

Ethics and the Internal Auditor (ETIA)

DAY/S: 2

CPD: 16

LEVEL: 1,2,3,4

TOPICAL ISSUES



COURSE OBJECTIVE

According to a News24 article dated 04 December 2017, South Africa has an “ethics problem”.

As a result, Internal auditors are facing increased ethical challenges and how they handle them determines their own value and their organization's value.

This training course contains videos, case studies and practical exercises that promote discussion of potential ethical dilemmas that auditors may encounter and how to audit the ethical climate of an organisation.

The course is structured in 4 modules going from global, to country, to organisational to personal.



COURSE CONTENT

Module 1 - Ethical decision-making

- What is ethics?
- Ethics & Moral Reasoning
- Why people obey or break laws/rules
- Can ethics be legislated?
- Do we need ethics training?
- Can ethics be taught?
- What defines an Ethical Hero?

Module 2 – King IV on ethics and Fraud

- The relationship between Fraud and Ethics
- Key differences between King III & King IV™
- King IV™ corporate governance principles relating to fraud & ethics unpacked and compared to current global best practice
- Practical application of 9 key principles of King IV™ relating to fraud & ethics for private and public sectors.
- King IV™ Disclosure
- Aftermath of the private & public sector case studies

Module 3 - Evaluating your ethical environment

- How auditors can measure the 8 critical elements of an ethics program
- Reporting the results to management – choosing a maturity model
- The DPSA Guide to Managing Ethics in the Public Sector
- Benchmarking your code of ethics / conduct

Module 4 - Critical life skills for Internal Auditors (also known as ‘soft skills’ or ‘success skills’)

- Critical Thinking
- Ethical dilemma models
- How to give voice to your values – 7 pillars
- Persuasion Skills - 6 key principles
- Communication – using art for observation, analysis & communication.



COURSE OUTCOME

The IIA Global Internal Audit Competency Framework (GIACF) consists of ten core competencies, of which the first one is ‘Professional Ethics’.

The course will provide a solid foundation that will enable internal auditors to understand, promote and apply personal and professional ethics. This course will also provide practical tools for internal auditors to evaluate the ethical climate and report back to management.

In addition to professional ethics, the course will also introduce three other GIACF topics and demonstrate how to apply them ethically.

These three topics of communication, persuasion and critical thinking, are usually described as ‘soft skills’ but we prefer to call them ‘critical life skills’ as they, with ethics, tend to be the foundation for an effective internal auditor.

Delegate's knowledge levels can be assessed via a **test** (multiple-choice and true or false questions) on the last day.

Please click here for [general course information](#)

Delegates are also requested to review the content and the levels of the courses presented before booking, to ensure they are attending the right course.