UAE IAA
The UAE Internal Auditors Association

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UNITED ARAB EMIRATES INTERNAL AUDIT ASSOCIATION (UAE IAA)

DISCIPLINARY AND OVERSIGHT (D&O) FRAMEWORK

CONTENTS

1. PURPOSE AND PRINCIPLES

1.1. Purpose

The UAE Internal Audit Association (UAE IAA) is committed to promoting integrity, professionalism, ethical conduct, and public trust within the internal audit profession.

This Disciplinary & Oversight (D&O) Framework establishes the principles and procedures for reviewing allegations of professional misconduct involving UAE IAA members, volunteers, chapter representatives, and other individuals subject to the governance of UAE IAA.

The Framework is based on The Global Institute of Internal Auditors (The IIA) D&O Framework and has been adapted for the legal, governance, operational, and cultural environment of the United Arab Emirates while maintaining alignment with The IIA's global professional expectations.

This Framework should be read in conjunction with the UAE IAA Governance Charter, the D&O Committee Charter, and other applicable UAE IAA governance policies.

1.2. Objectives

The objectives of this Framework are to:

- Protect the integrity and reputation of the internal audit profession;
- Support compliance with the International Professional Practices Framework (IPPF) and Global Internal Audit Standards;
- Ensure fair, proportionate, and confidential handling of disciplinary matters;
- Promote ethical and professional conduct;
- Protect the interests of members, employers, stakeholders, and the public; and
- Establish a transparent and practical disciplinary process aligned with UAE governance expectations.

1.3. Guiding Principles

All proceedings under this Framework shall be guided by the following principles:

- Fairness and impartiality;
- Confidentiality and respect for privacy;
- Transparency and Accountability;
- Proportionality;
- Administrative efficiency;
- Professional ethics and integrity;
- Respect for UAE laws and regulations; and
- Alignment with The IIA global framework.

1.4. Legal and Regulatory Alignment

- This Framework shall be interpreted and administered in accordance with:
- Applicable laws and regulations of the United Arab Emirates;
- UAE data protection and privacy requirements;
- Applicable cybercrime and defamation laws;

- UAE association governance requirements;
- The UAE IAA Governance Charter; and
- Relevant policies and standards issued by The IIA.

2. DEFINITIONS

Term	Definition
D&O Committee	The UAE IAA Disciplinary & Oversight Committee responsible for administering this Framework and reviewing disciplinary matters.
Respondent	An individual who is the subject of a complaint, investigation, or disciplinary review under this Framework.
Complainant	An individual or entity that submits a complaint or allegation under this Framework.
Member	An individual whose membership with UAE IAA is current, suspended, expired or under review, where the matter under consideration relates to conduct that occurred while the individual was a UAE IAA member or otherwise subject to UAE IAA governance.
The IIA	The Institute of Internal Auditors, the global professional association for internal auditors.
UAE IAA	The United Arab Emirates Internal Auditors Association.
Investigation	The process of reviewing facts, evidence, information, and relevant circumstances relating to a complaint or allegation.
Hearing	A formal meeting convened by the D&O Committee to consider information, hear from relevant parties, and assist in determining a matter under review.
Sanction	A disciplinary measure imposed under this Framework in response to misconduct or a violation of applicable requirements.
Material Misconduct	Conduct that represents a significant breach of professional, ethical, governance, fiduciary, legal, or organisational obligations and may warrant disciplinary action under this Framework.
Serious Misconduct	Conduct of a significant nature that materially breaches professional, ethical, governance, fiduciary, legal or organisational obligations and may reasonably warrant a significant disciplinary sanction under this Framework.
Serious Governance Breach	A material failure to comply with UAE IAA governance requirements, including misuse of authority, failure to disclose a conflict of interest, improper use of UAE IAA resources, breach of fiduciary duties, obstruction of governance processes or intentional non-compliance with an approved UAE IAA policy or decision.
Exceptional Circumstances	Circumstances in which immediate consideration or protective action may be necessary because of a credible and significant risk to UAE IAA, its members, stakeholders, governance processes, the internal audit profession or the public interest.
Material Reputational Harm	Conduct that is reasonably likely to cause significant damage to the reputation, credibility, integrity, or public standing of UAE IAA, The IIA, the internal audit profession, or their stakeholders.

