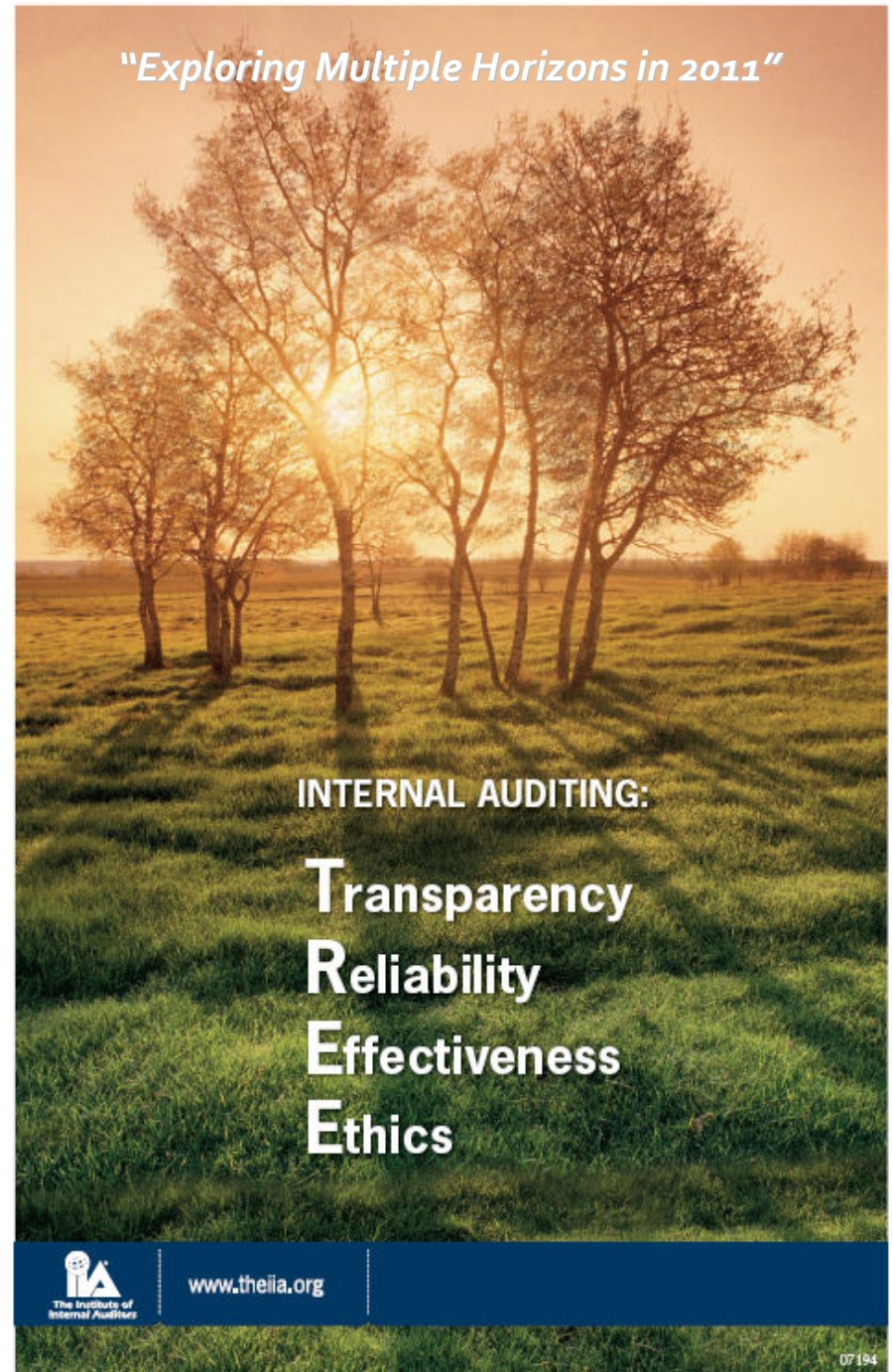


# The Institute of Internal Auditors **Code of Ethics**

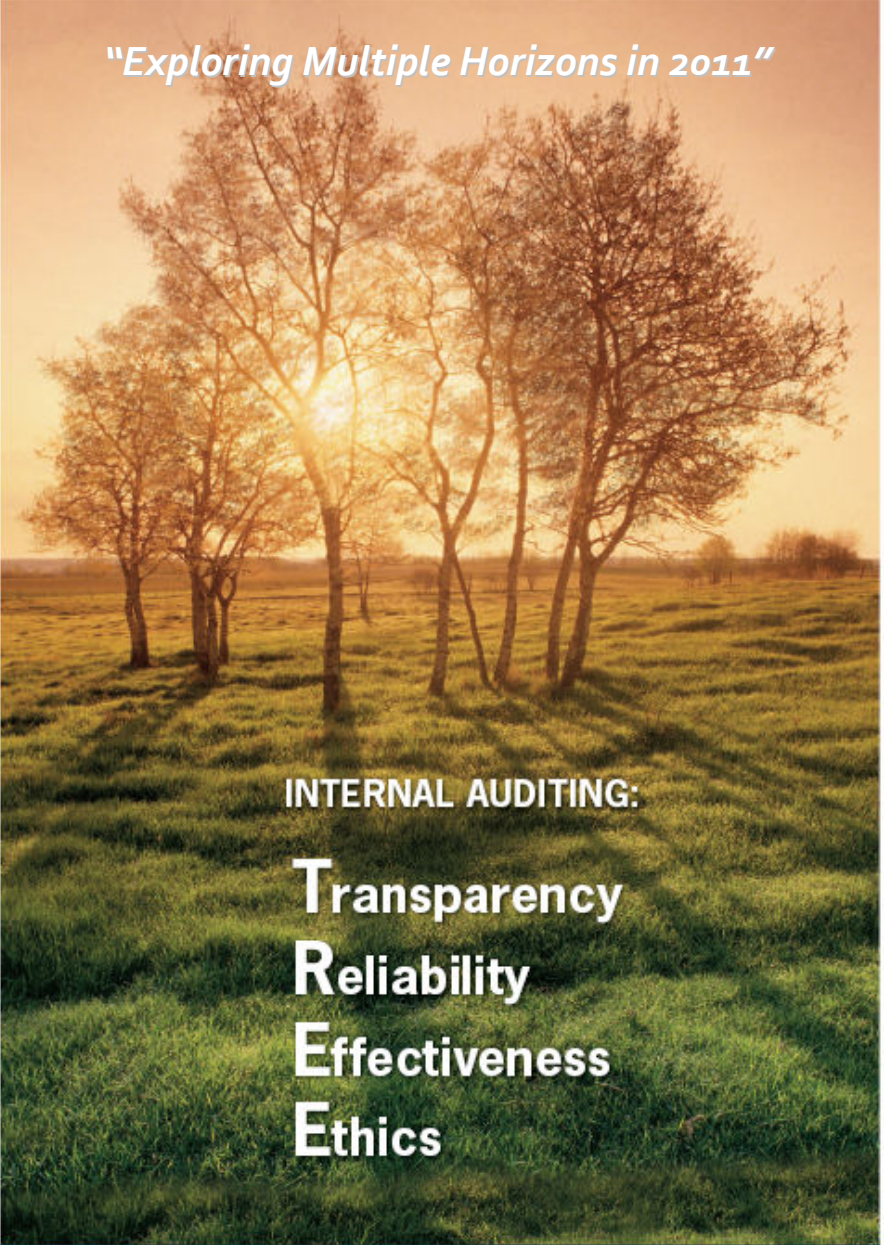


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I shall perform my  
work with honesty,  
diligence, and  
responsibility.

