

# **Accounting and Financial Policies and Procedures Manual**

## **\*\*excerpt from Chapter 8, Section VI\*\***

### **VI. CODE OF CONDUCT – FICPA Council (formerly Board of Governors)**

#### **A. GOAL:**

To establish a set of principles and practices for the FICPA Council that will set parameters and provide guidance and direction for board conduct and decision-making.

#### **B. CODE:**

Members of the FICPA Council are committed to observing and promoting the highest standards of ethical conduct in the performance of their responsibilities on the Council of the FICPA. Council members pledge to accept this code as a minimum guideline for ethical conduct and shall:

#### **Accountability**

1. Faithfully abide by the Articles of Incorporation, by-laws and policies of the Florida Institute of CPAs.
2. Exercise reasonable care, good faith, loyalty and due diligence in organizational affairs.
3. Fully disclose, at the earliest opportunity, information that may result in a perceived or actual conflict of interest, and abstain from participating in debate, negotiation or decision-making whenever a decision or lack of decision would affect any personal interest, unless such conflict of interest is properly disclosed.
4. Abstain from accepting, directly or indirectly, any gift, favor, service, employment or any other item that is offered with the intent to influence Council decision-making.

#### **Professional Excellence**

5. Maintain a professional level of courtesy, respect and objectivity in all FICPA activities.
6. Strive to uphold those practices and assist other FICPA members of the Council in upholding the highest standards of conduct.

#### **Personal Gain**

7. Exercise the powers invested for the good of all members of the organization rather than for his or her personal benefit, or that of organizations or constituencies they may represent.

#### **Equal Opportunity**

8. Ensure the right of all association members to appropriate and effective services without discrimination with respect to gender, sexual orientation, national origin, race, religion, age, political affiliation, geography or disability, in accordance with all applicable legal and regulatory requirements.

## Confidential Information

9. Confidentiality: \_\_\_\_\_ **(please initial; confirming you have read)**
- a. Each Responsible Person shall exercise care not to disclose confidential information acquired in connection with such status (or use “position”), or information the disclosure of which might be adverse to the interests of the institute. Furthermore, a Responsible Person shall not disclose or use information relating to the business of the Institute for the personal profit or advantage of the Responsible Person or a Family Member.
  - b. Matters discussed while convened in “Executive Session” shall be held in the strictest confidence and not discussed with or disclosed to anyone outside those convened in said executive session.

## Collaboration and Cooperation

10. Respect the diversity of opinions as expressed or acted upon by the FICPA Council, committees and membership and dissent as appropriate.
11. Promote collaboration, cooperation, and partnership among FICPA members.

**Approved: September 25, 2013 – F&OA and Executive Committee**

**Approved: September 26, 2013 – Board of Governors**

**ACKNOWLEDGEMENT OF CODE OF CONDUCT FOR  
FLORIDA INSTITUTE OF CPAs COUNCIL  
(2015-2016)**

I certify that I have read the Florida Institute of CPAs Code of Conduct for the FICPA Council and agree to conduct myself accordingly. I certify that I have no outside business, personal or economic interest or interests which have or may have the potential of being in conflict with the best interests of the FICPA, or are or may be in violation of the stated Code of Conduct other than any exceptions listed below.

Please also disclose any family or business relationship with any of the other Council members. This includes:

1. One person is employed by the other in a sole proprietorship or by an organization with which the other is associated as a trustee, director, officer, key employee or greater than 35% owner.
2. One person is transacting business with the other (other than in the ordinary course of either's business on the same terms as the general public) directly or indirectly, in one or more contracts of sale, lease, license, loan, performance of services, or other transaction involving transfers of cash or property valued in excess of \$10,000 in the aggregate during the tax year.
3. The two persons are each a director, trustee, officer, or greater than 10% owner in the same business.

I understand that this disclosure form must be updated and signed at least on an annual basis and if any new or additional potential or real conflicts arise during my board service, I will notify the Chair and the President/CEO of the FICPA in writing in a timely manner and see that an additional disclosure form is completed and filed.

**Please provide full details below or on a separate sheet identifying any outside interests which you believe requires or may require disclosure. If you have no exceptions, check none below, sign and return.**

POTENTIAL OR REAL CONFLICTS:

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**NONE**

Signature: \_\_\_\_\_

Name (please print): \_\_\_\_\_

Date: \_\_\_\_\_

**PLEASE RETURN TO: LeAnne Spell, Executive Offices, FAX (850) 222-5137, e-mail to SpellL@ficpa.org, or mail hard-copy to FICPA, PO Box 5437, Tallahassee, FL 32301**