



FORHUMANITY

FORHUMANITY CERTIFIED AUDITORS (FHCA) CODE OF ETHICS

AUTHORED BY THE FORHUMANITY ETHICS COMMITTEE
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ForHumanity Certified Auditors (FHCAs) Code of Ethics

Preamble **What is a Code of Ethics and what is this Code of Ethics for?**

The **Code of Ethics*** is both a commitment that **For Humanity Certified Auditors (FHCAs)** must agree to and a guide that FHCAs can and should turn to when confronted with instances of **Ethical Choice** (see section 1.2).

The Code sets out ForHumanity's **shared moral framework**** (i.e. its values and principles) and the associated standards of responsible and professional conduct for **FHCAs**, encompassing due consideration of **Relevant Legal Frameworks** (see section 4) and relevant risks to:

- human rights
- equality
- anti-discrimination
- access to goods and services
- other issues associated with the independent auditing of AI, algorithmic, and autonomous systems.

The Code is drafted and kept up to date by the **ForHumanity Ethics Committee** (see section 5.4). It is a 'living' document that will be updated annually and any comments, feedback, or constructive criticisms are therefore welcome.

Any questions or feedback regarding this Code can be directed to **ForHumanity's Ethics Committee** at ethicscommittee@forhumanity.center

*Terms that are **Capitalised and Bolded** are terms with an official, agreed upon definition within ForHumanity. See the 'Definitions' section in the appendix.

** Terms that are **bolded in lowercase** are key terms with particular relevance to the Code.

Preamble **What are ForHumanity Certified Auditors?**

ForHumanity Certified Auditors (FHCAs) are certified practitioners who have completed the necessary training to be considered qualified to audit companies for compliance with designated ForHumanity certification schemes or to provide certification schemes for data Processors, Controllers and Joint Controllers (Auditees). These schemes may be applied to one or more specific Personal Data processing activities that involve AI, algorithmic, or autonomous systems in both pre-audit compliance preparation and final independent audit assurance.

FHCAs exist, first and foremost, to help ensure that an infrastructure of trust surrounds the use of AI, algorithmic, and autonomous systems – for the public. FHCAs ensure compliance with ForHumanity audit criteria that represent government approved certification schemes encompassing the law or human centric, ethical audit criteria representing best practice.

Auditing is an integral part of ForHumanity’s mission, and FHCAs must commit to upholding ForHumanity’s shared moral framework (see section 2), as outlined in this Code of Ethics as well as the FHCA Code of Professional Conduct.

FHCAs shall* uphold, at all times, ForHumanity’s principles and values when carrying out their work:

1. They shall recognise and honour their duty to act in the best interests of society, the public, and humanity
2. They shall conduct themselves in a professional and trustworthy manner and act with integrity, objectivity, and due consideration for privacy and confidentiality
3. They shall be knowledgeable about and abide by all Relevant Legal Frameworks as they relate to Certification Schemes and the professional conduct for which they are certified including, but not limited to those laid out in this Code

* ForHumanity abides by ISO standards for the use of Shall/Should/May. Shall is the equivalent of a ‘Must’ statement and means ‘required to’

Preamble

With respect to this Code, ForHumanity shall:

1. Ensure that this Code is overseen and kept up to date by the Ethics Committee
2. Ensure that the **Ethics Committee** subjects this Code and the values and practices contained herein to an annual review or reconfirmation
3. Publish this Code in the FHCA Handbook.
4. Make this Code publicly available on its website <https://forhumanity.center/FHCAcodeofethics>
5. Make newly certified **FHCAs** aware that the Code can be found in the FHCA Handbook.
 - a. **FHCAs** shall annually reaffirm their commitment to the Code of Ethics and Professional Conduct with consecutive quarterly quizzes designed to cover the Code
6. Conduct yearly training sessions (Continuing Education) for **FHCAs** on complying with this Code and on how to use it in their daily work.

1. Using the Code to Make Ethical Choices

This Code serves as a guide for sound ethical decision-making providing **FHCAs** with the boundaries within which they should operate and the tools with which to navigate ethically pertinent situations.

1.1 Establishing a Moral Framework for FHCAs

1.1.1 Who relies upon this Code?

There are five primary parties who rely on the Code:

- 1) **FHCAs and their employers:** FHCAs will rely on this Code and the moral framework set out within it to guide their professional conduct. Auditing automated systems on behalf of FH requires adherence to the audit scheme in question and to ForHumanity's wider moral framework.
- 2) **FHCAs and their employees:** While under the management of FHCAs, individuals may not themselves be held to this Code, however, FHCAs must ensure that their employees or trainees are abiding by it as a part of their own responsibility to this Code.
- 3) **Auditees (receivers of the FHCA's service):** Auditees rely on the existence of this Code in order to trust that FHCAs will behave according to the standards contained herein.
- 4) **ForHumanity:** ForHumanity relies on the moral framework set out in this Code in order to be satisfied that FHCAs, as its representatives, are upholding and advancing its mission, vision, principles, and values.
- 5) **Humanity (Public):** Humanity (sometimes referred to as "the public") must be able to rely on this Code in order to have trust that certifications issued by FHCAs are compliant with the Code, and therefore ethically applied, trustworthy, thorough, consistent, professionally conducted, timely, and complete.

1.1.2 Why is this Code Necessary?

The Code is necessary because **FHCAs** will encounter people and entities who will not share this **Code of Ethics** and Professional Conduct. It serves as a reminder to the **FHCA** of the shared moral framework that we collectively choose to abide by. Outwardly, we as professionals disclose this **Code of Ethics** and the Code of Professional Conduct to transparently communicate our **shared moral framework** so that others can rely and count upon our actions and responses.

