



# Evening Talk on The IPPF

Organized by IIA Singapore  
24 March 2009, 6.30pm  
Intercontinental Singapore

# Programme

6.30pm Dinner and networking

7.15pm Evening Talk (I)

- About the IPPF

- Practical Implications

8.15pm Break

8.45pm Evening Talk (II)

- Upholding the Standards

9.15pm Q&A

# The IIA's Vision

The IIA will be the global voice of the internal audit profession: *advocating* its value, promoting best practice, and providing exceptional service to its members.

# The IIA's Commitment

- To enhance the professionalism of internal audit practitioners on a global basis.
- To elevate the internal audit profession all around the world.

# Global IIA Initiatives

- *Professional Practices Framework*
- Services & Products
- CSO Network
- Communication
- Internal Audit Awareness Month
- IMAP

# Principal Milestones

**July 14, 2007**

The IIA Global Board Meeting  
Amsterdam,  
The Netherlands

August  
2007

January  
2008

March  
2008

April 2008  
To June 2008  
2008

**July 12, 2008**

The IIA Global Board Meeting  
San Francisco,  
USA

August  
to December  
2008

January  
2009



Approval of  
the IPPF  
Structure &  
processes



Starting of  
The retooling  
of the current  
PPF



Public exposure  
of the  
**Standards**  
with their  
**interpretations**



End of  
public  
exposure



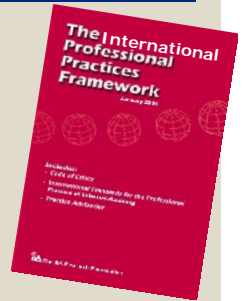
Finalization of  
Retooling of  
Standards  
Practices advisories  
Position papers  
Practice guides



Approval  
of IPPF



Translation





# I P P F

# International Professional Practices Framework

# What Is a Framework?

- A framework is a basic skeletal structure for classifying and organizing concepts or various elements.
- The IPPF provides a structure for the internal audit profession's technical guidance

# Why Is This Important?

Committed to delivering the most qualitative technical guidance for internal audit practitioners all around the world, **The IIA wants to be internationally recognized as a trustworthy guidance-setting body.**

# AUTHORITATIVE Guidance

**I**nternational  
**P**rofessional  
**P**ractices  
**F**ramework



# The IPPF

ELEMENT	DEFINITION
Definition	Statement of <b>fundamental</b> purpose, nature, and scope of internal auditing.
Code of Ethics	Statement of principles and expectations governing behavior of individuals and organizations in the conduct of internal auditing. Description of minimum requirements for conduct. Describes <b>behavioral expectations</b> rather than specific activities.
International Standards	<p>Mandatory requirements consisting of:</p> <ul style="list-style-type: none"> <li>• Statements of basic requirements for professional practice of internal auditing and for evaluating effectiveness of its performance, which are internationally applicable at organizational and individual levels. <b>Principle</b>-focused and provide a framework for performing and promoting internal auditing. Includes Attribute, Performance, and Implementation <b>Standards</b>.</li> <li>• <b>Interpretations</b>, which clarify terms or concepts within the statements.</li> </ul> <p>Consider both statements and Interpretations to understand and apply correctly.</p>
Practice Advisories	Address <b>approach, methodology</b> and considerations, but <b>NOT</b> detailed processes and procedures. Concise and timely guidance to assist internal auditors in applying Code of Ethics and <i>Standards</i> and promoting good practices. Includes practices relating to: international, country, or industry specific issues; specific types of engagements; and legal or regulatory issues.
Position Papers	IIA statement to assist a wide range of interested parties, including those not in internal auditing profession, in understanding <b>significant</b> governance, risk or control issues and delineating related <b>roles and responsibilities of internal auditing</b> .
Practice Guides	<b>Detailed guidance</b> for conducting internal audit activities. Includes detailed <b>processes and procedures</b> , such as tools and techniques, programs, and step-by-step approaches, including examples of deliverables.