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INTERNAL AUDITING:  
**T**ransparency  
**R**eliability  
**E**ffectiveness  
**E**thics

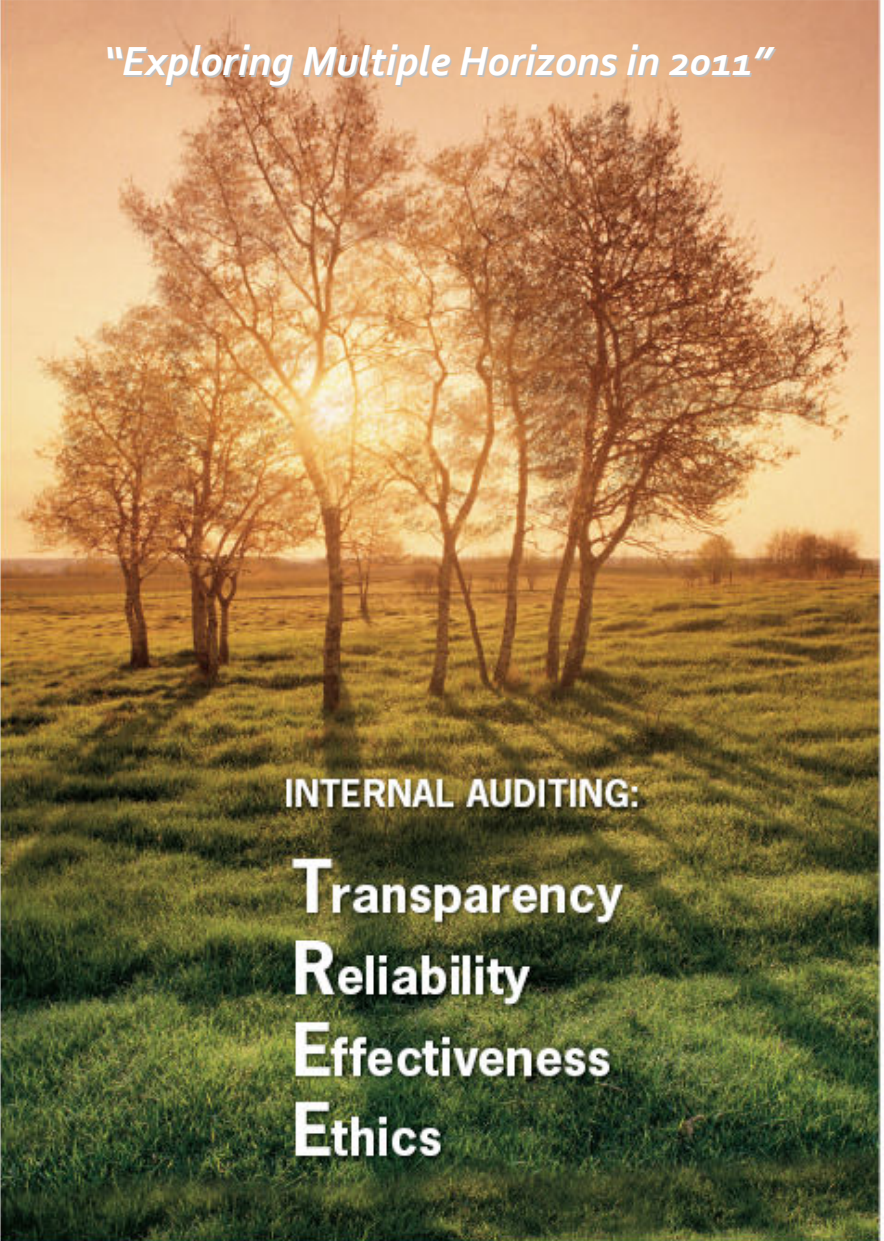
  
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I shall observe the law  
and make disclosures  
expected by the law  
and the profession.

