

Part 1: Introduction to Ethics (ETIA1)

Duration: 2 Hours

CPD: 2

LEVEL: 1,2,3

TOPICAL ISSUES

For internal auditors, ethics can become an extremely sensitive issue and political dilemma when attempting to execute their responsibilities and fiduciary duties. Hence, it is important that Internal auditors understand how their clients, colleagues and they themselves, make ethical choices.

Ethical decision-making usually means making a choice between two rights and balancing various needs in order to make what is considered an ethical decision. This is what makes ethical decision making hard because there is not always one correct answer.

The course is presented by Mario Fazekas, a Certified Fraud Examiner, who has nearly 20 years' experience in the prevention and detection of fraud and commercial crimes. He is a director at Exactech and spent 6 years at one of the big-four auditing firms where he headed up the fraud prevention function for their biggest global internal audit client. Mario provides regular training for the Institute of Internal Auditors, the South African Institute of Chartered Accountants and for many private & public sector organisations.



COURSE CONTENT

In this short course, we will discuss various models for making ethical decisions, and will cover:

- What are ethics?
- Ethics & Moral Reasoning
- Why people obey or break laws/rules
- Can ethics be legislated?
- Do we need ethics training? (Includes examples of good auditors who made bad decisions)
- Can ethics be taught?
- What defines an Ethical Hero?

By understanding how these ethical decision-making models work, we can determine a model that is best for us to use in making these difficult "right versus right" decisions.

Please be advised of the event terms and conditions.

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.

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.