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COURSE BROCHURE

Internal Audit Ethics and Professional Conduct Training Course

29 November – 3 December 2027
New York

Internal Audit Ethics and Professional Conduct Training Course

Ref: 3172_120547 **Date:** 29 November – 3 December 2027 **Location:** New York **Fees:** 7900 GBP

Internal Audit Ethics and Professional Conduct is a 1-week training course for internal auditors and audit managers who need an Engagement Ethics Protocol to guide integrity, objectivity, confidentiality and competence on every assignment. Audit committees and executives rely on internal audit opinions only when they trust the people behind them, and one compromised engagement can undo that trust. Jupiter Prime Training places Internal Audit Ethics and Professional Conduct at the centre of everyday fieldwork.

Why Internal Audit Ethics and Professional Conduct Matters Now

Two groups shape the subject today. Audit committees expect assurance free from management influence and question softened findings. Auditees, under pressure from targets and restructuring, push harder to negotiate ratings, delay evidence or limit scope. A function that handles these pressures well keeps its seat at the audit committee table; one that handles them badly risks diluted reports, leaked information and loss of independence. The course draws on widely recognised principles of auditor integrity, objectivity, confidentiality and competence, described in general terms.

Who Gains Most from Internal Audit Ethics and Professional Conduct

- Engagement auditors who gather evidence, interview auditees and draft observations
- Audit managers who supervise fieldwork, review working papers and sign off ratings
- Audit team leads who assign staff and screen them for conflicts before each engagement
- Investigation and special review staff who handle allegations and sensitive records
- Quality assurance reviewers who test whether engagements followed the function's conduct rules

The greatest benefit comes when an internal audit function sends auditors and their managers together to agree escalation routes at both levels.

Internal Audit Ethics and Professional Conduct Capabilities

Participants turn conduct principles into concrete choices across the engagement cycle.

- Assess personal and team impairments to objectivity before accepting an engagement — audit managers
- Apply a structured response to auditee pressure on scope, evidence and ratings — engagement leads
- Specify handling rules for confidential working papers and personal information — information owners
- Weigh competing duties when a finding may harm a colleague or senior executive — the audit committee
- Communicate unresolved disagreements and suspected misconduct through the correct route — chief audit executive
- Build a competence plan that matches auditor skills to engagement complexity — audit leadership

Key Internal Audit Ethics and Professional Conduct Terms

- Objectivity — an unbiased mindset that lets an auditor form judgements without subordinating them to others
- Impairment — a relationship or interest that could compromise an auditor's objectivity in fact or appearance
- Conflict of interest declaration — a signed statement disclosing relationships or interests relevant to a specific engagement
- Auditee pressure — attempts by those audited to influence scope, evidence, wording or ratings of findings
- Working paper confidentiality — restrictions on who may access, copy or share engagement evidence and notes
- Misconduct escalation — the defined route for reporting suspected fraud or ethical breaches beyond the team

Internal Audit Ethics and Professional Conduct Day by Day

Day 1: The Ethical Position of Internal Audit

- Integrity, Objectivity, Confidentiality and Competence — Principles Behind Every Opinion
- Reporting Lines to the Audit Committee — Protecting Organisational Independence
- Audit Charter Conduct Clauses — What the Function Commits To
- Expectations of Audit Committees and Executives — Trust in Assurance
- Ethical Climate Self-Assessment — Spotting Weak Points in the Function

Day 2: Objectivity Before and During Fieldwork

- Conflict of Interest Declarations — Screening Staff Before Assignment
- Cooling-Off Rules for Former Roles — Avoiding Self-Review of Past Work
- Gifts, Hospitality and Relationships With Auditees — Where Lines Sit
- Rotation and Peer Review of Judgements — Reducing Familiarity Bias
- Impairment Disclosure Notes — Telling Stakeholders When Objectivity Is Limited

Day 3: Pressure, Confidentiality and Evidence

- Auditee Pressure Response Ladder — Scope Cuts, Delays and Rating Disputes
- Evidence Integrity Checks — Preventing Selective or Altered Documentation
- Working Paper Access Controls — Who May See Engagement Files
- Personal and Commercially Sensitive Information — Handling and Retention Rules
- Interview Conduct Standards — Respectful Questioning Without Leading Witnesses

Day 4: Reporting Dilemmas and Misconduct Escalation

- Ethical Dilemma Decision Tree — Weighing Duties When Findings Hurt
- Rating Negotiation Boundaries — What May Change and What May Not
- Suspected Fraud Escalation Route — From Auditor to Audit Committee Chair
- Whistle-Blower Allegation Handling — Protecting Sources and Evidence
- Professional Competence Plans — Matching Skills to Engagement Risk

Day 5: Practising the Engagement Ethics Protocol

- Applying Conflict Screening — Staffing a Sensitive Procurement Engagement
- Applying the Pressure Ladder — Responding to an Executive Rating Challenge
- Applying Confidentiality Rules — Handling a Leaked Draft Report
- Misconduct Case Rehearsal — Escalating a Finding Involving Senior Staff
- Engagement Ethics Protocol — Final Version for Function Adoption

Applying Internal Audit Ethics and Professional Conduct After the Course

- Introduce conflict of interest declarations for every engagement in the next audit plan quarter and track any impairment notes raised
- Run a session with audit managers to agree the auditee pressure response ladder and record recent rating disputes against it

Internal Audit Ethics and Professional Conduct Questions FAQ

What is internal audit ethics and professional conduct, and why does it matter now?

It is the set of integrity, objectivity, confidentiality and competence expectations that guide internal auditors on every engagement. It matters now because audit committees depend on uninfluenced assurance while auditee pressure rises.

Which roles gain most from internal audit ethics and professional conduct training?

Engagement auditors, audit managers, team leads, investigation staff and quality assurance reviewers gain most, because each judges independence and disclosure daily.

How does internal audit ethics and professional conduct differ from an accounting ethics course?

It focuses on the auditor's position as an independent assurance provider: conflict screening, auditee pressure, working paper confidentiality and escalation to the audit committee. Accounting ethics centres on preparing records, not auditing them.

What do you bring back from internal audit ethics and professional conduct training?

You bring back an engagement ethics protocol covering conflict declarations, a pressure response ladder, confidentiality rules and a misconduct escalation route, ready for your function to adopt.

Internal Audit Ethics and Professional Conduct: The Way Forward

The Engagement Ethics Protocol first informs who may be assigned to the next sensitive engagement. Audit managers use it to staff and supervise fieldwork, auditors to respond to pressure, and the chief audit executive to report conduct matters to the audit committee. After its first cycle, revisit the escalation route, since new allegations often reveal gaps in reporting lines.