates or shows hostility toward an individual or group because of race, color, gender, religion, sexual orientation, age, national origin, or disability and that is circulated anywhere on IIA premises, on location, or electronically including but not limited to social media sites. Other conduct may constitute discriminatory harassment if it falls within the definition of discriminatory harassment set forth above.

REPORTING OF HARASSMENT

Individuals who observe, learn of, or are subjected to harassment should report the incident immediately to the Ethics Hotline available 24 hours a day, 7 days a week at 1-866-766-0222.

6. DRUG AND ALCOHOL USE

No individual may be under the influence of any illegal drug or alcoholic beverages while working as a representative of The IIA.

7. NO-WEAPONS

The Institute of Internal Auditors strictly prohibits possession of weapons of any type on the premises or at any IIA activity. This includes visible and concealed weapons, even those for which the owner has obtained the necessary permits. While this list is not all-inclusive, "weapons" include firearms, knives,

any explosive materials, or other objects that could be used to harass, intimidate, or injure another individual.

8. USE OF EQUIPMENT AND SUPPLIES

Equipment essential in accomplishing job duties is often expensive and may be difficult to replace. When using property of The Institute of Internal Auditors, all instructors are expected to exercise care, perform required maintenance, and follow all operating instructions, safety standards, and guidelines.

9. TRAVEL AND BUSINESS EXPENSES

It is the policy of The IIA to reimburse approved instructors (contracted and volunteer) for all ordinary, necessary, and reasonable business expenses. When submitting travel and entertainment (T&E) expense reports for reimbursement, individuals are expected to neither lose nor gain financially. Individuals should keep in mind that while travel is important, it is their responsibility to avoid unnecessary expenses.

All individuals will adhere to the travel and business expense policies established by The IIA. In no case shall travel and business expenses be allowed that are deemed excessive or not in keeping with the goals of a not-for-profit organization, which is to maximize funds available to serve constituents.

THE INSTITUTE OF INTERNAL AUDITORS

Annual Instructor Code of Conduct & Ethics Certification

I hereby certify that I have read, understand, and am in compliance with the Instructor Code of Conduct & Ethics and agree to abide by it.

I further certify that I have no knowledge of any acts by other individuals that are in conflict with the Instructor Code of Conduct & Ethics of The IIA except as previously disclosed.

_____
Signature

_____
Name (Typed or Printed)

_____
Title

_____
Date