

**The Institute of Internal Auditors
- Philippines**

**Code of Conduct
Guiding Principles**

This **Guiding Principles** embodies the rules of conduct of the Institute of Internal Auditors Philippines Inc. (IIA-P). This will serve as a central guide for the members of its Board of Trustees, officers, volunteers and personnel to support day-to-day decision making on matters relating to their roles, responsibilities and relationships within IIA-P.

IIA-P's Guiding Principles aims to clarify the foundations of IIA-P's existence – its Vision, Mission, Values and Principles – and help its Board of Trustees, officers, volunteers and personnel understand how these foundations translate into everyday decisions, behaviors and actions. While some people may view a code of conduct as a restraint to actions and decisions within an organization, this code aims to liberate and empower people to make decisions and act with greater confidence in knowing clearly on how to deal with certain situations specially involving ethical decisions.

IIA-P's Guiding Principles intends to clarify gray areas concerning organizational values, ethics and related expectations. It is envisioned to inspire commitment and thus help build and develop trust among its people, including its constituents.

THE CODE

I/A-P, being a Chapter of The Institute of Internal Auditors, Inc. (I/A), upholds the I/A's core ethical principles – integrity, objectivity, confidentiality and competency - embodied in its Code of Ethics, applied in the areas of Organizational Responsibility, Service to Members and Ethical Leadership.

I. Integrity

Being a professional organization, the trustees, officers, volunteers and employees of I/A-P are expected to be a role model for integrity and for maintaining the highest standards of ethical behavior.

Rules of Conduct

The trustees, officers, volunteers and employees of I/A-P shall:

A. Organizational Responsibility

1. Perform their work with diligence and responsibility.
2. Respect and contribute to the legitimate and ethical objectives of I/A-P.
3. Be morally upright, honest and truthful in dealings and interactions with their co-workers, volunteers and members of I/A-P.

B. Service to Members



1. Develop and conduct trainings and seminars only on subject matters and engage only in those services for which they have the necessary knowledge, skills and experience.
2. Take appropriate steps to ensure the accuracy and completeness of all information used in all training materials developed by and for IIA-P.
3. Measure the effectiveness of trainings and seminars delivered to members.

C. Ethical Leadership

1. Adhere to the highest standards of ethical and professional behavior.
2. Comply with relevant laws and regulations.
3. Not knowingly be a party to any illegal activity or engage in acts that are discreditable to IIA-P.
4. Champion the development of others as ethical leaders in the profession through teaching and mentoring.

II. Objectivity, Fairness and Justice

The trustees, officers, volunteers and employees of IIA-P are expected to exhibit the highest level of professional objectivity and not to be unduly influenced by emotions or emotional prejudices nor by his/her own interest in making decisions .

IIA-P is an organization of diverse membership, in terms of age, organizational rank and cultural background, although belonging to the same profession. As such, its people must respect and address to the best that they can the uniqueness of each individual and their individual needs.

Rules of Conduct

The trustees, officers, volunteers and employees of IIA-P shall:

A. Organizational Responsibility

1. Not participate in any activity or relationship that may be in conflict with the interest of the organization (*see Conflict of Interest Policy*)
2. Support decisions made by the IIA-P leadership that are ethical and legal, regardless of personal interest.
3. Treat people with dignity, respect and compassion to foster a trusting environment free of harassment, intimidation and unlawful discrimination.

B. Service to Members

1. Ensure the inclusiveness of activities sponsored by IIA-P to foster fair, consistent, and equitable treatment to all members, regardless of the organization they represent or their rank or position in their respective organization.
2. Develop and conduct trainings and seminars that will give all members equal opportunity to develop their skills and competencies, regardless of the organization they represent or their rank or position in their respective organization.

C. Ethical Leadership

1. Not participate in any activity or relationship nor accept anything that may impair or be presumed to impair their unbiased judgment.

III. Confidentiality and Use of Information

The trustees, officers, volunteers and employees of IIA-P respect the value and ownership of information they receive in the course of their association with IIA-P and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.

Rules of Conduct

The trustees, officers, volunteers and employees of IIA-P shall:

A. Organizational Responsibility

1. Not use information acquired in the course of their association with IIA-P for personal gain or in any manner that would be detrimental to the interest of the organization.
2. When specifically authorized, he or she shall not make statements or act in any manner that implies endorsement or support by IIA-P of any position, issue, service, or political affiliation.

B. Service to Members

1. Not share with others information relating to any member without the member's written authorization.
2. Use only information for which they have the right or appropriate authorization to use in the development of materials for trainings and seminars conducted for IIA-P.

C. Ethical Leadership

1. Observe prudence in the use of information acquired in the course of their duties.

2. Not use information acquired in the course of their relationship with IIA-P in any manner that would be contrary to law and the ethical objectives of the organization.
3. Acquire and disseminate information through ethical and responsible means.

IV. Competency

The trustees, officers, volunteers and employees of IIA-P unselfishly make use of their knowledge, skills, and experience and continuously improve on them to fulfil IIA-P's commitment to provide avenues and means to develop the professional competence of its members.

Rules of Conduct

The trustees, officers, volunteers and employees of IIA-P shall:

A. Organizational Responsibility

1. Commit to continuous learning, skills development and application of new knowledge to continually improve their proficiency and better serve IIA-P and its members.
2. Seek assistance from experts on matters where they lack knowledge or proficiency.

B. Service to Members

1. Ensure the identification and development of speakers and facilitators with the necessary knowledge and experience for on-going and regular training sessions that are being offered by IIA-P.

C. Ethical Leadership

1. Offer only trainings and seminars for which IIA-P has the necessary skills, knowledge and expertise.
2. Partner with other organizations or invite speakers or resource persons with appropriate expertise to best serve the needs of the members for seminars on subject matters for which IIA-P does not have resident experts.

- **Nothing Follows** -