3. SCOPE OF THE FRAMEWORK

3.1. Persons Covered

This Framework applies to:

- UAE IAA members;
- UAE IAA Board, Committee and volunteer members;
- UAE IAA chapter representatives;
- Individuals representing UAE IAA in an official capacity;
- Speakers, trainers, facilitators, consultants, contractors, assessors, sponsors and service providers, to the extent that they have agreed to comply with UAE IAA policies or are acting in connection with UAE IAA activities;
- Participants in UAE IAA events, meetings, training programmes, advisory services, assessments, conferences, webinars and other activities, in relation to conduct occurring during or directly connected with those activities; and
- Any other person over whom UAE IAA has disciplinary jurisdiction by virtue of membership, appointment, engagement, participation, representation or an applicable agreement.

For individuals who are not UAE IAA members, this Framework applies only to conduct arising from or directly connected with their participation in, engagement by, representation of, or activities undertaken on behalf of UAE IAA. It does not create general disciplinary jurisdiction over conduct unrelated to UAE IAA.

3.2. Conduct Covered

UAE IAA shall review an allegation where the preliminary assessment determines that the matter falls within the scope of this Framework, is supported by sufficient information to permit a fair review and warrants further consideration in the interests of professional integrity, governance, public trust or UAE IAA's legitimate responsibilities. UAE IAA may decline to proceed where these criteria are not met.

A. Violations of the IPPF and Global Internal Audit Standards

This includes conduct inconsistent with the ethical and professional expectations established by The IIA, including breaches relating to:

- Integrity;
- Objectivity;
- Competency;
- Due professional care; and
- Confidentiality.

Private, personal or off-duty conduct shall fall within the scope of this Framework only where there is a direct and material connection between the conduct and UAE IAA, The IIA, the internal audit profession, professional integrity, public trust or the individual's responsibilities as an internal audit professional.

Interpretation of the IPPF and Standards shall remain subject to guidance issued by The IIA.

B. Misconduct Affecting the Profession

This includes conduct that materially undermines:

- Professional integrity;
- Public trust;
- UAE IAA governance;
- Ethical standards; or
- The reputation of the internal audit profession.

C. Misconduct within UAE IAA Activities

This includes serious misconduct occurring in connection with:

- UAE IAA meetings;
- Conferences and events;
- Webinars and virtual activities;
- Training programmes;
- Consulting, advisory, assessment and quality assurance services;
- Chapter activities;
- Board, Committee and volunteer activities; or
- Any other programme, service or activity organized, delivered or endorsed by UAE IAA.

Examples may include:

- Harassment;
- Discrimination;
- Abuse of authority;
- Misuse of UAE IAA resources;
- Serious governance breaches; or
- Conduct creating material reputational harm.

D. Misconduct by Board, Committee Members or Volunteers

Board members, Committee members and volunteers are expected to:

- Act ethically, professionally and in the best interests of UAE IAA;
- Avoid, disclose and appropriately manage actual or potential conflicts of interest;
- Protect confidential and personal information;
- Exercise authority responsibly; and
- Comply with the UAE IAA Governance Charter, applicable policies and lawful decisions of UAE IAA.

E. Criminal or Regulatory Findings

UAE IAA shall consider final criminal convictions, regulatory findings, civil findings or professional sanctions where the conduct is directly and materially relevant to professional integrity, ethical conduct, governance, fiduciary responsibility, public trust or the reputation of UAE IAA or the internal audit profession.

UAE IAA shall not ordinarily take disciplinary action solely on the basis of an allegation, charge or pending investigation. However, UAE IAA may undertake a preliminary assessment or impose proportionate interim measures where exceptional circumstances exist and there is a credible and significant risk to UAE IAA, its members, stakeholders, governance processes or the public interest.

F. Matters Referred to The IIA

Matters relating to IIA certifications, assessment-based certificates, examination conduct, The IIA intellectual property or global governance shall be referred to The IIA in accordance with federation governance arrangements.

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4. CONFIDENTIALITY, PRIVACY, AND DATA HANDLING

4.1. Confidentiality

All complaints, investigations, proceedings, evidence, deliberations, and decisions shall be treated as confidential. Information shall only be disclosed:

- To individuals with a legitimate need to know;
- Where required by law;
- Where required for federation governance purposes; or
- As otherwise permitted under this Framework.

All participants in proceedings must maintain confidentiality. Breach of confidentiality may itself constitute misconduct and may result in disciplinary action.

