

The Institute of Commercial Forensic Practitioners

Standards Committee

Workstream – Attribute Standards: Proposed Attribute Standards

First draft

13 April 2022

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Table of Contents

1.	Introduction.....	3
2.	Core Ethical Guidelines: Principles	4
3.	Core Ethical Guidelines: Attribute Standards	5
3.1.	Integrity.....	5
3.2.	Objectivity.....	5
3.3.	Confidentiality	5
3.4.	Competency	5
3.5.	Adherence to the law and professional standards.....	6
4.	How to resolve a moral dilemma.....	7
4.1.	What is a moral dilemma?.....	7
4.2.	How to approach a moral dilemma	7

DRAFT

1. Introduction

- 1.001 In Commercial Forensic Practice, expertise and integrity are combined to serve the public interest. Commercial Forensic Practitioners collect, analyse, scrutinise and present data, facts, information and evidence in an objective and impartial way, allowing clients, employers and society to prevent, detect and respond to economic crime and related irregularities.
- 1.002 Reliability and quality in this profession follows from rigour in the application of professional standards, and a commitment to ethical standards.
- 1.003 This document presents and explains the core ethical principles, attributes and standards of conduct that enable a Commercial Forensic Practitioner to effectively pursue the moral and social aims of the profession. These ethical standards are the foundation of more specific and detailed guidelines, policies and rules relating to practice (e.g. Best Practice Standards).
- 1.004 The aims of this document, and of the principles and standards outlined herein, are to:
- a. Articulate the shared ethical aspirations and commitments of the profession (representing our collective conscience).
 - b. Offer guidance and clarity to professionals when making ethical decisions and evaluating different courses of action (representing the profession's moral "compass").
 - c. Provide a foundation for professional development activities.
 - d. Enable our clients, stakeholders and the general public to understand the role and values of the profession, and to evaluate the conduct and performance of its members.

2. Core Ethical Guidelines: Principles

2.001 Commercial Forensic Practitioners shall apply and uphold the following principles:

a. **Integrity**

The integrity of Commercial Forensic Practitioners establishes trust and thus provides the basis for reliance on their professional services and advice.

b. **Objectivity**

Commercial Forensic Practitioners exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Commercial Forensic Practitioners make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in drawing inferences and conclusions.

c. **Confidentiality**

Commercial Forensic Practitioners uphold the right to privacy, respect the value and ownership of the information they receive and do not disclose information without appropriate authority, unless there is a legal or professional obligation to do so.

d. **Competency**

Commercial Forensic Practitioners apply the knowledge, skills, and experience needed in the performance of commercial forensic services.

e. **Legality**

Commercial Forensic Practitioners respect and apply the law as applicable to the profession, particularly the provisions contained in the bill of rights as set out in the Constitution of the Republic of South Africa, 1996.

3. Core Ethical Guidelines: Attribute Standards

3.1. Integrity

3.101 Commercial Forensic Practitioners shall:

- a. Perform their work with honesty, diligence, and in a responsible manner.
- b. Not knowingly be a party to any illegal activity or engage in acts that are discreditable to the profession of commercial forensics or to the Institute.
- c. Respect and contribute to the legitimate and ethical objectives of the Institute.
- d. Comply with the rules of the Institute.
- e. On a confidential basis bring any professional conduct by a member of the Institute that comes to his or her attention and which contravenes the letter or spirit of this code to the attention of the chairperson of the Board, or to any other person designated for that purpose by the Board, and shall participate fully in any appropriate steps that may be taken to address the contravention.

3.2. Objectivity

3.201 Commercial Forensic Practitioners shall:

- a. Refrain from any activity or relationship that may impair or be seen to impair their unbiased assessment, including activities or relationships that may conflict with the interests of the Institute.
- b. Not accept anything that may impair or be seen to impair their professional judgment.
- c. Disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under investigation or review.

3.3. Confidentiality

3.301 Commercial Forensic Practitioners shall:

- a. Take all reasonable steps in order to protect the confidentiality of information acquired in the course of performing their duties.
- b. Not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the Institute.

3.4. Competency

- 3.401 Commercial Forensic Practitioners shall:
- a. Engage only in those services for which they have the necessary knowledge, skills, and experience.
 - b. Continually improve their proficiency and the effectiveness and quality of their services.
 - c. Comply with continuous learning and development measures approved by the Institute.

3.5. Adherence to the law and professional standards

- 3.501 Commercial Forensic Practitioners shall:
- a. Ensure that they have an adequate knowledge of the applicable laws and professional standards.
 - b. Act in accordance with the applicable legal provisions, especially the fundamental human rights as enshrined in the Constitution of the Republic of South Africa, 1996, in the execution of their work, as per the particular mandate entered into between them and their respective clients.
 - c. Observe the law and make disclosures expected by the law and the profession.

4. How to resolve a moral dilemma

4.1. What is a moral dilemma?

4.101 A moral dilemma is a situation marked by conflict and choice, in which a Commercial Forensic Practitioner is required to make a decision that has a moral implication. The situation poses a dilemma, because:

- a. There are good moral reasons both to choose, and not to choose, a specific course of action;
- b. A decision a Commercial Forensic Practitioner is required to make brings core ethical principles or values in conflict;
- c. A decision a Commercial Forensic Practitioner is required to make brings duties and consequences into conflict; and/or
- d. Whatever the Commercial Forensic Practitioner decides within a given situation, some moral wrong(s) will result.

4.2. How to approach a moral dilemma

4.201 To resolve a moral dilemma requires one to recognise the dilemma, reason through it, and make a morally justified decision in line with the appropriate moral or professional motivation.

4.202 To assist in this process, the Commercial Forensic Practitioner can consider the following:

- a. What are the ethical issues involved in the situation? (or: Which principles, duties and rights apply in this situation?)
- b. Have I gathered all available information to make an informed decision?
- c. What are the different decisions / courses of action available to me?
- d. Who are the key parties that will be affected by my decision? What are the likely consequences for different parties of each option?
- e. Which decision best serves the proper social (or moral) aims of the profession?
- f. How would the Commercial Forensic Practitioner want to be treated in a similar situation?

4.203 These questions can help a Commercial Forensic Practitioner make a morally founded decision. Once the Commercial Forensic Practitioner has made a judgement regarding the most appropriate course of action, he / she should discuss the solution with those who are affected by it (where possible / allowable). The Commercial Forensic Practitioner must also consider that his / her solution must be



a course of action that all Commercial Forensic Practitioners could repeat in similar situations.

- 4.204 When a Commercial Forensic Practitioner believes he / she is confronted with conflicting ethical obligations, he / she is encouraged to consult with an appropriate body such as the ICFP.

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