



The Institute of Internal Auditors

North American Chapter Code of Conduct

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Prepared for chapters, chapter leaders, and chapter members in conjunction with the Guiding Principles of Effective Chapter Governance.

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IIA CHAPTER CODE OF CONDUCT

OBJECTIVE

The Institute of Internal Auditors (IIA) strives to create and maintain an environment in which people are treated with dignity, decency, and respect, characterized by mutual trust and the absence of intimidation, oppression, and exploitation. The IIA believes in maintaining the highest standards of integrity in the actions, behavior, and conduct of its members, officers, and Board of Governors. The IIA will not tolerate unlawful discrimination or harassment of any kind. Through enforcement and by education of members, officers, and Governors, The IIA will seek to prevent, correct, and discipline behavior that violates this Code of Conduct.

All members, officers, Governors, and anyone conducting business as a member of an IIA chapter or acting as a representative of the chapter during IIA functions, meetings, seminars, conferences, and other events, regardless of rank or position, are covered by and are expected to comply with the Code of Conduct and to take appropriate measures to ensure that prohibited conduct does not occur. Appropriate disciplinary action will be taken in instances of violations of the Code of Conduct. Based on the seriousness of the offense, disciplinary action may include removal from the Board of Governors, an officer role, and IIA membership. Violations may also result in prosecution of the individual under applicable criminal statutes.

DISCRIMINATION

No member, officer, or Governor shall discriminate in the provision of membership or leadership if the basis of that discriminatory treatment is, in whole or in part, race, color, national or ethnic origin, age, religion, disability status, gender, sexual orientation, gender identity, political persuasion, marital status, or any other category protected by applicable law.

HARASSMENT

The IIA will not tolerate harassment of any kind, including sexual, physical, or mental harassment, and will take appropriate and immediate action in response to complaints or knowledge of violations of this Code of Conduct. For purposes of this policy, harassment is any verbal or physical conduct which threatens or intimidates any member, officer, Governor, or any person working for or on behalf of an IIA chapter, including contracted speakers and other volunteers. The following examples of harassment are intended to be guidelines and are not exclusive when determining whether there has been a violation of the Code of Conduct:

- Verbal harassment includes comments that are offensive or unwelcome regarding a person's nationality, origin, race, color, religion, gender, sexual orientation, age, body, disability, or appearance.
- Nonverbal harassment includes distribution, display, or discussion of any written or graphic material that ridicules, insults, belittles, or shows hostility, aversion, or disrespect toward an individual or group because of national origin, race, color, religion, age, gender, sexual orientation, pregnancy, appearance, disability, sexual identity, marital status, or other protected status.

SEXUAL HARASSMENT

Sexual harassment is a form of unlawful discrimination under Title VII of the US Civil Rights Act of 1964 and the Canada Labour Code and is prohibited under this Code of Conduct. Sexual harassment includes but is not limited to unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when such conduct has the purpose or effect of creating an intimidating, hostile, offensive, or unpleasant working environment. Sexual harassment may include (but is not limited to) verbiage of a sexual nature, unwelcome sexual materials, and unwelcome physical contact. Texts, e-mails, cartoons, or posters of a sexual nature, vulgar or lewd comments or jokes, or unwanted touching all fall into this category. Sexual harassment may take different forms. The following examples of sexual harassment are intended to be guidelines and are not exclusive when determining whether there has been a violation of this Code of Conduct:

- Verbal sexual harassment includes innuendoes, suggestive comments, jokes of a sexual nature, sexual propositions, lewd remarks and threats, requests for any type of sexual favor (this includes repeated, unwelcome requests for dates), and verbal abuse or "kidding," including that which is sexual in nature and unwelcome.
- Nonverbal sexual harassment includes the distribution, display, or discussion of any written or graphic material (includes calendars, posters, and cartoons that are sexually suggestive or show hostility toward an individual or group because of sex), suggestive or insulting sounds, leering, staring, whistling, obscene gestures, content in letters and notes, facsimiles, emails, photos, text messages, tweets and internet postings, or other form of communication that is sexual in nature and offensive.
- Physical sexual harassment includes unwelcome, unwanted physical contact, including touching, tickling, pinching, patting, brushing up against, hugging, cornering, kissing and fondling and forced sexual intercourse or assault.

