



## IIA Chapter Code of Ethics / Whistleblower Statement

As a Chapter leader, you are responsible for creating an environment that encourages compliance with the Institute of Internal Auditors Code of Ethics as outlined in the Chapter Manual. Establishing and monitoring a Chapter's ethics standards is the responsibility of each Officer and the Board of Governors. Adherence is critical to serving our members and enhancing the perception of Internal Audit as a profession. To make sure the Dallas Chapter maintains the highest ethics, Chapter leaders should do the following:

- Communicate the location of the IIA North America Code of Ethics complaint forms to the Chapter Membership.
- If it is suspected that an ethics violation has occurred in the Chapter, the suspected violation should be communicated as follows;
  - If by a member, it should be communicated to an Officer
  - If by an Officer, it should be communicated to a Board of Governors member, and IIA North America, depending on the seriousness of the situation
  - If by a Board of Governors member, it should be communicated to IIA North America
  - If a person so chooses they may also go directly to IIA North America by utilizing the Code of Ethics complaint process
- The IIA's Code of Ethics should be distributed annually to the Chapter membership and posted on the Chapter's website.
- Where there is a conflict between ethics and achieving chapter goals, the principles of the IIA Code of Ethics must have priority
- Lead by example; encourage all members to act with integrity in all dealings and to avoid even the appearance of violating IIA ethical standards.
- Ensure open communications by encouraging members to ask questions about the Code of Ethics.
- Never cover up or ignore any ethical conduct problem. Address the matter in a timely manner and seek guidance from IIA North America, if necessary.
- Never retaliate against any Chapter member or Officer for raising an ethics issue, or assisting in the review of a suspected ethics violation.
- Encourage self-reporting of ethical conduct violations. If a member voluntarily reports that they were involved in an ethics violation, such self-reporting may be considered when determining the appropriate course of action.

All ethics questions or complaints may also be submitted directly to IIA North America Headquarters by the following link or email address.

<https://global.theiia.org/standards-guidance/mandatory-guidance/Pages/Code-of-Ethics.aspx#complaint>

[ethics@theiia.org](mailto:ethics@theiia.org)

Any ethics questions or complaints submitted to IIA North America Headquarters are submitted with the understanding that this is NOT an anonymous process. The Dallas IIA will accept anonymous complaints, however anonymity may preclude the Board of Governors from being able to resolve any alleged allegations.