**The IIA’s Disciplinary & Oversight Framework for Members**

**Preliminary Draft for Stakeholder Comment**

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1. **PURPOSE AND SUMMARY**

As part of its organizational governance and operations, every professional membership organization should have a robust and transparent disciplinary and oversight (D&O) framework in place regarding its members and credential holders. While it is hoped that the need for the framework will be rare, its implementation serves multiple functions. First, it helps to protect the value and reputation of the organization and the profession associated with it. Second, it protects the value and rigor of the organization’s standards and credentials. Third, it outlines disciplinary action and remedial actions necessary when misconduct and/or violations occur. And, fourth, it provides comfort to all stakeholders that integrity, competency, due professional care, accountability, confidentiality, and ethical behavior are core values of the organization.

Such a framework is particularly important in a profession like internal auditing where the profession is largely self-regulated. Self-regulation is a privilege - not a right - and in order to assure public policymakers and other stakeholders that the internal audit profession deserves to operate under this model, it is essential that The IIA and its federation of national institutes establish and maintain a strong disciplinary and oversight framework that is comprehensive, fair, and trusted by all stakeholders.[[1]](#footnote-2)

This framework seeks to accomplish several goals. It explains the types of unethical behavior, professional misconduct, and wrongdoing that fall under scrutiny within the D&O framework. It clarifies the jurisdictional authority between The IIA and its national institutes and outlines a process for information sharing on D&O actions within its global federation. It provides information on how to report alleged misconduct and outlines the due process rights of those accused of misconduct and/or violations. Additionally, it articulates the adjudication process and potential penalties, and it establishes public registries of members in good standing and current credential holders. Finally, it indemnifies employees and volunteers in the administration of this framework, sets up a process for recordkeeping, and establishes a mechanism for future updates to the framework. While this framework articulates the overarching structure of the D&O process, additional details such as the rules and procedures of the D&O Committee charged with overseeing cases will be developed and approved by the organization after this framework is approved.

The IIA prides itself on its role in promoting the internal audit profession as one of high standards, ethical behavior, and uniquely talented individuals who serve their organizations with distinction, and it believes that this framework helps to edify that vision. However, it also realizes that organizational best practices and expectations are constantly evolving. As such, it welcomes feedback on this framework from all interested parties at any time. Comments can be sent to advocacy@theiia.org. In addition, The IIA commits to revisiting this D&O framework for potential updates within five years of its original endorsement by The IIA Global Board of Directors.

1. **CONDUCT COVERED UNDER THE D&O FRAMEWORK**

While there are many factors that define appropriate behavior in the workplace, The IIA’s role is not to serve as a disciplinary and oversight body for all actions of internal auditors. Many of these matters are best handled internally within an organization, by supervisors, the human resources department, the office of the general counsel, senior leadership, and the governing body. The IIA cannot and should not be a participant in the adjudication of most of these matters.

However, when it comes to questions of ethical behavior, professionalism, competence, and good judgment by members in their roles as internal auditors, The IIA has a vested interest in investigating and taking action, as warranted. This disciplinary and oversight role protects The IIA’s Standards and certifications (e.g., IAP, CIA, CRMA) and serves a valuable public interest function in helping to ensure that incompetent, unethical, inappropriate, unprofessional, or illegal behavior by internal auditors does not go unaddressed and does not harm both the actual and perceived reputation and value of internal auditing.

Individuals who believe that a member of The IIA has engaged in unethical behavior, professional misconduct, or wrongdoing, should carefully consider the most appropriate venue to adjudicate the issue. Allegations which will be considered for adjudication by The IIA fall into the following categories[[2]](#footnote-3):

**a. Violations of the International Professional Practice Framework® (The IPPF), including the Global Internal Audit Standards® (the Standards).** The IPPF is a comprehensive framework which includes standards and guidance for the practice of internal auditing. Of particular note, ethical behavior is defined within the IIA Standards which outlines the overall expectations of members for Ethics and Professionalism.

In order to comply with the Standards, internal auditors must always uphold the principles of integrity, objectivity, competency, due professional care, and confidentiality in the performance of their responsibilities. This means internal auditors must maintain the highest standards of honesty, fairness, and respect for others and the profession they serve in their interactions and decisions.

**b. Violations related to IIA Certifications and Certificates.** The IIA has an obligation to its members and other stakeholders to uphold the value and integrity of its certifications and assessment-based certificates. Therefore, it will take disciplinary and oversight action against its members related to its certifications and certificates in regard to the following three categories:

**1. Exams.** The IIA’s Certification Candidates Handbook outlines expectations and applicable violations and consequences for those individuals seeking to sit an exam to obtain an IIA credential. [[3]](#footnote-4)

Items explicitly described as misconduct while applying or sitting for an exam include but are not limited to:

* Submitting false, inconsistent, or misleading statements or omitting information requested by The IIA.
* Submitting an altered or an inauthentic transcript.
* Submitting an application containing false, inconsistent, or misleading information.
* Taking the exam for someone else or having someone else sit the exam for you.
* Copying or sharing information, or any other form of cheating.
* Obtaining advanced access to certification or exam material.
* Stealing exam materials.
* Bringing prohibited items into the exam room.
* Failing to follow directions of test center staff.
* Violating Pearson VUE scheduling or test center rules and regulations. Violating Pearson VUE online proctored exam rules and regulations.

In the case of one of these violations, The IIA’s Certifications Team has the initial authority, working with its exam partners, to evaluate evidence, render a decision, and impose a penalty. Any such findings and penalties shall be reported to the D&O Committee within 20 business days of the Certification Team being made aware of the incident. If an individual sitting an exam is a member of one or more national institutes, the Certifications Team will also report its action to that/those national institute(s).

Individuals who sit for an IIA certification exam and who are also members of The IIA (including national institute members) shall have the right to request a hearing by the D&O Committee on the decision and penalties imposed by The IIA’s Certifications Team. They shall also have the right to appeal a decision of the D&O Committee to the Supervisory Committee of The IIA’s Global Board of Directors.

**2. Continuing Professional Education (CPE).** Certification holders are required to obtain a minimum number of annual CPE hours to maintain their IIA certification.[[4]](#footnote-5) And at least two of those CPE hours must be under NASBA’s[[5]](#footnote-6) category of “ethics”.

Individuals who do not meet their CPE requirements will have their certification suspended/revoked, depending on the relevant requirements outlined for the specific certification.[[6]](#footnote-7) However, those who are believed to have falsified or tried to falsify their CPE or have or sought to have another person complete their CPE for them are subject to referral to the D&O Committee for additional action.

**3. Falsely claiming to hold a certification**. The IIA forbids anyone from claiming to be a current holder of one of its certifications when that person has not obtained the certification or no longer holds the certification in good standing. Members of The IIA (including national institute members) who are alleged to have falsely claimed to hold an IIA certification are subject to referral to the D&O Committee for additional action. If an individual is falsely claiming to be an IIA certification holder and is not a member of The IIA (including through a national institute), such instance shall be pursued through appropriate legal channels by The IIA’s Office of the General Counsel.

**c.Violations of IIA intellectual property (IP).** Individuals may not use The IIA’s intellectual property without express prior permission. Additionally, those who would seek to commercialize The IIA’s intellectual property must first contact The IIA to ascertain whether they must first obtain a license from the IIA. Examples of IIA IP includes exam questions, the Standards, Topical Requirements, logos and images, publications, education course content and associated graphics.[[7]](#footnote-8)

**d. D&O reports from national institutes.** National institutes should share a timely copy of all disciplinary and oversight actions they take against their members with The IIA. The IIA will then review the reports to determine whether additional action is warranted by The IIA, particularly for those subject matters over which The IIA retains exclusive jurisdiction (e.g., certifications).

**e.Misconduct by members of The IIA Global Board of Directors.** All members of The IIA Board of Directors must comply with the IIA’s ethical requirements and sign a Conflict-of-Interest policy document upon their appointment. Questions regarding the discipline and oversight of IIA Global Board members during their service on The IIA Board is the exclusive purview of the Board. It may, however, at its discretion, refer a matter to the D&O Committee to hold a hearing and make a recommendation back to the Board or it may choose to adjudicate such matters through its Executive Session deliberations.

