

Preamble

MNA Associates is committed to the highest standards of ethical conduct. This Code of Conduct applies to all partners and employees of MNA Associates. It is designed to promote ethical behavior and to prevent and detect wrongdoing.

Principles

The following principles are the foundation of this Code of Conduct:

- Integrity: We will be honest and truthful in our dealings with others.
- Respect: We will treat others with respect, fairness, and dignity.
- Compliance: We will comply with all applicable laws and regulations.
- Confidentiality: We will protect confidential information.
- Accountability: We will be accountable for our actions.

Rules of Conduct

The following rules of conduct are based on the principles of this Code of Conduct:

1. Integrity

- Perform your work with honesty, diligence, and responsibility. This means being truthful in your communications, using your time and resources efficiently, and taking responsibility for your actions.
- Observe the law and make disclosures expected by the law and the profession. This means following all applicable laws and regulations, and reporting any illegal or unethical activity you become aware of.
- Do 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 organization. This means avoiding any activities that could put you or the organization at risk of legal or reputational harm.
- Respect and contribute to the legitimate and ethical objectives of the organization. This means supporting the organization's mission and values, and avoiding any activities that could harm the organization's reputation or financial interests.

2. Objectivity

- Do not participate in any activity or relationship that may impair or be presumed to impair your unbiased assessment. This means avoiding any activities or relationships that could create a conflict of interest.
- Do not accept anything that may impair or be presumed to impair your professional judgment. This includes gifts, gratuities, and other favors from individuals or organizations that you audit.
- Disclose all material facts known to you that, if not disclosed, may distort the reporting of activities under review. This means being upfront about any information that could affect your audit findings.

3. Confidentiality

- Be prudent in the use and protection of information acquired in the course of your duties. This means safeguarding confidential information and only sharing it with authorized individuals.
- Do not use the 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 organization. This means not using confidential information for your own personal benefit or in a way that could harm the organization.

4. Competency

- Engage only in those services for which you have the necessary knowledge, skills, and experience. This means taking on only work that you are qualified to do and seeking training and development opportunities to enhance your skills.
- Perform internal audit services in accordance with the International Standards for the Professional Practice of Internal Auditing. This means following the professional standards that have been established for internal auditors.
- Continually improve your proficiency and the effectiveness and quality of your services. This means staying up-to-date on the latest internal auditing developments and seeking ways to improve your auditing skills.

Reporting of Violations

If you believe that you or someone else has violated this Code of Conduct, you should report it to your supervisor or to the Human Resources Department. All reports of violations will be investigated promptly and confidentially.

Enforcement



Code of Conduct for MNA Associates

MNA Associates takes violations of this Code of Conduct seriously. Violators of this Code of Conduct may be subject to disciplinary action, up to and including termination of employment.

Waivers

Any waivers of this Code of Conduct must be approved by the Chief Executive Officer of MNA Associates.

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