ABSTRACT
This theoretical chapter presents the general issue of applying ethics audit to organizations. In the first part of the chapter are presented information about the origin of the term and several definitions of the ethics audit, which have been selected from the literature, the role and advantages of the ethics audit, the main characteristics, the principles, the content and implementing requirements of the ethics auditing process. The results of some research and good practices in the field are also mentioned. The second part of the chapter addresses the issues and particularities of ethics audit in social work field.

INTRODUCTION: FROM AUDIT TO ETHICS AUDIT
More and more intense concerns about ethics management in organizations or in businesses over the last few decades have imposed the ethics audit practice as a tool of preventing possible vulnerabilities in compliance with ethical policies and standards, in addition to the consolidation of trust in stakeholder relations.
In this chapter we briefly review the theory of ethics audit practice in organizations, from definitions, principles, advantages and disadvantages to the structure and steps to be followed in conducting the auditing process. Special attention is paid to the importance and role of ethics audit in social assistance/work. We also mention various research in the field and some examples of best practices of ethics audit implemented in companies, institutions of healthcare and social work. Although the focus of our analysis is theoretically and largely descriptive, the chapter brings together most of the well known authors’ view on the issue, and offers a wealth of information about what ethics audit is essentially about.

The term of audit has its origins in the Latin word “auditum”, with the meaning of listening (https://dexonline.ro/definitie/audit). According to Muel Kaptein (1998), the retired officers of the Roman Army, who revelled in good training, experience and reputation, were chosen as auditors “to listen to soldiers’ problems and complaints in order to identify and solve them in time” (Kaptein, 1998, p. 60). “As a way of listening, then investigating and, finally, suggesting solutions, the audit allows reasoning a motivated and independent contribution” (Dimitrescu, 1997, p. 32). Likewise, some authors refer to the metaphorical association that Lionel Stolér, minister for Dialogue during the term of office of François Mitterand, has done between the audit and the inner ear, the latter being “the headquarters of the human body’s equilibrium” (Dimitrescu, 1997, p. 32; Ungureanu, 2017). It is stressed that, however, the audit does not have the task of ensuring the equilibrium, but to check whether “the necessary conditions are met to preserve it, to handle the mastery of disorder, the adaptation to changes, to assess the degree of security and the risks”. The nature of the audit is financial as it is “attested” as a practice since “year 500 b.ch., in Athens, where 3 councils were responsible for checking the city revenue and expenditures” (Dimitrescu, 1997, p. 32).

In a world that is “not perfect” and where unethical behaviours exist inevitably, the ethics audit is part of the internal control systems required to be set up by organizations “to discourage, prevent and detect unethical actions” (Sears, 1993). Metaphorically, we appreciate that the ethics audit is the “medical check-up” that every organization, which has assumed its mission in society and is concerned about how it is accomplished along with the expectations of the stakeholders and its reputation, should be performing regularly. The ethics audit “measures its ethical temperature”, “identifying the relevant behavioural risk especially that related to the integrity risk of the information” (Ramamoorti & Luke, 2011).

As a first observation, we consider that although ethics audit is gaining higher credibility and acceptance, by being added to the wide variety of methods applied to assessing the organization’s performance, whether it be from the public or business sector, in some cases it can only be a panacea. Moreover, in institutions with a high distance power and where abuses may arise, ethics audit can be the “umbrella behind
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