

## Ethical Decision-Making Worksheet

Guide your analysis of real-world ethical dilemmas using a structured five-step process.

### Step 1: Recognize the ethical issue

**Describe the dilemma or conflict?**

**What makes this situation ethically complex?**

**IIA Domain II Principles implicated (check all)?**

- Principle 1:** Demonstrate Integrity
- Principle 2:** Maintain Objectivity
- Principle 3:** Demonstrate Competency
- Principle 4:** Exercise Due Care
- Principle 5:** Maintain Confidentiality

### Step 2: Get the facts

**List the known facts:**

**What is unknown or assumed and how to obtain them?**

**Who are the impacted stakeholders (internal and external)?**

### Step 3: Evaluate alternatives

*Considerations:* (a) Consider consequences for controls or culture, (b) What standards or rules have been implicated (Legal, regulatory, policy, IIA).

**Option A:**

- Pros:
- Cons:

**Option B:**

- Pros:
- Cons:

**Option C:**

- Pros:
- Cons:

**Which ethical frameworks apply?**

- Utilitarian:** greatest good?
- Deontological:** duty/rule?
- Stakeholder:** who/how?
- Virtue:** who am I?

**Step 4: Decide and test it**

**What is my recommended action?**

**How would I explain this decision to the audit committee?**

**Is this consistent with the IIA Standards and Domain II?**

**Would I be comfortable if this were made public?**

**Step 5: Act and reflect**

**Escalation path (who/when/how) – steps to implement decision:**

**Evidence to preserve:**

**Outcomes I should monitor:**

**Key milestones and follow-up dates:**

**Lessons learned / improvements needed:**

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