1.1.3 Why are there risks of unethical behaviour?

FHCAs carry a considerable degree of responsibility. They are granted access to sensitive information, their audit decisions have considerable impacts on auditees and on humanity more broadly, and their work reflects on ForHumanity. Unethical behavior on their part can have substantial consequences for a wide range of stakeholders in a wide variety of ways. (see appendix for examples)

Tensions exist between **FHCAs** and auditees. **FHCAs** perform services over auditees to whom they owe a duty of care and contractual obligation. However, the role of an independent auditor balances that contractual obligation with a higher authority to the public to provide fair and accurate assurance of compliance.

Natural tension is rooted in the roles, responsibilities, contractual and moral obligations of **FHCAs** and may increase the risk of coercion and misconduct. The work of **FHCA's** is important and may have far-reaching consequences that impact individuals and organizations. This may result in a temptation to behave improperly.

It is vital that **FHCAs** operate strictly in accordance with the Code, which equips them with the appropriate guidance and transparent moral framework to contend with ethical choices (see appendix for examples).

1.1.4 Are FHCAs under scrutiny?

The nature of the work of an **FHCA** is to be under scrutiny. They are **certified practitioners** – that is a high standard. They are required to uphold this **Code of Ethics** and the Code of Professional Conduct – these are high standards. The work performed by an **FHCA** impacts the organisations they audit, the entities who employ them, the regulators and governments who accredit them, and the public which relies upon their certifications.

Artificial Intelligence, algorithmic, and autonomous systems and the processing of **Personal Data** have proven to have substantial impacts on the rights and freedoms of all people. The governance, accountability, and oversight of these systems is critical, and asserted compliance may become available for review by many authorities or the public.

1.1.5 Are FHCAs subject to influence that might be in violation of this code?

Artificial Intelligence, algorithmic, and autonomous systems and the processing of **Personal Data** are ubiquitous. These systems are high-stakes operations for myriad stakeholders. Some of these stakeholders may not share or recognise the moral framework that **FHCAs** abide by, and furthermore their interests (e.g. monetary, reputational) may be in direct conflict with the decisions rendered by an **FHCA**. **FHCAs** must recognise that, due to the substantial fines and risk associated with non-compliance, being certified compliant is of considerable financial value to auditees.

Auditees may attempt to pressure auditors into making false assertions of audit compliance. It is also conceivable that third parties with interests counter to those of the auditee may attempt to pressure auditors into making false assertions of non-compliance (see appendix for further examples). An **FHCA** must not assert compliance where it has not been achieved or assert non-compliance when compliance requirements have been met. The **FHCA** shall report instances of coercion and misconduct to their organisation's compliance team in addition to the **ForHumanity Ethics Committee**.

1.2 What is an Ethical Choice?

ForHumanity defines an **Ethical Choice** as “awareness of a set of options to be made [...], using a set of principles and rules concerning moral obligations and regards for the rights of humans and for nature, which may be specified by a given profession or group. The result, outcome or judgment is made using a **shared moral framework**, or set of moral principles based upon the entity's **Code of Ethics**.”

1.3 Approaching Ethical Choices: SCIAR

When faced with an instance of ethical choice, **FHCAs** are advised to follow these steps as a rule of thumb:

1. **Stop:** Trust your gut. If a situation makes you feel uneasy, stop. Take the time to consider the options at hand before making a decision.
2. **Consider:** Do any available options conflict with ForHumanity's values as they are laid out in this Code? Which of the available options adheres most to ForHumanity's principles and values (see section 2)?
3. **Inquire:** Do not hesitate to consult supervisors and managers (employer or client-side), the **FHCA** community, this Code, the audit criteria, or ForHumanity's **Body of Knowledge** (BoK) for guidance when faced with an ethically complicated decision.
4. **Act:** Once you have made a decision, act accordingly, but thoroughly document the ethical reasoning that led you to your decision.
5. **Reflect:** Reflect on your reasoning and the outcome of your decision with hindsight so that you can factor any lessons learned into future decisions.

Don't forget
to SCIAR!

1.4 Reporting

Both the **ForHumanity Ethics Committee** and the Ethics Committee/Officer of the **FHCAs** organisation shall be made aware of incidents that may violate or contravene the **Code of Ethics** or the Code of Professional Conduct:

When?

- Coercion
- Conflicts of interest, e.g.;
 - **FHCA** having any financial transactions (in nature of loans, holding of shares or other financial interest) in the entity that they are auditing
 - **FHCA** has recently served as a director or officer, or employee of an entity which intends to appoint **FHCA** as the auditor
- Data breach at **FHCA** end resulting in exposure to data and confidential information of the audit entity
- Any other situation in which the SCIAR approach (Section 1.1) insufficiently reassures an **FHCA** that their ethical choice is sound.

How?

- **FHCAs** shall inform the **Ethics Committee** by using the reporting form provided on the ForHumanity Website or by sending an email directly to ethicscommittee@forhumanity.center with specific details of the incident in question.
- The details shall include the context, relevant information, and ethical dilemma for which the **FHCA** requires input.

Audit and pre-audit entities employing **FHCAs** should have procedures in place for disclosures of conflicts of interest before engagements are initiated. Failure to disclose a conflict of interest may be punishable by the suspension or revocation of the **FHCA** credential. Conflicts of interest are subject to the **Relevant Legal Frameworks**. Entities will be required to report failures to disclose conflict of interest or other violation of the Code to ForHumanity. Audit and pre-audit entities employing **FHCAs** should have a process for reporting auditees engaging in fraud, malfeasance, intimidation or coercion.

1.5 Reporting Requirements for FHCAs

- 1.5.1** Depending on the jurisdiction in question, an **FHCA** may have a mandatory reporting requirement to Regulatory Authorities for intentional acts to subvert or circumvent compliance with “SHALL” criteria in Audit Certification.
- 1.5.2** **FHCAs** shall report instances of coercion and misconduct from an Auditee or Pre-Audit Service client to a compliance officer in their firm.
- 1.5.3** **FHCAs** shall report instances of willful misconduct by another **FHCA** providing services contractually dependent upon ForHumanity intellectual property to the ForHumanity **Ethics Committee** and their firm’s compliance officer.
- 1.5.4** **FHCAs** whose firms fail to provide adequate compliance support and infrastructure to meet the requirements of the **ForHumanity License Agreement**, the responsibilities of an **FHCA** or the requirements of an Accreditation Body shall make every attempt to rectify the situation for the firm. If reasonable efforts fail, then the **FHCA** may bring the matter to the attention of the **Ethics Committee** at ForHumanity and should review their responsibilities to the Accreditation Body.