4.2. Privacy and Data Protection

UAE IAA shall process personal information in accordance with applicable UAE privacy and data protection requirements and the UAE IAA Privacy Notice. Personal information shall only be accessed by persons authorised by UAE IAA for legitimate disciplinary, governance, legal, regulatory, credentialing or administrative purposes. The collection, use, disclosure, retention and destruction of personal information shall be limited to what is reasonably necessary and proportionate for those purposes.

Where consent is required by applicable law, UAE IAA shall obtain such consent. Where processing is permitted on another lawful basis, UAE IAA may process information without consent to the extent reasonably necessary to administer this Framework, comply with legal obligations, protect legitimate interests or support federation governance.

4.3. Cross-Border Information Sharing

UAE IAA may share information with The IIA or another national institute only where the disclosure is necessary for legitimate disciplinary, credentialing, professional, governance or legal purposes. Any cross-border disclosure shall:

- Be approved by an authorized UAE IAA representative;
- Be limited to the minimum information reasonably necessary;
- Be transmitted through secure means;
- Be subject to appropriate confidentiality safeguards; and
- Comply with applicable UAE legal and data protection requirements.

4.4. Cybercrime and Defamation Considerations

Participants in proceedings shall not:

- Publicly disclose allegations or evidence;
- Publish confidential information;
- Circulate allegations through social media or electronic platforms; or
- Use proceedings for retaliatory or defamatory purposes.

Knowingly false, malicious, or misleading complaints may themselves constitute misconduct.

5. REPORTING ALLEGATIONS

5.1. Reporting Mechanism

Allegations under this Framework shall be submitted through designated UAE IAA reporting channels. The current channel to be used is **conduct@uaeiaa.org**

UAE IAA may establish:

- A dedicated email address;
- A secure reporting portal;
- A hotline; or
- Other approved reporting mechanisms.

5.2. Good Faith Reporting

Complaints must be submitted in good faith and should include, to the extent reasonably available:

- The complainant's contact details, unless the complaint is anonymous;
- The identity of the respondent;
- A clear description of the alleged conduct;
- Relevant dates and locations;
- The applicable professional, ethical or governance requirement believed to have been breached;
- Supporting evidence;
- Details of relevant witnesses; and
- Information on whether the matter has been reported to an employer, regulator, law-enforcement authority, The IIA or another body.

5.3. Protection from Retaliation

UAE IAA encourages the reporting of concerns in good faith and prohibits retaliation against individuals who report suspected misconduct or participate in a review, investigation, or disciplinary process under this Framework.

Individuals who raise concerns in good faith shall not be subject to retaliation, intimidation, harassment, discrimination, or other adverse treatment because of making a complaint or participating in proceedings under this Framework.

Where appropriate and reasonably practicable, UAE IAA may implement protective measures to reduce the risk of retaliation, including protecting the identity of the complainant or witnesses, restricting contact between parties, modifying participation arrangements in UAE IAA activities, accelerating the review of retaliation allegations or imposing appropriate interim measures.

Allegations of retaliation may be reviewed under this Framework and may themselves constitute misconduct.

5.4. Anonymous Complaints

Anonymous complaints shall be assessed by the designated preliminary assessment officer or authorized UAE IAA representative. An anonymous complaint may proceed where:

- the allegation falls within the scope of this Framework;
- sufficient credible supporting information exists;
- the matter can be reviewed fairly without knowing the identity of the complainant; and
- proceeding is reasonable and proportionate in the circumstances.

The designated preliminary assessment officer shall determine whether the evidentiary and procedural requirements for considering an anonymous complaint have been met. UAE IAA may decline to proceed where the allegation cannot reasonably be verified, fairly investigated or put to the respondent.

5.5. Acknowledgement and Preliminary Review

UAE IAA shall provide an automated or initial acknowledgement as soon as reasonably practicable and, where the acknowledgement is not automated, ordinarily within two business days of receipt. A formal acknowledgement confirming the commencement of the preliminary assessment shall be issued within ten business days.

UAE IAA shall seek to complete the preliminary assessment within twenty business days after receiving all information reasonably required to assess the complaint. Where additional time is required because of complexity, availability of information or other reasonable circumstances, UAE IAA shall advise the relevant parties of the delay and, where practicable, provide an indicative revised timeframe.

6. JURISDICTION AND GOVERNANCE ALIGNMENT

6.1. Federation Alignment

UAE IAA operates as part of The IIA global federation. UAE IAA and The IIA shall cooperate on disciplinary matters in accordance with federation governance arrangements.

