

**ARTICLE IX**  
**Code of Ethics**

A. As a means of effecting the objectives set forth by this Association, members shall conform to the following Code of Ethics.

- FIRST My business standards will embody the highest ethics in my profession.
- SECOND Honesty of purpose in fostering my vocation in effecting a distinct service to my community.
- THIRD To endeavor to conduct my business in such a manner that I will render a high standard of service to my clients.
- FOURTH To hold as confidential all information or data pertaining to my client's business and not to abuse such confidences as are entrusted to me.
- FIFTH The interest of my clients shall be above my personal interest.
- SIXTH Not to enter into any conspiracy or collusion to evade or defeat the payment of any lawful taxes—federal, state, or local.
- SEVENTH To cooperate fully with all government agencies in rendering an improved service to my clients.
- EIGHTH Solicitation. A member shall not by any direct personal communication solicit an engagement to perform professional service (a) if the communication would violate the NINTH rule if it were a public communication; or (b) by the use of coercion, duress, compulsion, intimidation, threats, overreaching, or vexations or harassing conduct; or (c) where the engagement would be for a person or entity not already a client of the member unless such person or entity has invited such a communication or is seeking to secure the performance of professional services and has not yet engaged another to perform them.
- NINTH Advertising. A member shall not use or participate in the use of any form of public communication having reference to his or her professional services which contains a false, fraudulent, misleading, deceptive, or unfair statement or claim. A false, fraudulent, misleading, deceptive, or unfair statement or claim includes, but is not limited to, a statement or claim which: (a) contains a misrepresentation of fact; or (b) is likely to mislead or deceive because it fails to make full disclosure of relevant facts; or (c) contains any testimonial or laudatory statement, or other statement or implication that the member's professional services are of exceptional quality; or (d) is intended or likely to create false or unjustified expectations of favorable results; or (e) implies educational or professional attainments or licensing recognition not supported in fact; or (f) states or implies that the member has received formal recognition as a specialist in any aspect of the practice of public accountancy, if this is not the case or (g) represents that professional services can or will be competently performed for a state fee when this is not the case, or makes

representations with respect to fees for professional services that do not disclose all variables affecting the fees that will in fact be charged; or (h) contains other representations or implications that in reasonable probability will cause an ordinarily prudent person to misunderstand or be deceived.

- TENTH Acting through others, a member shall not permit others to carry out on his or her behalf, either with or without compensation, acts which, if carried out by the member, would violate the Code of Ethics.
- ELEVENTH To understand that one of the greatest assets of my profession is the universality and appreciation of the Golden Rule. "ALL THINGS WHATSOEVER YE WOULD THAT MEN SHOULD DO UNTO YE EVEN SO UNTO THEM."