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INTERNAL AUDITING:  
**T**ransparency  
**R**eliability  
**E**ffectiveness  
**E**thics

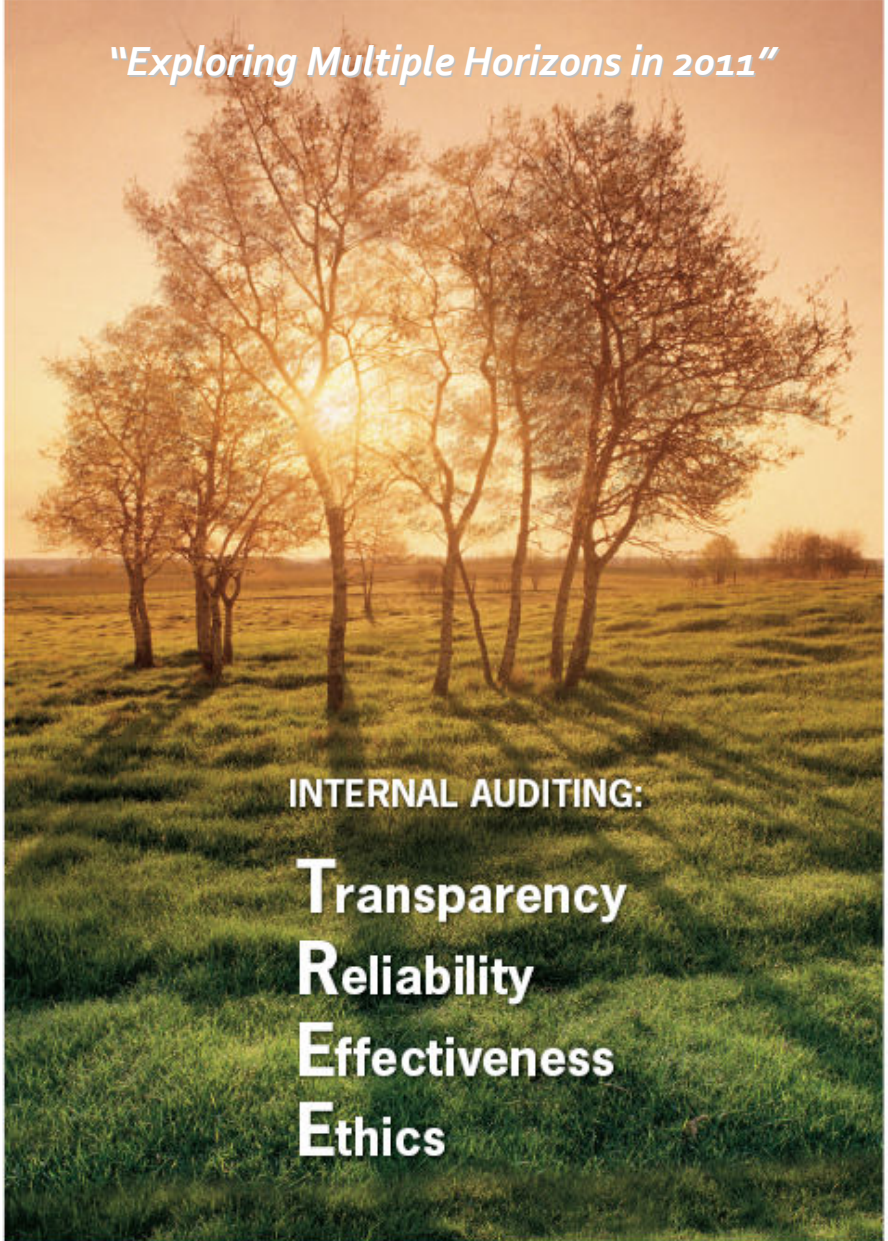
  
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I shall not knowingly  
be a party to any  
illegal activity, or  
engage in acts that are  
discreditable to the  
profession of internal  
auditing or to the  
organization.

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INTERNAL AUDITING:  
**T**ransparency  
**R**eliability  
**E**ffectiveness  
**E**thics

  
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I shall respect and  
contribute to the  
legitimate and ethical  
objectives of the  
organization



*Progress Through Sharing*

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INTERNAL AUDITING:

**T**ransparency

**R**eliability

**E**ffectiveness

**E**thics



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I shall not participate  
in any activity or  
relationship that may  
impair or be presumed  
to impair my unbiased  
assessment.



*Progress Through Sharing*

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INTERNAL AUDITING:

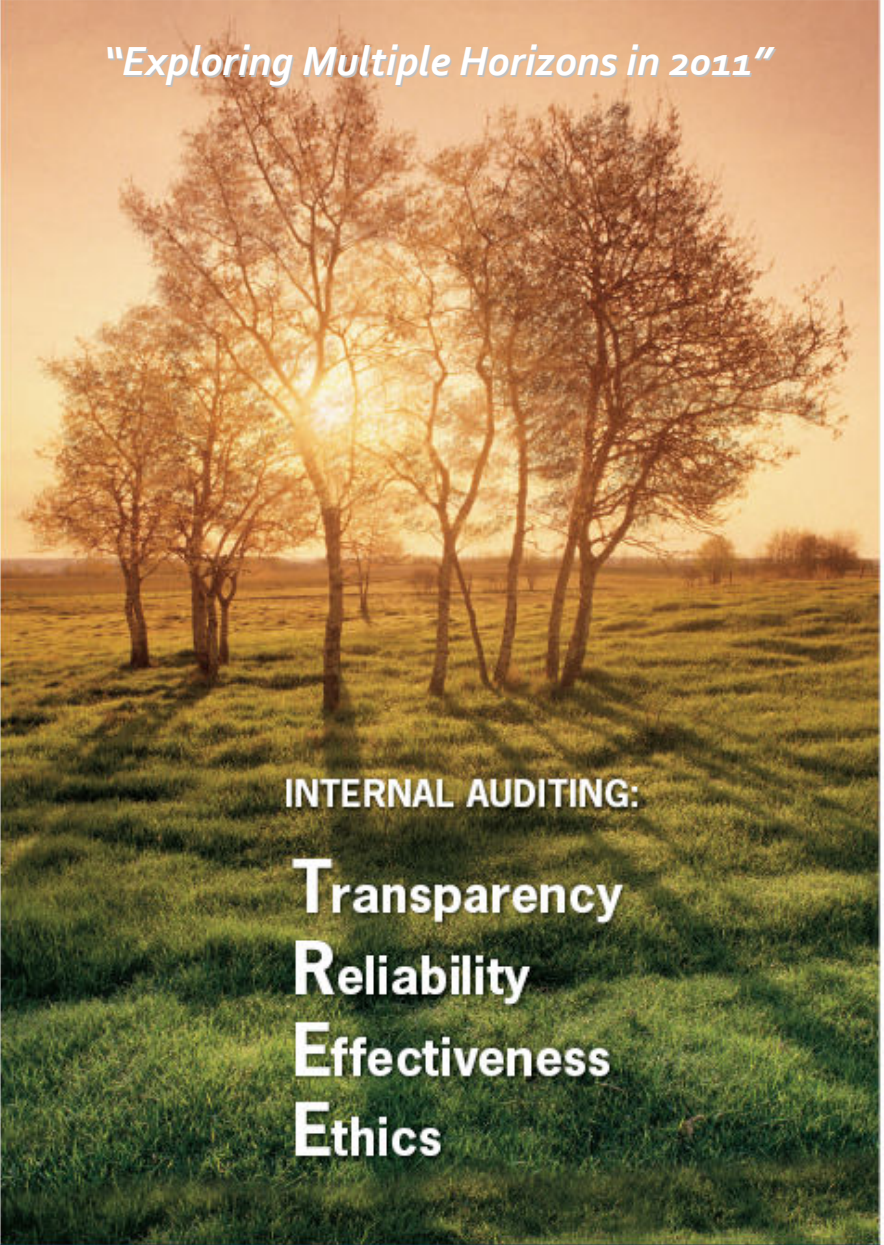
**T**ransparency  
**R**eliability  
**E**ffectiveness  
**E**thics




