



The Institute of  
**Internal Auditors**

*Australia*



## Code of Academic Conduct

Policy P14





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# Purpose

This Code establishes the academic standards required by the Institute of Internal Auditors-Australia (IIA-Australia) as an Institute of Higher Education and professional association for its staff and candidates.

It sets out what constitutes appropriate academic conduct, the process for investigating suspected breaches and the penalties for violations.

It outlines the responsibilities for teaching and learning and the academic behaviour of staff and candidates.

All candidates are expected to read, understand and abide by this Code. Ignorance is an insufficient excuse for breaching this Code. There are severe penalties for breaches.

Please consult the Education Manager if you have any concerns or queries in applying this Code (see contact details below).

# Scope

IIA-Australia staff, contractors, volunteers and candidates.

# Definitions

P14.1	Candidate	Any person enrolled as a candidate at the IIA-Australia
P14.2	Misconduct	Candidate misconduct includes, but is not limited to the following:
	Fabrication	Fabricating documentation related to academic or other requirements to gain entry to the Graduate Certificate in Internal Auditing. Fabricating data or experiences in course work.
	Tampering	Altering material to intentionally mislead by adjusting or selectively copying information out of context.
	Forgery	Includes: <ul style="list-style-type: none"> <li>❖ documentation related to academic or service prerequisites to enrol in the Graduate Certificate in Internal Auditing</li> <li>❖ a signature on a training record, employment history or academic transcript</li> <li>❖ a medical certificate for submitting special consideration.</li> </ul>
	False accusations	Falsely accusing other candidates, teaching staff, staff or the IIA-Australia of inappropriate behaviour.
	Unauthorised assistance	Intentionally using or seeking the assistance of: <ul style="list-style-type: none"> <li>❖ another person to complete course work for you, which is required to be your work (other than when explicitly permitted and acknowledged)</li> <li>❖ a past candidate's course assignment/material without their permission</li> <li>❖ any other person to dishonestly influence the assessment/marketing process.</li> </ul>
	Inappropriate collusion	Intentionally colluding with others to complete an individual assessment task.
	Threatening or abusive behaviour	Act in a threatening or abusive manner towards: <ul style="list-style-type: none"> <li>❖ other candidates</li> </ul>

		<ul style="list-style-type: none"> <li>❖ IIA-Australia teaching staff, staff, contractors and volunteers</li> </ul>
	Other behaviour	<p>via written or verbal communication (including email, telephone, Moodle, social media, IIA-Australia website, or in person).</p> <p>Any other behaviour not covered by these examples that violates the principle of absolute academic integrity and is engaged in to obtain an unfair position.</p>
P14.3	Breach	To break or violate (an agreement, for example).
P14.4	Equity group candidates	<p>These are defined as:</p> <ul style="list-style-type: none"> <li>❖ non-English speaking background</li> <li>❖ student with a disability</li> <li>❖ low socio-economic status</li> <li>❖ indigenous Australians.</li> </ul>
P14.5	Chatham House Rule	When a meeting, or part thereof, is held under the Chatham House Rule, participants are free to use the information received, but neither the identity nor the affiliation of the speaker(s), nor that of any other participant, may be revealed.

## Policy Statement

Candidates who enrol in the Graduate Certificate in Internal Auditing must apply and uphold the principles of the International Professional Practices Framework (IPPF) Code of Ethics and Rules of Conduct. (All candidates receive a copy of the IPPF with Module 1. The Code of Ethics and Rules of Conduct are available on our website <https://iia.org.au/>.)

This policy has been developed to support the IIA-Australia's goals, as both as an educator and professional body to ensure:

- ❖ Internal Audit is universally recognised as a profession
- ❖ anyone who practices Internal Audit is appropriately qualified
- ❖ the IIA brand, qualification, and institute are synonymous
- ❖ a mandated code of ethics/professional standards is upheld by a disciplinary committee.

# Code of Ethics

The purpose of the Code of Ethics is to promote an ethical culture in the profession of internal auditing.

A code of ethics is necessary and appropriate for the profession of internal auditing, as it is founded on the trust placed in its objective assurance about risk management, control, and governance.

The IIA-Australia's Code of Ethics extends beyond the 'Definition of Internal Auditing' to include two essential components:

- ❖ principles that are relevant to the profession and practice of internal auditing
- ❖ Rules of Conduct that describe behaviour norms expected of internal auditors. These rules are an aid to converting principles into practical application and are intended to guide the ethical conduct of internal auditors.

## *Integrity*

The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgement.

## *Objectivity*

Internal auditors exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgements.

## *Confidentiality*

Internal auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.

## *Competency*

Internal auditors apply the knowledge, skills, and experience needed in the performance of internal auditing services.