6.2. Local and Continuing Jurisdiction

Except where matters fall within the exclusive authority of The IIA, UAE IAA shall ordinarily review allegations involving UAE IAA members, UAE-based chapter activities, UAE IAA governance matters, and conduct arising from UAE IAA membership, activities, appointments or engagements.

UAE IAA jurisdiction applies to UAE IAA members regardless of their physical location. UAE IAA may also review conduct occurring in connection with UAE IAA activities, events, committees, governance bodies or chapter operations, irrespective of the nationality or place of residence of the individual involved.

UAE IAA retains jurisdiction over conduct occurring while an individual was a member of UAE IAA or otherwise subject to this Framework, notwithstanding the subsequent resignation, expiration, suspension or termination of membership, appointment, participation or engagement.

Conduct occurring before an individual became subject to UAE IAA jurisdiction shall not ordinarily fall within this Framework unless the conduct was materially misrepresented or concealed in connection with obtaining UAE IAA membership, appointment, recognition, participation or another benefit.

6.3. Matters Reserved to The IIA

UAE IAA shall ordinarily review alleged breaches of professional ethics, UAE IAA governance requirements and conduct arising from UAE IAA membership, activities or appointments. Matters relating to IIA certifications, assessment-based certificates, examination conduct, The IIA intellectual property or global governance shall be referred to The IIA. Where a matter involves overlapping jurisdiction, UAE IAA and The IIA may coordinate their respective reviews, information sharing and communications with the parties.

6.4. Reporting to The IIA

UAE IAA may share information relating to disciplinary matters with The IIA where necessary for federation governance, credential oversight, disciplinary coordination, or other legitimate professional purposes. Such information sharing shall comply with the confidentiality, privacy and cross-border safeguards set out in this Framework.

6.5. Reporting to Authorities

Nothing in this Framework prevents UAE IAA from reporting matters to competent UAE authorities where required by law or regulatory obligation.

6.6. Governing Law

This Framework shall be governed by and interpreted in accordance with the laws of the United Arab Emirates. Any disputes arising from the interpretation or application of this Framework shall be subject to the courts of Dubai, UAE.

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7. RIGHTS OF RESPONDENTS

7.1. Fair Process

Individuals subject to review shall be treated fairly and impartially.

7.2. Notice of Allegations

Where UAE IAA proceeds with a formal review, the respondent shall receive written notice containing, subject to lawful and necessary redactions:

- A clear summary of the allegations;
- The material dates and circumstances;
- The provisions of this Framework or other applicable requirements potentially engaged;

- The material supporting information reasonably necessary to understand and answer the allegations;
- The possible categories of outcome or sanction; and
- The period within which the respondent must reply.

Certain information may be redacted where necessary to protect confidentiality, personal data, legal privilege or to comply with applicable law.

7.3. Opportunity to Respond

Respondents may provide written explanations, submit supporting evidence, identify mitigating circumstances and request that relevant information be considered.

The respondent shall ordinarily be given twenty business days from receipt of the notice of allegations to submit a written response and supporting information. UAE IAA may grant a reasonable extension where justified by the complexity of the matter, the volume of evidence, accessibility requirements or other relevant circumstances.

7.4. Support Persons, Legal Advisers and Translators

Respondents may be assisted by a support person, legal adviser or translator. Proceedings remain administrative and non-judicial in nature. UAE IAA shall make reasonable accommodations for people of determination and individuals requiring cultural, language, accessibility or religious accommodations.

Respondents may obtain independent legal advice at their own expense. A legal adviser may participate in an interview or hearing where permitted by the D&O Committee, particularly where the matter involves a potential severe sanction, complex legal issues, referral to an authority, significant reputational consequences or where participation is necessary to support procedural fairness. Legal advisers shall not participate in the Committee’s private deliberations.

7.5. Language

The language of proceedings shall be Arabic, English or both, as determined by the D&O Committee having regard to the language proficiency of the parties, the nature of the evidence, fairness, practicality and applicable legal requirements. Translation or interpretation support may be provided where reasonably necessary. In the event of an inconsistency between an approved Arabic and English version of the Framework, the Arabic version shall prevail.

7.6. Participation Medium

The Committee shall determine the format of meetings and hearings. Meetings, interviews and hearings may be conducted in person, virtually or in hybrid format. Electronic records, digital evidence and electronic communications may be considered where appropriate.