- 1.5.5** FHCAs shall report instances of ethical choice which they are unable to resolve through the consultation of this Code either to ForHumanity’s **Ethics Committee** directly (via [email](#) or the form provided on the ForHumanity Website) or to the **Ethics Committee** of the firm which employs them.

2. General Ethical Principles/Shared Moral Framework

As independent auditors, **FHCAs** must be knowledgeable about and act in accordance with the FH moral framework (i.e. the normative values and principles by which all of ForHumanity’s efforts and activities ought to be motivated). The following section outlines five such principles which are particularly relevant to auditors certified by ForHumanity, and the responsibilities **FHCAs** carry accordingly.

2.1 For Humanity

Everything that ForHumanity does, it strives to do with the interests of humanity in mind. **FHCAs** shall recognise that their first and foremost duty is to the public and to humanity more generally. **FHCAs** shall therefore act in accordance with this duty and shall uphold the interests of humanity above all else. This includes ensuring that their services as independent auditors are made accessible to as wide a range of stakeholders as possible.

FHCAs Responsibility

The audit process allows for precision and absolute compliance. However, these are complex and intricate goals that are open to occasional error despite best intentions.

- Understand how the work of **FHCAs** impacts the interests of humanity and its constituents
- Make decisions in the interests of ForHumanity’s mission even when these interests conflict with those of the entities being audited

- Challenge anything that you deem to be in contravention of this duty (be it an audit decision you see someone else making, an assertion by an audited entity, employer, or authority, or any other action)
- Welcome challenges by others as a way to potentially refine and improve your own decision making with respect to the interests of humanity
- Promote a culture of humility, support, charity and clarity
 - Welcome support, critique and dialogue from others with the principle of charity in mind (charitable interpretation).
 - When mistakes occur, our community aims to help and correct constructively, assuming positive intentions until proven otherwise.
 - Agree to corrections and clarity willingly and in good faith to support and defend the interests of humanity.
- Ensure fair pricing strategies to make sure that access to independent auditing services is as widespread as possible.

Always Ask Yourself

- Are the decisions you are making in the best interest of humanity?
- Are you prepared to act against the interests of your employer/client if that is what your duty demands in a situation?
- Are you ready to challenge something that you feel is not in the best interests of humanity?
- Are you prepared to accept challenges by others with the patience and due respect that you would expect from them?
- Are you interpreting your challenger's arguments in the most rational way possible and are you considering their strongest interpretation?
- How are the audit decisions you are making going to impact humans?
- Are you doing what you can to make sure independent auditing services are reasonably and sufficiently accessible?

2.2 Trust

As outlined in the Preamble of this Code, ForHumanity's primary aim is to establish an infrastructure of trust around deployment of AI, algorithmic, and autonomous systems. Trust is a foundational principle in ForHumanity's shared moral framework. FHCAs play a fundamental role in advancing this principle. As certified practitioners, FHCAs must maintain the utmost standards of trustworthiness. FHCAs shall act with integrity and consciously keep ForHumanity's ethical principles and values in mind whenever conducting their work, basing all of their decisions and actions accordingly.

FHCAs Responsibility

- Be honest and transparent in your audit decisions, assessments, reports, and all other **FHCA** related matters
- Represent ForHumanity and make auditing decisions accurately
- Act with integrity and remain consistent in the upholding of ForHumanity's values, but do not neglect your own principles and values
- Be open and voice concerns about any conflicts that you feel are arising between your own principles and those of ForHumanity or of an entity you are auditing
- Review, understand, and comply with all **Relevant Legal Frameworks** pertaining to bribery, intellectual property, fraud, collusion, material non-public information or deception (see section 4 and appendix)
- Report dubious conduct and situations you deem to be unethical or illegal to relevant authorities (e.g. supervisors, **Ethics Officers**, certifying or accrediting bodies, ForHumanity's Ethics Committee etc. (see section 1.4))
- Document and explain these judgment calls, as well as any other decision made in an **FHCA** capacity when asked to do so.

Always Ask Yourself

- Are you confident that you would be able to explain and defend your audit decisions soundly?
- Are you confident that your audit decisions, assessments, and reports are accurate?
- Do your own principles and values pull you in a different direction than those of ForHumanity and are you prepared to voice such concerns and opinions?
- Are you confident in your ability to weigh up trade offs to make decisions?

2.3 Independence & Objectivity

Independent auditing plays a crucial role in establishing and maintaining an infrastructure of trust. The titular principle behind independent auditing ('**independence**') is therefore one of the foundations upon which ForHumanity is built. As the individuals entrusted with the implementation of these audits, **FHCAs** shall uphold this principle of independence at all times, maintaining the highest possible degree of objectivity and impartiality when conducting their work.

FHCAs Responsibility

- Approach audit decisions objectively – do not allow personal sentiments, emotions, or interests to cloud your judgment
- Be prepared to sacrifice business relationships, if an entity engages in coercion or undue influence over an audit decision. Report instances of undue influence or coercion to your entity’s compliance officer and to ForHumanity’s Ethics Committee
- Be prepared to notify relevant parties in a timely manner if personal sentiments, emotions, or interests represent a conflict of interest (see section 1.4)
- Be prepared to prioritise the independence of an audit over your personal financial security
- Do not engage in any business activity that violates the rule of independence. If auditing an entity, you may not provide any pre-audit services of any kind to the same entity. If providing pre-audit service, you may not be the auditor for the same entity in the same 12- month period
- See also the Code of Professional Conduct for examples of how mergers, acquisitions and other corporate actions might affect Independence

Always Ask Yourself

- Is this decision being influenced by my personal sentiments/emotions (whether positive or negative) about the entity being audited?
- Is this decision being influenced by personal relationships that constitute a conflict of interest?
- Is this decision being influenced by your own financial situation?
- Are you receiving any gifts, hospitality, or other extra compensation from the entity being audited that could affect the independence of your auditing work?

