Activity 3.2 – Examples of Ethical Conduct:

Purpose: The intent is to provide the context and examples of the ethical dilemma that participants will likely face on their job. These examples will help them better grasp the abstract concept of ethics and facilitate discussions around their role as auditors.

**RESOURCES FOR FACILITATOR:**

* PowerPoint slides: Professional Ethics 3-18
* Flipchart
* Markers

**RESOURCES FOR PARTICIPANTS**

* **NA**

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| **Step** | **Detailed Description** | **Resources** | **Time** |
| 1 | Introduce the activity:   * Inform the participants that they will review different scenarios associated with ethical conduct | PowerPoint Slides 3-4 | 2 min |
| 2 | INSTRUCTIONS   * Select a participant to read the first scenario * Ask participants:   + What are the issues here?   + What is the right thing to do?   + What are the consequences if you don’t do the right thing?   + How hard is it for you to do the right thing? * Write participant responses on the flip chart * Alternate with each participant until all the scenarios have been read and discussed * Re-group and discuss any outstanding concerns |  | 3 min |
| 3 | Conduct the activity:   * Facilitate the activity for accuracy * Monitor the activity for time | PowerPoint Slides 3-6  Flipchart  Markers | 15 min |
| 4 | Debrief the activity:   * Review PowerPoint slides 7 to 13 * Answer any remaining questions and/or concerns from participants. | PowerPoint Slides 14-18  PPT Teaching Guide | 10 min |
| **Total Time** | | | 30 min |