



Audit, Risk and Governance

## **IIA Code of Ethics: Practical Application**

## Course Introduction

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The IIA Code of Ethics sets the foundation for ethical conduct and professionalism in the internal auditing profession. This training course provides participants with a practical understanding of the Code's principles and rules of conduct, and how to apply them in real-world auditing scenarios. By engaging in discussions, case studies, and practical examples, participants will learn how to navigate ethical challenges and make sound professional judgments.

## Target Audience

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- Internal auditors at all levels
- Risk and compliance professionals
- Finance and operations staff working with audit teams
- Audit committee members
- Consultants and external auditors
- Newly appointed auditors seeking foundational ethics knowledge

## Learning Objectives

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- Understand the core principles and rules outlined in the IIA Code of Ethics.
- Identify ethical dilemmas in internal auditing environments.
- Apply the Code of Ethics to real-world audit situations and decision-making.
- Enhance professional integrity, objectivity, and accountability.
- Promote an ethical culture within internal audit functions.

# Course Outline

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- **DAY 01**

- Module 1: Overview of the IIA Code of Ethics**

- Purpose and importance of ethics in internal auditing
    - Components of the Code: Principles and Rules of Conduct
    - Relationship to the International Professional Practices Framework (IPPF)

- **Day 02**

- Module 2: The Four Principles of the Code**

- Integrity
    - Objectivity
    - Confidentiality
    - Competency
    - Real-world implications and challenges

- Module 3: Rules of Conduct**

- Detailed review of each rule under the four principles
    - What constitutes a violation?
    - Grey areas and interpretations

- **Day 03**

- Module 4: Practical Application through Case Studies**

- Case study analysis: identifying ethical breaches
    - Group discussion: handling conflicts of interest
    - Role-play exercises: applying professional judgment

- **Day 04**

- Module 5: Ethical Decision-Making Framework**

- Tools and models for ethical decision-making
    - Reporting unethical behavior
    - Creating an ethical audit environment

- **Day 05**

Module 6: Promoting Ethics in the Audit Function

- Leadership's role in setting the tone
- Ethics training and awareness programs
- Monitoring compliance and continuous improvement

Confirmed Sessions

FROM	TO	DURATION	FEES	LOCATION
June 9, 2025	June 13, 2025	5 days	4250.00 \$	UAE - Dubai
Aug. 11, 2025	Aug. 15, 2025	5 days	2150.00 \$	Virtual - Online
Sept. 15, 2025	Sept. 19, 2025	5 days	4250.00 \$	UAE - Dubai