

GLOBAL INTERNAL AUDIT STANDARDS*

DOMAIN II: ETHICS AND PROFESSIONALISM



QUICK REFERENCE GUIDE

Principle 1: Demonstrate Integrity

- Standard 1.1 Honesty and Professional Courage
- Standard 1.2 Organization's Ethical Expectations
- Standard 1.3 Legal and Ethical Behavior

Principle 2: Maintain Objectivity

- Standard 2.1 Individual Objectivity
- Standard 2.2 Safeguarding Objectivity
- Standard 2.3 Disclosing Impairments to Objectivity

Principle 3: Demonstrate Competency

- Standard 3.1 Competency
- Standard 3.2 Continuing Professional Development

Principle 4: Exercise Due Professional Care

- Standard 4.1 Conformance with the Global Internal Audit Standards
- Standard 4.2 Due Professional Care
- Standard 4.3 Professional Skepticism

Principle 5: Maintain Confidentiality

- Standard 5.1 Use of Information
- Standard 5.2 Protection of Information

*The Global Internal Audit Standards ("Standards") are trademarked by the Institute of Internal Auditors (IIA). All information contained herein was directly derived from the Standards as published by the IIA.