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**This participation  
includes those  
activities or  
relationships that may  
be in conflict with the  
interests of the  
organization.**

*"Exploring Multiple Horizons in 2011"*



**INTERNAL AUDITING:**  
**T**ransparency  
**R**eliability  
**E**ffectiveness  
**E**thics

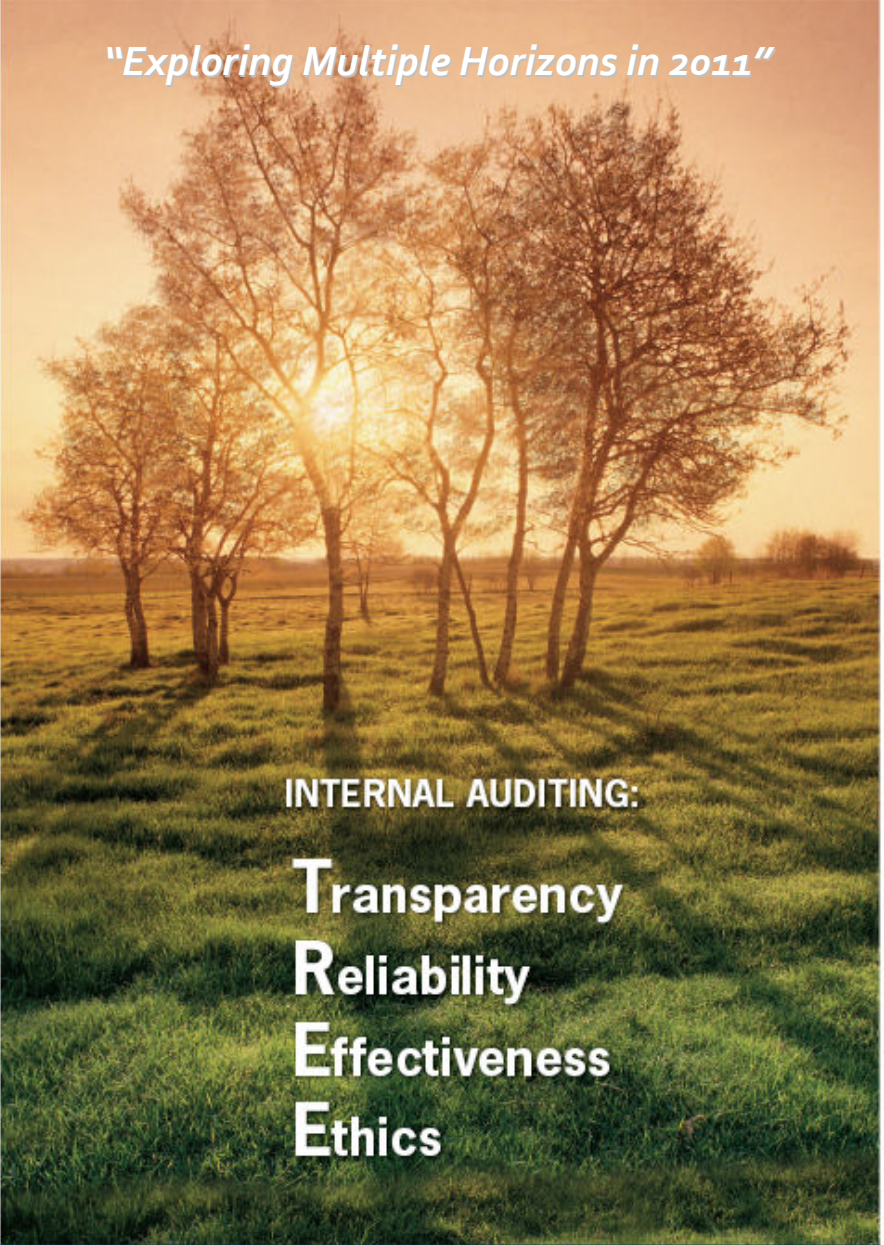
  
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I shall not accept  
anything that may  
impair or be  
presumed to impair  
my professional  
judgment.