# Standards and Guidance

- 1968: Code of Ethics
- 1978: *Standards*
- 2000: Professional Practices Framework
- 2009: **I**nternational  
**P**rofessional  
**P**ractices  
**F**ramework

# The IPPF Ensures:

- Clarity
  - What is authoritative, mandatory, and what is neither authoritative nor mandatory.
- Transparency
  - Clarified voting rules
  - Detailed guidance life cycles
  - Designated approval bodies
  - Publicly documented on The IIA Web site
- Timeliness
  - Defined development and review processes

# Mandatory Guidance



- Definition of Internal Auditing
- Code of Ethics
- *International Standards for the Professional Practice of Internal Auditing*

# Definition

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

# Code of Ethics

- 4 Principles
  - Integrity
  - Objectivity
  - Confidentiality
  - Competency
- 12 Rules of Conduct



# *Standards*

- Mandatory requirements consisting of:
  - Statements of basic requirements for professional practice of internal auditing
  - Interpretations which clarify terms or concepts within the Statements.
  - Glossary

# *Standards*

## **Attribute**

- Purpose, Authority, and Responsibility
- Independence and Objectivity
- Proficiency and Due Professional Care
- Quality Assurance

## **Performance**

- Managing the Internal Audit Activity
- Nature of Work
- Engagement Planning
- Performing the Engagement
- Communicating Results
- Monitoring Progress
- Management's Acceptance of Risk

# Standard-setting Process

- Internal Audit Standards Board
  - Standards reviewed every 3 years
  - Changes require 90-day public exposure in English, French, and Spanish
- Internal Audit Standards Governance Board
  - Charged with reviewing the rigor and due process followed for the setting of Code of Ethics and *Standards*.
  - Will include select members of the global IIA Board of Directors and persons representing organizations or regulators external to The IIA.

# Strongly Recommended Guidance



- Practice Advisories
- Position Papers
- Practice Guides

# Guidance-setting Process

- Set by IIA Technical Committees
  - Internal Audit Standards Board
  - Ethics Committee
  - Professional Issues Committee
  - Advance Technology Committee
  - Public Sector Committee

# IPPF Outcomes

- Improved **Clarity**
  - Reduced scope and clear definitions for elements
- Improved **Transparency**
  - Public accessibility to development processes and plans
- Improved **Timeliness**
  - Stringent maintenance and review cycles
- Improved **Rigor** and **Accountability**
  - Garnered respect beyond boundaries of the profession
- Continued **Validity** of current requirements
  - Consistency in regard to conformance with the *Standards*

# The IIA's Authoritative Guidance

# Practical Implications



# Scope & Structural Changes

## PPF

Organizes all IIA guidance

ELEMENTS
Definition
Code of Ethics
International Standards
Practice Advisories
Development and Practice Aids

REMOVED



## IPPF

Organizes The IIA's authoritative guidance

ELEMENTS
Definition
Code of Ethics
International Standards
Practice Advisories
Position Papers
Practice Guides

ADDED

# Contextual Changes

## PPF

ELEMENTS
Definition
Code of Ethics
International Standards
Practice Advisories
Development and Practice Aids

REMOVED

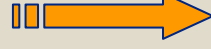
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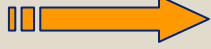
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Some changes



Some changes



## IPPF

ELEMENTS
Definition
Code of Ethics
International Standards
Practice Advisories
Position Papers
Practice Guides

ADDED

# IPPF

The **I**nternational  
**P**rofessional **P**ractices  
**F**ramework organizes  
The IIA's authoritative  
guidance

## AUTHORITATIVE GUIDANCE



# IPPF

Elements	Definition
<b>Definition</b>	Statement of <b>fundamental</b> purpose, nature, and scope of internal auditing.
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<b>Practice Advisories</b>	Address <b>approach, methodology</b> and considerations, but <b>NOT</b> detailed processes and procedures. Concise and timely guidance to assist internal auditors in applying Code of Ethics and Standards and promoting good practices. Includes practices relating to: international, country, or industry specific issues; specific types of engagements; and legal or regulatory issues.
<b>Practice Guides</b>	<b>Detailed guidance</b> for conducting internal audit activities. Includes detailed <b>processes and procedures</b> , such as tools and techniques, programs, and step-by-step approaches, including examples of deliverables.

# Definition of Internal Auditing



No Change

- Internal auditing is an independent, objective **assurance** and **consulting** activity designed to add **value** and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of **risk management, control, and governance** processes.

