

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. Overview of the course <ul style="list-style-type: none"> Lecturer Objectives Skills delivered Programme Modules 	5 min.
2. Core Principles and Definitions of Ethics <ul style="list-style-type: none"> 5 Definitions of Ethics Ethics in Global Internal Audit Standards Principle 1: Demonstrate Integrity Principle 2: Maintain Objectivity Principle 4: Exercise Due Professional Care Principle 5: Maintain Confidentiality 	35 min.
3. Ethical Considerations in Public and Private Sectors <ul style="list-style-type: none"> Transparency Accountability Profit pressure Compliance challenges 	15 min.
4. Ethics Case Studies <ul style="list-style-type: none"> Management pressure Conflicts of interest Threats to independence 	25 min.
5. Emerging Trends in Ethical Dilemmas <ul style="list-style-type: none"> AI ethics ESG and sustainability Cultural and generational differences Digitalisation risks Recent Ethics Scandals (2024–2025) 	30 min.
6. Summary and Take aways <ul style="list-style-type: none"> Conclusions Take aways 	10 min.
TOTAL	2 hours

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

 **Language:**
English

 **Delivery mode:**
Pre-Recorded

 **Skills level:**
Intermediate

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