

# **The Association of College and University Auditors (ACUA)**

## **Code of Ethics and Conduct Policy**

### **Original Issuance Date**

January 2020

### **Effective Date**

March 5, 2026

### **Last Revision/Reviewed Date**

March 5, 2026

### **Purpose**

The purpose of this Code of Ethics and Conduct Policy is to establish clear ethical principles and behavioral standards of conduct for all individuals acting on behalf of ACUA. This policy ensures integrity, accountability, respect, and professionalism in all activities and interactions related to ACUA.

### **Policy Owner**

Executive Committee

### **Scope**

This policy applies to all ACUA members, volunteers, staff, and participants in ACUA-sponsored events, and any individuals representing ACUA in an official capacity.

### **Policy Statement**

All individuals covered by this policy shall adhere to the following:

#### **I. Principles and Organizational Values:**

##### **a. Integrity:**

- i. Perform work with honesty, diligence, and responsibility.
- ii. Observe laws and make disclosures expected by the law and the profession.
- iii. Do not knowingly be a party to any illegal activity or acts discreditable to the profession.
- iv. Respect and contribute to the legitimate and ethical objectives of the organization.

##### **b. Objectivity:**

- i. Avoid activities or relationships that impair unbiased judgment.

- ii. Do not accept gifts or favors of \$100 or more, in accordance with IRS guidelines.
  - iii. Disclose all material facts.
- c. Confidentiality:
  - i. Use and protect information prudently.
  - ii. Never use information for personal gain or contrary to the law.
- d. Competency:
  - i. Engage only in activities for which you are qualified.
  - ii. Comply with applicable professional standards.
  - iii. Continually improve proficiency.

## **II. Core Ethical Principles**

- a. Respect: Treat colleagues, clients, and stakeholders with dignity and fairness.
- b. Accountability: Take responsibility for actions and decisions.
- c. Compliance: Adhere to all applicable laws, regulations, and company policies.
- d. Social Responsibility: Contribute positively to the community and environment.

## **III. Behavioral Standards**

- a. Professionalism: Maintain appropriate behavior in all work-related settings.
- b. Conflict of Interest: Disclose and avoid situations that compromise impartiality.
- c. Use of Resources: Utilize company assets responsibly and for business purposes only.
- d. Harassment-Free Workplace:
  - i. No harassment, discrimination, or bullying of any kind.
  - ii. Follow the Anti-Harassment Policy for reporting and resolution.

## **IV. Digital Conduct & Acceptable Use**

- a. Use ACUA-provided systems, accounts, and devices only for authorized purposes.
- b. Maintain a professional tone in all ACUA-related communications.
- c. Clearly distinguish personal opinions from ACUA positions; do not speak on behalf of ACUA unless authorized.
- d. Avoid posting confidential information, internal discussions, or member data on public platforms.
- e. Apply the same standards of respect and professionalism in virtual meetings, webinars, and online forums as in in-person events.

- f. Use technology responsibly and in alignment with ACUA’s mission and values.

**V. Reporting and Policy Enforcement**

- a. Report violations through the process outlined in the Anti-Harassment Policy.
- b. Retaliation against individuals who report concerns in good faith is strictly prohibited.
- c. Violations of this policy may result in disciplinary action, including:
  - i. Revocation of ACUA membership.
  - ii. Termination of volunteer or staff roles.
  - iii. Referral to appropriate legal or regulatory authorities.

**VI. Procedures for Resolving Violations**

- a. Notify individuals involved and discuss actions before implementation.
- b. Possible sanctions include reprimand, removal from events without refund, or termination of membership.

**VII. Records of Proceedings**

- a. Documentation will include:
  - i. Names of individuals involved.
  - ii. Nature of complaint.
  - iii. Actions taken and decisions made.

**Compliance**

The Executive Committee and Executive Director will discuss any actions that are reported or appear to violate this policy in accordance with V-VII above. By participating in ACUA activities, individuals agree to abide by this policy.

**Exceptions**

N/A

**Definitions**

- **Harassment:** Any unwelcome, persistent, or violent behavior that demeans, intimidates, or threatens another individual.
- **Protected Characteristics:** Gender, gender identity, race, ethnicity, sexual orientation, ability, age, religion, and other forms of diversity.
- **Retaliation:** Any adverse action taken against an individual because they reported a concern, filed a complaint, participated in an investigation, or refused to engage in unethical or unlawful conduct.

**Contacts**

1. **Primary Contact:** President
2. **Secondary Contact:** Executive Director

**Approval and Revision History**

1. **Approved By:** Board of Directors, January 2020
2. **Revised By:** ACUA Vice President, March 2026
3. **Published To:** ACUA website