**f. Misconduct by volunteer committee members.** Volunteers appointed to IIA committees serve an incredibly valuable role in the operations of the organization, providing their expertise and insights and ensuring the actions, positions, and policies of The IIA are validated by members. To ensure the success of the committees and a safe, respectful environment for everyone, committee members must comply with all applicable policies of The IIA as part of their service and sign a code of ethics form.

**g. Misconduct within The IIA’s chapters.** Participating in The IIA’s chapters is an excellent way for many members to network, find professional development opportunities, and socialize within the profession. All participants in chapters, from the leadership to the general membership are expected to contribute to building a professional community and comply with the code of conduct for chapters. While misconduct is rare within our chapter communities, harassment, violence, disruptive behavior, poor chapter governance, and misuse of chapter funds are examples of actions which should lead to a D&O referral.

To ensure a positive experience for all involved, volunteer chapter members are expected to follow the Chapter Code of Conduct[[8]](#footnote-9) and all other applicable policies of the organization.

**h. Misconduct at conferences, events, webinars, and meetings.** Whether in person or virtually, conferences, events, webinars, and meetings are an important part of The IIA’s commitment to continuing professional education, networking, and the sharing of the Standards, official guidance, information and best practices. All participants in these activities are expected to follow The IIA’s Code of Conduct for Activities.[[9]](#footnote-10)

**i. Criminal convictions.** IIA members who are convicted of serious crimes related to their roles as internal auditors may have their membership terminated and their certification(s) revoked. Examples of crimes which would merit a D&O investigation include fraud, financial exploitation, and violations of corporate and business laws.

It is important to note, however, that the IIA does not take disciplinary action related to membership or credentials for crimes unrelated to internal auditing. While the organization finds many other types of crimes to be appalling and meriting punishment in a court of law, it is a slippery and politically challenging pathway for The IIA to adjudicate on these matters. For example, in some countries there are laws that severely restrict freedom of speech and political activities and/or criminalize certain health care choices and the private activities of consenting adults. Additionally, certain drugs and alcohol are legal in certain jurisdictions while possession is a serious crime in other jurisdictions.

While in some countries, restrictive laws as described above would be considered a current social and political norm, in other parts of the world, losing membership or a credential for a conviction related to these laws would be seen as unfair/inappropriate. With this in mind, The IIA believes it would be next to impossible to develop a global consensus among IIA members as to which non-internal auditing crimes merit discipline and which do not. Therefore, the IIA leaves it to governments and the court of social opinion in their respective countries to address these matters when they do not directly impact the practice of internal auditing.[[10]](#footnote-11)

1. **REPORTING MECHANISM FOR FILING ALLEGATIONS**

To simplify the reporting process, all allegations under The IIA’s disciplinary and oversight framework must be submitted through a single email address. The IIA commits to maintaining a section of its website to explain the framework, communicate the reporting email address, and post Frequently Asked Questions. In addition, it will raise awareness of the framework and the reporting mechanism, on an on-going basis, through its various publications to members and other stakeholders.

Anyone submitting an allegation has the right to confidentiality (including the option of anonymity).

1. **JURISDICTION AND REPORTING BETWEEN THE IIA AND ITS NATIONAL INSTITUTES**
2. **JURISDICTION.** The IIA operates under a global federation model with 116[[11]](#footnote-12) national institutes around the world. In many cases, individuals obtain their membership with The IIA through their national institute. (In Canada, the United States, and the Caribbean, where there are no separate national institutes, membership is through the global organization.) In situations where an individual is an IIA member in a country without a national institute, that person may obtain IIA membership through the global organization.

The IIA believes that, generally, adjudication of allegations is best handled at the local level whenever feasible. D&O Committees of national institutes are more likely to be able to convene hearings, contact witnesses, and obtain evidence, and local processes better ensure that defendants are subject to a process overseen by their peers who are likely to better understand local laws, regulations, corporate governance requirements, and business and cultural norms. Furthermore, it would likely prove excessively burdensome for The IIA, as a global organization, to oversee all allegations among its 260,000+ members.

Therefore, allegations against a member shall be adjudicated by the entity where the individual has obtained IIA membership. However, in cases where a national institute does not feel that it has the resources to properly administer a D&O framework, it may request that the global organization’s D&O framework and processes handle its discipline and oversight via referrals of complaints from the national institute to The IIA D&O Oversight Committee. In such cases, such a request will be implemented via a Memorandum of Understanding (MOU) or through an update of the Master Recognition Agreement (MRA).

In certain limited exceptions, The IIA maintains sole jurisdiction over the adjudication of complaints against a member, irrespective of membership being through The IIA or a national institute. Those instances are:

1. Violations related to IIA certifications and assessment-based certificates
2. Violations of IIA intellectual property
3. Actions by members of The IIA’s Global Board of Directors as part of their service on the Board
4. Actions by members serving on a committee, advisory council, task force, or working group of The IIA. (However, this does not extend to members serving on a committee, advisory council, task force, or working group of a national institute.)
5. Actions by members serving in a leadership position for an IIA North American chapter. (However, this does not extend to members serving on a chapter of a national institute or in an international chapter.)
6. Actions by members at an IIA conference or event. (However, this does not extend to members attending a conference or event of a national institute or one of the profession’s regional bodies).
7. **REPORTING.** When The IIA oversees an adjudication process over a member of a national institute, The IIA shall report the findings of its adjudication process and any penalties or outcomes imposed therein to that respective national institute within 20 business days of the rendering of its decision; national institutes are expected to take any appropriate additional action based on this information while considering when the deadline for an appeal has been exhausted and, if applicable, an appeal has been adjudicated.

Furthermore, The IIA shall establish and maintain a process for national institutes to report their disciplinary and oversight findings and the penalties imposed therein to The IIA in a timely format. In conjunction with this reporting mechanism, The IIA shall also establish a process for the secure transmission of evidence to and from the national institutes.

The IIA D&O Committee may convene its own hearings based on the D&O reports of or a recommendation by a national institute. For example, if a national institute has found a member guilty of professional misconduct, The IIA D&O Committee may subsequently convene a hearing over whether to rescind that individual’s IIA certification as a consequence or, if a member was found guilty of professional misconduct and is also suspected of violating The IIA’s intellectual property, the national institute would render a decision on the professional misconduct allegation, impose appropriate penalties, report its findings to The IIA, and recommend that The IIA convene a hearing regarding the alleged IIA intellectual property violation.

**V. DUE PROCESS RIGHTS OF THE ACCUSED**

While adjudication of allegations through The IIA’s disciplinary and oversight framework is not the same as a legal proceeding in a court of law, The IIA is committed to ensuring a fair, transparent process for those accused of unethical behavior, professional misconduct, and/or other wrongdoing which merits review by the organization. Therefore, The IIA guarantees the following rights to its members as part of a hearing before the Discipline & Oversight (D&O) Committee:

**a. A PRESUMPTION OF INNOCENCE.** Members shall be given a presumption of innocence regarding allegations made against them, pending adjudication by the D&O Committee.

**b. A RIGHT TO SEE THE COMPLAINT AND SUPPORTING EVIDENCE.** In the event that The IIA decides to investigate an allegation against a member, the member will be entitled to receive a copy of the complaint and any supporting evidence within 10 business days of the D&O Committee voting to investigate the allegation. If necessary to protect the anonymity/confidentiality of the complainant, certain sections of the complaint may be redacted as warranted.

**c. A RIGHT TO REQUEST A HEARING.** At its discretion, the D&O committee may choose to convene a hearing over allegations against a member. Members also have the right to request a hearing and a D&O committee vote on allegations against them.

**d. A RIGHT OF FAIR NOTICE AND REQUESTS TO RESCHEDULE.** When the D&O Committee decides to convene a hearing, the member shall be given notice of the time and date of the meeting, via the member email on file, no less than 20 business days prior to the hearing. As a courtesy, a member may request a new date for a hearing up to two times, but any rescheduling shall be at the discretion of the D&O Committee; the Committee shall establish appropriate processes for requesting rescheduling requests.

After three good faith efforts to contact a member via the email of record, and, if unsuccessful, one effort via a telephone number of record, if such a number is available, the D&O Committee has the option of proceeding with a hearing in absentia.

**e. A RIGHT OF REPLY AND TO SUBMIT EVIDENCE.** Members have the right to submit a reply to allegations asserted in a complaint in order to fully or partially deny the allegations or plead mitigating circumstances. The reply may be accompanied by documentary evidence of the member’s choosing. Once submitted as evidence, any such supporting documents may be considered by the Discipline and Oversight Committee to help it determine the validity of the allegation, the existence of mitigating circumstances, and/or the appropriate sanction(s) if any.