7.7. Appeal Rights

A respondent may submit an appeal within thirty business days of receiving the final decision. Appeals shall be considered by the UAE IAA Board, an independent appeal panel appointed by the Board, or another authority designated in the D&O Committee Charter. No person materially involved in the original investigation or decision shall determine the appeal.

Appeals shall ordinarily be limited to:

- Material procedural unfairness;

- Significant new evidence that could not reasonably have been provided earlier;
- A material error of fact, law or interpretation; or
- A sanction that is manifestly disproportionate.

The appeal body may confirm, vary, suspend or set aside the decision or sanction, or remit the matter for reconsideration.

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8. DISCIPLINARY & OVERSIGHT COMMITTEE

8.1. Establishment

UAE IAA shall establish a Disciplinary & Oversight Committee (D&O Committee) responsible for administering this Framework.

8.2. Composition

The D&O Committee shall include appropriately qualified individuals, reflect professional diversity, operate independently and impartially, and maintain confidentiality.

Members of the D&O Committee shall collectively possess appropriate experience in internal auditing, professional ethics, governance, investigations, law, regulation, risk management or disciplinary processes. Members shall be independent of the matter under consideration, comply with confidentiality requirements, disclose conflicts of interest and recuse themselves where their objectivity may reasonably be questioned.

The composition, appointment, tenure, responsibilities and operating procedures of the D&O Committee shall be governed by the UAE IAA D&O Committee Charter, as approved by the UAE IAA Board. The Committee shall consist of five voting members unless otherwise approved by the Board.

Quorum and voting arrangements shall be governed by the D&O Committee Charter. Unless otherwise provided in the Charter, a quorum shall be a majority of voting members and decisions shall be made by a simple majority of members present and entitled to vote. In the event of an equality of votes, the Chair shall have a casting vote.

8.3. Responsibilities

The D&O Committee may review complaints, request information, meet with relevant parties, conduct hearings where appropriate, determine whether misconduct occurred, and recommend or impose sanctions.

To preserve independence and procedural fairness, fact-finding and investigative activities may be undertaken by a designated UAE IAA representative, Management, legal counsel or an independent external investigator. The D&O Committee shall oversee the process and determine findings and sanctions. A person who has materially conducted the investigation shall not participate as a voting member in the final determination of that matter.

8.4. Standard of Review

Findings shall normally be determined on a balance of probability. In reaching its conclusions, the D&O Committee shall:

- Consider all relevant evidence fairly and objectively;
- Base its findings on evidence and information reasonably available to it;

- Exercise professional judgment;
- Act impartially and independently;
- Ensure matters are reviewed by individuals with appropriate competency and experience; and
- Avoid actual or perceived conflicts of interest.

8.5. Administrative Flexibility

The D&O Committee may adopt procedures appropriate to the nature of the matter, fairness considerations, proportionality, confidentiality requirements and administrative efficiency.

8.6. Records and Documentation

The D&O Committee shall maintain appropriate records of complaints, investigations, proceedings, decisions and appeals.

9. INVESTIGATION AND HEARING PROCESS

9.1. Preliminary Assessment

The Chief Executive Officer, Chief Strategic Officer or another person formally authorised by the UAE IAA Board or D&O Committee shall designate the person responsible for conducting the preliminary assessment. The designation shall take account of competency, independence, confidentiality and the absence of conflicts of interest.

The preliminary assessment shall determine whether the allegation falls within the jurisdiction of UAE IAA, whether sufficient information exists to permit a fair review, whether the matter is more appropriately referred to The IIA or another authority, and, in the case of an anonymous complaint, whether sufficient credible evidence exists for the matter to proceed without knowing the identity of the complainant.

Where appropriate, UAE IAA may:

- Request further information;
- Seek clarification;
- Dismiss matters lacking sufficient basis; or
- Refer matters for formal review.

If a complainant fails to provide sufficient information and does not respond to a request for additional information within twenty business days, UAE IAA may dismiss the complaint without prejudice. The complaint may be resubmitted if sufficient supporting information subsequently becomes available.

UAE IAA shall not ordinarily adjudicate employment, contractual or interpersonal workplace disputes. However, UAE IAA may review an employment-related complaint where the alleged conduct raises a material issue concerning professional ethics, integrity, governance, the Global Internal Audit Standards, UAE IAA responsibilities or conduct otherwise falling within UAE IAA's disciplinary jurisdiction.