# Rules of conduct

## 1. Integrity

Internal auditors shall:

- 1.1. perform their work with honesty, diligence, and responsibility
- 1.2. observe the law and make disclosures expected by the law and the profession
- 1.3. not knowingly be a party to any illegal activity, or engage in acts that are discreditable to the profession of internal auditing or to the organisation
- 1.4. respect and contribute to the legitimate and ethical objectives of the organisation.

## 2. Objectivity

Internal auditors shall:

- 1.1. not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment (this participation includes those activities or relationships that may be in conflict with the interests of the organisation)
- 1.2. not accept anything that may impair or be presumed to impair their professional judgement
- 1.3. disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review.

## 3. Confidentiality

Internal auditors shall:

- 1.1. be prudent in the use and protection of information acquired in the course of their duties
- 1.2. not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organisation.

## 4. Competency

Internal auditors shall:

- 1.1. engage only in those services for which they have the necessary knowledge, skills, and experience
- 1.2. perform internal auditing services in accordance with the International Standards for the Professional Practice of Internal Auditing
- 1.3. continually improve their proficiency and the effectiveness and quality of their services.

The principles of 'Integrity' are also reflected in the IIA-Australia competency framework central to the curriculum and assessment in the Graduate Certificate Course (ie, attributes of 'ethical conduct' and 'due professional care').

Academic integrity and honesty are critical to success in the IIA-Australia Graduate Certificate course. It is dishonest to attempt to gain academic credit for work that is not completed in accordance with the terms and the spirit of the assessment requirements.



# Responsibility

## IIA-Australia

Within the context of the IIA-Australia's commitment to free intellectual inquiry and a goal to advance the profession and practice of internal auditing in Australia, we acknowledge the following responsibilities:

- ❖ to maintain an academic environment free from discrimination or harassment (this will take account of the different characteristics of candidates and their varying cultural backgrounds, including those of Indigenous Australians)
- ❖ to maintain a safe, positive, harmonious and cooperative teaching and learning environment by ensuring that candidates have:
  - access by appointment to academic staff to discuss course matters
  - timely, fair and constructive assessment of work
  - the prompt addressing of concerns and complaints, especially where they relate to academic standing and progress
- ❖ to deal with all candidates and their academic work with honesty and integrity, to maintain ethical academic standards and to provide helpful and appropriate feedback in a timely manner
- ❖ to encourage a respect for knowledge, excellence and to stimulate candidates to reach a high level of academic attainment
- ❖ to ensure that information on timetables is available on enrolment and confirmed prior to the commencement of term and that detailed and accurate information about all relevant aspects of the study program is provided within one week prior to the commencement of the module
- ❖ to ensure that, if changes are made to the course, adequate arrangements are made so that candidates who are undertaking the course are not disadvantaged
- ❖ to inform candidates of the common conventions and requirements in relation to proper referencing and acknowledgement of sources as well as providing information on the specific requirements of IIA-Australia as an Institute of Higher Education (refer to the Course Handbook and Module Outline contained in the Module Learning Pack)
- ❖ to disseminate and make freely available all information such as policies and procedures which affect candidates (refer to the IIA-Australia website)
- ❖ to address concerns and complaints of candidates and to provide access to suitable appeal and grievance mechanisms (refer to Policy P4: Candidate Grievance)
- ❖ to provide support services which take into consideration the needs of equity group candidates, including Indigenous Australian candidates (refer to Policy P8: Candidate Support and Consultation)
- ❖ to provide access to special consideration where academic performance has been adversely affected by illness or other serious cause beyond the candidate's control (refer to Policy P5: Candidate Progression, Exclusion and Graduation)
- ❖ to ensure that candidates have the opportunity to provide input into academic staff teaching performance appraisal
- ❖ to acknowledge candidates' Intellectual Property Rights (refer to Policy P11: Intellectual Property and Copyright)
- ❖ to uphold information privacy principles relevant to candidate information in accordance with applicable legislation (refer to Policy P12: Privacy and Security of Information)

Policy Reference No P14: Approval Authority: Education Committee | Current Version V6 August 2022 - Warning — Uncontrolled when printed! The current version of this document is kept on the IIA-Australia website [www.iaa.org.au](http://www.iaa.org.au)



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- ❖ all information provided by candidates in assignments will be held 'commercial in confidence' and all 'on-line' sessions must comply with Chatham House Rules.