**f. A RIGHT TO ENGAGE COUNSEL.** Members shall have the right to have legal counsel or another person of the members’ choosing to provide them advice and guidance during the proceeding, including during a hearing. A member is also permitted to engage a translator to participate in the hearing if the member does not feel sufficiently proficient in English. The IIA assumes no responsibility for engaging or paying for a member’s counsel or translation services.

**g. A RIGHT TO CALL WITNESSES OR SUBJECT MATTER EXPERTS AND CROSS EXAMINE WITNESSES AND SUBJECT MATTER EXPERTS.** Members shall have the right to request witnesses or subject matter experts to testify at the hearing or to submit written testimony. Since this is not a legal proceeding in a recognized court of law, witnesses cannot be compelled to participate, and members will be expected to secure their own witnesses. During the hearing, members and/or their counsel will be able to ask questions of the witnesses and subject matter experts they requested.

Individuals making accusations against a member and other relevant stakeholders may also suggest witnesses and/or subject matter experts that the D&O committee may, at its discretion, contact and ask to participate in the hearing. Members shall have the right to cross examine any witnesses called by the D&O Committee and/or to delegate cross examination to their counsel.

**h.** **A RIGHT TO TESTIFY.** As part of a hearing, members shall have the right to testify on their own behalf.

**i. A RIGHT TO MAKE OPENING AND CLOSING REMARKS.** Members defending themselves at a hearing shall have the right to address the D&O Committee at the opening and closing of a hearing or delegate such a right to their counsel.

**j. A RIGHT TO AN APPEAL.** If a member believes a decision of the D&O Committee was incorrect or unfair and/or has come across new exculpatory evidence, the member may appeal a decision of the D&O Committee to the Supervisory Committee of The IIA Global Board of Directors. Members will have 60 business days from the day a D&O Committee hearing decision is rendered and sent to the individual to make an appeal. Agreement to hear an appeal is at the discretion of the Supervisory Committee of The IIA’s Global Board of Directors which shall establish its own consistent and transparent rights and rules on how it shall conduct appeals hearings or delegate such responsibilities.

**VI. ADJUDICATION PROCESS**

1. **INITIAL REVIEW BY THE OFFICE OF THE GENERAL COUNSEL.** Unless otherwise explicitly noted in this framework, all allegations against a member of The IIA shall begin with a review of the complaint and the accompanying evidence by The IIA’s Office of the General Counsel (OGC). The OGC shall issue an acknowledgement of each complaint to the complainant and conduct an initial review of every complaint to evaluate it for merit and sufficiency of evidence. Where additional information is needed to evaluate the validity of a complaint, the General Counsel may contact the complainant and/or other parties to request additional information.

When a complainant fails to provide sufficient information to form a basis for proceeding and the complainant has not responded to a request for additional information within 20 business days, the General Counsel shall dismiss the claim without prejudice.

The OGC shall provide a report to the D&O Committee of all allegations received no less than once per quarter. In the report, the OGC shall provide a summary of the complaints and the accompanying evidence and make a recommendation on each case whether the D&O Committee should initiate a hearing. The OGC’s reports will also include a summary of all allegations which were dismissed for insufficient evidence or non-responsiveness by the complainant.

1. **ESTABLISHMENT AND OPERATIONS OF THE IIA’S DISCIPLINE AND OVERSIGHT (D&O) COMMITTEE.** The principal body charged with implementation of The IIA’s Disciplinary and Oversight Framework shall be The IIA’s Disciplinary and Oversight Committee (D&O Committee).
	* 1. **Composition and Qualifications.** The D&O Committee shall be composed of seven IIA members in good standing appointed through the regular volunteer committee selection process of The IIA. The Committee shall be geographically diverse and represent a cross-section of the profession. Terms shall be for three years, and no appointed member may serve on the committee more than a total of 7 years. The IIA’s General Counsel shall serve on the Committee as a non-voting, ex officio member. The D&O Committee shall elect a Chair and a Secretary from among its members and unplanned vacancies shall be filled by The IIA’s Global Board Chair in consultation with the Global Nominations Committee.
		2. **Rules and procedures.** At its inaugural meeting, the D&O Committee shall vote on a set of rules and procedures to govern its operations. The IIA’s Global Board of Directors shall subsequently vote whether to approve the Committee’s rules and procedures. Any subsequent changes to the written rules and procedure of the Committee must be approved by The IIA’s Board.

The rules and procedures of the Committee shall be made publicly available on The IIA’s website.

* + 1. **English as a Primary Language.** Hearings of the D&O Committee shall be conducted in English. In cases where it is deemed necessary, the Committee may engage interpreters and/or translation services to examine evidence.
		2. **Responsibilities of the D&O Committee.** The D&O Committee shall have the following responsibilities:
			- 1. **Reviewing complaints:** Receiving and examining complaints from The IIA’s Office of the General Counsel alleging misconduct against members and deciding whether further investigation is warranted.
				2. **Fact-finding:** Gathering and reviewing evidence and information related to the complaint through interviews, document review, and other means.
				3. **Conducting hearings:** Providing a setting for the complainant and the respondent to each present their case, hear witness testimonies, and respond to allegations. In some cases in which the anonymity/confidentiality of the complainant is necessary, the hearing may proceed without that individual’s participation at the hearing.
				4. **Determining violations:** Analyzing the evidence to decide whether a violation of the D&O Framework occurred.
				5. **Imposing penalties:** Deciding on appropriate disciplinary action based on the severity of the violation and any mitigating circumstances.
				6. **Maintaining confidentiality:** Protecting the confidentiality of the proceedings and the privacy of all individuals involved throughout the disciplinary process.
				7. **Ensuring fairness:** Following established procedures and providing due process to the accused throughout the investigation and hearing.
				8. **Documenting proceedings:** Keeping detailed records of all complaints, investigations, hearings, and decisions made by the D&O Committee.
		3. **Frequency of Meetings.** The D&O Committee shall meet at least once every quarter to consider and discuss pending cases, hold hearings, and adjudicate pending cases. The Chair of the Committee may call an ad hoc or emergency meeting between scheduled meetings to address cases where delay would be unduly prejudicial to The IIA or the accused.

Meetings will be held via teleconference or another virtual format.

* + 1. **Decisions of the D&O Committee.** All decisions of the D&O Committee must be made through a majority vote of the Committee when a quorum is present.

Members subject to a disciplinary and oversight investigation shall receive a decision and any accompanying penalties within 20 business days of their hearing, or, if a hearing is not held, within 20 business days of when a decision is rendered by the Committee. Accused members shall receive the decision via their email of record, unless a member has specifically requested delivery via another means of communication.

* + 1. **Summaries and Reports of the D&O Committee.** The Secretary of the Committee, in conjunction with IIA support staff, shall prepare 1) a summary of each meeting within 10days of the conclusion of the meeting and 2) a report of each case adjudicated detailing the allegations, summarizing the evidence and the proceedings and stating the facts on which a determination of culpability was based (if any) and the sanction imposed, if any. The summary and report on cases shall be distributed to all members of the D&O Committee and a copy shall be retained as outlined in Section XI.

**c. RIGHT TO APPEAL.** As outlined in Section (V)(j), a member who has been found culpable by the D&O Committee may appeal any such finding and the accompanying penalties imposed to the Supervisory Committee of The IIA’s Global Board of Directors within 60 business days of the conclusion of the hearing. Such an appeal shall be made, in writing, via The IIA’s Office of General Counsel.

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1. **POTENTIAL PENALTIES**

Members who have been found to be in violation of this framework may be subject to various penalties, including one or more of the following:

a. A letter of warning or formal reprimand

b. Remedial Continuing Professional Education (CPE)

c. A suspension or a ban from sitting an exam for one or more IIA certifications

d. A suspension or revocation of IIA certifications and/or certificates

e. A suspension or termination of IIA membership

f. A referral to a national institute for further disciplinary review, with a potential recommendation or request that an individual’s membership with that institute be suspended or terminated

g. A suspension or ban from IIA volunteer committees

h. A suspension or ban from activities or events hosted by any North American chapter

i. A suspension or ban from IIA conferences and events

j. A revocation of IIA awards and/or other honors

k. A referral to law enforcement for suspected violations of law

Any request to terminate a suspension may be made through the appeals process referenced in Section VI.

