Internal Audit Ethics and Professionalism Training Course

22 – 26 February 2027
Casablanca

AGILE LEADERS
Training Center

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Ref: 1226_190523 **Date:** 22 – 26 February 2027 **Location:** Casablanca **Fees:** 4100 Euro

Overview

Internal Audit Ethics and Professionalism Training Course is a one-week course for internal auditors, audit leaders, compliance professionals, and assurance teams who leave with an Internal Audit Ethics Conformance File. The course applies Domain II ethics and professionalism requirements through auditor integrity, professional objectivity, conflict-of-interest safeguards, competency evidence, due professional care, and confidentiality controls. Participants analyze dilemmas, document judgments, and escalate concerns. Agile Leaders Training Center presents internal audit ethics as an evidence-based professional practice.

Who Should Attend

- Internal audit functions responsible for ethical judgment and professional conduct during engagements
- Audit leadership functions responsible for ethics culture, guidance, supervision, and conformance
- Quality assurance functions responsible for testing evidence of ethics and professionalism
- Compliance functions responsible for coordinating conduct expectations and escalation routes
- Risk and assurance functions responsible for managing independence, objectivity, and confidentiality concerns

The course assumes participants perform, supervise, support, or assure internal audit services and leaves out introductory audit methodology, certification preparation, and jurisdiction-specific legal advice.

Departments and Industries

The course supports internal audit ethics and professionalism across:

- Internal audit, audit quality, compliance, ethics, and enterprise-risk departments
- Board and audit-committee support functions responsible for assurance oversight
- Financial services, healthcare, energy, and technology organizations
- Manufacturing, logistics, construction, and professional-service organizations
- Education, nonprofit, public-interest, and development organizations

Learning Objectives

By the end of this course, participants will be able to:

- Analyze Domain II responsibilities and function-level accountability
- Apply integrity and ethical-courage decision criteria
- Evaluate objectivity impairments and conflict safeguards
- Use competency and due-care evidence in assignment decisions
- Build confidentiality and information-use controls
- Prioritize escalation, documentation, and corrective actions

Course Agenda

Day 1: Ethics Framework and Accountability

- Global Internal Audit Standards Domain II Map
- Individual and Function Accountability Matrix
- Ethics and Professionalism Acknowledgement Record
- Chief Audit Executive Ethics Oversight Charter
- Evidence of Conformance Index

Day 2: Integrity and Ethical Judgment

- Integrity and Ethical-Courage Decision Test
- Pressure, Incentive, and Consequence Analysis
- Ethical Dilemma Facts-and-Stakeholders Map
- Professional Judgment Documentation Template
- Concern Escalation and Consultation Protocol

Day 3: Objectivity and Safeguards

- Objectivity Impairment Identification Checklist
- Conflict-of-Interest Disclosure Register
- Gift, Relationship, and Influence Assessment
- Assignment Safeguard Selection Matrix
- Residual Impairment and Communication Record

Day 4: Competency, Due Care, and Confidentiality

- Competency and Assignment-Acceptance Assessment
- Due Professional Care Decision Framework
- Information Classification and Access-Control Map
- Confidentiality Exception and Authorization Test
- Proficiency Development and Supervision Plan

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Day 5: Ethics Conformance Practice

- Exercise: Resolve an Integrity and Pressure Dilemma
- Exercise: Evaluate an Objectivity Impairment
- Exercise: Test Confidentiality and Information Controls
- Exercise: Review Ethics Conformance Evidence
- Capstone Exercise: Internal Audit Ethics Conformance File

Practical Exercises

The course uses suggested activities to practice internal audit ethics decisions:

- Suggested activity: respond to management pressure during a financial-services assurance engagement
- Suggested activity: assess a prior-role conflict in a healthcare audit assignment
- Suggested activity: decide how to protect sensitive information during a technology review
- Suggested activity: present conformance gaps and corrective actions to audit leadership

FAQs

Who does internal audit ethics and professionalism training suit, and what does it assume?

Internal audit ethics and professionalism training suits experienced internal auditors, audit leaders, quality, compliance, risk, and assurance functions and assumes responsibility for audit judgment, conduct, supervision, or conformance evidence.

How does internal audit ethics and professionalism differ from general business ethics training?

Internal audit ethics and professionalism applies integrity, objectivity, competency, due professional care, and confidentiality to assurance assignments, audit-function governance, evidence, escalation, and reliance on internal audit work.

How should an internal auditor assess an objectivity impairment?

An internal auditor should identify the relationship or interest, evaluate actual and perceived influence, document the affected judgment, select safeguards, disclose the concern, and determine whether reassignment or another response is required.

What evidence supports internal audit ethics conformance?

Internal audit ethics conformance uses acknowledgements, conflict disclosures, consultation records, safeguard decisions, competency assessments, supervision evidence, confidentiality controls, escalation records, training evidence, monitoring results, and corrective actions.

How should an internal audit ethical concern be escalated?

An internal audit ethical concern should be documented with relevant facts, assessed against professional requirements, discussed through an independent consultation route, escalated to the appropriate authority, and followed through to a recorded decision and action.

Conclusion

Participants take back an Internal Audit Ethics Conformance File containing an accountability matrix, acknowledgement record, dilemma map, judgment template, conflict register, safeguard matrix, confidentiality map, competency assessment, and evidence index. The file converts ethical expectations into documented decisions and controls. It supports consistent judgment, transparent escalation, leadership oversight, and evidence of conformance.