# Code of Ethics



No Change

- **Integrity**
  - The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgment.
- **Objectivity**
  - Internal auditors exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgments.
- **Confidentiality**
  - Internal auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.
- **Competency**
  - Internal auditors apply the knowledge, skills, and experience needed in the performance of internal auditing services.

# Standards



Some  
Changes

- Semantic/Glossary
- New *Standards*
- Modifications
- Interpretations

# Standards

Semantic

New Standards

Modifications

Interpretations

## Terminology

- Previously, the word **should** was used throughout the *Standards*.
- The use of the word **should** represented a mandatory obligation.

# Standards

Semantic
New Standards
Modifications
Interpretations

The use of **should** has been replaced by **must**, with the exception of these five *Standards*:

- Standard 1010
- Standard 2050
- Standard 2130.A2; 2130.A3
- Standard 2220.A2

# Standards

Semantic

New Standards

Modifications

Interpretations

New terms added to the glossary

- Information technology control
- Information technology governance
- Technology-based audit techniques
- Risk appetite
- Significance

# Six New Standards

Semantic
New Standards
Modifications
Interpretations

## ATTRIBUTE STANDARDS

- **1010**
  - Recognition of the Definition of Internal Auditing, the Code of Ethics and the *Standards* in the internal audit charter
- **1111**
  - Direct interaction with the board of directors

## PERFORMANCE STANDARDS

- **2110.A2**
  - Assessing information technology governance
- **2120.A2**
  - Evaluation of the risk of fraud
- **2120.C3**
  - Limitation of the internal auditors' role with the risk management scope
- **2430**
  - Use of "conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*"

# Standards

Semantic
New Standards
<b>Modifications</b>
Interpretations

## Other modifications

- Improved some *Standards* by enhancing understanding, while preserving the original meaning. For example, the 1300 series has been reworded for enhanced clarity.
- Made numbering changes to the 2110, 2120, and 2130 series to reflect better logic of the relationships among the topics:
  - **2110: Governance** (previously, 2130)
  - **2120: Risk** (previously, 2110)
  - **2130: Control** (previously, 2120)

# Standards

Semantic
New Standards
Modifications
Interpretations

Interpretations to clarify concepts within a particular statement have been added to the mandatory guidance.

- Nine for Attribute Standards
- Ten for Performance Standards

# Interpretation

## Example:

### **1320 – Reporting on the Quality Assurance and Improvement Program**

The chief audit executive must communicate the results of the Quality Assurance and Improvement Program to senior management and the board.

## **Interpretation:**



The form, content, and frequency of communicating the results of the quality assurance and improvement program is established through discussions with senior management and the board and considers the responsibilities of the internal audit activity and chief audit executive as contained in the internal audit charter. To demonstrate conformance with the Definition of Internal Auditing, the Code of Ethics, and the Standards, the results of external and periodic internal assessments are communicated upon completion of such assessments and the results of ongoing monitoring are communicated at least annually. The results include the reviewer's or review team's assessment with respect to the degree of conformance.

# Practice Advisories (PAs)

- Significant clean-up, leading to a reduction of the number of Practice Advisories from 83 to 42.
- Practices Advisories have been re-written to achieve:
  - Conciseness.
  - Describe a method, an approach or consideration to assist internal auditors in applying a specific *Standard* or requirement of the Code of Ethics.

# New Practice Advisories

## Example

 INTERNATIONAL PROFESSIONAL PRACTICES FRAMEWORK  RECOMMENDED GUIDANCE

### Practice Advisory 1111-1 Board Interaction

*Primary Related Standard*  
**1111 – Direct Interaction With the Board**  
The chief audit executive must communicate and interact directly with the board.

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1. Direct communication occurs when the chief audit executive (CAE) regularly attends and participates in board meetings that relate to the board's oversight responsibilities for auditing, financial reporting, organizational governance, and control. The CAE's attendance and participation at these meetings provide an opportunity to be apprised of strategic business and operational developments, and to raise high-level risk, systems, procedures, or control issues at an early stage. Meeting attendance also provides an opportunity to exchange information concerning the internal audit activity's plans and activities and to keep each other informed on any other matters of mutual interest.
2. Such communication and interaction also occurs when the CAE meets privately with the board, at least annually.