1. **INFORMATION SHARING WITH THIRD PARTIES**

The IIA may, at its discretion, upon request, share information, including evidence, related to its disciplinary & oversight activities with third parties including employers, the government, law enforcement, and the media within the parameters of applicable law. In addition, it may share allegations, evidence, hearing notes, and findings with its national institutes to assist those institutes in their own disciplinary proceedings.

Due to variances in global privacy laws, The IIA does not publish or otherwise proactively share information publicly related to its disciplinary and oversight proceedings and decisions.

Individuals seeking specific information about disciplinary and oversight activities are encouraged to begin their inquiry by examining The IIA’s and/or national institutes’ public registers of members of good standing as well as the register of current IIA credential holders.

Additional requests for information on specific hearings and Committee decisions should be sent to advocacy@theiia.org. The Office of the General Counsel shall review such requests, in compliance with relevant privacy and other laws, and respond according to parameters established by the D&O Committee.

1. **PUBLIC REGISTERS OF IIA MEMBERS AND CREDENTIAL HOLDERS**

The IIA will establish and maintain the following:

1. **A PUBLIC REGISTER OF IIA MEMBERS.** The IIA will provide, via its website, a public register of all current members in good standing. This register will list members’ names and their Global Account Numbers and will be updated not less than once a month.

As noted earlier in this framework, The IIA is a global federation; IIA membership, therefore, is sometimes obtained through a national institute rather than the global organization. Given this dynamic, The IIA public register will also link to the public registers of national institutes, when such registers have been established by the national institute, or indicate such information is unavailable. Additionally, The IIA will offer to maintain public register data for those national institutes who do not have an interest or the resources to do so on their own but wish to maintain a public register.

1. **A PUBLIC REGISTER OF CERTIFICATION HOLDERS.** The IIA will provide, via its website, a public register of all individuals currently holding, in good standing, the Internal Audit Practitioner (IAP), the Certified Internal Auditor (CIA), and the Certification in Risk Management Assurance (CRMA). It may also add other IIA credentials at its discretion. The register will list members’ names and their certification numbers and will be updated not less than once a month.

These two registers are designed to promote transparency and ensure that stakeholders have access to relevant information about The IIA’s members and their qualifications. While these registers do not provide specific information about D&O Committee hearings and decisions, they allow stakeholders (employers, colleagues, government officials, and the media) to confirm whether an individual is a member in good standing and holds particular certifications. These two public registers are designed to address risks related to individuals who falsely hold out that they belong to the organization and/or that they have a certification that they did not earn or have not maintained.

If additional information is needed about an individual for purposes of employment, government compliance, or other valid reasons, as mentioned in Section VIII, interested parties should contact The IIA at advocacy@theiia.org.

**X. INDEMNIFICATION OF EMPLOYEES AND VOLUNTEERS**

Th IIA recognizes that it has an obligation to protect its employees and volunteers as part of the administration of this disciplinary and oversight framework. As such, the IIA shall indemnify and hold harmless all employees and volunteers in the good faith performance of their duties related to this framework from any claims, demands, damages, or costs awarded against them as a result of any civil action or proceeding.

**XI. RECORDKEEPING**

The IIA will keep records of all materials related to allegations, hearings, decisions, and appeals for a period of at least 10 years unless otherwise required by law.

1. **STAKEHOLDER INPUT AND UPDATES TO THIS FRAMEWORK**

To ensure maximum support from IIA members and other relevant stakeholders, the IIA has sought to obtain the broadest input possible. This framework was developed with the assistance of two advisory groups, one consisting of the leaders of The IIA’s five regional bodies[[12]](#footnote-13) and one consisting of five representatives from the North American membership. It was then exposed to The IIA’s 260,000+ members for a 10-week stakeholder comment period from [DATE] to [DATE].

In addition to review and final approval of the framework by The IIA’s Global Board of Directors on [DATE], The IIA’s Office of the General Counsel and Global Advocacy Team held interactive sessions over the course of the summer of 2025 with The IIA’s North American Board, the International Internal Audit Standards Board, the Institute Relations Committee, the Chapter Relations Committee, the Canada Advisory Committee, the Global Advocacy Advisory Council, and the North American Advocacy Advisory Council as well as the IPPF Oversight Council.  Furthermore, IIA staff led an interactive presentation at The IIA’s Global Assembly, the annual gathering of The IIA’s national institutes, on [DATE] in Toronto, Canada.

In total, The IIA received [XXX] comment letters with a total of [YYYY] suggestions on ways to improve the framework. Each suggestion was carefully reviewed for inclusion before a final version was submitted to the Global Board of Directors.

This framework remains in effect for members until such time that The IIA Global Board of Directors may vote to rescind, replace, or modify it. As part of The IIA’s commitment to listening to the diverse views of its membership, any proposed modifications to this framework brought before the Global Board of Directors and approved by the Board for adoption will be subject to no less than an 8-week stakeholder comment period.

**APPENDIX**

**OVERVIEW: D&O FRAMEWORKS FOR NATIONAL INSTITUTES**

As part of its commitment to a “One IIA” vision for The IIA, it is important that The IIA and its federation of national institutes work together to establish a robust, credible, and aligned strategy for the discipline and oversight of its members. Failure to implement and maintain an appropriate, trusted, and respected D&O framework in one country can tarnish the entire profession globally. Therefore, The IIA asks all national institutes to establish, support, and enforce a D&O framework for its members and to collaborate closely with The IIA on its enforcement.

While some national institutes have longstanding, effective D&O framework in place, other national institutes may be in the process of establishing or strengthening their frameworks. To assist with this, The IIA offers a checklist of key concepts that it recommends should be a part of any national institute’s D&O framework. National institutes are encouraged to compare their frameworks to this checklist and make changes where warranted. For national institutes who are just getting started or may feel their framework needs a substantial overhaul, The IIA, in the next section of this Appendix, also provides a model framework that national institutes could adopt in whole or with appropriate modifications designed to suit their unique political and cultural environment. The model is ***mostly identical*** to The IIA’s own proposed D&O framework with a few changes designed to reflect jurisdictional and other considerations. (It also includes commentary which is not meant to be part of any final framework.) National institute leaders seeking guidance or advice regarding their D&O frameworks are invited to contact The IIA at advocacy@theiia.org.

**NATIONAL INSTITUTE D&O FRAMEWORK CHECKLIST**

* Is the D&O framework and reporting mechanism posted on the national institute’s website? Is there is a strategy to promote awareness of the framework among members and other key stakeholders?
* Does the framework clearly define the conduct it covers? Is the covered conduct in alignment with The IIA’s D&O framework?
* Does the framework clearly explain to the public how to report alleged unethical behavior, professional misconduct, and wrongdoing? Are there appropriate safeguards regarding reporting including the right to confidentiality/anonymity by those reporting and safeguards to protect potentially sensitive evidence submitted to the national institute?
* Does the framework have a mechanism in place for reporting and information sharing between the institute and The IIA?
* Does the framework explain the due process rights of the accused?
* Is the adjudication process clearly explained?
* Is the organizational body overseeing discipline and oversight composed of primarily members, in good standing, of the national institute? Does it have regular reporting obligations to the governing body of the national institute?
* Does the framework have sufficient legal support at the national institute to ensure it is fair and in compliance with all relevant laws and procedures?
* Does the framework have sufficient staff, volunteers, and other resources to ensure it is successful?
* Are the potential penalties under the framework clearly explained?
* Does the framework have a process to report suspected crimes related to a member’s role as an internal auditor to the appropriate authorities?
* Does the framework explain how it will handle information requests about D&O proceedings from third parties (e.g., employers, the media, the judiciary, etc.)? Has the institute reviewed how its country’s privacy laws may impact the permissibility of such disclosures? Do the methods used to handle and store data align to national and/or local data privacy and cybersecurity regulations and laws?
* Does the framework establish a public registry of members in good standing or request that The IIA manage this information on its behalf? Does the information provided to the public about the framework explain how to obtain information from The IIA’s public registry of credentials holders?
* Does the framework properly protect/indemnify employees and volunteers and provide a process for appropriate recordkeeping? Has the institute reviewed laws in its country relevant to recordkeeping to ensure compliance?
* Has the national institute set up a process for input by members and other stakeholders to its framework, prior to its approval?
* Has the national institute established a mechanism for future stakeholder review and potential updates to the framework?