### Candidates

Within the context of the IIA-Australia's commitment to free intellectual inquiry and a goal to contribute to higher education outcomes in Australia, candidates acknowledge the following responsibilities:

- ❖ to contribute to an academic environment free from discrimination or harassment
- ❖ to act at all times in a way that respects the rights and privileges of others and shows commitment to freedom of expression; and in particular to be sensitive to cultural diversity
- ❖ to respect knowledge, scholarship and truth and act with honesty and integrity at all levels of academic life
- ❖ to be aware that all forms of academic dishonesty or misconduct are unacceptable and to cooperate in any investigations initiated
- ❖ to participate actively and positively in the teaching and learning environment, it is expected that candidates will comply with the requirements of the Graduate Certificate in Internal Auditing as set out in the Course Handbook
- ❖ to provide constructive feedback on the teaching and learning environment
- ❖ to monitor their own progress in the teaching and learning environment of the Graduate Certificate course, in the context of reasonable access to academic staff for assistance and to the various academic support services
- ❖ to cooperate in suggested remedial options to improve their academic performance and maintain adequate progress in the Graduate Certificate Course
- ❖ to be aware of all IIA-Australia policies rules and regulations pertaining to their rights and responsibilities as candidates
- ❖ to be aware of their individual rights and responsibilities regarding the proper use of copyright material (refer to Policy P11: Intellectual Property and Copyright)
- ❖ to be aware of all course and module information made available to them and to raise any questions or concerns with the appropriate staff member in a timely manner
- ❖ all information provided by candidates in assignments will be held 'commercial in confidence' and all on-line sessions must comply with Chatham House Rules.

### Candidate Conduct and Appeals Committee

The Education Committee of the Board of the IIA-Australia acts as the Academic Board and delegates the following responsibilities to the Candidate Conduct and Appeals Committee:

- ❖ receiving, hearing and providing rulings
- ❖ providing information, advice and training as required on all facets of candidate discipline and appeals
- ❖ acting as a referral and advisory service for students seeking support
- ❖ acting to reduce, where possible, incidents of misconduct
- ❖ receiving notification of student misconduct and appeals from the IIA-Australia Education Manager
- ❖ convening a panel of at least two members to investigate candidate allegations, appeals or candidate misconduct and provide rulings

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- ❖ maintaining complete and accurate records of all matters
- ❖ escalating matters to the Education Committee as required and reporting outcomes of rulings.

### Academic staff

If a staff member responsible for teaching, assessing or overseeing the assessment of a candidate suspects a case of academic dishonesty in any way or is alerted to such a case, they must make an assessment as to whether a possible case exists. The staff member must consult with the Education Manager in making this assessment.

If a possible case of academic dishonesty exists, the matter must be referred in writing to the Education Manager with supporting material and/or observations.

### Education Manager

The Education Manager shall investigate all referred cases by:

- ❖ advising the candidate in writing of the referral
- ❖ inviting the candidate to make representations and advising the candidate of the support mechanisms available
- ❖ examining the material in the light of relevant policies, procedures and rules
- ❖ using any electronic text-matching software or other methods of detecting dishonesty
- ❖ considering any evidence or representations from the candidate(s) involved as well as the academic and non-academic staff
- ❖ following this, where deemed necessary, convene a Panel of the Candidate Conduct and Appeals Committee.

### Panel of the Candidate Conduct and Appeals Committee

A panel of at least two members is convened to investigate candidate misconduct. The Panel will hear the matter and may determine to:

- ❖ dismiss the case
- ❖ initiate remedial action
- ❖ deal with the case by imposing a penalty
- ❖ escalate to the Education Committee.

All outcomes are reported to the Education Committee and data is collated by the Academic Standards and Quality Committee.

# Penalties

As integrity, honesty and ethics are fundamental to the reputation of the IIA-Australia as a professional association and higher education institution, the penalties for violations of the Academic Code of Conduct are severe.

The specific penalty for any breach is determined after an investigation.

Penalties will vary from a warning, academic probation, an automatic fail grade of the unit, to exclusion from the course. Fees are not refundable where a candidate has been excluded for misconduct.

The IIA-Australia reserves the right to notify the candidate's employer of any proven violation of the Academic Code of Conduct and to keep investigation information on our records.

# Legislative context

- ❖ Higher Education Standards Framework (Threshold Standards) 2021
- ❖ Australian Qualifications Framework, Second Edition, January 2013.

# Associated documents

- ❖ Policy P1: Plagiarism
- ❖ Policy P2: Candidate Selection and Admission
- ❖ Policy P4: Candidate Grievance
- ❖ Policy P5: Candidate Progression, Exclusion and Graduation
- ❖ Policy P8: Candidate Support and Consultation
- ❖ Policy P9: Code of Conduct and Personnel Practices
- ❖ Policy P11: Intellectual Property and Copyright
- ❖ Policy P13: Candidate Fees and Tuition Assurance
- ❖ Procedure R2: Candidate Academic Records Management
- ❖ International Professional Practices Framework (IPPF)
- ❖ Education Committee Charter and Candidate Conduct and Appeals Committee Terms of Reference
- ❖ Graduate Certificate in Internal Auditing Course Handbook

## Version

Version No	Date	Document Location	Name of Person	Comments
V1	November 2011		EC	Document created
V2	29 Nov 2016		EC	Editing; updating of legislation
V3	January 2017		EC	Updating for HES Framework 2015
V4	December 2018		AS	Update email address
V5	August 2021		AS	Update address Update Threshold Standards Update status from Higher Education Provider to Institute of Higher Education
V6	September 2022		Education Coordinator	Updated Branding

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