2.4 Confidentiality & Privacy

Confidentiality and Privacy, like independence and objectivity, are foundational principles underpinning the infrastructure of trust that ForHumanity is trying to establish. If entities cannot trust that FHCAs will handle their information with due care, then ForHumanity’s mission and a societal infrastructure of trust is jeopardised. FHCAs must recognise that, in doing their work, they will often be entrusted with proprietary and private information. They shall respect the privacy of the entities that they audit and the confidentiality of their documents and disclosures and will take the utmost precautions to maintain the security of these documents, insofar as doing so does not conflict with their professional and ethical responsibilities as laid out in this Code.

FHCAs Responsibility

- Do not make any confidential information available to third parties unless mandated by auditing procedures and the **Relevant Legal Frameworks** upon which they are built (see section 4)
- Know when and how audit guidelines require you to reveal confidential information including abiding by **Relevant Legal Frameworks** or mandatory reporting requirements
- Be familiar with and adhere to relevant data protection regulations and frameworks (see section 4)
- Be familiar with and adhere to relevant intellectual property regulations and frameworks (see section 4)
- Be familiar with and implement best practices when it comes to the responsible and secure handling of electronic files in the workplace
- Be familiar with and implement best practices when it comes to the responsible and secure handling of physical documents in the workplace.

Always Ask Yourself

- Are you accessing or discussing confidential information for purposes that are legitimate as per auditing guidelines?
- Do you feel confident that you know when you have a responsibility to disclose otherwise confidential information to authorities?
- Are you keeping your work/**FHCA** related data separate from your **Personal Data** (e.g. are you passing data between your personal email or phone and your work email or phone)?
- Does the manner in which you are handling the data of an audited entity or ForHumanity put it at risk?

2.5 Professionalism

While **FHCAs** have a primary duty to the public and humanity, they also have responsibilities toward their employers, the entities that they audit, fellow auditors, and ForHumanity. **FHCAs** shall behave in a professional manner whenever conducting their duties and refrain from behaviour that would discredit or otherwise harm the integrity or reputation of ForHumanity's mission or that of the independent auditing profession.

FHCAs Responsibility

- Be dutiful and conscientious in your conduct whenever acting in an **FHCA** capacity
- Ensure your professional knowledge is kept up to date on all relevant auditing schemes and guidelines and associated **Relevant Legal Frameworks**

- Keep accurate records of all auditing related activities and work
- Make honest assessments of your workload and agree upon reasonable deadlines
- Maintain agreed-upon deadlines and, where this is not possible, notify the relevant party of the delay in a timely manner
- Stand by your decisions, be prepared to explain them, and approach challenges courteously
- Never use confidential or proprietary information for the purpose of personal gain
- Be knowledgeable about the requirements of disclosure and transparency and ensure all requirements are met
- Remain current with your education and professional training and certification requirements.

Always Ask Yourself

- Could the decision you are about to make impact the reputation of ForHumanity, its mission, or the independent auditing profession?
- Are you respectful to all those you work with, regardless of their ethnic, sexual, political, economic, religious, or other Protected Category status?
- Are your records up to date and organised in such a way that you are able to find information should the need arise?
- Are the deadlines you are agreeing to feasible?
- Have you notified relevant parties that you will not be able to meet a deadline?
- Are you using information which your status as an **FHCA** grants you access to for personal gain?

3. Inappropriate Behaviour For FHCAs

FHCAs shall comply with the standards set out above as well as with the general principle of professional behaviour, which requires that **FHCAs** respect all **Relevant Legal Frameworks** (see section 4) refraining from any behaviour that discredits the independent auditing profession or the ForHumanity Center. Any such behaviour is in direct contravention of the fundamental principles laid down in this Code (see section 2).

Inappropriate behaviour when acting in a professional FHCA capacity includes but is not limited to (listed in approximate order of severity):

- Making false or misleading assertions of compliance (or non-compliance)
- Bribery or extortion
- Any action that is considered illegal in the relevant jurisdiction of **FHCA's** operation
- Being found guilty/convicted of any fraud or deception-related offence
- Having a close or dependant family member who is a director or officer of an audited entity
- Acting in contravention of **ForHumanity's License Agreement**
- Acting on behalf of the entity audited in a capacity of advocate in litigation with third parties
- Providing a referral fee to a third party or fellow professional for gaining an entity for audit services
- Failure to abide by a contract
- Lobbying for any legislation on behalf of the auditee
- Accepting audit work on a contingent fees model, wherein the fee is dependent on unqualified opinion.
- Acting in contravention to the provisions set out in ForHumanity's Anti-Discrimination Policy
- Slurs of gender, ability, race, sexual orientation, national affiliation, or any other identity or Protected Category
- Inappropriate or offensive language or images
- Failure to be respectful – anyone found to be mocking or demeaning to entities being audited, employees of ForHumanity, Fellows, or Contributors.
- Failure to act in good faith and abide by the principle of charity (charitable interpretation) when considering the views and arguments of other parties (e.g. entities being audited, employees of ForHumanity, Fellows, or Contributors)
- Failure to deliver on a promised action in a timely manner

4. Relevant Legal Frameworks

FHCAs will comply with all **Relevant Legal Frameworks** (including but not limited to those laid out in this Code) and shall respect the principles and values that underpin them. They must take into consideration any risks to said legal frameworks in the carrying out of their respective duties.

