POLICY

ICPA Code of Ethics

Principles, values, and conduct expected of accredited bodies and their members

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The accountancy profession serves the public interest. This Code expresses the values, principles, and rules of conduct that ICPA expects of every accredited body and every professional whose credential is recognised under the ICPA framework. The 2026 edition reflects a year of public consultation, peer review, and alignment with the International Standard for Accreditation of Conformity Assessment Bodies (ISO/IEC 17011:2017) and the International Education Standards (IES) framework. It supersedes all prior editions and remains in force until the next biennial revision.

1. The five fundamental principles

- Integrity — straightforward and honest in all professional and business relationships
- Objectivity — exercising professional judgement without bias, conflict of interest, or undue influence
- Professional competence and due care — maintaining knowledge and skill at the level required to deliver competent service
- Confidentiality — respecting the confidentiality of information acquired through professional and business relationships
- Professional behaviour — complying with relevant laws and regulations and avoiding conduct that discredits the profession

2. Threats and safeguards

Threats to compliance include self-interest, self-review, advocacy, familiarity, and intimidation. Accredited bodies are required to operate a conceptual framework approach: identify threats, evaluate their significance, and apply safeguards to reduce them to an acceptable level — or decline or discontinue the engagement.

3. Independence

For assurance engagements, independence comprises both independence of mind and independence in appearance. Accredited bodies must adopt independence requirements at least as stringent as those in the IESBA International Code of Ethics for Professional Accountants.

4. Public interest obligation

Professional accountants accept an obligation to act in the public interest. This obligation extends beyond satisfying the needs of an individual client or employer; it includes contributing to the transparency, integrity, and trust on which markets and societies depend.

> *The public interest is not a residual category — it is the first test, not the last, against which professional decisions are weighed.*

5. New in 2026: technology and ethics

This edition introduces explicit obligations relating to artificial intelligence and data analytics. Accredited bodies must ensure that members understand the limitations of automated tools, retain professional scepticism, document the role of technology in their judgements, and protect client data in line with applicable privacy law.

6. Enforcement

Breaches of this Code by members of an accredited body are matters for the body's own disciplinary process. ICPA's interest is in the existence, independence, and effectiveness of that process — not in adjudicating individual disciplinary cases. Persistent or systemic failures may, however, trigger surveillance action.

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