



## **PROCESS FOR DISPOSITION OF CODE OF ETHICS VIOLATION** *(Applies to North American members and at-large members of The IIA)*

The Institute of Internal Auditors (“The IIA”) has established the following process in an effort to provide fairness to all members facing membership discipline for violation of The IIA’s Code of Ethics. The process provides a member accused of a violation of the Code of Ethics notice of a complaint and an opportunity to respond to a complaint before action is taken. Below is a detailed description of how the process works.

1. **Filing a Complaint.** A complaint must be submitted in writing using the attached Complaint of Alleged Violation Form (“Complaint”). The Complaint must include a written attachment that states facts on which the alleged violation is based and any additional documentation and other evidence that corroborates and supports the allegations. The Complaint must be signed, in writing, and e-mailed to [ethics@theiia.org](mailto:ethics@theiia.org) or delivered via postal mail to the address provided on the Complaint. The IIA does not accept anonymous Complaints, nor does it accept Complaints filed verbally or by facsimile. While The IIA may make reasonable accommodations to protect the identity of the complainant if appropriate and requested, The IIA cannot guarantee anonymity in any case.

2. **Initial Review.** The Office of General Counsel shall review the Complaint and assign the Complaint to an Ethics Officer for the initial review. The Office of General Counsel may appoint another Ethics Officer to perform the duties in Sections 3 through 7 if it is determined that a conflict of interest prevents the acting Ethics Officer from performing the role. The Ethics Officer must complete the initial review within a reasonable amount of time. Upon completion of an initial review and determination by the Ethics Officer that an investigation is warranted, the Ethics Officer, or designee, shall draft an opening letter to the individual involved (“Respondent”).

3. **Notice to Respondent through Opening Letter.** The opening letter may be sent by e-mail, certified mail, or facsimile to the Respondent’s last known address and should:

- a) inform the Respondent of the role of the Ethics Officer and describe the purpose of the investigation;
- b) identify the alleged action and the section of the Code of Ethics, that are subject to the investigation;
- c) identify whether the Respondent is subject to certification revocation, membership revocation, or both;
- d) ask for a detailed description of the Respondent’s participation and involvement in the activities that are the subject of the investigation;
- e) state that the Respondent has an opportunity to be heard through a written response (“Answer”);
- f) state that the Respondent has an opportunity to be heard through a hearing at Respondent’s request (“Hearing”);
- g) attach the Process for Disposition of Code of Ethics Violation;

- h) provide a reasonable time to respond; and
- i) state that the Respondent may be represented by another person or consult other individuals of their choosing.

4. **Answer.** Respondent will be given thirty (30) calendar days to provide an Answer before any action can be taken against the Respondent.

5. **Hearing.** If the Respondent requests a Hearing the Ethics Officer will coordinate with the Respondent to schedule the Hearing. The Hearing must be scheduled within a reasonable amount of time, which is determined solely by The IIA. The Respondent may waive the Hearing.

6. **Hearing Procedure.** The Hearing shall be conducted by the Ethics Officer. The Ethics Officer will introduce the parties and give a brief explanation of the purpose of the Hearing and how it should proceed. The Ethics Officer will present the alleged violation on behalf of The IIA. The Ethics Officer will then allow the Respondent to speak in defense of the Answer. Upon completion of the Respondent's testimony, the Ethics Officer may ask the Respondent questions. Once the Ethics Officer is satisfied with the oral testimony of the Respondent, the Respondent will be dismissed from the Hearing.

7. **Determination.** The Ethics Officer shall review the evidence and determine whether the Respondent violated the Code of Ethics or any other rules or policies. The Ethics Officer must provide a written decision ("Determination") to the Respondent within a reasonable amount of time. If a violation exists, the Ethics Officer may:

- a) issue a letter of warning or reprimand;
- b) require attendance at an ethics seminar or other training as a condition of retaining their certification status;
- c) place the Respondent on probation or suspension;
- d) expel the Respondent from membership;
- e) invoke other disciplinary decision that may be deemed appropriate.

8. **Appeal.** The Determination may be appealed to The IIA's Vice President of Standards and Guidance ("Appeals Officer"), or designee, by the Respondent.

9. **Written Appeal.** The Respondent must provide a written appeal ("Appeal") within fourteen (14) calendar days after receiving the Determination. The Appeal must address procedural errors or factual errors that may have occurred during the process. The Appeal may not introduce new factual information.

10. **Appeal Hearing.** The Appeals Officer, or designee, may set a hearing date for a conference call ("Appeal Hearing"). The Appeal Hearing must be scheduled within a reasonable amount of time, which is determined solely by The IIA.

11. **Appeal Procedure.** The Appeals Officer will introduce the parties and give a brief explanation of the purpose of the Appeal Hearing and how it should proceed. The Respondent will present the testimony regarding the Appeal. Upon completion of the Respondent's testimony, the Appeals Officer may ask the Respondent questions. The Appeals Officer may allow the Ethics Officer to respond to the Respondent's testimony. Once the Appeals Officer is satisfied with the oral testimony, the Respondent and the Ethics Officer will be dismissed from the Appeal Hearing.

12. **Appellate Ruling.** The Appeals Officer shall review the evidence and determine whether the Determination will be upheld or reversed. The Appeals Officer must provide a written decision ("Appellate Ruling") to Respondent within a reasonable amount of time, which is determined solely by The IIA.

13. **Final Decision.** The Appellate Ruling is final. Determinations and Appellate Rulings are not public records.

**Attachment A**

**Complaint of Alleged Violation Form**

A copy of this complaint form and any attachments may be provided to the individual against whom the complaint is filed. The complaint must be signed, in writing, and e-mailed to [ethics@theiia.org](mailto:ethics@theiia.org) or delivered via postal mail to the address provided on this form to the attention of **Office of General Counsel**. The IIA does not accept anonymous complaints or complaints filed verbally or via e-mail or facsimile. While The IIA may make reasonable accommodations to protect the identity of the complainant if appropriate and requested, The IIA cannot guarantee anonymity in any case. The IIA's Code of Ethics and other ethics related information is available at <https://global.theiia.org/standards-guidance/mandatory-guidance/Pages/Code-of-Ethics.aspx>.

DATE: \_\_\_\_\_

COMPLAINANT (Individual filing the complaint)

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
Telephone: \_\_\_\_\_  
E-mail : \_\_\_\_\_

RESPONDENT (Individual against whom this complaint is directed)

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
Telephone: \_\_\_\_\_  
E-mail : \_\_\_\_\_

**COMPLAINT DOCUMENTATION:** Summarize in a written attachment the facts on which this complaint is based and enclose copies of all materials and other evidence that corroborate and support the allegations.

**REPORTS TO OTHER ENTITIES:** If you have filed a complaint about this same matter to another agency add an attachment showing to whom it was submitted, the approximate date(s), and whether/how the matter was resolved.

**COMPLAINANT'S SIGNATURE:** I affirm that the statements/information within this complaint are correct and truthful to the best of my knowledge.

\_\_\_\_\_  
Signature of Complainant

\_\_\_\_\_  
Date