



# Compliance guidelines of the International Association of Controllers eV (ICV)

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## **1. Purpose and Goals**

The International Controller Association (ICV) is committed to the goals outlined in its charter. It adheres to the principles established by the board.

Based on this, it follows the shared values that guide mutual interactions. The statute and principles are published on the ICV website.

The ICV aims to be seen as a trustworthy and credible partner. In addition to acting in compliance with the law, it particularly insists on transparency. Such transparency creates clarity internally and helps prevent potential suspicion. This also applies to the procurement process and cooperation between full-time and voluntary staff/employees and active members.

These compliance guidelines provide the foundation for ethical behavior and adherence to legal requirements relevant to the operation and activities of our registered association. As a cornerstone of our organizational structure, these guidelines set the standards for integrity, transparency, and legal compliance within the association. Our mission as a non-profit organization is to have a positive impact on society, particularly on controlling in businesses and organizations, and to pursue our association’s objectives in line with legal regulations.

These compliance guidelines are binding for all members, board members, employees, volunteers, and any third parties acting on behalf of the association.

We acknowledge that compliance with laws and regulations is not only a legal obligation but also a key aspect of our ethical responsibility towards our members, supporters, and society. These guidelines ensure that we take our obligations seriously and foster a climate of trust and integrity within our association. By clearly communicating these guidelines to all involved, we aim to raise awareness of the importance of compliance and ensure that all our activities are based on a solid legal and ethical foundation.

We encourage all members of our association to not only understand these compliance guidelines but also actively support and promote them. Only through collective adherence to these standards can we achieve our goals as an association while maintaining the trust and support of our community and all stakeholders.

## **2. Compliance with Laws and Regulation**

The association and its members are obligated to respect and comply with all applicable laws, regulations, and government requirements at the local, regional, national, and international levels. This includes, but is not limited to, tax laws, data protection regulations, labor law, copyright, trademark law, and competition law.

It is important to note that the specific consequences vary depending on the nature of the violations and applicable laws. Therefore, regularly reviewing and adjusting compliance measures is crucial to avoid legal issues and maintain stakeholder trust.

## **3. Responsibilities of the Board**

The board is responsible for ensuring that the association's activities comply with applicable laws and regulations. The board must possess the necessary compliance knowledge and ensure that association members are informed about the compliance guidelines.

Furthermore, the board is responsible for ensuring that the registered association operates in accordance with relevant laws and regulations.

By diligently fulfilling these responsibilities, the board ensures that the association meets the applicable standards regarding legal compliance and ethical behavior, thereby gaining and retaining the trust and support of its members and the broader community.

## **4. Confidentiality and Data Protection**

The association and its members are obliged to maintain the confidentiality of sensitive information. All personal data must be processed and protected following applicable data protection regulations. Compliance with confidentiality and data protection regulations is crucial to respect and safeguard the right to privacy and data protection of all parties involved.

## **5. Financial Integrity and Accounting**

The association is committed to meticulous and transparent bookkeeping. All financial transactions must be properly documented to ensure the association's financial integrity. Proper documentation of all financial transactions is of utmost importance and must comply with applicable accounting standards. The correctness is checked by the audit anchored in the Statutes.

## **6. Ethics and Conduct**

The association is committed to creating an environment based on mutual respect, fairness, and integrity. Discrimination, harassment, and unethical behavior are not tolerated.

Each member, employee, and leader of the association is expected to uphold ethical standards and behave respectfully and professionally. By promoting a culture of ethics in the workplace and ensuring compliance with ethical standards and work norms, the association fosters a positive and productive work environment, encouraging employee engagement and satisfaction. A strong ethical foundation is essential to strengthen employees' trust in the association's values and goals and to promote long-term commitment and cooperation.

## **7. Communication and Disclosure**

The association's communication should be transparent and clear. Important information and decisions should be accessible to all members to promote an open communication culture.

## **8. Code for Service Providers / Consultants**

The ICV aligns with the following code of conduct, outlining the standards and expectations for service providers/consultants who are members or active functionaries, such as working group leaders, in the International Controller Association (ICV). The goal is to ensure professional handling of member data and resources and avoid conflicts of interest.

Principles

- **Confidentiality**  
Member data must be treated as confidential. Disclosing or using this data for purposes other than fulfilling ICV's objectives is strictly prohibited.
- **Integrity**  
Service providers/consultants must separate their role in the ICV from their business interests and must not use the platform to promote their own business activities.
- **Transparency**  
Service providers/consultants should disclose their interests and avoid potential conflicts of interest. In cases of uncertainty, the ICV board should be consulted.



### Use of Member Data

Allowed	Not Allowed
<ul style="list-style-type: none"> <li>Using member data exclusively for ICV purposes, such as organizing events, information exchange, and networking in line with the association’s goals.</li> <li>Participating in events and working groups in the role of service provider/consultant, as long as this is communicated transparently and no advertising for own services is carried out.</li> </ul>	<ul style="list-style-type: none"> <li>Using member data for personal or business acquisition.</li> <li>Sharing member data with third parties without explicit permission from the members and the ICV.</li> <li>Using member data for direct marketing or other commercial purposes.</li> </ul>

### Behavior at Events and in the Role of Functionary

Allowed	Not Allowed
<ul style="list-style-type: none"> <li>Active participation in discussions and exchange of expertise at ICV events.</li> <li>Supporting association work through the organization and execution of workshops, seminars, and other events that serve the ICV’s objectives.</li> </ul>	<ul style="list-style-type: none"> <li>Openly advertising or selling one’s own services during ICV events or in the capacity of a functionary.</li> <li>Using ICV events as a platform for customer recruitment.</li> </ul>

### Consequences of Violations

- Investigation and Consequences**

Violations of these guidelines are taken seriously and investigated by the ICV board. Sanctions may include expulsion from the association.

- Complaint Mechanism**

Members can report potential violations to a board member of their choice. The ICV will handle these complaints confidentially and take appropriate action.

### Final Provisions

These guidelines are reviewed regularly and adjusted if necessary. All service providers/consultants, members, and functionaries of the ICV are required to familiarize themselves with and comply with these rules. By their membership, they acknowledge these guidelines.



The ICV board is available for questions and clarifications. The goal of these guidelines is to ensure a trustworthy and professional environment that promotes the exchange of knowledge and experiences in line with the ICV's mission.

ICV Board

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