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INTERNAL AUDITING:  
**T**ransparency  
**R**eliability  
**E**ffectiveness  
**E**thics

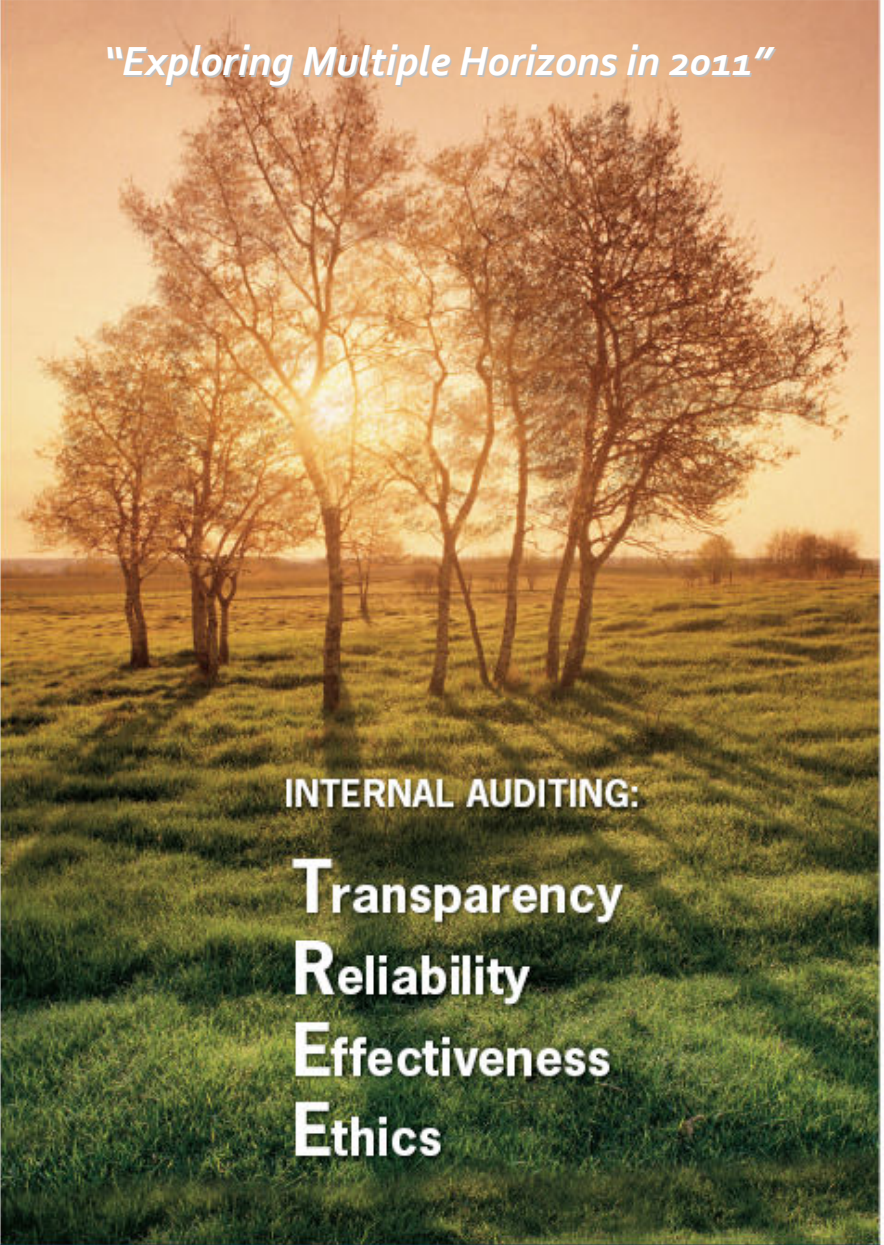
  
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I shall disclose all material facts known to me that, if not disclosed, may distort the reporting of activities under review.

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INTERNAL AUDITING:  
**T**ransparency  
**R**eliability  
**E**ffectiveness  
**E**thics

