

DRATA

**Drata Audit
Alliance Program
Code of Ethics**

Our Commitment To
Trust and Integrity



• OVERVIEW

The Drata Audit Alliance Program (the, “Alliance”) is committed to upholding the highest standards of ethics and professionalism in the audit industry. This Code of Ethics outlines the principles and guidelines that member firms of the Alliance are expected to adhere to, in order to ensure a fair, transparent, and quality-driven audit process for customers seeking compliance with standards such as SOC 2, ISO 27001, HIPAA, GDPR, PCI, and others.

Principles

Integrity

Member firms in the Alliance shall conduct their audit activities with honesty, fairness, and respect for the truth and the rights of their clients and stakeholders. We will lead by example, demonstrating uncompromising integrity in every action.

Objectivity

Member firms in the Alliance shall maintain objectivity and independence in their audit activities, avoiding conflicts of interest and ensuring impartiality in their judgments and actions. Bias or external pressures must never influence our professional duties.

Professional Competence and Due Care

Member firms in the Alliance shall maintain the necessary knowledge, skills, and professional judgment required to conduct audits effectively and shall apply due care in all aspects of their work. Continuous education and skill enhancement will be a cornerstone of our professional development.

Professional Behavior

Member firms in the Alliance shall comply with relevant laws, regulations, and standards, and shall conduct themselves in a manner that enhances the reputation of the audit profession and the Alliance. We commit to acting as ambassadors of ethical behavior, elevating the industry's standards.



Compliance with Standards and Regulations

AICPA and Other Regulatory Bodies

Member firms in the Alliance shall adhere to the standards and requirements set forth by the American Institute of Certified Public Accountants (AICPA) and other relevant accreditation and regulatory bodies. This includes compliance with the AICPA's Code of Professional Conduct, auditing standards, and any other applicable guidelines. Active engagement with these bodies will ensure our practices reflect the highest standards.

Continuous Monitoring

Member firms in the Alliance shall continuously monitor changes in the regulatory landscape and update their practices accordingly to ensure ongoing compliance with all relevant standards and regulations. Proactive adaptation will be key to maintaining our leadership position.

Adaptation to Technological Advancements

Compliance Automation Platforms

Member firms in the Alliance shall stay informed about and adapt to advancements in compliance automation platforms and other technological developments impacting the audit industry. This includes integrating relevant technologies into their audit processes to enhance efficiency, accuracy, and overall service quality. Leveraging cutting-edge technology will keep us at the forefront of the industry.



Quality Assurance

Quality Standards

Member firms in the Alliance commit to adhering to the highest quality standards in their audit activities, as defined by professional standards and industry best practices. We will set the benchmark for quality and reliability in audits.

Continuous Improvement

Member firms in the Alliance shall actively engage in continuous improvement of their audit processes and practices to enhance the quality and effectiveness of their services. Innovation and improvement will be ingrained in our ethos.

Monitoring and Evaluation

The Alliance will establish mechanisms to monitor and evaluate the adherence to this Code of Ethics and the quality of audit services provided by member firms. This may include peer reviews, client feedback, and other quality assurance measures. Regular and transparent evaluation processes will ensure accountability and excellence.

Enforcement

Violations of this Code of Ethics may result in the suspension or termination of membership in the Alliance. Member firms in the Alliance are encouraged to report any suspected violations of this Code of Ethics to the respective governing body. Swift and fair enforcement will protect the integrity of the Alliance.



Drata's Role in Upholding the Code of Ethics

Drata is committed to supporting the integrity and independence of audits and fostering relationships between our customers and their selected audit firms. Our role is defined by the following key principles:

• SUPPORT FOR INDEPENDENT AUDITS

Drata maintains a policy of neutrality and integrity in the audit process. We do not offer kickbacks or incentives to member firms of the Audit Alliance. Growing our customer base will never come at the expense of maintaining trust with the market. Our growth will never compromise our ethical standards.

• CHAMPION OF AUDITOR FEEDBACK

Drata actively seeks and values feedback from auditors to continuously improve the audit experience for both customers and audit firms. This feedback directly influences product enhancements, ensuring they meet the practical needs of audits. Feedback will drive our innovation and responsiveness.

• EMPOWERMENT OF CUSTOMERS TO CHOOSE

Drata respects the uniqueness of each customer and their specific compliance needs. We provide a comprehensive and unbiased directory of pre-vetted audit firms. Informed customer choices will be our priority.

• RESPECT FOR PRIVACY AND SECURITY

Drata upholds the highest standards of data privacy and security by enabling customers to enforce the principle of least privilege. Our platform features configurable auditor views that pre-scope user experiences, allowing auditors access only to the information necessary for their audits. Privacy and security will be at the heart of our operations.

Conclusion

This Code of Ethics is a living document and may be updated by Drata as needed to reflect changes in the audit profession, legal requirements, or the needs of the Alliance. Members will be notified via email regarding any changes or modifications. If you have any questions, comments, or concerns, please notify the Drata Audit Alliance team via email at auditors@drata.com.

Member firms in the Alliance are expected to remain informed about and comply with the latest version of this Code of Ethics. Our commitment to ethics will evolve and strengthen over time.



About Drata

Drata provides the trust network that enables businesses to operate, scale, and partner with confidence. Powered by AI and designed to operationalize trust, the Drata Trust Management Platform continuously interprets controls, risk, and assurance signals—reducing repetitive manual work while improving visibility into internal and third-party risk, enabling always-on audit readiness across frameworks, and accelerating security reviews.

Purpose-built for enterprise complexity, Drata unifies governance, risk, compliance, and assurance to deliver faster time-to-value, reduce operational overhead, and enable continuous trust for 8,000+ organizations worldwide.

For more information, visit drata.com.

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Navigate Trust Management with Confidence

Discover the entire Drata Agentic Trust Management Platform and explore the solutions that fit your needs.

Get a Demo

