



Inform Client: A *member* shall, before accepting an assignment, reach a mutual understanding with the client as to the assignment objectives, scope, workplan and costs.

Fee Arrangement: A *member* shall establish fee arrangements with a client in advance of any substantive work and shall inform all relevant parties when such arrangements may impair or may be seen to impair the objectivity or independence of the member.

A *member* shall not enter into fee arrangements that have the potential to compromise the member's integrity or the quality of services rendered.

Conflict: A *member* shall avoid acting simultaneously for two or more clients in potentially conflicting situations without informing all parties in advance and securing their agreement to the arrangement.

A *member* shall inform a client of any interest that may impair or may be seen to impair professional judgement.

A *member* shall not take advantage of a client relationship by encouraging, unless by way of an advertisement, an employee of that client to consider alternative employment without prior discussion with the client.

Confidentiality: A *member* shall treat all client information as confidential.

Objectivity: A *member* shall refrain from serving a client under terms or conditions that impair independence and a member shall reserve the right to withdraw from the assignment if such becomes the case.

Legal: A *member* shall act in accordance with the applicable legislation and laws.

Contact Information:

The Institute of Certified Forensic Accountants
Suite 420-1090 West Pender Street
Vancouver, British Columbia, V6E 2N7
CANADA

Fax: 604 687 1221

Visit us today at
www.forensicglobal.org



The Institute of Certified Forensic Accountants

INFORMATION BROCHURE

About the Institute

The Institute of Certified Forensic Accountants is an international professional organization with a worldwide membership. The Institute of Certified Forensic Accountants is chartered in Canada and the USA.

The Institute of Certified Forensic Accountants offers an educational program leading to the designation of

Certified Forensic Accounting Professional (CertFACCP) issued to qualified graduates. The Institute is multidisciplinary, drawing its members from the related but separate fields of



accountancy, insurance, law, funds management, tax and pensions. The Institute is forging a "new" profession that adopts the best features from these related professions and encourages the development of members' qualifications as financial consultants on the basis of their current professional qualifications.

The Institute aims to ensure its members provide competent, ethical and objective financial advice. This is to the advantage of clients and employers, the profession and individual members of the Institute.

Vision: The vision of The Institute of Certified Forensic Accountants is to be the global leader in educating and certifying forensic Accountants.

Visit us at www.forensicglobal.org

Building Trust

To succeed as a consultant your clients must believe in you, and trust that you are working in their best interest.

In a profession where there are often few guideposts, membership in the Institute serves as a benchmark for the client community. The Code of Conduct, as well as the global CertFACCP designation, assures clients that they are hiring the best consulting talent. The Institute's very public establishment and promotion of this Code sets you apart from non-members and aids you in building a professional relationship with your clients founded on trust.

Purpose: The purpose of this Code is to identify those professional obligations that serve to protect in general, and the client in particular. The Code is also designed to identify clearly the expectations of members with respect to other members and the profession.

Responsibilities to the Profession

Knowledge: A member shall keep informed of the applicable Code of Professional Conduct and the profession's Common Body of Knowledge.

Self-Discipline: *A member* shall recognize that the self disciplinary nature of the profession is a privilege and that that member has a responsibility to merit retention of this privilege. Therefore, a member shall report to the Board unbecoming professional conduct by another member.

Responsibilities for Others

A member shall ensure that other forensic accountants carrying out work on the member's behalf are conversant with, and abide by the applicable Code of Professional Conduct.

Image: *A member* shall behave in a manner that maintains the good reputation of the profession and its ability to serve the public interest.

A member shall avoid activities that adversely affect the quality of that member's professional advice.

A member may not carry on business that clearly detracts from the member's professional status.

Responsibilities to the Client

Due Care: *A member* shall act in the best interest of the client, providing professional services with integrity, objectivity, and independence.

A member shall not encourage unrealistic client expectations.

Business Development: *A member* shall not adopt any method of obtaining business that detracts from the professional image of the Institute or its members.

Competence: *A member* shall accept only those assignments that the member has the knowledge and skill to perform.