The IIA's Disciplinary & Oversight Framework for Members

The Institute of
Internal Auditors
Elevating Impact

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I. 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 disciplinary action under 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.

II. 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, the governing body or the national courts. 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:

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.

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.[1] And at least two of those CPE hours must be under NASBA's 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.[2] 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). Members may use IIA IP in their professional practice and for their own personal use, but any commercial use requires a license from The IIA. IP includes exam questions, the Standards, Topical Requirements, logos and images, publications, education course content and associated graphics.[3]

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

[1] 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

[2] Details are available under the heading of Revoked on The IIA website at: https://www.theiia.org/en/certifications/already-certified/cpe-requirements/

[3] 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- .

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[4] 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.

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

[4] https://www.theiia.org/globalassets/site/chapters/chapter-code-of-conduct.pdf

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.

III. 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 or platform. 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).

IV. JURISDICTION AND REPORTING BETWEEN THE IIA AND ITS NATIONAL INSTITUTES

a. JURISDICTION. The IIA operates under a global federation model with 116 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 (generally speaking, commercial use of The IIA's intellectual property or reproduction, translation or distribution other than for personal use)
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).

b. 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 **or to protect personal or confidential data**, 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

a. **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 General Counsel (GC). The Office of General Counsel 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 OGC 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.

b. **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 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.

3. **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.

4. **Responsibilities of the D&O Committee.** The D&O Committee shall have the following responsibilities:

   A. **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.

   B. **Fact-finding:** Gathering and reviewing evidence and information related to the complaint through interviews, document review, and other means.

   C. **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.

D. **Determining violations:** Analyzing the evidence to decide whether a violation of the D&O Framework occurred.

E. **Imposing penalties:** Deciding on appropriate disciplinary action based on the severity of the violation and any mitigating circumstances.

F. **Maintaining confidentiality:** Protecting the confidentiality of the proceedings and the privacy of all individuals involved throughout the disciplinary process.

G. **Ensuring fairness:** Following established procedures and providing due process to the accused throughout the investigation and hearing.

H. **Documenting proceedings:** Keeping detailed records of all complaints, investigations, hearings, and decisions made by the D&O Committee.

5. **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.

6. **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.

7. **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 10 days 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. **RESIGNATIONS.** Members who have received notice of potential allegations, or who otherwise have reason to believe that an inquiry into their conduct may be initiated, shall not be permitted to resign. Any resignation tendered under such circumstances shall be deemed invalid by The IIA until the conclusion of all relevant disciplinary and oversight proceedings, including any appeals.

d. **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.

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

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.

VIII. 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. However, it will publish a quarterly anonymized summary of its disciplinary and oversight complaints, oversight activities, 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 oversight@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.

IX. PUBLIC REGISTERS OF IIA MEMBERS AND CREDENTIAL HOLDERS

The IIA will establish and maintain the following:

a. **A PUBLIC REGISTER OF IIA MEMBERS.** The IIA will provide, via its website, a public register of all current members in good standing who have not opted out of said reporting. 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.

b. **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), provided said individuals have not opted our of reporting. 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 ethics@theiia.org.