

STRENGTHENING ETHICS AND COMPLIANCE PROGRAMS

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ABSTRACT

Internal auditors play a critical role in the strengthening of an organization's ethical culture. One vital way internal auditors can promote and advocate ethical conduct is by assessing and recommending improvements to the organization's compliance and ethics programs.

Compliance and ethics programs are key elements of the control environment. An effective compliance and ethics program strengthens the ethical foundation of the control environment upon which the internal control structure is built.

This article provides internal auditors benchmarks for auditing and recommending improvement to an organization's compliance and ethics program. It provides benchmarks for establishing effective compliance and ethics programs where these programs do not currently exist. It also provides examples of leading ethics and compliance practices for several international organizations.

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