What are Relevant Legal Frameworks?: Relevant Legal Frameworks are any laws, regulations, or standards, which pertain to or are in some way related to the activities of **FHCAs**. These can include human rights, equalities, anti-discrimination, access to goods and services laws and other laws associated with the independent auditing of AI, algorithmic, and autonomous systems.

Furthermore, an **FHCA** is subject to the laws of fraud, deception, fair dealing, and implied duty of good faith. It is the responsibility of the **FHCA** to familiarise themselves with the specific applications of the jurisdiction within which they operate, especially when that jurisdiction is not their home or common jurisdiction.

FHCAs shall be aware that different legal frameworks will be considered relevant depending on the jurisdiction and the audit scheme under which they are certified and under which they are carrying out audits. It is their responsibility to familiarise themselves with what these frameworks are on a case by case basis. **FHCAs** and their employers should take care to specify the **Relevant Legal Framework** in service contracts, however, the **FHCA** should also be aware of the legal impact on data and audits as it relates to Data Subjects and extraterritoriality.

Below are examples of the most common regulatory frameworks that **FHCAs** should be familiar with. **FHCAs** must keep in mind that the following list of relevant frameworks is not exhaustive and includes guidelines and regulations that are not always considered ‘law’ in a strict sense.

4.1 Human Rights

In keeping with ForHumanity’s commitment to acting in the best interest of humanity, **FHCAs** should familiarise themselves with major bodies of international human rights laws to better understand the ways in which their work may impact these rights. (see appendix for examples)

4.2 Equality/Anti-Discrimination Laws Frameworks and Regulations

Measures aimed at increasing equality and decreasing discrimination are important not only when building algorithms, but also when acting as an independent auditor. As stipulated in section 2.3 of this Code, the principle of independence demands a standard of objectivity and impartiality from **FHCAs**. Implicit in this objectivity and impartiality, and explicit in ForHumanity's Anti-Discrimination and Diversity policies is the expectation that **FHCAs** will refrain from any discriminatory behaviour and respect at all times any relevant legal or regulatory frameworks that define impermissible conduct with respect to discrimination. (see appendix for examples)

4.3 Access to Goods and Services Related Laws Frameworks and Regulations

FHCAs will do their utmost to ensure that, in the spirit of their duty to the public, access to their auditing services are as widely accessible as possible. They will strive to remain knowledgeable about and abide by all applicable international and local legal regulations pertaining to fair access to goods and services when offering their own independent auditing services. (see appendix for examples)

4.4 Child Related Laws Frameworks and Regulations

ForHumanity auditors must recognise that the rights and interests of the child/ children differ from those of adults and are addressed by a separate set of legal standards. Auditors must take into consideration the ways in which the activities of the audited entity in question impact the rights and interests of children. (see appendix for examples)

4.5 Laws Frameworks and Regulations on the Use and Application of AI, Algorithmic, and Autonomous Systems

As integral contributors to ForHumanity's mission to establish an infrastructure of trust for AI, algorithmic, and autonomous systems, FHCAs should familiarise themselves with the general principles and content of international and local regulations and frameworks on AI. This builds an understanding of the relation between independent auditing, the development and implementation of AI systems, and the people they affect. (see appendix for examples)

4.6 Other Relevant Risks Associated With Independent Auditing

4.6.1 Confidentiality/Privacy Laws, Frameworks, and Regulations:

In their capacity as independent auditors, **FHCAs** will gain access to otherwise private, confidential, sensitive, or proprietary information. They must respect all relevant data protection laws and regulations dictating proper conduct when interacting with private information. (see appendix for examples)

- General Data Protection Regulation 2016/679 (GDPR)
 - The GDPR is currently the most comprehensive body of international law governing the protection of data and privacy in the EU and the EEA. It is relevant to all auditors, who have a responsibility to uphold the principles of privacy (2.4) and professionalism (2.5) when handling the data of entities being audited.

FHCAs shall stay up to date with all provisions and amendments made therein.

4.6.2 Intellectual Property Laws, Frameworks, and Regulations:

The access **FHCAs** are granted to proprietary information demands they be knowledgeable about and respect international and domestic regulations concerning the rights and protections afforded to owners of intellectual property. (see also 4.1.7.1) (see appendix for examples)

4.6.3 Personal gain/bribery Laws, Frameworks, and Regulations, OFAC, Anti-money laundering, or otherwise prohibited entity dealings:

It is imperative that **FHCAs** be knowledgeable about and understand the consequences mandated by international and domestic regulations on bribery and corruption. (see appendix for examples)

4.6.4 Record and documentary evidence retention:

An **FHCA** and their firm shall maintain good and orderly records related to Certification Plans, Certification Reports and all related documentary evidence associated with audit criteria compliance. The length of time these records must be kept will be informed by the accreditation service, the **ForHumanity License Agreement** and the **Relevant Legal Framework**.

4.7 Further Resources for FHCAs (to be consulted whenever applicable):

- ForHumanity’s **Body of Knowledge Repository**
- ForHumanity’s Diversity Policy
- ForHumanity’s Anti-Discrimination Policy
- The ethical requirements of the state in which the audited entity resides, the states in which relevant **Data Subjects** reside, and of relevant authoritative regulatory bodies such as state board(s) of auditors.

5. Compliance with the Code

Any **FHCA** may be excluded or stripped of status as a **certified practitioner** for violations of this Code, subject to appeal to ForHumanity’s Executive Director and/or Board of Directors, see section 6.4 and section 6.5 for the process of review by the **Ethics Committee** and possible sanctions.

5.1 Revocation

FHCAs are governed by the rules contained within the **FHCA Code of Ethics** and the Code of Professional Conduct and risk revocation of their **FHCA** certification if they violate either of these codes.

5.2 Violating the Shared Moral Framework

FHCAs are bound by this Code and any and all violations of the normative provisions, principles, and values outlined herein (see section 2) represent grounds for disciplinary action. The nature of such disciplinary action (ranging from verbal warnings to expulsion from ForHumanity and loss of **certified practitioner** status), will depend on the severity, frequency, motivation, and adverse consequences of the infraction in question. These factors will be ascertained by ForHumanity’s **Ethics Committee** and potentially referred to its Board of Directors.