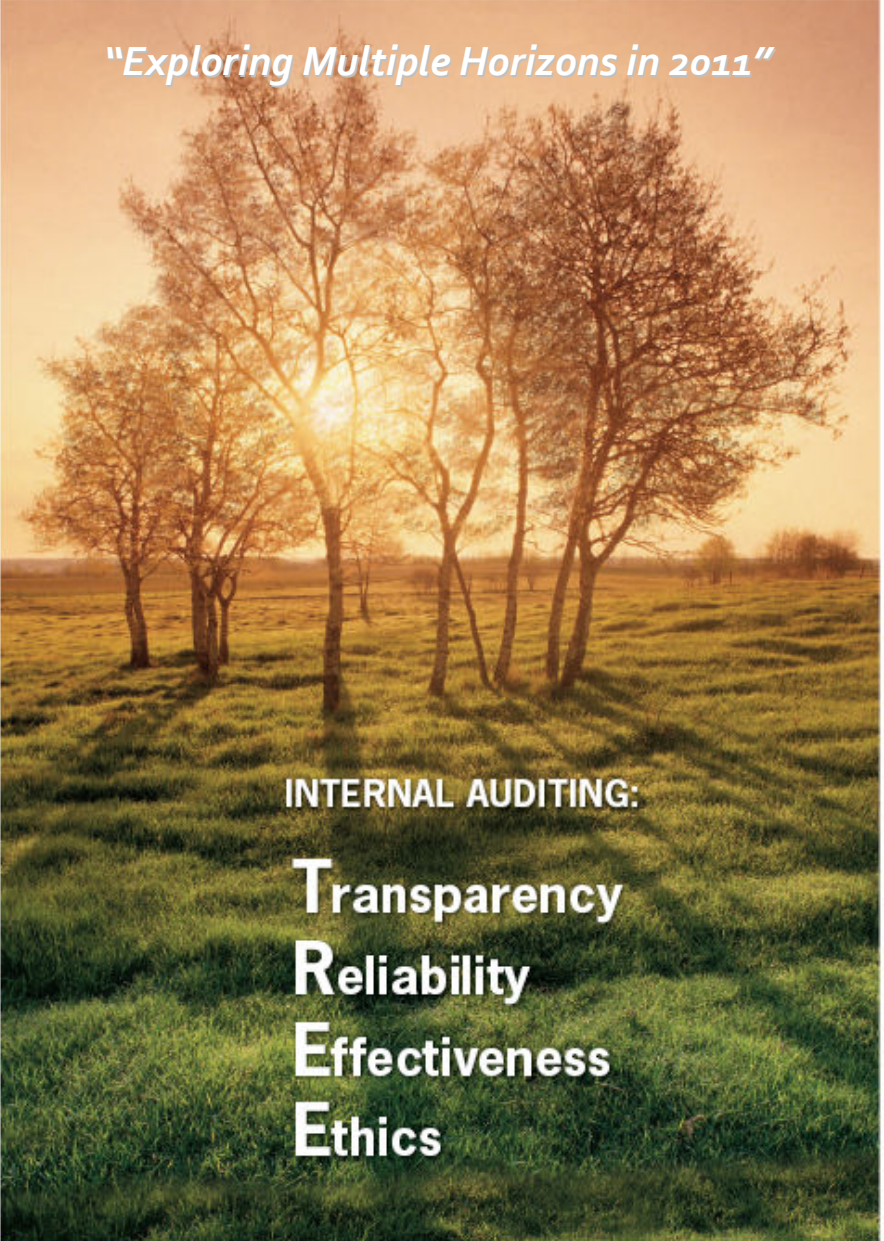
  
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I shall be prudent in  
the use and protection  
of information  
acquired in the course  
of my duties.

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INTERNAL AUDITING:  
**T**ransparency  
**R**eliability  
**E**ffectiveness  
**E**thics

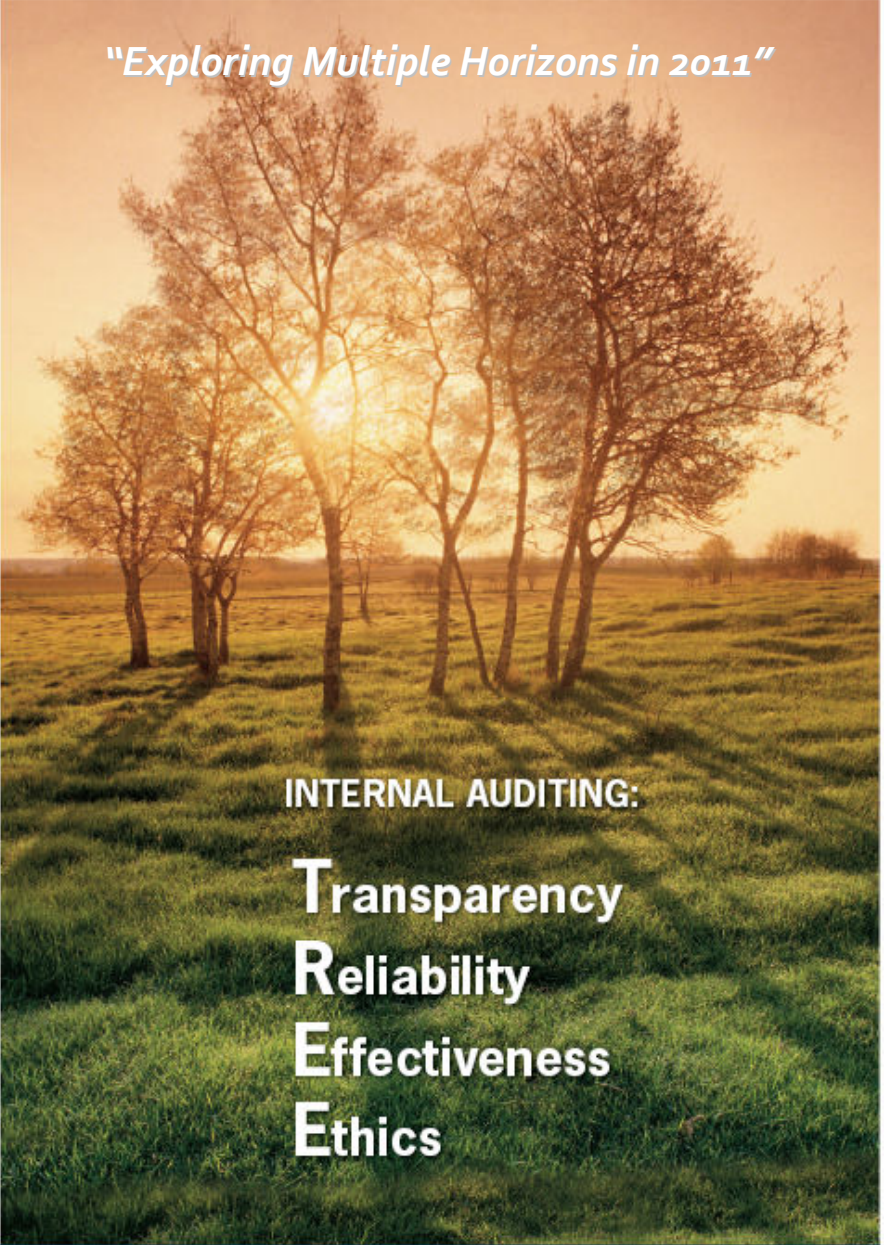
  
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I shall not use information for my personal gain or in any manner that would be contrary to the law, or detrimental to the legitimate and ethical objectives of the organization.