Courteous, mutually respectful, pleasant, non-coercive interactions that are appropriate, acceptable to, and welcomed by both parties are not considered to be harassment, including sexual harassment.

RETALIATION

No hardship, loss, benefit, or penalty may be imposed on a member, officer, or Governor in response to:

- Filing or responding to a good-faith complaint of a violation of this Code of Conduct
- Appearing as a witness in the investigation of a complaint
- Serving as an investigator of a complaint

Retaliation or attempted retaliation in response to lodging a complaint or invoking the complaint process is a violation of this Code of Conduct.

COMPLAINT PROCESS

An individual who feels harassed, discriminated, or retaliated against may initiate the complaint process by notifying the Chapter President or President-elect. If the basis for the complaint involves either of these two individuals, the complainant may notify the District Representative or District Advisor. If the basis for the complaint involves either of these individuals, the complainant or IIA Chapter officers may escalate the complaint to an appropriate officer at the HQ level as considered to be necessary. Any alleged violation of this Code of Conduct will be promptly and objectively considered and any remedies addressed appropriately by persons not connected to any aspect of the allegation. If the allegations relate to an officer or Governor, the matter will be reviewed and addressed by individuals who are not involved in the alleged violation.

IIA chapters will courteously treat any person who invokes this complaint procedure. Because of the damaging nature of harassment to the victims and to the organization, filing groundless or malicious complaints is an abuse of this Code of Conduct and will be treated as a violation.

Chapter leaders will handle all complaints swiftly and confidentially to the extent possible in light of the need to take appropriate corrective action. Within five working days of receiving the complaint, the IIA Chapter President, President-elect, or other recipient of the complaint will initiate the investigation to determine whether there is a reasonable basis for believing that the violation occurred. During the investigation, the President, President-elect, or other individuals involved will speak with the complainant, respondent, and any witnesses to determine whether the alleged conduct occurred. Within 15 business days of the filing of the complaint, the person(s) conducting the investigation will conclude on the investigation, findings, and actions to be taken. Any and all allegations that are found to be true will then be reported to The IIA HQ to determine course of action.

CODE OF ETHICS

The purpose of The Institute's Code of Ethics is to promote an ethical culture in the profession of internal auditing. A code of ethics is necessary and appropriate for the profession of internal auditing, founded as it is on the trust placed in its objective assurance about governance, risk management, and control.

The Institute's Code of Ethics extends beyond the [Definition of Internal Auditing](#) to include two essential components:

1. Principles that are relevant to the profession and practice of internal auditing.
2. Rules of Conduct that describe behavior norms expected of internal auditors. These rules are an aid to interpreting the Principles into practical applications and are intended to guide the ethical conduct of internal auditors.

"Internal auditors" refers to Institute members, recipients of or candidates for IIA professional certifications, and those who perform internal audit services within the Definition of Internal Auditing.

To view additional information regarding The IIA's Code of Ethics, along with the process for reporting an ethical violation for North American members, please visit the [Code of Ethics Website](#).

Chapter Board members are also able to file ethics concerns and conflict of interest concerns regarding chapter Leaders through The IIA's confidential and anonymous [Clearview Connects Reporting](#) line.

CONFIDENTIALITY

During the complaint process, the confidentiality of the information received, the privacy of the individuals involved, and the wishes of the complaining person will be protected to as great a degree as is possible while still obtaining the appropriate amount of information about the offense. In addition, any notes or documents written by or received by the person(s) conducting the investigation will be kept confidential to the extent possible.