5.3 Violating Relevant Legal Frameworks

Any violation of **Relevant Legal Frameworks** (see section 4) will be subject to the consequences laid out in said legal frameworks as well as to ForHumanity's disciplinary processes as they are outlined in this Code (section 5.2 and 5.5) and in the Code of Professional Conduct.

5.4 Your Point of Contact – ForHumanity's Ethics Committee

- 5.4.1** The **Ethics Committee** is responsible for maintaining this document, issuing changes and calling for reviewing and community wide consultation.
- 5.4.2** The **Ethics Committee** reports to the Board of Directors and will consist of no less than two (2) Board Members who are NOT the Executive Director. The Executive Director shall not be a member of the **Ethics Committee**. There shall be no less than five (5) members on the **Ethics Committee**.
- 5.4.3** The **Ethics Committee** shall be responsible for processing all reports from **FHCAs** (see section 1.4), licensed entities, accreditation bodies, regulatory authorities or the public regarding any suggested violation of this **Code of Ethics** and the Code of Professional Conduct
- 5.4.4** The **Ethics Committee** shall maintain strict confidentiality amongst its proceedings and investigations. Both reports from **FHCAs** and the **Ethics Committee** shall be made available to the Board of Directors when required.
- 5.4.5** The **Ethics Committee** shall operate with due process and may call for evidence, interviews, and witnesses consistent with the **License Agreement**, this **Code of Ethics** and the Code of Professional Conduct, the rules or by-laws associated with accreditation or other regulatory approval of audit certification schemes or any other legal responsibility of ForHumanity.
- 5.4.6** The **Ethics Committee** shall in its processing of reports determine if and when the Board of Directors shall be consulted or had the matter referred to it.
- 5.4.7** The findings of the **Ethics Committee** will be final if issued from the **Ethics Committee** or, if required by internal procedure, referred to the Board of Directors for their approval and dissemination.

- 5.4.8 Decisions from the **Ethics Committee** will be rendered by majority rule and a quorum of standing members must vote in person or electronically.
- 5.4.9 The **Ethics Committee** will conduct its due process in a timely manner and all **FHCAs** will also respond in a timely manner.

5.5 Sanctions available to the Ethics Committee and/or Board of Directors

- 5.5.1 Sanctions may be applied to an individual or licensed entity as noted below. This does not represent a mandatory step function. The **Ethics Committee** and/or Board of Directors may levy any sanction from the list below commensurate with the severity of the misconduct. Any sanction rising to the level of permanence will be referred to the board for confirmation. History, character witnesses, and intent may all be considered by the **Ethics Committee** and/or Board of Directors. Sanctions will be made public through the ForHumanity website and similar database where an individual or licensed entity may be recognised as an **FHCA** or duly licensed entity. Sanctions may also be made public via press release. These sanctions do not replace or otherwise provide relief from damages associated with the **ForHumanity License Agreement** and any breaches thereof.
- 5.5.2 Verbal and/or written warning outlining the misconduct (individual or entity)
- 5.5.3 Public Censure with remediation plan (individual or entity)
- 5.5.4 Temporary suspension of **FHCA** accreditation - automatic reinstatement, supported by educational remediation (individual)
- 5.5.5 Temporary suspension of **ForHumanity License Agreement** - automatic reinstatement supported by educational and or institutional remediation (entity)
- 5.5.6 Suspension of **FHCA** accreditation or **ForHumanity License Agreement** - application for reinstatement required (individual or entity)
- 5.5.7 Permanent Bar of **FHCA** credentials (individual)

5.5.8 Permanent Bar of **ForHumanity License Agreement** by entity Officers and Directors, applicable to all directors and the barred legal entity. No barred Officer or Director may sit in an officer or director position at any licensed entity.

5.5.9 All sanctions may be eligible for an appeals process and the **Ethics Committee** and/or Board of Directors will inform the individual or entity if they are eligible for an appeals process and how that process will be conducted.

5.6 Auditors certified according to ForHumanity’s certification schemes outside of ForHumanity

ForHumanity may license its audit rules and standards to auditors and other entities engaged in the business of satisfying audit compliance through independent auditing. These entities and the auditors that they certify will agree to adhere to all provisions made in ForHumanity’s **Code of Ethics** and the Code of Professional Conduct for Auditors as part of the Licence Agreement.

Appendix

Definitions

<p><u>Body of Knowledge</u></p>	<p>The Body of Knowledge and its specific Knowledge Stores are guidance notes for Auditors, to be applied when examining items of compliance sufficiency and maturity. They do not represent normative criteria. Instead they reflect measures, tools and thresholds that help an Auditor understand if the documentary evidence is sufficient or sometimes even reaching a mature level of compliance. Further, the knowledge stores will often highlight frequent insufficiencies related to documentary compliance evidence designed to draw attention to common mistakes with sufficiency. The Body of Knowledge – Knowledge Stores can be found HERE.</p>
<p><u>Code of Ethics</u></p>	<p>A Code of Ethics (CoE) is a publicly disclosed set of principles and rules concerning moral obligations and regards for the rights of humans and nature, which may be specified by a given profession or group. The document is drafted and kept up to date by an entity’s Ethics Committee and outlines said entity’s shared moral framework within the Relevant Legal Frameworks, providing context to instances of Ethical Choice.</p>
<p><u>Ethics Committee</u></p>	<p>A group of persons trained in Algorithm Ethics and Ethical Choice, guided by the Code of Ethics and Code of Data Ethics, which they create and maintain on behalf of the organisation. The Ethics Committee is responsible for all instance of Ethical Choice related to AI, algorithmic and autonomous systems and producing the Ethical Risk Analysis (See Section 5.4).</p>

*Terms that are **Capitalised and Bolded** are terms with an official, agreed upon definition within ForHumanity. See the 'Definitions' section in the appendix.

