

INCPAS Policy Manual

Section 6.2 ETHICS COMMITTEE MEMBERSHIP CRITERIA (BD 11/7/06)

In order to be eligible for appointment to the INCPAS Ethics Committee, members must meet all criteria defined in this Section. If considered for appointment, members will be required to sign an eligibility / conflict of interest statement verifying their compliance with this Section and submit to criminal background check.

Technical Background:

- Possess a current CPA certificate issued by the state of Indiana or any state that is in substantial equivalence with the CPA licensure requirements of this state
- Be a member of the Indiana CPA Society (INCPAS)
- Be familiar with the INCPAS and the Code of Professional Conduct
- Meet all relevant CPE requirements
- Be current on all personal and business tax filings
 - Legitimate disputes with taxing authorities are exempted
- Be in good standing with all relevant regulatory agencies
- Each member should possess at least 10 years experience in an accounting related field, some supervisory experience preferred
 - Minimum experience standards are necessary to ensure that members possess a broad perspective of the profession

Personal Requirements:

- Willing to attend meetings and work towards meeting the committee's goals
 - Committee membership requires participation in committee activities and functions.
 - Must participate in at least 2/3 of meetings, in person if possible, but teleconferencing when necessary
 - Willing to serve terms of at least three years to allow for the benefits of experience on committee deliberations.
- Willing to be on call for ethics hotline
- Must be thoughtful
 - Members must be willing to listen to all available sides of an issue before reaching final conclusions. While listening to all sides members must maintain an open-minded position, but should not surrender their own convictions for the purpose of reaching a decision.
- Must be committed to due process
 - Must be able to operate within the established procedures of the ethics committee and the AICPA Joint Ethics Enforcement Program (JEEP), particularly with regards to collecting evidence/information, presenting that information to the committee, and then acting on that information as procedures prescribe.
- Must understand the need to make appropriate decisions based on relevant facts and circumstances
- Must understand the need for confidentiality and be willing to enter confidentiality agreement with the Society
- Must demonstrate maturity and leadership

- Members should always display professionalism during committee functions and a keen sense of the seriousness of the matters under consideration.
- Any prior complaints must have been resolved and any potential conflicts of interest relative to any matter before the committee must be immediately disclosed.

Section 6.3 ETHICS COMMITTEE EXPERIENCE (BD 11/7/06)

Consideration should be given to the following experience breakdown for appointment to the Ethics Committee.

- Some members should have actual litigation/legal experience
 - Members with actual litigation and/or legal experience are in a position to provide a due process and investigative perspective
- Most members should have supervisory experience
 - Supervisory backgrounds provide personnel oversight experience which is essential to ethics reviews
- Membership on the committee should strive to include:
 - A group of members that are representative of the INCPAS membership.