**The IIA’s Model Disciplinary & Oversight Framework for National Institutes**

**Preliminary Draft for Stakeholder Comment**

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13. **PURPOSE AND SUMMARY**

As part of its organizational governance and operations, every professional organization should have a robust and transparent disciplinary and oversight (D&O) framework in place regarding its members and credential holders. While it is hoped that the need for the framework will be rare, its implementation serves multiple functions. First, it helps to protect the value and reputation of the organization, and the profession associated with it. Second, it protects the value and rigor of the organization’s standards and credentials. Third, it outlines disciplinary action and remedial actions necessary when misconduct and/or violations occur. And, fourth, it provides comfort to all stakeholders that integrity, competency, due professional care, accountability, confidentiality, and ethical behavior are core values of the organization.

Such a framework is particularly important in a profession like internal auditing where the profession is largely self-regulated. Self-regulation is a privilege - not a right - and in order to assure public policymakers and other stakeholders that the internal audit profession deserves to operate under this model, it is essential that the Institute of Internal Auditors of [COUNTRY] establish and maintain a strong disciplinary and oversight framework that is comprehensive, fair, and trusted by all stakeholders.

This framework seeks to accomplish several goals. It explains the types of unethical behavior, professional misconduct, and wrongdoing that fall under scrutiny within the D&O framework. It clarifies the jurisdictional authority between IIA [COUNTRY] and the Institute of Internal Auditors (The IIA) (also referred to as IIA Global) and outlines a process for information sharing on D&O actions within The IIA’s global federation. It provides information on how to report alleged misconduct and outlines the rights of those accused of misconduct and/or violations. Additionally, it articulates the adjudication process and potential penalties, and it establishes public registries of members in good standing and current credential holders. Finally, it indemnifies employees and volunteers in the administration of this framework, sets up a process for recordkeeping, and establishes a mechanism for future updates to the framework. While this framework articulates the overarching structure of the D&O process, additional details such as the rules and procedures of the D&O Committee charged with overseeing cases will be developed and approved by the organization after this framework is approved.

IIA [COUNTRY] prides itself on its role in promoting the internal audit profession as one of high standards, ethical behavior, and uniquely talented individuals who serve their organizations with distinction, and it believes that this framework helps to edify that vision. However, it also realizes that organizational best practices and expectations are constantly evolving. As such, it welcomes feedback on this framework from all interested parties at any time. Comments can be sent to [EMAIL]. In addition, The IIA [COUNTRY] commits to revisiting this D&O framework for potential updates within five years of its original endorsement by the organization’s governing body.

1. **CONDUCT COVERED UNDER THE D&O FRAMEWORK**

While there are many factors that define appropriate behavior in the workplace, The IIA [COUNTRY]’s role is not to serve as a disciplinary and oversight body for all actions of internal auditors. Many of these matters are best handled internally within an organization, by supervisors, the human resources department, the office of the general counsel, senior leadership, and the governing body. IIA [COUNTRY] cannot and should not be a participant in the adjudication of most of these matters.

However, when it comes to questions of ethical behavior, professionalism, competence, and good judgment by members in their roles as internal auditors, IIA [COUNTRY] has a vested interest in investigating and taking action, as warranted. This disciplinary and oversight role protects The IIA’s Standards and certifications (e.g., IAP, CIA, CRMA) and serves a valuable public interest function in helping to ensure that incompetent, unethical, inappropriate, unprofessional, or illegal behavior by internal auditors does not go unaddressed and does not harm both the actual and perceived reputation and value of internal auditing.

Individuals who believe that a member of IIA [COUNTRY] has engaged in unethical behavior, professional misconduct, or wrongdoing, should carefully consider the most appropriate venue to adjudicate the issue. Allegations which will be considered for adjudication by IIA [COUNTRY] fall into the following categories[[13]](#footnote-14):

**a. Violations of the International Professional Practice Framework® (The IPPF), including the Global Internal Audit Standards® (the Standards).** The IPPF is a comprehensive framework which includes standards and guidance for the practice of internal auditing. Of particular note, ethical behavior is defined within the IIA Standards which outlines the overall expectations of members for Ethics and Professionalism.

In order to comply with the Standards, internal auditors must always uphold the principles of integrity, objectivity, competency, due professional care, and confidentiality in the performance of their responsibilities. This means internal auditors must maintain the highest standards of honesty, fairness, and respect for others and the profession they serve in their interactions and decisions.

While the IPPF, including the Standards, are the intellectual property of IIA Global, IIA [COUNTRY] is best positioned to adjudicate alleged violations by its members. Any adjudicated violations will be reported to IIA Global and, in cases of uncertainty or ambiguity in interpretation, IIA [COUNTRY] shall engage appropriate staff and volunteer committees of IIA Global in rendering its decisions.

**b. Violations related to IIA Certifications and Certificates.** The IIA and national institutes within its federation have an obligation to its members and other stakeholders to uphold the value and integrity of The IIA’s certifications and assessment-based certificates. Therefore, IIA Global will take disciplinary and oversight action against the federation’s members and credential holders related to its certifications and certificates.

Since this subject matter falls outside of the D&O purview of IIA [COUNTRY], any allegations regarding IIA certifications and certificates shall be referred to IIA Global’s D&O Committee for review and potential adjudication.

1. **Violations of intellectual property (IP).** Individuals may not use IIA [COUNTRY]’s intellectual property without express prior permission. Additionally, those who would seek to commercialize IIA [COUNTRY]’s intellectual property must first contact IIA [COUNTRY]to ascertain whether they must first obtain a license.

Furthermore, individuals may not use IIA Global’s intellectual property without express prior permission. Those who would seek to commercialize IIA Global’s intellectual property must first contact the organization to ascertain whether they must first obtain a license. Examples of IIA Global IP includes exam questions, the Standards, Topical Requirements, logos and images, publications, education course content and associated graphics.[[14]](#footnote-15)

Since the subject of IIA’s Global’s IP falls out of the purview of IIA [COUNTRY], any allegations regarding IIA Global IP shall be referred to IIA Global’s D&O Committee for review and potential adjudication.

1. **D&O reports from IIA Global and other national institutes.** Through a joint agreement, IIA [COUNTRY] shall share a timely copy of all disciplinary and oversight actions it takes against members with The IIA and The IIA shall do the same. IIA [COUNTRY] will also share information on its disciplinary and oversight hearings and actions with other national institutes when there is appropriate nexus.

Reports from IIA Global and/or other national institutes to IIA [COUNTRY] may lead to investigations and hearings by IIA [COUNTRY]’s D&O Committee.

1. **Misconduct by members of IIA [COUNTRY]’s Board of Directors.** All members of IIA [COUNTRY]’s Board of Directors must comply with the organization’s ethical requirements and sign a Conflict-of-Interest policy document upon their appointment. Questions regarding the discipline and oversight of IIA [COUNTRY]’s Board members, during their service on the Board, is the exclusive purview of the Board. It may, however, at its discretion, refer a matter to the D&O Committee to hold a hearing and make a recommendation back to the Board or it may choose to adjudicate such matters through its Executive Session deliberations.
2. **Misconduct by volunteer committee members.** Volunteers serving on IIA [COUNTRY]’s committees serve an incredibly valuable role in the operations of the organization, providing their expertise and insights and ensuring the actions, positions, and policies of the organization are validated by members. To ensure the success of the committees and a safe, respectful environment for everyone, committee members must comply with all applicable policies of IIA [COUNTRY] as part of their service and sign a code of ethics form.
3. **Misconduct within IIA [COUNTRY]’s chapters.** Participating in The IIA’s chapters is an excellent way for many members to network, find professional development opportunities, and socialize within the profession. All participants in chapters, from the leadership to the general membership are expected to contribute to building a professional community and comply with the code of conduct for chapters. While misconduct is rare within our chapter communities, harassment, violence, disruptive behavior, poor chapter governance, and misuse of chapter funds are examples of actions which should lead to a D&O referral.

To ensure a positive experience for all involved, volunteer chapter members are expected to follow a chapter code of conduct, as issued by IIA [COUNTRY], and follow all other applicable policies of the organization.