** Terms that are **bolded in lowercase** are key terms with particular relevance to the Code.

Definitions

<p><u>Ethical Choice</u></p>	<p>Awareness of a set of options [...], using a set of principles and rules concerning moral obligations and regards for the rights of humans and for nature, which may be specified by a given profession or group. The result/outcome/judgment is made using a shared moral framework – set of moral principles based upon the entity’s Code of Ethics.</p>
<p><u>ForHumanity Certified Auditor (FHCA)</u></p>	<p>certified practitioners who have completed the necessary training to be considered qualified to audit companies for compliance with designated ForHumanity certification schemes or to provide certification schemes for data Processors, Controllers and Joint Controllers (Auditees)</p>
<p><u>Personal Data</u></p>	<p>any information relating to an identified or identifiable natural person (‘Data Subject’); an identifiable person is one who can be identified, directly or indirectly, in particular by reference to an identification number or to one or more factors specific to their physical, physiological, mental, economic, cultural or social identity. Personal Data may be a collective term encompassing specialized terms such as Inferences, Proxy Variables, PII, and Special Category Data</p>
<p><u>Relevant Legal Frameworks</u></p>	<p>law, as it applies to Data Subjects, specific to the jurisdiction of Data Subject being included in the data processing for the audit or certification. These shall include consideration for human rights, equalities and anti-discrimination law, access to goods and services (having due regard to who is included/excluded from such goods and services), children’s law and laws with regard to the platform and/or laws with regard to the sector in and through which the AI (and data processing) is being provided, amongst other risks (Governance and Accountability 1)</p>

Examples of Potential Ethical Choices that FHCAs May Face

The SCIAR framework outlined in section 1.3 and the principles, values, and shared moral framework outlined in section 2 of this Code are the primary tools upon which **FHCAs** will need to rely when contending with instances of ethical choice. However, there are certain ethically pertinent situations that may come up more often than others. The following outlines some of these situations, offering details on the appropriate course of action in each case. These scenarios and their respective recommended courses of action can also be used by **FHCAs** to guide their decision-making and behaviour in other situations.

Fellow auditors are engaging in behaviour that violates ForHumanity's shared moral framework:

Description of Scenario:

- Scenario 1: An **FHCA** hears rumors about a fellow auditor who is engaging in behaviour that violates the **shared moral framework** set out in this Code, or the standards set out in the Code of Professional Conduct.
- Scenario 2: An **FHCA** directly observes a fellow auditor engaging in behaviour that violates the **shared moral framework** set out in this Code, or the standards set out in the Code of Professional Conduct.
- Scenario 3: An **FHCA** feels that he or she has engaged in behaviour that violates the **shared moral framework** set out in this Code, or the standards set out in the Code of Professional Conduct.

How to Approach the Situation:

- Scenario 1:
 - Assess the credibility of the rumor (how likely is it to be true?)
 - Approach the **FHCA** in question in good faith and bring up your concerns.
 - Reassess the credibility of the rumor taking their response into consideration.
 - Decide whether or not the situation warrants reporting to **ForHumanity's Ethics Committee** and do so if necessary.

- Scenario 2:
 - Point out to the **FHCA** in question that they are violating the **Code of Ethics** (ideally pointing to specific passages in the Code).
 - If the action can be rectified help the **FHCA** in question do so.
 - If the action cannot be rectified, give the **FHCA** in question a few days to reach out to the **Ethics Committee** themselves.
 - If the **FHCA** in question fails to reach out to the **Ethics Committee** within a reasonable timeframe or makes it clear that they have no intention of doing so at all, get in touch with the **Ethics Committee** directly.

- Scenario 3:
 - Reach out to the **Ethics Committee** and explain the nature of the infraction and any ethically impermissible consequences which resulted.
 - Recuse yourself from further auditing work until notified otherwise by the **Ethics Committee**.
 - Refrain from engaging in the behaviour in question in future.

[Responding to Critiques and Criticisms](#)

Description of Scenario:

- Scenario 1 A fellow **FHCA** has concerns about your conduct and confronts you.
- Scenario 2: An auditee disagrees with one of your auditing decisions or practices and confronts you.
- Scenario 3: Someone from within or outside of ForHumanity criticises its mission, processes, or values.

How to Approach the Situation:

- Scenario 1:
 - Act in good faith and according to the principle of charitable interpretation when considering critiques by fellow **FHCAs**.
 - Do not take the criticism personally.
 - Consider whether there is any substance to your fellow **FHCA's** concern and consult this Code.
 - If there is:
 - Notify ForHumanity's Ethics Committee.
 - Notify the auditee where relevant and inform them that you are waiting on word from the Ethics Committee regarding how to proceed.

- Scenario 2:
 - Act in good faith and according to the principle of charitable interpretation when considering critiques by auditees.
 - Explain the reason for your decision or behaviour and refer the auditee to the relevant sections in the audit criteria or in this Code.
 - If the criticism is valid: Acknowledge that the point was valid and, depending on the severity of the issue in question, rectify your decision/behaviour accordingly or report the situation to the Ethics Committee.

- Scenario 3:
 - Determine whether it is worth engaging or not depending on the nature of the criticism.
 - Act in good faith and according to the principle of charitable interpretation when engaging with critiques by third parties.
 - Remain courteous and forthright in your conversations.
 - Bring up any concerns about ForHumanity’s mission, processes, or values that you find to be valid to the Ethics Committee.

Auditing an Entity towards whom an FHCA holds personal opinions

Description of Scenario:

- Scenario 1: An FHCA is auditing an entity which he or she personally dislikes.
- Scenario 2: An FHCA is auditing an entity which he or she personally admires.

How to Approach the Situation:

- Both Scenarios:
 - Remain objective
 - Do not allow your personal opinions, allegiances, political or moral views to influence the rigour with which you apply the audit criteria.

