



Course: 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 fundamental principles of ethics and how they are incorporated into the Global Internal Audit Standards.
- Identify ethical considerations and challenges specific to public- and private-sector environments.
- Explore emerging ethical dilemmas, cross-cultural and generational differences in ethical attitudes, and lessons learned from recent corporate scandals.
- Analyze real-world case studies and develop practical skills for identifying, preventing and addressing ethical breaches.
- Explain the role of internal auditors in promoting ethical conduct, strengthening organizational integrity and maintaining professional credibility.
- Complete two hours of ethics-focused CPE designed to support CIA holders in meeting the IIA's annual ethics requirement.



Skills delivered:

- Apply ethical principles and the Global Internal Audit Standards in audit engagements.
- Handle ethical challenges specific to public and private sector environments.
- Identify and respond to ethical dilemmas, emerging trends, and cultural or generational differences.
- Analyse case studies to identify ethical risks and effective resolutions.
- Promote internal auditors' role in ethical culture and accountability.



Designed for:

- Internal Audit and Assurance Teams
- Legal and Regulatory Affairs Professionals
- Senior Management and Decision Makers
- CIA professionals completing the IIA ethics CPE requirement

Course Programme: Ethics – A Comprehensive Guide for Internal Auditors

TOPIC	DURATION
1. Course Overview - Lecturer - Objectives - Skills delivered - Programme modules	5 min.
2. Core Principles and Definitions of Ethics - Five Definitions of Ethics - Ethics in the Global Internal Audit Standards - Principle 1: Demonstrate Integrity - Principle 2: Maintain Objectivity - Principle 3: Demonstrate Competency - Principle 4: Exercise Due Professional Care - Principle 5: Maintain Confidentiality	35 min.
3. Ethical Considerations in Public and Private Sectors - Transparency - Accountability - Profit pressure - Compliance challenges	15 min.
4. Ethics Case Studies - Management pressure - Conflicts of interest - Threats to independence	25 min.
5. Emerging Trends in Ethical Dilemmas - AI ethics - ESG and sustainability - Cultural and generational differences - Digitalisation risks - Recent Ethics Scandals (2024–2025)	30 min.
6. Summary and FAQs - Conclusions - Takeaways	10 min.
TOTAL:	2 hours

 **Duration:**
2 hours (2 CPE hours)

 **Language:**
English

 **Delivery mode:**
Pre-Recorded

 **CPE:**
2 ethics hours

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