**COMMENTARY: Not all national institutes have chapters, so this provision may not be relevant to some.**

1. **Misconduct at IIA [COUNTRY]’s** **conferences, events, webinars, and meetings and misconduct at the [REGIONAL IIA BODY]’s** **conferences, events, webinars, and meetings .** Whether in person or virtually, conferences, events, webinars, and meetings are an important part of IIA [COUNTRY]’s commitment to continuing professional education, networking, and the sharing of the Standards, official guidance, information and best practices. All participants in these activities are expected to follow IIA [COUNTRY]’s and/or the [REGIONAL BODY]’s code of conduct for such activities.
2. **Criminal convictions.** IIA members who are convicted of serious crimes related to their roles as internal auditors may have their membership terminated and, upon referral to and adjudication by IIA Global, their certification(s) revoked. Examples of crimes which would merit a D&O investigation include fraud, financial exploitation, and violations of corporate and business laws.

It is important to note, however, that IIA [COUNTRY] does not take disciplinary action related to membership or credentials for crimes unrelated to internal auditing. While the organization finds many other types of crimes to be appalling and meriting punishment in a court of law, it is a slippery and politically challenging pathway for the organization to adjudicate on these matters which may be controversial or subject to on-going legislative review.

With this in mind, IIA [COUNTRY] believes it would be next to impossible to develop a national consensus among our members as to which non-internal auditing crimes merit discipline and which do not. Therefore, IIA [COUNTRY] leaves it to governments and the court of social opinion to address these matters when they do not directly impact the practice of internal auditing.[[15]](#footnote-16)

1. **REPORTING MECHANISM FOR FILING ALLEGATIONS**

To simplify the reporting process, all allegations under IIA [COUNTRY]’s disciplinary and oversight framework must be submitted through a single email address. IIA [COUNTRY] commits to maintaining a section of its website to explain the framework, communicate the reporting email address, and post Frequently Asked Questions. In addition, it will raise awareness of the framework and the reporting mechanism, on an on-going basis, through its various publications to members and other stakeholders.

Anyone submitting an allegation has the right to confidentiality (including the option of anonymity).

**COMMENTARY: Some national institutes may wish to offer multiple means for reporting allegations. For example, an email address, a telephone hotline, and/or a website portal which allows for submissions and the uploading of evidence.**

**National institutes should consider consistency, transparency, and simplicity in whatever mechanism(s) they choose.**

1. **JURISDICTION AND REPORTING BETWEEN THE IIA AND ITS NATIONAL INSTITUTES**
	1. **JURISDICTION.** The IIA operates under a global federation model with 116[[16]](#footnote-17) national institutes around the world. In many cases, individuals obtain their membership with The IIA through their national institute. (In Canada, the United States, and the Caribbean, where there are no separate national institutes, membership is through the global organization.) In situations where an individual is an IIA member in a country without a national institute, that person may obtain IIA membership through the global organization.

The IIA and IIA [COUNTRY] believes that, generally, adjudication of allegations is best handled at the local/national level whenever feasible. D&O committees of national institutes are more likely to be able to convene hearings, contact witnesses, and obtain evidence, and local processes better ensure that defendants are subject to a process overseen by their peers who are likely to better understand local laws, regulations, corporate governance requirements, and business and cultural norms. Furthermore, it would likely prove excessively burdensome for The IIA, as a global organization, to oversee all allegations among its 260,000+ members.

Therefore, allegations against a member shall be adjudicated by the entity where the individual has obtained IIA membership.

As discussed, in part, elsewhere in this framework, in certain limited exceptions, IIA Global maintains sole jurisdiction over the adjudication of complaints against a member, irrespective of membership being through The IIA or a national institute. Those instances are:

1. Violations related to IIA certifications and assessment-based certificates;
2. Violations of IIA intellectual property.
3. Actions by members of The IIA’s Global Board of Directors as part of their service on the Board.
4. Actions by IIA members serving on a committee, advisory council, task force, or working group of The IIA. (However, this does not extend to members serving on a committee or council of a national institute.)
5. Actions by members serving in a leadership position for an IIA North American chapter. (However, this does not extend to members serving on a chapter of a national institute or in an international chapter)
6. Actions by members at an IIA Global conference or event. (However, this does not extend to members attending a conference or event of a national institute or one of the profession’s regional bodies).
	1. **REPORTING.** IIA [COUNTRY] shall confidentially report the findings of its adjudication process and any penalties or outcomes imposed therein to IIA Global (and any other relevant national institutes) within 20 business days of the rendering of its decision, while considering when the deadline for an appeal has been exhausted and, if applicable, an appeal has been adjudicated.

**V. DUE PROCESS RIGHTS OF THE ACCUSED**

While adjudication of allegations through IIA [COUNTRY]’s disciplinary and oversight framework is not the same as a legal proceeding in a court of law, IIA [COUNTRY] is committed to ensuring a fair, transparent process for those accused of unethical behavior, professional misconduct, and/or other wrongdoing which merits review by the organization. Therefore, IIA [COUNTRY] guarantees the following rights to its members as part of a hearing before the Discipline & Oversight (D&O) Committee:

**a. A PRESUMPTION OF INNOCENCE.** Members shall be given a presumption of innocence regarding allegations made against them, pending adjudication by the D&O Committee.

**b. A RIGHT TO SEE THE COMPLAINT AND SUPPORTING EVIDENCE.** In the event that IIA [COUNTRY] decides to investigate an allegation against a member, the member will be entitled to receive a copy of the complaint and any supporting evidence within 10 business days of the D&O Committee voting to investigate the allegation. If necessary to protect the anonymity/confidentiality of the complainant, certain sections of the complaint may be redacted as warranted.

**c. A RIGHT TO REQUEST A HEARING.** At its discretion, the D&O committee may choose to convene a hearing over allegations against a member. Members also have the right to request a hearing and a D&O committee vote on allegations against them.

**d. A RIGHT OF FAIR NOTICE AND REQUESTS TO RESCHEDULE.** When the D&O Committee decides to convene a hearing, the member shall be given notice of the time and date of the meeting, via the member email on file, no less than 20 business days prior to the hearing. As a courtesy, a member may request a new date for a hearing up to two times, but any rescheduling shall be at the discretion of the D&O Committee; the Committee shall establish appropriate processes for requesting rescheduling requests.

After three good faith efforts to contact a member via the email of record, and, if unsuccessful, one effort via a telephone number of record, if such a number is available, the D&O Committee has the option of proceeding with a hearing in absentia.

**e. A RIGHT OF REPLY AND TO SUBMIT EVIDENCE.** Members have the right to submit a reply to allegations asserted in a complaint in order to fully or partially deny the allegations or plead mitigating circumstances. The reply may be accompanied by documentary evidence of the member’s choosing. Once submitted as evidence, any such supporting documents may be considered by the Discipline and Oversight Committee to help it determine the validity of the allegation, the existence of mitigating circumstances, and/or the appropriate sanction(s) if any.

**f. A RIGHT TO ENGAGE COUNSEL.** Members shall have the right to have legal counsel or another person of the members’ choosing to provide them advice and guidance during the proceeding, including during a hearing. A member is also permitted to engage a translator to participate in the hearing if the member does not feel sufficiently proficient in [PRIMARY LANGUAGE(S) OF THE COUNTRY]. IIA [COUNTRY] assumes no responsibility for engaging or paying for a member’s counsel or translation services.

**g. A RIGHT TO CALL WITNESSES OR SUBJECT MATTER EXPERTS AND CROSS EXAMINE WITNESSES AND SUBJECT MATTER EXPERTS.** Members shall have the right to request witnesses or subject matter experts to testify at the hearing or to submit written testimony. Since this is not a legal proceeding in a recognized court of law, witnesses cannot be compelled to participate, and members will be expected to secure their own witnesses. During the hearing, members and/or their counsel will be able to ask questions of the witnesses and subject matter experts they requested.

Individuals making accusations against a member and other relevant stakeholders may also suggest witnesses and/or subject matter experts that the D&O committee may, at its discretion, contact and ask to participate in the hearing. Members shall have the right to cross examine any witnesses called by the D&O Committee and/or to delegate cross examination to their counsel.

**h.** **A RIGHT TO TESTIFY.** As part of a hearing, members shall have the right to testify on their own behalf.

**i. A RIGHT TO MAKE OPENING AND CLOSING REMARKS.** Members defending themselves at a hearing shall have the right to address the D&O Committee at the opening and closing of a hearing or delegate such a right to their counsel.

