



The Institute of Internal Auditors Singapore

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PROCESS FOR DISPOSITION OF ETHICAL VIOLATION

(Applies only to Individuals/Corporate Nominees holding membership and/or certification with IIA Singapore)

In an effort to provide fairness to all members facing membership and/or certification disqualification for violation of The IIA Code of Ethics, IIA Singapore has provided this platform for members and/or certification holders to respond to an ethical violation before revocation of membership rights and/or certification status. Below is a detailed description of how the process works.

1. Filing a Complaint

Complaints must be submitted in writing using the Complaint of Alleged Violation of The IIA Code of Ethics Form. The completed complaint form must include a written attachment that includes the information and facts on which the complaint is based and any additional documentation and other evidence that corroborates and supports the allegations. The complaint must be signed, in writing, and emailed to secretariat@iia.org.sg or delivered via postal mail to the address provided on the complaint form. IIA Singapore does not accept anonymous complaints, nor does it accept complaints filed verbally or through facsimile. While IIA Singapore may make reasonable accommodations to protect the identity of the complainant if appropriate and requested, IIA Singapore cannot guarantee anonymity in any case.

2. Initial Review

The Board of Governors shall review the ethical complaints. Upon completion of an initial review and if an investigation is warranted, the Board shall draft an opening letter to the individual involved (the "Respondent").

3. Opening Letter

The opening letter may be sent by email or registered mail to the Respondent's last known address, return receipt requested and should:

- a) inform the Respondent the purpose of the investigation;
- b) identify the alleged action and the section of the ethics code 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) offer the Respondent a meeting or call to discuss the matter;
- e) provide a reasonable time to respond; and
- f) state that the Respondent may be represented by another person or consult other individuals of their choosing.

4. Response Time

Before action can be taken to revoke a membership and/or certification status for an ethics violation, the Respondent will be given the reasonable opportunity to respond to the charges. Reasonable opportunity means at least thirty (30) calendar days.

5. Hearing Officer

The Board of Governor shall appoint the Executive Director to serve as the Hearing Officer to perform the duties in Section 6 through 11.

6. Hearing

The Hearing Officer will set a hearing date for a conference call (“Hearing”). The hearing date must be set at a reasonable time after notice, which is determined solely by IIA Singapore. The Respondent may waive the Hearing.

7. Notice

The Hearing Officer must send a notice to Respondent. The notice will inform the Respondent of

- a) the specific sections of the ethics code alleged to have been violated;
- b) hearing date; and
- c) opportunity to be heard.

The notice shall be sent by email or registered mail to the last known address of the Respondent, return receipt requested.

8. Schedule

The Respondent must provide a written response (“Answer”) to the charges not later than ten (10) days prior to the date of the Hearing, addressed to the Hearing Officer and sent by email or registered mail.

9. Hearing Call

The Hearing shall be conducted by the Hearing Officer through conference call.

10. Hearing Procedure

The Hearing Officer will introduce the parties and give a brief explanation of the purpose of the Hearing and how it should proceed. The Hearing Officer will present the alleged ethics code violation. The Hearing Officer will then allow the Respondent to speak in defense of the Respondent’s Answer. Upon completion of the Respondent’s testimony, the Hearing Officer may ask the Respondent questions. Once the Hearing Officer is satisfied with the oral testimony of the Respondent, the Respondent will be dismissed from the conference call.

11. Determination

The Hearing Officer shall review the evidence and determine whether the Respondent's membership and/or certification status privileges will be revoked. Hearing Officer must provide to Respondent a written decision within a reasonable amount of time after the Hearing. The Hearing Officer may:

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

12. Appeal

The written decision may be appealed to the President of IIA Singapore by the Respondent.

13. Written Appeal

The Respondent must provide a written appeal ("Appeal") within fourteen (14) calendar days after receiving the Hearing Officer's written decision. The Appeal must address procedural errors or factual errors that may have occurred during the Hearing. The Appeal may not introduce new factual information.

14. Appeal Hearing

The Board will appoint a Governor to serve as the Appeal Officer. The Appeal Officer will set a hearing date for a conference call ("Appeal Hearing"). The Appeal Hearing date must be set at a reasonable time after notice, which is determined solely by IIA Singapore.

15. Appeal Call

The Appeal Hearing shall be conducted by the Appeal Officer through the conference call.

16. Appeal Procedure

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

17. Appeal Decision

The Appeals Officer shall review the evidence and determine whether the Hearing Officer's Decision will be upheld or reversed. The Hearing Officer must provide to Respondent a written decision ("Appellate Decision") within a reasonable amount of time after the Hearing.

18. Final Decision

The Appeals Officer's decision will be final. Decisions are not public records.