# IIA CODE OF ETHICS: PRACTICAL APPLICATION



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# Introduction

The IIA Code of Ethics: Practical Application Training Course prepares internal auditors to apply the profession's ethical framework to real dilemmas rather than recite its principles. The IIA Code of Ethics rests on four principles: integrity, objectivity, confidentiality, and competency. Each one meets its hardest test in daily audit work, where pressure, familiarity, and self-interest interfere with judgement. This course works through the Code clause by clause and then applies it to realistic situations. It covers independence, objectivity threats, confidential information, and competence obligations. Furthermore, it applies the IIA Global Internal Audit Standards and practical safeguards. As a result, participants act ethically under pressure.

# IIA Code of Ethics: Practical Application Course Objectives

- Explain the purpose, structure, and scope of the IIA Code of Ethics.
- Apply the four principles: integrity, objectivity, confidentiality, and competency.
- Interpret the twelve rules of conduct and their practical meaning.
- Identify threats to objectivity including self-review, familiarity, and intimidation.
- Apply safeguards that reduce or eliminate objectivity threats.
- Handle confidential audit information correctly in practice.
- Maintain professional competence through continuous development.
- Apply the IIA Global Internal Audit Standards to ethical situations.
- Respond correctly to pressure, conflicts, and ethical dilemmas.
- Document ethical decisions and escalate concerns appropriately.

# Course Methodology

- Interactive lectures with real audit ethics and conduct case studies.

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- Ethical dilemma workshops using structured decision frameworks.
- Objectivity threat and safeguard assessment exercises.
- Simulation of pressure, conflict, and escalation scenarios.
- Structured peer discussion with facilitator feedback on ethical reasoning.

## Who Should Take This Course

- Internal auditors at all experience levels.
- Audit managers and heads of internal audit.
- Audit committee members and board support officers.
- Quality assurance reviewers of internal audit functions.
- Risk, compliance, and control professionals.
- Auditors preparing for professional certification.

## IIA Code of Ethics: Practical Application Course Outlines

## Day 1: Purpose and Structure of the IIA Code of Ethics

- Why a professional code exists and what it protects.
- Structure: two components, four principles, twelve rules of conduct.
- Relationship with the IIA Global Internal Audit Standards.
- Accountability, professional obligation, and public trust.
- Applying the Code alongside organisational codes of conduct.
- Consequences of ethical failure for auditors and functions.
- Case study: an ethical failure and its professional consequences.

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## Day 2: Integrity and Objectivity in Practice

- Integrity: honesty, diligence, and responsibility obligations.
- Reporting obligations and disclosure of material facts.
- Objectivity: avoiding conflicts and undue influence.
- Self-review, familiarity, and social pressure threats.
- Intimidation, financial interest, and advocacy threats.
- Safeguards: rotation, supervision, disclosure, and declination.
- Workshop: assessing objectivity threats and applying safeguards.

## Day 3: Confidentiality and Information Handling

- Confidentiality principle and the rules that support it.
- Handling confidential information lawfully and prudently.
- Not using information for personal benefit or harm.
- Data protection, privacy, and disclosure obligations.
- Sharing information with management, committees, and investigators.
- Working papers, custody, and retention discipline.
- Workshop: resolving a confidential information dilemma.

## Day 4: Competency and Professional Development

- Competency principle and its scope of application.
- Acquiring and maintaining the knowledge and skills required.
- Performing engagements to professional standards.
- Continuous professional education and certification requirements.
- Recognising limits and seeking specialist support.

- Quality assurance, supervision, and review practice.
- Workshop: building a personal competency development plan.

## Day 5: Ethical Dilemmas, Pressure, and Escalation

- Common dilemmas: scope limitation, reporting pressure, and conflicts.
- Structured ethical reasoning and decision documentation.
- Escalation routes: chief audit executive, audit committee, and regulators.
- Whistleblowing duties and protection of reporters.
- Consequences of compromise and how to resist it.
- Applying the Code under time, cost, and relationship pressure.
- Course review, assessment, and action planning.

## Conclusion

By successfully completing IIA Code of Ethics: Practical Application, participants will gain a thorough understanding of the Code's principles and rules, objectivity safeguards, confidentiality duties, competency obligations, and ethical escalation practice. They will also acquire practical skills in ethical reasoning, threat and safeguard assessment, confidential information handling, and decision documentation. In addition, the course prepares them to act with integrity when judgement is tested. Gentex Training Center delivers this programme with a strong focus on applied audit ethics and measurable professional conduct improvement.

## FAQs for IIA Code of Ethics: Practical Application course

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## Q1 What is the "IIA Code of Ethics: Practical Application" course about?

It is a five-day programme on applying the IIA Code of Ethics in daily audit work. It covers the four principles of integrity, objectivity, confidentiality, and competency, the twelve rules of conduct, objectivity safeguards, confidential information handling, and ethical escalation practice.

## Q2 What are the key benefits of the "IIA Code of Ethics: Practical Application" course?

Participants gain confidence to act correctly when judgement is tested rather than only knowing the rules. The course strengthens independence and objectivity discipline, reduces reputational and professional risk, improves the handling of sensitive information, raises the quality of ethical decisions and documentation, and supports audit committee confidence in the function.

## Q3 What skills will I gain from the "IIA Code of Ethics: Practical Application" course?

Participants gain IIA Code of Ethics application and ethical reasoning, objectivity threat and safeguard assessment, confidential information handling and confidentiality discipline, and professional competency development and ethical decision documentation. These four skills cover the practical application of the Code.

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## Q4 What tools, methods, or standards are covered in the "IIA Code of Ethics: Practical Application" course?

The course covers the four Code principles and the twelve rules of conduct, the IIA Global Internal Audit Standards, objectivity threat categories including self-review, familiarity, intimidation, financial interest and advocacy, safeguard mechanisms including rotation, supervision, disclosure and engagement declination, reporting and material fact disclosure obligations, confidential information handling and custody rules, data protection and privacy obligations, working paper and retention discipline, competency and continuous professional education requirements, structured ethical reasoning frameworks, ethical decision documentation, escalation routes through the chief audit executive, audit committee and regulators, and whistleblowing duties and reporter protection.

## Q5 How is the "IIA Code of Ethics: Practical Application" course applied in real-world practice?

Participants apply the Code to live situations. They assess objectivity threats before engagements, declare interests, handle sensitive information correctly, document ethical decisions, escalate concerns through the proper route, and plan their own competency development. Many leave with an objectivity threat checklist and an ethical decision log format ready for immediate use.