**j. A RIGHT TO AN APPEAL.** If a member believes a decision of the D&O Committee was incorrect or unfair and/or has come across new exculpatory evidence, the member may appeal a decision of the D&O Committee to IIA [COUNTRY]’s Board of Directors. Members will have 60 business days from the day a D&O Committee hearing decision is rendered and sent to the individual to make an appeal. Agreement to hear an appeal is at the discretion of the Board of Directors which shall establish its own consistent and transparent rights and rules on how it shall conduct appeals hearings or delegate such responsibilities.

**VI. ADJUDICATION PROCESS**

1. **INITIAL REVIEW BY IIA [COUNTRY]’s LEGAL COUNSEL [OR ALTERNATE INITIAL REVIEWER].** Unless otherwise explicitly noted in this framework, all allegations against a member of IIA [COUNTRY] shall begin with a review of the complaint and the accompanying evidence by the organization’s legal counsel [OR ALTERNATE INITIAL REVIEWER]. IIA [COUNTRY]’s legal counsel [OR ALTERNATE INITIAL REVIEWER] shall issue an acknowledgement of each complaint to the complainant and conduct an initial review of every complaint to evaluate it for merit and sufficiency of evidence. Where additional information is needed to evaluate the validity of a complaint, counsel [OR THE ALTERNATE INITIAL REVIEWER] may contact the complainant and/or other parties to request additional information.

When a complainant fails to provide sufficient information to form a basis for proceeding and the complainant has not responded to a request for additional information within 20 business days, the organization’s counsel [OR ALTERNATE INITIAL REVIEWER] shall dismiss the claim without prejudice.

The organization’s legal counsel [OR ALTERNATE INITIAL REVIEWER] shall provide a report to the D&O Committee of all allegations received no less than once per quarter. In the report, counsel [OR THE ALTERNATE INITIAL REVIEWER] shall provide a summary of the complaints and the accompanying evidence and make a recommendation on each case whether the D&O Committee should initiate a hearing. The counsel’s [OR ALTERNATE INITIAL REVIEWER’S] reports will also include a summary of all allegations which were dismissed for insufficient evidence or non-responsiveness by the complainant.

**COMMENTARY: In some cases, a national institute may not have legal counsel employed or on retainer. In those cases, it should designate another qualified staff member or volunteer to perform an initial review of the complaint and evidence and make a recommendation on action which will be sent to the D&O Committee.**

1. **ESTABLISHMENT AND OPERATIONS OF IIA [COUNTRY] ’S DISCIPLINE AND OVERSIGHT (D&O) COMMITTEE.** The principal body charged with implementation of IIA [COUNTRY]’s Disciplinary and Oversight Framework shall be IIA [COUNTRY]’s Disciplinary and Oversight Committee (D&O Committee).
	* + 1. **Composition and Qualifications.** The D&O Committee shall be composed of seven IIA [COUNTRY] members in good standing appointed through the regular volunteer committee selection process of the organization. The Committee shall be geographically diverse and represent a cross-section of the profession. Terms shall be for three years, and no appointed member may serve on the committee more than a total of 7 years. IIA [COUNTRY]’s legal counsel [OR ALTERNATE INITIAL REVIEWER] shall serve on the Committee as a non-voting, ex officio member. The D&O Committee shall elect a Chair and a Secretary from among its members and unplanned vacancies shall be filled by the organization’s Board Chair in consultation with the organization’s nominations committee.
			2. **Rules and procedures.** At its inaugural meeting, the D&O Committee shall vote on a set of rules and procedures to govern its operations. IIA [COUNTRY]’s Board of Directors shall subsequently vote whether to approve the Committee’s rules and procedures. Any subsequent changes to the written rules and procedure of the Committee must be approved by Board.

The rules and procedure shall be made publicly available on IIA [COUNTRY]’s website.

* + - 1. **[INSERT LANGUAGE(S)] as [a] Primary Language[s]**. Hearings of the D&O Committee shall be conducted in [LANGUAGE(S)]. In cases where it is deemed necessary, the Committee may engage interpreters and/or translation services to examine evidence.

**COMMENTARY: In some countries, there may be only one primary language. In other countries, it may be appropriate to offer hearings in one of several official languages, depending on the fluency of the D&O Committee members.**

* + - 1. **Responsibilities of the D&O Committee.** The D&O Committee shall have the following responsibilities:
				1. **Reviewing complaints:** Receiving and examining complaints from IIA [COUNTRY]’s counsel [or alternate initial reviewer] alleging misconduct against members and deciding whether further investigation is warranted.
				2. **Fact-finding:** Gathering and reviewing evidence and information related to the complaint through interviews, document review, and other means.
				3. **Conducting hearings:** Providing a setting for the complainant and the respondent to each present their case, hear witness testimonies, and respond to allegations. In some cases in which the anonymity/confidentiality of the complainant is necessary, the hearing may proceed without that individual’s participation at the hearing.
				4. **Determining violations:** Analyzing the evidence to decide whether a violation of the D&O Framework occurred.
				5. **Imposing penalties:** Deciding on appropriate disciplinary action based on the severity of the violation and any mitigating circumstances.
				6. **Maintaining confidentiality:** Protecting the confidentiality of the proceedings and the privacy of all individuals involved throughout the disciplinary process.
				7. **Ensuring fairness:** Following established procedures and providing due process to the accused throughout the investigation and hearing.
				8. **Documenting proceedings:** Keeping detailed records of all complaints, investigations, hearings, and decisions made by the D&O Committee.
			2. **Frequency of Meetings.** The D&O Committee shall meet at least once every quarter to consider and discuss pending cases, hold hearings, and adjudicate pending cases. The Chair of the Committee may call an ad hoc or emergency meeting between scheduled meetings to address cases where delay would be unduly prejudicial to IIA [COUNTRY] or the accused.

Meetings will be held via teleconference or another virtual format unless otherwise stated in communications to hearing participants.

* + - 1. **Decisions of the D&O Committee.** All decisions of the D&O Committee must be made through a majority vote of the Committee when a quorum is present.

Members subject to a disciplinary and oversight investigation shall receive a decision and any accompanying penalties within 20 business days of their hearing, or, if a hearing is not held, within 20 business days of when a decision is rendered by the Committee. Accused members shall receive the decision via their email of record, unless a member has specifically requested delivery via another means of communication.

* + - 1. **Summaries and Reports of the D&O Committee.** The Secretary of the Committee, in conjunction with IIA [COUNTRY] support staff or volunteers, shall prepare 1) a summary of each meeting within 10days of the conclusion of the meeting and 2) a report of each case adjudicated detailing the allegations, summarizing the evidence and the proceedings and stating the facts on which a determination of culpability was based (if any) and the sanction imposed, if any. The summary and report on cases shall be distributed to all members of the D&O Committee and a copy shall be retained as outlined in Section XI.

**c. RIGHT TO APPEAL.** As outlined in Section (V)(j), a member who has been found culpable by the D&O Committee may appeal any such finding and the accompanying penalties to the organization’s Board of Directors within 60 business days of the conclusion of the hearing. Such an appeal shall be made, in writing, via IIA [COUNTRY]’s legal counsel [or alternate initial reviewer].

**VII. POTENTIAL PENALTIES**

Members who have been found to be in violation of this framework may be subject to various penalties, including one or more of the following:

a. A letter of warning or formal reprimand

b. Remedial Continuing Professional Education (CPE)

c. A suspension or a ban from sitting an exam for one or more IIA certifications, as adjudicated by IIA Global

d. A suspension or revocation of IIA certifications and/or certificates, as adjudicated by IIA Global)

e. A suspension or termination of IIA membership

f. A referral to IIA Global or another national institute for further disciplinary review, with a potential recommendation or request that an individual’s membership with that institute be suspended or terminated

g. A suspension or ban from IIA [COUNTRY]’s volunteer committees

h. A suspension or ban from activities or events hosted by any of IIA [COUNTRY]’s chapters

**COMMENTARY: This is dependent on if the national institute has chapters.**

i. A suspension or ban from IIA [COUNTRY]’s conferences and events or, as adjudicated by IIA Global, a suspension or ban from IIA Global’s conferences or events

j. A revocation of IIA [COUNTRY]’s awards and/or other honors or, as adjudicated by IIA Global, a revocation of IIA Global’s awards and/or other honors

k. A referral to law enforcement for suspected violations of law

Any request to terminate a suspension may be made through the appeals process referenced in Section VI.

