

CODE 212

Nepotism

Generally, family members of IASB employees or IASB board members will not be employed by IASB. However, the Executive director may approve the hiring of a current employee's, or an IASB board member's, family member. The employment of a family member will be made on the basis of the family member's qualifications, credentials and history. Family is defined as partner, spouse or in-law or an individual within the third degree of consanguinity. A family member may not supervise another family member. Should the executive director make an exception to this policy, it will be temporary and will not exceed 90 days.

Adopted: January 19, 2010