9.2. Investigations

UAE IAA may appoint an independent external investigator, legal adviser or subject-matter expert where specialist knowledge, additional independence, conflict-of-interest management or the complexity of the matter requires it.

Investigations may include:

- Document review;
- Interviews;
- Review of relevant disciplinary findings issued by The IIA or another national institute;
- Written submissions;
- Review of electronic evidence; and
- Engagement of independent external expertise where specialist knowledge or enhanced independence is required.

Evidence shall be collected, stored and maintained in a manner that preserves integrity and confidentiality.

Before a final adverse determination is made, the respondent shall be given a reasonable opportunity to comment on material adverse information that has not previously been disclosed, subject to necessary redactions, confidentiality obligations, legal privilege and applicable law.

9.3. Interim Measures

Interim measures may be imposed by the D&O Committee, the Chair acting under delegated authority, or another authority specified in the D&O Committee Charter. Before imposing an interim measure, the decision-maker shall consider the seriousness and credibility of the allegation, the potential risk of harm, the impact on the respondent and whether a less restrictive measure would adequately address the risk.

Interim measures shall be exceptional, proportionate and precautionary, and shall not constitute a finding of misconduct. They shall be reviewed at reasonable intervals and shall be varied or withdrawn when they are no longer necessary or proportionate.

Such measures may include temporary suspension from volunteer roles, Committee participation, governance activities or attendance at UAE IAA events.

9.4. Hearings

Where a hearing is convened, the respondent shall ordinarily receive at least twenty business days' written notice of the date, time, format and purpose of the hearing. The notice shall identify the attendees, applicable procedures and deadlines for submitting documents, witness information or other material.

Hearings may include the respondent, a support person or authorised legal adviser, witnesses, subject-matter experts, an investigator, the Committee Secretary and other persons authorised by the Committee. Hearings shall be confidential, conducted fairly and respectfully, remain administrative rather than judicial, and avoid unnecessary procedural complexity.

The Committee shall maintain an appropriate written or electronic record of the hearing, including attendance, documents considered, material procedural decisions and the outcome. Witnesses may be invited where their evidence is reasonably relevant and necessary.

9.5. Non-Participation

Reasonable efforts to contact the respondent shall include communications sent to the respondent's last known email address and contact details held by UAE IAA and, where reasonably available, an alternative communication channel. Where at least three documented attempts over twenty business days have been unsuccessful, the Committee may proceed on the available information.

9.6. Decisions

A written decision shall include:

- A summary of the allegations;
- The findings on each material allegation;
- The reasons for the decision;
- The applicable standard of review;
- Any sanction or remedial action imposed;
- The effective date of the outcome;
- Any confidentiality or disclosure requirements; and
- The respondent's appeal rights and applicable deadline.

UAE IAA shall communicate the decision and any sanction to the respondent within twenty business days of the determination, unless exceptional circumstances require additional time.

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10. SANCTIONS AND OUTCOMES

10.1. General Principles

Sanctions shall be fair, reasonable, proportionate and appropriate to the seriousness of the conduct.

In determining an appropriate sanction, the D&O Committee may consider aggravating factors including:

- Repeated or continuing misconduct;
- Previous disciplinary findings;
- Seniority or abuse of authority;
- Intentional conduct;
- Concealment, dishonesty or destruction of evidence;
- Obstruction or failure to cooperate;
- Retaliation against a complainant or witness;
- Significant harm to an individual, UAE IAA, The IIA, the profession or the public; and
- Failure to demonstrate insight or remediation.

The Committee may consider mitigating factors including:

- Early acknowledgement of responsibility;
- Cooperation with the review;
- Voluntary remediation;
- Absence of prior misconduct;
- Limited impact;
- Evidence of good character; and
- Relevant personal or contextual circumstances.

10.2. Possible Sanctions

Sanctions may include:

- Guidance or advisory notice;
- Formal warning or reprimand;
- Mandatory remedial training or education;
- Restriction from volunteer or governance roles;
- Suspension of UAE IAA membership;
- Termination of UAE IAA membership;
- Referral to The IIA;
- Restriction from UAE IAA events or activities;
- Referral to competent authorities where legally required;
- A written undertaking concerning future conduct;
- A requirement to issue an apology;
- Supervised remediation or mentoring;
- Mediation, where appropriate and agreed by the parties; and
- Conditions attached to continued membership, participation or service.

