

ACFE CODE OF PROFESSIONAL ETHICS

- I.** An ACFE Member shall, at all times, demonstrate a commitment to professionalism and diligence in the performance of their duties.
- II.** An ACFE Member shall not engage in any illegal or unethical conduct, or any activity which would constitute a conflict of interest that has not been properly disclosed to the appropriate parties.
- III.** An ACFE Member shall, at all times, exhibit the highest level of integrity in the performance of all professional assignments, and will accept only assignments for which there is reasonable expectation that the assignment will be completed with professional competence.
- IV.** An ACFE Member will comply with lawful orders of the courts, and will testify to matters truthfully and without bias or prejudice.
- V.** An ACFE Member, in conducting examinations, will obtain evidence or other documentation to establish a reasonable basis for any opinion rendered. No opinion shall be expressed regarding the guilt or innocence of any person or party.
- VI.** An ACFE Member shall not reveal any confidential information obtained during a professional engagement without proper authorization.
- VII.** An ACFE Member will reveal all material matters discovered during the course of an examination which, if omitted, could cause a distortion of the facts.
- VIII.** An ACFE Member shall continually strive to increase the competence and effectiveness of professional services performed under his or her direction.