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INTERNAL AUDITING:  
**T**ransparency  
**R**eliability  
**E**ffectiveness  
**E**thics

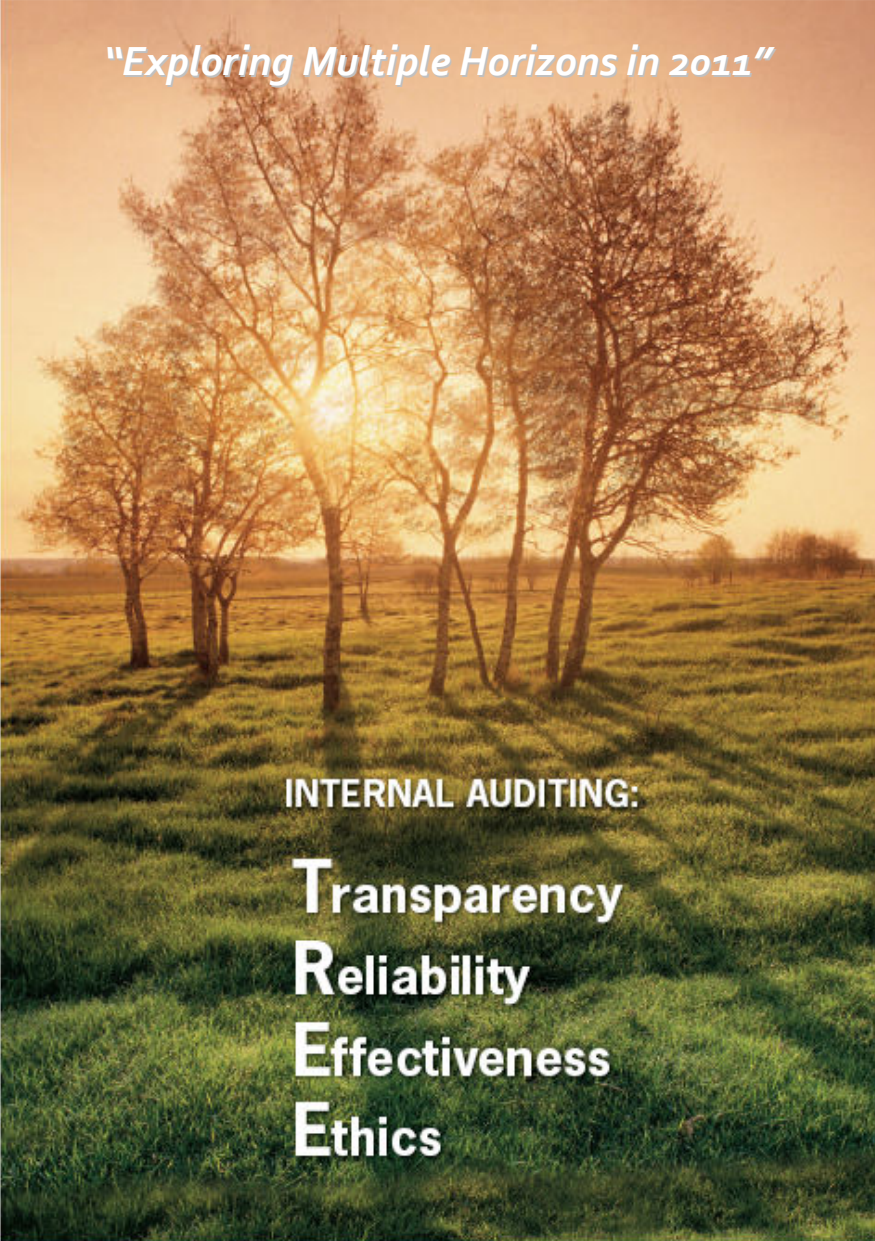
  
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I shall engage only in those services for which I have the necessary knowledge, skills, and experience.

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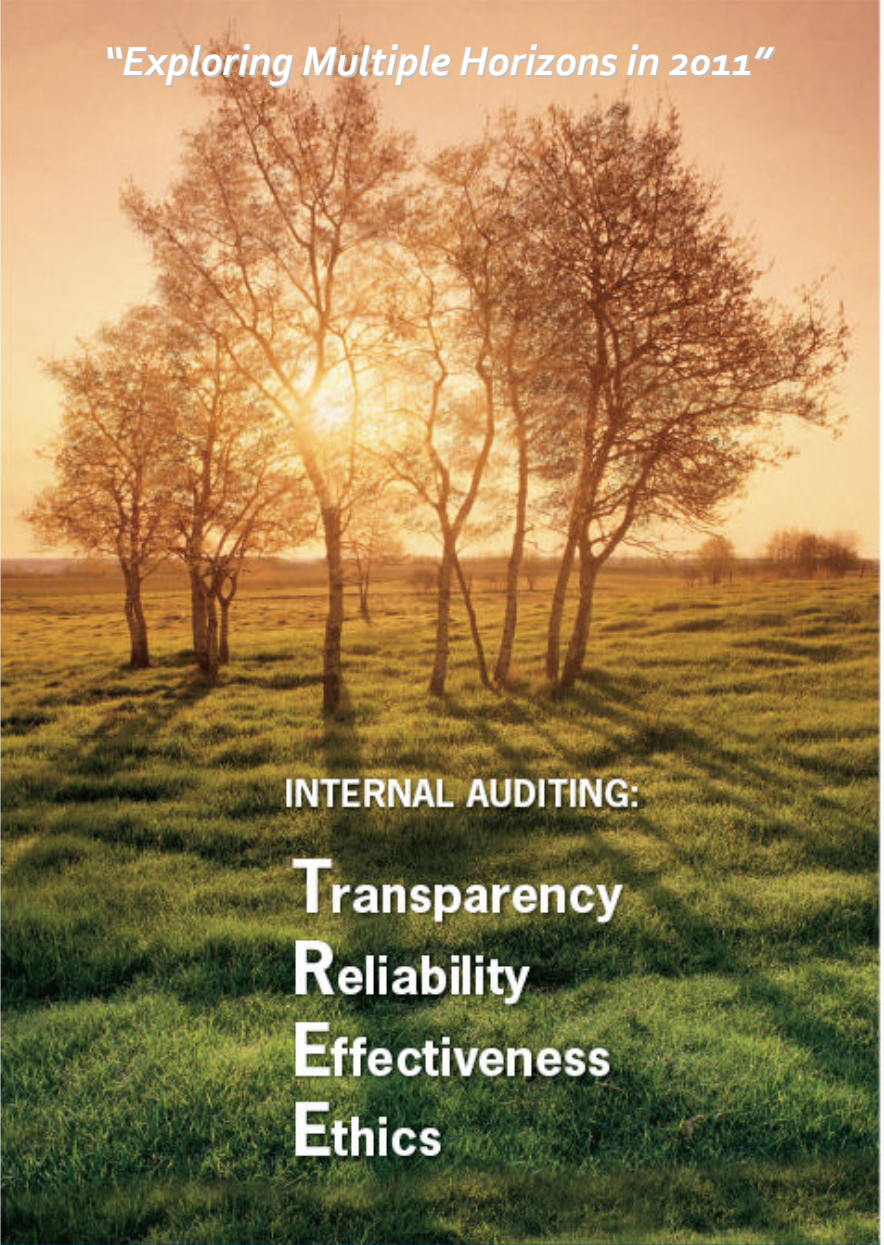
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**T**ransparency  
**R**eliability  
**E**ffectiveness  
**E**thics