**VIII. INFORMATION SHARING WITH THIRD PARTIES**

IIA [COUNTRY] may, at its discretion, upon request, share information, including evidence, related to its disciplinary & oversight activities with third parties including employers, the government, law enforcement, and the media within the parameters of applicable law. In addition, it may share allegations, evidence, hearing notes, and findings with IIA Global and other national institutes to assist those institutes in their own disciplinary proceedings.

Due to on-going public policy debates and evolving privacy laws, IIA [COUNTRY] does not publish or otherwise proactively share information publicly related to its disciplinary and oversight proceedings and decisions.

Individuals seeking specific information about disciplinary and oversight activities are encouraged to begin their inquiry by examining IIA [COUNTRY]’s, IIA Global’s and/or other national institutes’ public registers of members of good standing as well as the IIA Global register of current IIA credential holders.

Additional requests for information on specific hearings should be sent to [EMAIL]. The IIA [COUNTRY]’s legal counsel [or alternate initial reviewer] shall review such requests, in compliance with relevant privacy and other laws, and respond according to parameters established by the D&O Committee.

1. **PUBLIC REGISTERS OF IIA [COUNTRY]’S MEMBERS AND IIA GLOBAL’S CREDENTIAL HOLDERS**

IIA [COUNTRY] will establish and maintain, via its website, a public register of all current members in good standing. This register will list members’ names and their account numbers and will be updated not less than once a month.

As noted earlier in this framework, The IIA is a global federation; IIA membership, therefore, is sometimes obtained through a national institute and sometimes via the global organization. Given this dynamic, IIA [COUNTRY]’s public register will also link to 1) IIA Global’s public register and 2) the public registers of other national institutes, when such registers have been established by the national institute.

IIA Global has committed to providing, via its website, a public register of all individuals currently holding, in good standing, the Internal Audit Practitioner (IAP), the Certified Internal Auditor (CIA), and the Certification in Risk Management Assurance (CRMA). It may also add other IIA credentials at its discretion. The register will list members’ names and their certification numbers and will be updated not less than once a month.

These registers (IIA [COUNTRY]’s and IIA Global’s) are designed to promote transparency and ensure that stakeholders have access to relevant information about IIA members and their qualifications. While these registers do not provide specific information about D&O Committee hearings and decisions, they allow stakeholders (employers, colleagues, government officials, and the media) to confirm whether an individual is a member in good standing and holds particular certifications. These public registers are designed to address risks related to individuals who falsely hold out that they belong to the organization and/or that they have a certification that they did not earn or have not maintained.

If additional information is needed about an individual for purposes of employment, government compliance, or other valid reasons, as mentioned in Section VIII, interested parties should contact IIA [COUNTRY] at [EMAIL].

**X. INDEMNIFICATION OF EMPLOYEES AND VOLUNTEERS**

IIA [COUNTRY] recognizes that it has an obligation to protect its employees and volunteers as part of the administration of this disciplinary and oversight framework. As such, IIA [COUNTRY] shall indemnify and hold harmless all employees and volunteers in the good faith performance of their duties related to this framework from any claims, demands, damages, or costs awarded against them as a result of any civil action or proceeding.

**XI. RECORDKEEPING**

IIA [COUNTRY] will keep records of all materials related to allegations, hearings, decisions, and appeals for a period of at least [INSERT NUMBER] years unless otherwise required by law.

**COMMENTARY: Norms for record retention may vary by jurisdiction. National institutes should confirm to legal requirements and best practices as defined within their respective countries.**

1. **STAKEHOLDER INPUT AND UPDATES TO THIS FRAMEWORK**

To ensure maximum support from IIA [COUNTRY] members and other relevant stakeholders, IIA [COUNTRY] has sought to obtain the broadest input possible. This framework was developed with the assistance of [INSERT NAMES OF ADVISORY GROUPS OR COMMITTEES]. It was then exposed to IIA [COUNTRY]’s members for a [INSERT NUMBER]-week stakeholder comment period from [DATE] to [DATE].

In addition to review and final approval of the framework by IIA [COUNTRY]’s Board of Directors on [DATE], IIA [COUNTRY] held interactive sessions over the course of [PERIOD OF TIME], [YEAR] with IIA [COUNTRY]’s [INSERT RELEVANT COMMITTEES OR EXTERNAL STAKEHOLDERS].

In total, IIA [COUNTRY] received [INSERT NUMBER] comment letters with a total of [INSERT NUMBER] suggestions on ways to improve the framework. Each suggestion was carefully reviewed for inclusion before a final version of this framework was submitted to the Board of Directors.

This framework remains in effect for members until such time that Board of Directors may vote to rescind, replace, or modify it. As part of IIA [COUNTRY]’s commitment to listening to the diverse views of its membership, any proposed modifications to this framework brought before the Board of Directors and approved by the Board for adoption will be subject to no less than an 8-week stakeholder comment period.

1. In July 2024, The IIA’s Global Board of Directors adopted the organization’s [Global Public Position Paper(GP 4).](http://theiia.org/GP4) GP4 formally endorses the self-regulatory model as the preferred model for the profession globally. [↑](#footnote-ref-2)
2. Unless otherwise noted, the D&O procedure will be that as outlined in Section VI, Adjudication Process. [↑](#footnote-ref-3)
3. Complete details regarding certification-related code of conduct are available on The IIA website: https://www.theiia.org/globalassets/site/certifications/certification-candidate-handbook\_2023-v3.pdf [↑](#footnote-ref-4)
4. The CPE Renewal Policy is available on the IIA Website at:

<https://www.theiia.org/globalassets/site/certifications/cpe-policy/annual-certification-renewal-policy_eng_2023_v3.pdf> [↑](#footnote-ref-5)
5. The National Association of State Boards of Accountancy (NASBA) manages a program to review and evaluate CPE providers. [↑](#footnote-ref-6)
6. Details are available under the heading of Revoked on The IIA website at: <https://www.theiia.org/en/certifications/already-certified/cpe-requirements/> [↑](#footnote-ref-7)
7. Instructions on how to request use of IIA IP can be found on The IIA website at:<https://service.iiacustomersupport.org/support/solutions/articles/153000216801-how-do-i-request-permission-to-use-the-iia-s-materials-> . [↑](#footnote-ref-8)
8. <https://www.theiia.org/globalassets/site/chapters/chapter-code-of-conduct.pdf> [↑](#footnote-ref-9)
9. See <https://www.theiia.org/globalassets/documents/learning/iia-code-of-conduct-for-activities-10.38.05-am.pdf> [↑](#footnote-ref-10)
10. As a practical matter, The IIA assumes that anyone convicted of serious crimes in their community may find themselves unemployable, particularly in the internal audit profession, and would find less value in maintaining their IIA membership/credentials. This is, of course, particularly true for those who are incarcerated. [↑](#footnote-ref-11)
11. As of June 2025, The IIA had 116 national institutes and 260,000 members. [↑](#footnote-ref-12)
12. The regional bodies consist of the European Confederation of Institutes of Internal Auditing (ECIIA), the African Federation of Institutes of Internal Auditors (AFIIA), the Arab Confederation for Institutes of Internal Auditors (ArabCIIA), the Asian Confederation of Institutes of Internal Auditors (ACIIA), and the Federación Latinoamericana de Auditores Internos (FLAI). [↑](#footnote-ref-13)
13. Unless otherwise noted, the D&O procedure will be that as outlined in Section VI, Adjudication Process. [↑](#footnote-ref-14)
14. Instructions on how to request use of IIA IP can be found on The IIA website at:<https://service.iiacustomersupport.org/support/solutions/articles/153000216801-how-do-i-request-permission-to-use-the-iia-s-materials-> . [↑](#footnote-ref-15)
15. As a practical matter, IIA [COUNTRY] assumes that anyone convicted of serious crimes in their community may find themselves unemployable, particularly in the internal audit profession, and would find less value in maintaining their IIA membership/credentials. This is, of course, particularly true for those who are incarcerated. [↑](#footnote-ref-16)
16. As of June 2025, The IIA had 116 national institutes and 260,000 members. [↑](#footnote-ref-17)