# PAs related to *Attribute Standards*

1000-1: Internal Audit Charter
1110-1: Organizational Independence
1111-1: Board Interaction
1120-1: Individual Objectivity
1130-1: Impairments to Independence or Objectivity
1130.A1-1: Assessing Operations for Which Internal Auditors were Previously Responsible
1130.A2-1: Internal Audit's Responsibility for Other (Non-audit) Functions
1200-1: Proficiency and Due Professional Care
1210-1: Proficiency
1210.A1-1: Obtaining Services to Support or Complement the Internal Audit Activity
1220-1: Due Professional Care
1230-1: Continuing Professional Development
1300-1: Quality Assurance and Improvement Program
1310-1: Requirements of the Quality Assurance and Improvement Program
1311-1: Internal Assessments
1312-1: External Assessments
1312-2: External Assessment - Self Assessment with Independent Validation
1321-1: Use of "Conforms with the <i>International Standards for the Professional Practice of Internal Auditing</i> "

# PAs related to Performance *Standards*

<b>2010-1:</b> Linking the Audit Plan to Risk and Exposures
<b>2020-1:</b> Communication and Approval
<b>2030-1:</b> Resource Management
<b>2040-1:</b> Policies and Procedures
<b>2050-1:</b> Coordination
<b>2060-1:</b> Reporting to Senior Management and the Board
<b>2120-1:</b> Assessing the Adequacy of Risk Management Processes
<b>2130-1:</b> Assessing the Adequacy of Control Processes
<b>2130.A1-1:</b> Information Reliability and Integrity
<b>2130.A1-2:</b> Evaluating An Organization's Privacy Framework
<b>2200-1:</b> Engagement Planning
<b>2210-1:</b> Engagement Objectives

<b>2210.A1-1:</b> Risk Assessment in Engagement Planning
<b>2230-1:</b> Engagement Resource Allocation
<b>2240-1:</b> Engagement Work Program
<b>2330-1:</b> Documenting Information
<b>2330.A1-1:</b> Control of Engagement Records
<b>2330.A2-1:</b> Retention of Records
<b>2340-1:</b> Engagement Supervision
<b>2410-1:</b> Communication Criteria
<b>2420-1:</b> Quality of Communications
<b>2440-1:</b> Disseminating Results
<b>2500-1:</b> Monitoring Progress
<b>2500.A1-1:</b> Follow-up Process

# Position Papers

- Two Position Papers have been added to the IPPF:
  - The Role of Internal Auditing in Enterprise Risk Management
  - The Role on Internal Auditing in Resourcing the Internal Audit Activity

# Practice Guides

- 11 Global Technology Audit Guides (GTAG)



- Guide on the assessment of IT Risk (GAIT)
- Additional Practice Guides will be issued regularly

# Guide to the Assessment of IT Risk (GAIT)

- **GAIT Methodology** – top-down risk-based scoping methodology
- **GAIT for IT General Control Deficiency Assessment** - help assess IT general controls deficiencies identified
- **GAIT for Business and IT Risk** – help identify critical aspects of IT processes

# Practice Guides

## In the pipeline:

- Fraud Detection in an Automated World (2009)
- Auditing IT Projects (2009)
- Security Management: Audit Security Governance (2009)
- Entity Level IT Controls (2010)
- Auditing User Developed Applications (2010)

# Upholding the Standards

Keys to Successful  
Implementation

# Why are The Standards Important?

- They are the platform where all internal auditors worldwide meet on common ground.
- They define the profession.
- They are the one component of the Professional Practices Framework that governs the profession.

# Purpose of The Standards

- Delineate basic principles that represent the practice of internal auditing as it should be.
- Provide a framework for performing a broad range of value-added internal audit activities.
- Establish the basis for the evaluation of internal audit performance.
- Foster improved organizational processes and operations

# Why They Are Important to You

- They give a broad perspective on what you're supposed to be doing
- Help audit to be viewed as adding value
- Help improve the dialogue about the profession, e.g. governance, risk mgmt., etc.
- They lay the groundwork, but are not the ultimate goal

# Why They Are Important to You (continued)

- **Standards are the bar every auditor should comply with**
- **They give the customers you are auditing peace of mind and confidence they are getting a quality product**

# The Standards Address:

- 1000 – Purpose, Authority, and Responsibility
- 1100 – Independence and Objectivity
- 1200 – Proficiency and Due Professional Care
- 1300 – Quality Assurance and Improvement Program
- 2000 – Managing the Internal Audit Activity
- 2100 – Nature of Work
- 2200 – Engagement Planning
- 2300 – Performing the Engagement
- 2400 – Communicating Results
- 2500 – Monitoring Progress
- 2600 – Resolution of Management’s Acceptance of Risks

# The 10 Keys to Successful Implementation

## 1. Align with Key Stakeholders.

- Build strong relationships with the audit committee and key stakeholders (sections 1000 and 1100).