  
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I shall perform  
internal auditing  
services in accordance  
with the International  
Standards for the  
Professional Practice  
of Internal Auditing

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INTERNAL AUDITING:  
**T**ransparency  
**R**eliability  
**E**ffectiveness  
**E**thics

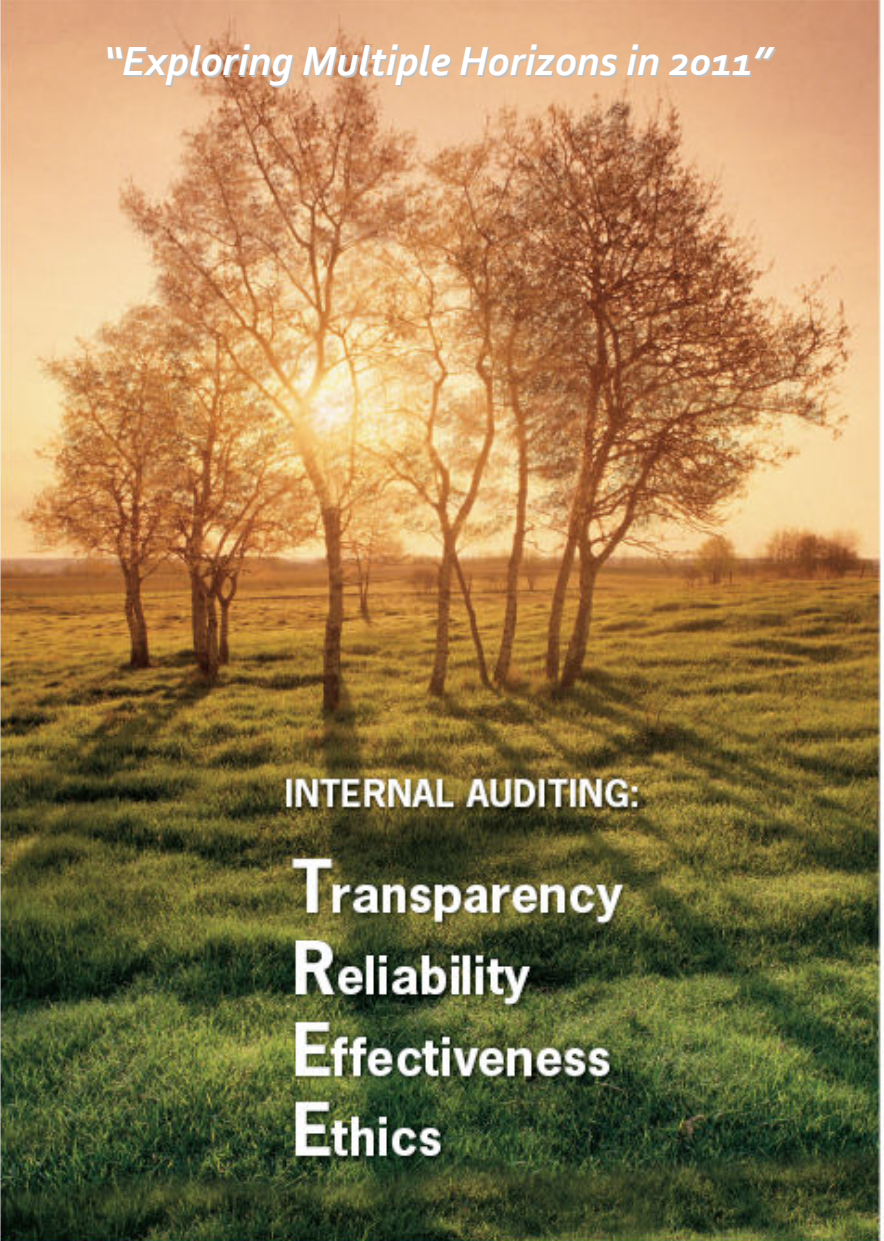
  
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I shall continually  
improve my  
proficiency and the  
effectiveness and  
quality of my services.

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INTERNAL AUDITING:  
**T**ransparency  
**R**eliability  
**E**ffectiveness  
**E**thics

  
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END



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## IIA CODE OF ETHICS

The Code of Ethics states the principles and expectations governing behavior of individuals and organizations in the conduct of internal auditing. It describes the minimum requirements for conduct, and behavioral expectations rather than specific activities.

Code of Ethics is part of the Mandatory Guidance of the International Professional Practices Framework (IPPF)

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### FOR MORE INQUIRIES,

- ☐ Contact our Professional Development Secretariat (c/o Benj or Carla)
  - Telephone: (02) 753-3272
  - Email: [training@iia-p.org](mailto:training@iia-p.org) or [training2@iia-p.org](mailto:training2@iia-p.org)
  - Facsimile: (02) 325-0414




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The image shows the cover of a book titled "Exploring Multiple Horizons in 2011". The cover features a photograph of a field with several trees silhouetted against a bright sunset sky. The text on the cover includes the title at the top, the subtitle "INTERNAL AUDITING:" followed by the words "Transparency", "Reliability", "Effectiveness", and "Ethics" in large, bold, white letters. At the bottom, there is a dark blue banner with the IIA logo and the website address "www.theiia.org".

"Exploring Multiple Horizons in 2011"

INTERNAL AUDITING:  
**Transparency**  
**Reliability**  
**Effectiveness**  
**Ethics**

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