Upon completion of this course, the participants will have an understanding of the following:

- Defining and discussing different ethics vocabulary
- Understanding and discussing the business case for ethics
- Understand the governance of ethics in the organisation
- Understand the role of internal audit in promoting the ethical culture of the organisation

Methodology

Group exercises and discussions, as well as case studies are used throughout the course.

The course is highly interactive and will cover the following:

Introduction – the Audit Profession in Crisis

Defining Ethics
- Definition and categories of ethics (personal, business and professional)
- Ethics and values (personal and organisational)
- Purpose of Codes of conduct
- The Importance of the Tone at the Top (Worldcom, Ford Pinto Video Clip Case Studies)

Business case for ethics
- Reasons for ethics in business
- Improved governance
- Fraud Prevention
- Reputation and Sustainability

Governance/management of ethics within organisations
- Ethics programs
- Best practice guidance – King IV

Role of the internal auditor
- Professional ethics
- IIA Code of Ethics (4 Principles and application) – various case studies

Organisational ethics
- IPPF: Std 2110
- Auditing Organisational Ethics (Key elements to consider)