

## **ETHICS CASE PROCEDURES**

*(Applies to individuals holding membership and corporate nominees in The Institute of Internal Auditors Singapore)*

The Institute of Internal Auditors Singapore (“IIA Singapore” or “Institute”) 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. Submission of 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 [secretariat@iia.org.sg](mailto:secretariat@iia.org.sg) or delivered via postal mail to the address provided on the Complaint. Institute does not accept anonymous Complaints, nor does it accept Complaints filed verbally. While Institute may make reasonable accommodations to protect the identity of the complainant if appropriate and requested, Institute cannot guarantee anonymity in any case.

### **2. Initial Review**

The Institute’s President shall review the Complaint and assign the Complaint to the Disciplinary Committee, appointed in accordance with the IIA Singapore By-Laws, for the initial review. The Disciplinary Committee must complete the initial review within a reasonable amount of time. Upon completion of an initial review and determination by the Disciplinary Committee that an investigation is warranted, the Disciplinary Committee 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, or registered mail to the Respondent’s last known address and should:

- a) inform the Respondent of the role of the Disciplinary Committee and describe the purpose of the investigation;
- b) identify the alleged action and the section of the Code of Ethics that is subject to the investigation;
- c) ask for a detailed description of the Respondent’s participation and involvement in the activities that are the subject of the investigation;
- d) state that the Respondent has an opportunity to be heard through a written response (“Answer”);
- e) state that the Respondent has an opportunity to be heard through a hearing upon Respondent’s request (“Hearing”);

- f) attach the Ethics Case Procedures;
- g) provide a reasonable time to respond; and
- h) 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.

#### **5. Hearing Request**

If the Respondent requests a Hearing the Disciplinary Committee 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 Institute. The Respondent may waive the Hearing.

#### **6. Hearing Procedure**

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

#### **7. Determination**

The Disciplinary Committee shall review the evidence and determine whether the Respondent violated the Code of Ethics. The Disciplinary Committee must provide a written decision ("Determination") to the Respondent within a reasonable amount of time. If a violation exists, the Disciplinary Committee may:

- a) issue a letter of warning or reprimand;
- b) require attendance at an ethics seminar or other training as a condition of membership;
- c) place the Respondent on suspension for a period to be determined by the Board;
- d) exclude the Respondent from membership; or
- e) invoke other disciplinary decision that may be deemed appropriate.

#### **8. Appeal**

The Determination may be appealed to Institute's Board of Governors ("Board") by the Respondent.

#### **9. Submission of 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 Board 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 Institute.

**11. Appeal Procedure**

The Board 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 Board may ask the Respondent questions. The Board may allow the Disciplinary Committee to respond to the Respondent's testimony. Once the Board is satisfied with the oral testimony, the Respondent and the Disciplinary Committee will be dismissed from the Appeal Hearing.

**12. Appellate Ruling**

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

**13. Final Decision**

The Appellate Ruling is final. Determinations and Appellate Rulings are not public records.