

Auditing organizational ethics and culture

Time: May of 3, 2019

Location: IIA Estonia training class, Parda 12, 5th floor Tallinn, Estonia

Working language: English

Organizational culture has become an increasingly important issue for internal auditors, in light of corporate scandals in which culture is typically at the root of unethical behavior and practices. Over 90 percent of CEOs and CFOs see culture as critical and believe improving corporate culture would increase value in their organizations. In 2018, for the first time ever, culture was on the Top 10 list of risk areas that internal audit departments are focusing on right now.

Ethical culture of an organization is not the easiest area to audit using traditional audit approaches. The increasing attention to and need for auditing culture requires internal auditors to consider new tools and techniques to plan and perform an audit.

This course gives participants a solid understanding on how to audit organizational ethics and culture. The participants will take away proven evaluation tools and techniques for assessing ethics and culture and successfully delivering the audit results to the organization.

The course is designed for anyone working within internal audit, risk management and compliance who want to enhance their understanding of the elements of an organizational ethical culture and how to audit it.

Course Objectives

- Understand why evaluating organizational culture is a best practice.
- Understand the key building blocks of organization's ethical culture
- Identify tools, techniques, and strategies for auditing organizational ethics and culture.
- Describe strategies for gaining acceptance and support from management.

Training agenda

9.00 Welcome and introductions

9.15 Why should we audit (ethical) culture of an organization?

- What is culture and how it relates to corporate ethics?
- Recent corporate culture scandals & key learnings from them
- The role of culture in corporate frauds and human behavior

10.30 Wells Fargo case study: What can we learn from corporate culture and fraud?

11.00 Key elements of "culture of integrity"

- Comfort of speaking up
- Trust in colleagues
- Leadership and direct management
- Tone at the top
- Clarity of expectations
- Openness of communication
- Organizational justice

12.00 Lunch

- 13.30 Group Discussion: Auditing culture – barriers and strategies
- 14.00 Developing internal audit plan for ethics and culture
- Internal auditor's role and responsibilities in evaluating culture (IPPF Standards)
 - Tools, techniques, and strategies for audit
 - Strategies for gaining acceptance and support from management
- 15.00 Afternoon coffee
- 15.30 Presenting the results of a culture audit
- How to present the findings?
 - Suggestions to improve the ethical culture
 - Examples and experiences from the field
- 16.45 Summary and Feedback for the day

About the trainer: Niina Ratsula (M.Sc., CIA, CCEP-I, CCSA, CRMA) is an ethics, compliance and internal audit expert working as an independent advisor in the field. Before establishing her own business, Niina spent 12 years in multinational corporations (Nokia and Kemira) in leadership roles focusing on ethics, compliance, internal controls and internal audit. She founded Kemira's Ethics & Compliance program and was also heading the internal audit function. In 2018 Niina started Code of Conduct Company and is now supporting organizations in building their ethics and compliance programs, ethical leadership and internal audit functions. Niina has been a key trainer of IIA Finland for multiple years, focusing on ethics trainings. She is also leading the CIA certification class in Finland. Niina is a well-known speaker in Finland when it comes to Code of Conduct, culture and ethical leadership related topics. Niina has a proven track record for delivering engaging, interactive training sessions with excellent evaluation scores. Read more about the trainer: www.codeofconduct.fi

CPEs Available: 7

Registration before 31.03.2019: 150 eur for IIA Estonia members, non members 200 eur.
After 01.04.2019 200 eur for IIA Estoni members, non members 250 eur we will send you an invoice the latest after the training.

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