

Ethics Sub-Committee

Terms of Reference

Purpose

The Institute's Membership Committee establishes the Ethics Sub-Committee.

The Institute's Ethics Sub-Committee is responsible for the development of an Ethical Code of Conduct for the Institute's members and ensuring its application.

Membership & Appointment

1. Up to nine members who:
 - are members of the institute, and;
 - have an interest in management accounting education and its relationship with the countries that ICMA operates in, and;
 - bring special skills relevant to the strategic direction of the branches and the institute
2. In Attendance: Executive Director (or nominee)

Membership of the ESC is by invitation of the CEO and for a term of five years.

Meetings

The ESC will meet at least twice a year.

The meeting dates and agenda are to be approved by both the Convenor/Chair prior to meeting.

The Convenor/Chair of the ESC will meet with the members of the ICMA MC and other committees at a minimum six monthly.

Reporting

The ESC provides advice to the EC on at least a six-monthly basis regarding key issues raised by the MC.

A report prepared by the ESC is to be developed for discussion and included in the MC report which will be presented at the AGM. The report will outline the activities and contribution of the ESC. These reports are presented at the AGM of ICMA for noting and/or action as appropriate.