

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

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