

PREFACE

(TO THE THIRD MONOGRAPH ON ETHICS AND THE INTERNAL AUDITOR)

During the decade since the second monograph on “Ethics and the Internal Auditor,” much has transpired, especially during the last four years. The widespread evidence of chicanery and fraud on the part of corporate officers and the instances of a lack of ethics and professional conduct on the part of external auditors brings the subject of ethics to immediate attention and interest. The conclusion of the second survey (1994) of the field of internal auditing was that there was, “. . . considerable change in the attitudes of internal auditors,” and that, “Generally it appears that the change is pointed toward a more strict approach and a tendency on the part of more auditors to believe that more drastic actions should be taken.” Also, there continued to be a “modest variance” between the auditors’ positions and the positions that they perceived their organizations would take.

We, and The Institute of Internal Auditors (IIA), believed that there would be a further change in the attitude of internal auditors toward the ethics concepts as a result of the tumultuous conditions of the recent four years and the implied attitude changes that pervaded the field in the mid-1990s. We were hopeful that on the part of internal auditors the change would be toward the better. Thus, the reiteration of the study.

This third survey uses the same vignettes of the prior two studies; the same scaling of reactions; the same instructions; and the same analytical approach. The only difference was that the electronic contact was used in place of mail.

If there is any variance at all in the procedure, it would be the expanded global approach of The IIA’s membership and presumably the resultant breadth of attitudes toward the basic subject of ethics. Though The IIA issued a new structure of ethics during this period, the basic coverage remained reasonably constant.

As we have said previously, the comments and analytical positions included herein are specifically ours and should not in any way be deemed to reflect those of The IIA.

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