
Internal audit versus ethics programmes

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Purpose: The aim of the study is to present a proposal for the delimitation (determination of boundaries) of the audit spectrum in the area of ethics programmes of organisations, from the perspective of the draft new Global Internal Audit Standards.

Methodology/research approach: A comparative analysis, a critical analysis and a descriptive method of the proposed model were used in the study.

Results: The main findings of the analysis include the identification of new opportunities provided by the revision of the Global Internal Audit Standards in the area of auditing of ethics programmes, the illustration of challenges in the area of analysing the organisation's ethical maturity levels and the presentation of a list of audit engagements in the area of ethics: desirable, potentially acceptable and not recommended.

Research limitations/implications: The proposed streamlining of audit engagements in the area of ethics from the perspective of the Standards is a proposal for discussion, resulting, among others, from the author's experience. Further development of the Global Internal Auditing Standards and potential official stances of the Institute of Internal Auditors, including the Institute's chapters, may serve its positive or negative verification.

Originality/value: This is the first publication comparing the qualitative as well as quantitative change between the existing International Standards for the Professional Practice of Internal Auditing, in force since 2017, the revision of which, called the Global Standards for Internal Auditing, was presented in 2023 and will be implemented in 2024-2025.

Key words: internal audit, ethics programmes, ethical maturity levels, Global Internal Audit Standards