More than one sanction may be imposed where a combination of measures is necessary and proportionate. For example, a formal reprimand may be combined with remedial training, or suspension may be combined with referral to The IIA or another competent authority.

10.3. Resignation During Proceedings

Resignation from UAE IAA shall not automatically terminate ongoing disciplinary review.

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11. INFORMATION SHARING AND PUBLIC DISCLOSURE

11.1. Limited Disclosure

UAE IAA shall limit disclosure of disciplinary information to what is necessary for legitimate governance purposes, required by law, required for federation governance, or authorised under this Framework.

11.2. Public Communications

UAE IAA shall not ordinarily publish allegations, evidence, hearing details or individual disciplinary findings. UAE IAA may publish anonymised summaries or statistical information for governance and transparency purposes.

However, UAE IAA may disclose or publish information where required by law, necessary to protect the public or the profession, necessary to correct a material misrepresentation concerning membership status or disciplinary standing, required for federation governance, or otherwise authorised by the UAE IAA Board following consideration of privacy, fairness and proportionality.

11.3. Membership Verification

UAE IAA may maintain or publish a system for verifying UAE IAA membership status. Verification of IIA certifications, certificates and credentials remains the responsibility of The IIA and shall be conducted through The IIA's authorised verification mechanisms.

12. RECORD RETENTION

12.1. Retention Period

UAE IAA shall retain disciplinary records for a minimum period of seven years or longer where required by law, regulation, litigation hold, federation requirements or legitimate governance needs. Detailed retention periods for different categories of records, including dismissed complaints, anonymous complaints, final sanctions and referrals, shall be set out in the UAE IAA Record Retention Schedule.

12.2. Secure Retention

Records shall be securely maintained, access restricted, protected against unauthorised disclosure and securely destroyed when no longer required.

13. INDEMNIFICATION

Subject to applicable law, UAE IAA governance requirements, Board approval and any applicable insurance arrangements, UAE IAA may indemnify employees, volunteers, Committee members and authorised representatives acting honestly, reasonably and in good faith in connection with this Framework. Indemnification shall not apply to wilful misconduct, bad faith, gross negligence, unlawful conduct or an undisclosed conflict of interest.

14. REVIEW AND AMENDMENT

14.1. Periodic Review

UAE IAA shall review this Framework at least every two years, or earlier where warranted by changes in law, regulation, governance requirements or The IIA standards. The review shall also consider lessons learned from disciplinary matters, complaint and sanction trends, stakeholder and user feedback, operational experience, emerging risks and opportunities to improve the effectiveness, fairness and usability of the Framework.

14.2. Amendments

Amendments to this Framework shall be subject to approval by the UAE IAA Board in accordance with the UAE IAA Governance Charter and applicable governance requirements. Where appropriate, UAE IAA may seek stakeholder input prior to material amendments.

15. EFFECTIVE DATE

This Framework shall become effective upon approval by the UAE IAA Board.

16. CONTACT

Questions relating to this Framework may be submitted through UAE IAA's designated governance channels. Complaints shall be submitted to conduct@uaeiaa.org or through the approved reporting portal. Appeals, privacy and data requests, and general enquiries shall be submitted through the contact channels published by UAE IAA for those respective purposes.

Appendix A – Indicative Sanction Matrix

Severity Level	Examples	Typical Outcome
Minor	Isolated conduct issue; minor breach of UAE IAA policy; inadvertent procedural non-compliance.	Guidance; advisory notice; informal corrective action.
Moderate	Ethics breach; failure to comply with governance requirements; repeated minor misconduct; breach of confidentiality; undisclosed conflict of interest.	Formal warning; reprimand; remedial training; written undertaking.
Significant	Repeated misconduct; serious breach of professional standards; significant governance failure; misuse of a UAE IAA position; harassment or discrimination; obstruction of a disciplinary process.	Suspension of membership; removal from Committee or volunteer roles; supervised remediation; restrictions or conditions.
Severe	Fraud; corruption; intentional dishonesty; falsification or deliberate misrepresentation of audit evidence; abuse of authority; serious misconduct causing material harm to UAE IAA or the profession.	Membership termination; referral to The IIA; referral to competent authorities; combined sanctions where appropriate.

Note: This matrix is intended as guidance only. The D&O Committee retains discretion to determine the appropriate outcome based on the facts and circumstances of each case.