Auditing entities when any one of the following five threats to auditor independence is present:

Description of Scenario:

- Scenario 1 – Self Interest: the FHCA holds a direct interest, financial or otherwise, in the entity being audited.
- Scenario 2 – Self Review: the FHCA was involved in the creation of the work being audited.

- Scenario 3 – Advocacy: the FHCA is involved in the promotion of the entity being audited.
- Scenario 4 – Familiarity: the FHCA is personally close to employees, managers, officers, or directors of the entity being audited.
- Scenario 5 – Intimidation: the FHCA feels intimidated by the directors or management of an entity being audited to the point of no longer being able to carry out the audit objectively.

How to Approach the Situation:

- All scenarios:
 - Recuse yourself from auditing the auditee in question any time you feel that circumstances preclude you from performing your work in an objective manner.
 - Report the matter to the **Ethics Committee**.
 - Refrain from further auditing of said auditee until notified otherwise by the **Ethics Committee**.

If an FHCA feels that an auditee has found loopholes in the audit:

Description of Scenario:

The entity being audited has found a loophole in the audit, managing to implement practices that ‘tick the boxes’ of an audit scheme while still doing the damage that the audit was intended to help avoid. An entity has found a way to be compliant with the audit while still behaving in a manner that contravenes the very point of the scheme in question.

How to Approach the Situation:

The auditee is compliant and the audit report must report as much. However, the auditee should also report such situations to the **Ethics Committee** so that the audit scheme in question might be amended in the future so as to close any such loopholes.

Entities that are non-compliant with certain audit rules through no fault of their own:

Description of Scenario:

- Data or privacy breach or bias arises in a third-party system used by the client. The client conducted an audit of the third party system at the time of onboarding, however, there have been some changes/patches provided by the third party which have not been audited.

- Bias arises out of third-party licensed cloud tools. The licensing agreement does not provide access for the client to conduct an audit of the system.
- Systemic attack of a client's AI system via adversarial attacks and poisoning techniques by an unidentified attacker

How to approach the situation:

- Auditing is not about who is at fault, but whether or not someone is compliant. Whether or not a company is at fault for their non-compliance is not relevant to whether or not they are compliant.
- Document the scenario and the relevant facts and qualify the audit report based on these facts.
- Disclose and highlight systemic controls or management review approaches that are not operating effectively, which in turn resulted in non-compliance.

Examples of Relevant Legal Frameworks (Section 4 in the Code of Ethics):

This section sets out examples of the sorts of **Relevant Legal Frameworks** implied by section 4 of the Code of Ethics – please note that the presence of these examples neither implies nor endorses these laws as a function of any audit criteria because that is the domain of governments and regulators – we supply these as examples of principles of human rights generically.

(4.1) Human Rights

- Examples of such bodies of law include but are not limited to
 - [UN Guiding Principles on Business and Human Rights](#)
 - [International Bill of Human Rights](#)
 - [Charter of Fundamental Rights of the European Union](#)

(4.2) Equality/Anti-Discrimination Related Laws, Frameworks, and Regulations

- Examples of such bodies of law include but are not limited to
 - [OHCHR International Convention on the Elimination of All Forms of Racial Discrimination](#)
 - [OHCHR Convention on the Elimination of All Forms of Discrimination against Women](#)
 - [OHCHR Convention on the Rights of Persons with Disabilities](#)
 - ForHumanity's Anti-Discrimination Policy
 - ForHumanity's Diversity Policy

(4.3) Access to Goods and Services Related Laws, Frameworks, and Regulations

- (tbd)

(4.4) Child Related Laws, Frameworks, and Regulations

- Examples of such bodies of law include but are not limited to
 - [UN Convention on the Rights of the Child](#)

(4.5) Laws, Frameworks, and Regulations on the Use and Application of Artificial Intelligence, Algorithmic, and Autonomous Systems

- Examples of such bodies of law include but are not limited to
 - [EU AI Regulations](#)
 - [OECD Principles on AI](#)

(4.6) Other Relevant Risks Associated With Independent Auditing

(4.6.1) Confidentiality/Privacy Laws, Frameworks, and Regulations

- [General Data Protection Regulation 2016/679 \(GDPR\)](#)
 - The GDPR is currently the most comprehensive body of international law governing the protection of data and privacy in the EU and the EEA. It is therefore relevant to more than simply auditors who are certified in GDPR compliance as all FHCAs have a responsibility to uphold the principles of privacy (2.4) and professionalism (2.5) when handling the data of entities being audited.
 - They shall stay up to date with all provisions and amendments made therein in order to ensure that their work maintains alignment with ForHumanity's shared moral framework.
- Other examples include but are not limited to:
 - [The Global Network Initiative's Principles on Freedom of Expression and Privacy](#)
 - [OECD Privacy Principles](#)
 - ForHumanity Privacy Policy

(4.6.2) Intellectual Property Laws, Frameworks, and Regulations

- Examples include but are not limited to:
 - [Treaties Administered by the World Intellectual Property Organization \(WIPO\)](#)

(4.6.3) Personal gain/bribery Laws, Frameworks, and Regulations, OFAC, Anti-money laundering, or otherwise prohibited entity dealings

- Examples include but are not limited to:
 - [The 2003 UN Convention Against Corruption](#)
 - [Transparency International's Business Principles for Countering Bribery](#)
 - [The ICC Rules on Combating Corruption](#)
 - [OECD Convention on Combating Bribery of Public Officials](#)
 - [The Institute of Business Ethics' List of Anti-Bribery and Corruption Standards and Frameworks](#)

(4.7) Further Resources for FHCAs (to be consulted whenever applicable):

- ForHumanity's [Body of Knowledge Repository](#)
- ForHumanity's Diversity Policy
- ForHumanity's Anti-Discrimination Policy
- The ethical requirements of the state in which the audited entity resides, the states in which relevant Data Subjects reside, and of relevant authoritative regulatory bodies such as state board(s) of auditors.