### The International Professional Practices Framework

1000 – Purpose,

Authority, and  
Responsibility

1100 – Independence  
and Objectivity

# Some Best Practices

## Audit Committee Relationship – Primary Resource and Counselor

- Educate committee members on their responsibilities
- Orientate new members; give updates on changes
- Prepare the agenda; send concise but meaningful pre-meeting package
- Help the committee chair prepare for each meeting
- Consider joining the IIA's Chief Audit Executive Services Program
- For more tips, see *Audit Committee Effectiveness – What Works Best*.

# The 10 Keys to Successful Implementation (cont'd)

## 2. Develop the right resources.

It is critical to have the right resources linked to risk, and to attract and develop high quality resources. Do not fear using sourcing to get the needed resources (1200).

### The International Professional Practices Framework

- 1200 – Proficiency and Due Professional Care
- 1220 - Due Professional Care

# Some Best Practices

- **Staff with Experts More Than Trainees**
- **Work Environment**
  - **Challenging work assignments**
  - **Creativity encouraged & rewarded**
  - **Employee involvement in decision-making**
  - **“Fun place to Work”**

# Some Best Practices (continued)

- **Develop a Competency Model**
  - Develop specific competencies for each grade level, and behaviors that demonstrate each competency.
  - Competencies should be developed through proactive discussion with stakeholders.
  - Competencies should be based on adding value to the business, but be used for career growth as well.

# The 10 Keys to Successful Implementation (cont'd)

## 3. Continue to improve.

Have a proactive internal quality assessment and improvement program and fully embrace the spirit and the letter of the external quality standards (1300, 2200, 2300).

### The International Professional Practices Framework

1300 – Quality Assurance and Improvement Program

2200 - Engagement Planning

2300 – Performing the engagement

# Some Best Practices

## Create an Ongoing QA Program

- Establish and document a Quality Assurance and Improvement Program as set forth in The Standards and Practice Advisories.
- Implement an ongoing internal quality assessment process with the use of performance metrics (e.g., cycle time, customer satisfaction, cost recovery, balanced scorecard) which can be monitored on an ongoing basis.

# The 10 Keys to Successful Implementation (cont'd)

## 4. Deliver value.

Understand what value means to your key stakeholders. Deliver it in everyday internal audit operations, and measure yourself and your team on the actions that result in value. Communicate the value delivered back to the key stakeholders (1300).

The International  
Professional  
Practices  
Framework

1300 – Quality Assurance  
and Improvement  
Program

# Some Best Practices

## Audit Plan, Quarterly and Annual Reports to Audit Committee

- Get maximum customer input into plan
- Emphasize new directions, improvements in service, benefits to organization (which no one else can provide)

# The 10 Keys to Successful Implementation (cont'd)

## 5. Manage internal audit strategically.

Ensure internal auditing is involved in key strategic initiatives and has a “seat at the table.” Then see that internal auditing is addressing the organization’s key strategic risks. Don’t let major risks go uncovered; find a way to fix them before they get too big (2000).

The International  
Professional  
Practices  
Framework

2000 – Managing the  
Internal Audit  
Activity

# The 10 Keys to Successful Implementation (cont'd)

6. Proactively assess your organization's risk management and governance processes.

Help the organization understand its governance processes and their maturity. Have a positive impact on the organization in these quickly evolving areas (2100).

The International Professional Practices Framework

2100 – Nature of Work

# The 10 Keys to Successful Implementation (cont'd)

## 7. Strive for excellence.

Embrace innovation in the internal audit process. Use the power of technology, develop and leverage knowledge management, and seek out the best audit practices to benefit your organization (2200, 2300).

