A. **GOAL:**

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

B. **CODE:**

Members serving on a committee of FICPA Care committed to observing and promoting the highest standards of ethical conduct in the performance of their responsibilities while serving on a committee. 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 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 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. Respect the confidentiality of sensitive information known due to committee service (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.

**Collaboration and Cooperation**

10. Respect the diversity of opinions as expressed or acted upon by the committees and membership and dissent as appropriate.

11. Promote collaboration, cooperation, and partnership among FICPA members.