

AUDIT

Ethics – A Comprehensive Guide for Internal Auditors

Delivered by:
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Internal audit professional with 15+ years of international experience in banking, retail and international companies.



Objectives:

- Understand the foundational principles of ethics and their integration into the Global Internal Audit Standards.
- Identify key ethical considerations and challenges specific to public and private sector environments.
- Explore emerging trends in ethical dilemmas, cross-cultural and generational differences in ethical attitudes, and lessons from recent scandals.
- Analyze real-world case studies to develop skills in recognizing, preventing, and resolving ethics breaches.
- Articulate the pivotal role of internal auditors in upholding ethics, enhancing organizational integrity, and fostering credible professional conduct.



Skills delivered:


- Apply ethical principles and Global Internal Audit Standards in audit engagements.
- Handle ethical challenges unique to public and private sectors.
- Identify and respond to ethical dilemmas, trends, cultural/generational differences, and recent scandals.
- Analyze case studies to detect risks and effective resolutions.
- Promote auditors' role in ethical culture and accountability.



Designed for:

- Internal Audit and Assurance Teams
- Legal and Regulatory Affairs Professionals
- Senior Management and Decision Makers

| TOPIC | DURATION |
|--|----------------|
| 1. Course Overview <ul style="list-style-type: none"> Lecturer Objectives Agenda | 5 min. |
| 2. Ethics in the Global Internal Audit Standards <ul style="list-style-type: none"> Ethical principles Professional expectations Practical interpretation | 15 min. |
| 3. Ethical Considerations in Public and Private Sectors <ul style="list-style-type: none"> Transparency Accountability Profit pressure Compliance challenges | 15 min. |
| 4. Emerging Trends in Ethical Dilemmas <ul style="list-style-type: none"> AI ethics ESG and sustainability Cultural and generational differences Digitalisation risks | 15 min. |
| 5. Recent Ethics Scandals (2024–2025) – root causes; lessons learned for internal auditors | 20 min. |
| 6. Ethics Case Studies: <ul style="list-style-type: none"> Management pressure Conflicts of interest Threats to independence | 30 min. |
| 7. Role of Internal Auditors in Ethics : ethical culture assessment, whistleblowing, early warning signs, education role | 10 min. |
| 8. Summary and FAQs <ul style="list-style-type: none"> Summary of the course Frequently asked questions | 10 min. |
| TOTAL | 2 hours |

 **Duration:**
2 hours (2 CPD Units)

 **Language:**
English

 **Delivery mode:**
Pre-Recorded

 **Skills level:**
Beginner/Intermediate

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