### The International Professional Practices Framework

2200 – Engagement Planning

2300 - Performing the Engagement

# The 10 Keys to Successful Implementation (cont'd)

## 8. Make your words count.

Communicate with impact to educate key stakeholders, such as audit committees, on important areas of risk and on actions needed to address issues. Develop an ongoing communications process with management to keep current on changing business and risk issues. Develop systemic and trending information that would be valued by stakeholders (2000, 2400).

**The International Professional Practices Framework**

**2000 – Managing the Internal Audit Activity**

**2400 – Communicating Results**

# The 10 Keys to Successful Implementation (cont'd)

## 9. Get resolution.

Ensure that management is attentive to audit issues and that executive management and the audit committee are kept aware of management's corrective actions. Follow up to make sure issues are resolved and don't get caught in recycling past issues that are never adequately addressed (2500).

The International  
Professional  
Practices  
Framework

2500 – Monitoring  
Progress

# The 10 Keys to Successful Implementation (cont'd)

## 10. Tell it like it is.

When you believe the organization is facing unacceptable risk or certain actions are just not right, speak out. Use good judgment on what are real issues, but make it clear that internal auditing has a voice and is willing to use it (2600).

The International Professional Practices Framework

2600 – Resolution of Management's Acceptance of Risks

# Appreciating The Standards

- **The Standards give you a reference guide for how to conduct yourself.**
- **They are a steady resource when the variables are constantly changing.**
- **The Standards cohesively organize the elements necessary to practice IA the way it should be.**

# Summary

***The Standards serve as the benchmark and foundation for the performance of internal audit services and are part of the cohesive framework that provides the road map to internal audit professionalism throughout the world.***

Allan Goldstein, CIA, CFSA  
Past Chairman of The Professional Standards Committee of The IIA

# FAQs (1)

**Q: When will CIA candidates be tested based on the new IPPF?**

**A: The IIA published the new IPPF on January 1, 2009. In order to allow candidates the opportunity to prepare appropriately, the IIA certification exams will not begin incorporating new material from the IPPF until July 1, 2009. However, because the nature of CBT involves updating the pool of exam questions on a continual basis, candidates may begin seeing references to the IPPF in exam questions as early as December 2008. The pool of existing exam questions has been reviewed to confirm that the correct answer is the same regardless of whether the existing PPF or the new IPPF is being referenced. Candidates should therefore be able to answer these questions correctly no matter whether they have studied the PPF or the IPPF during this interim period.**

# FAQs (2)

**Q: Do the Standards apply to non IIA members? (corporate or individual)**

**A: The Code of Ethics states that “Internal auditors shall perform internal audit services in accordance with the International Standards for the Professional Practice of Internal Auditing”.**

**“Internal auditors” refers to Institute members, recipients of or candidates for IIA professional certifications, and those who perform internal audit services within the Definition of Internal Auditing. It applies to both entities and individuals that perform internal audit services.**

**All internal audit activities, whether IIA member or not, should conform to the Standards.**

# FAQs (3)

**Q: What if the Standards are in conflict with local regulations?**

**A: Throughout the world, internal auditing is performed in diverse environments and within organizations that vary in purpose, size, and structure. In addition, the laws and customs within various countries differ from one another. These differences may affect the practice of internal auditing in each environment. The implementation of the IPPF, therefore, will be governed by the environment in which the internal audit activity carries out its assigned responsibilities. No information contained within the IPPF should be construed in a manner that conflicts with applicable laws or regulations. If a situation arises where information contained within the IPPF may be in conflict with legislation or regulation, internal auditors are encouraged to contact The IIA or legal counsel for further guidance.**

# FAQs (4)

**Q: How will the IIA enforce the mandatory application of the Standards?**

**A: The Code of Ethics states that “Internal auditors shall perform internal audit services in accordance with the International Standards for the Professional Practice of Internal Auditing.”**

**For IIA members and recipients of or candidates for IIA professional certifications, breaches of the Code of Ethics will be evaluated and administered according to The Institute's Bylaws and Administrative Directives. The fact that a particular conduct is not mentioned in the Rules of Conduct does not prevent it from being unacceptable or discreditable, and therefore, the member, certification holder, or candidate can be liable for disciplinary action.**