Chapter 4
Communication and its ethics in the transmission of information

4.1. Written communication – reporting

According to Michael Lewis, business reports are one of the most effective ways of communication in today's financial world. Although the goals of business reports have a broad spectrum, companies and individuals use them as a source of knowledge necessary to make important decisions [Lewis, 2019]. In order to prepare an effective business report, it is necessary to understand what it is, what the types of reports there are and how to prepare them. Reporting skills are also one of the competencies less frequently taught in academic auditor education programs [Berry & Routon].

Maksymilian Śleziak reminds us that the purpose of the report is to present the objective status of a given topic, task, project or case. The document should be written in a formal manner, without the use of colloquial language, abbreviations and words that may be incomprehensible to the recipient. The content of the report should be precise, complete, impartial and objective. When preparing the report, Śleziak [2018] suggests the following guidelines:

- analyze what information you want to convey and why someone needs it – focus on the essential points,
- write formally, briefly and specifically, with the aim of reducing unnecessary words,
- maintain objectivity, don't judge, and if the evaluation element is necessary, it should be separated from the substantive part,
- use readable formatting – headings should divide the report into the most important sections (from general to detailed); bulleted lists; bolded elements etc.

The exact application of these rules depends on the type of report. According to the classification of Michael Lewis, there are eight types of reports. The first is a justification/recommendation report that can be used as a suggestion to decision makers. Such a report usually includes the content and a summary. The content of the report delves into the benefits, costs, risks, etc. The summary highlights the suggestions made in the content.

An investigative report helps identify the risks associated with specific activities. This type of report helps the organization anticipate the consequences. The report will include an introduction, content and conclusions. In the introduction, the examined problem and circumstances are emphasized. The main part is used to discuss the facts and the results of the investigation. The conclusion serves as a summary.

Another type is the compliance report, in which information is presented to the managing body on the compliance of the actual state with the desired one. Most often, the purpose of this report is for the organization to demonstrate a high level of social responsibility to the community, shareholders, government institutions or simply regulatory bodies. It proves that all applicable laws and regulations are followed and that the funds are being spent properly. The structure of the report consists of an introduction, content and conclusions. The introduction usually includes an overview of the report's main sections, objectives, and methodology. The content contains specific data, facts that the regulatory authority needs to know. The conclusion summarizes the identified condition.

The feasibility report determines whether an idea is likely to be implemented. The report should contain a summary and the content. The summary presents the essence of the idea. The content identifies the benefits, potential problems, and associated costs of the proposed idea. The organization expects that such a report will help answer the following questions: can this project be realized within the specified budget, will the project be profitable, is the project likely to close within the specified time frame?

The research report presents the research results. It is usually an in-depth look at some specific problem. The report should contain an abstract, an introduction with a historical outline, a description of similar, previous research, research goals, sometimes with research hypotheses, research methodology including not only the method, but a description of the research, sample, etc., research results and conclusions drawn on their basis and further recommendations.

A periodic report is usually intended to assist an organization in improving its policies, products or processes by monitoring them consistently. This type of report is presented at constant intervals: weekly, monthly, or quarterly. It can study performance, profit and loss or any other metrics over a selected time frame. Most often it is of a control nature.

A situational report, unlike a periodic report, is generated in the event of a one-off situation. It helps the organization figure out the essence of the event, its possible con-

sequences, and steps that must be taken. These reports contain an introduction, content and conclusions. The introduction serves to identify the event. The content describes the event, its causes and development. The proposal discusses the necessary actions that have been or should be taken.

The yardstick report is usually used to consider several potential solutions to a given situation. Based on the results, the report author recommends a specific course of action. The report should contain an introduction, content and conclusions. The introduction describes the purpose of the report. In the main part, the situation or problem is presented, followed by potential solutions/alternatives. The application reveals the best solution or alternative along with its justification [Lewis, 2019].

Of course, in practice, an internal auditor most often needs to compile a few of the indicated reports. On the one hand, it is a research report, on the other, it often contains compliance elements, it can be an investigative report, and in the case of a periodic audit, it has the features of a cyclical report.

The law does not precisely define the framework and shape of the formulation of a written internal audit report. Sometimes, guidelines for selected groups of entities (e.g. the public sector, banks) define certain communication guidelines. For example, indications concerning communication of internal audit units are included in Recommendation H issued by the Polish Banking Supervision Authority – they concern institutions in the banking sector. As these guidelines are relatively extensive, it is worth citing them as a general template that can be used in any organization. In point A.4 devoted to information and its communication, Recommendation No. 6 appears, which introduces and ensures the functioning of an appropriate management information system (reports) in the scope of the internal control system, allowing for the right decisions to be made at various levels of management. Then he indicates in point 6.1 recommendations that an effective internal control system requires:

- an appropriate system for receiving information (including reports, analysis) by decision-makers – this information should be appropriate, reliable, complete and timely, and provided in a format that allows for its proper interpretation and use,
- organized and adequately maintained IT systems – these systems should ensure the proper storage and processing of data, facilitate the measurement and monitoring of individual types of risk and generate information useful for decision making,

- established rules for the flow and receipt of information to ensure that appropriate information is received by authorized persons.

Additionally, point 6.2 specifies that the supervisory board and the bank's management board should pay particular attention to the implementation of appropriate IT system safeguards that prevent unwanted persons from viewing or making changes to the systems.

From the point of view of preparing reports in the banking sector, it is also worth mentioning Recommendation No. 21. According to this recommendation, the principles of preparing post-inspection reports should be formalized. Requirements as to the form, content, place and date of submission of the report and the frequency of submitting reports to the management board, supervisory board (e.g. collective control report) should be clearly defined and specified in the control regulations. The report should contain arrangements fully documented in the working material. Relevant findings regarding irregularities that have already been rectified should also be described. In addition, the report should indicate the existing undesirable phenomena and the existing or potential risks that have an impact or may in the near future affect the bank's operations and should contain recommendations on the appropriate actions to be taken. One of the recommendations may be the monitoring by the employees of the unit subject to the control of the area in which irregularities were found and informing the internal audit unit about the effects of the actions taken.

The audit report should be prepared in a timely manner, in writing, and should be objective, concise and constructive. It is advisable that it contains the following elements:

1. description of the audit examination, including its purpose, date and scope,
2. established audit examination along with the detected irregularities and their categorization,
3. assessment of the adequacy and effectiveness of the risk management system and the internal control system,
4. post-audit recommendations with the indicated addressees and deadlines for implementing the recommendations.

The PFSA recommends that the facts, opinions and results of the audit should be discussed with the management of the unit subject to the audit, and the meeting should

be attended by a member of the management board supervising the work of this unit or managing the organizational division in which this unit is located. The purpose of the meeting is to obtain a position and additional explanations, if they have not been previously taken into account (the findings may be discussed with the manager of the controlled entity during the inspection, in stages).

The audit report does not have to be approved by the management of the audited area as to its content, i.e. identified irregularities, before submitting the report to the bank's management board and/or the bank's supervisory board. It is worth adding that this means that internal auditors should be prepared for a potential atmosphere of conflict, distrust, disagreement or disapproval of their work by employees of controlled entities.

The head of the internal audit unit submits the report to the president of the bank's management board. It is advisable to discuss the results at a board meeting. Additionally, audit reports can be made available to the supervisory board on an ongoing basis, and information on any irregularities found and conclusions resulting from the internal audit and actions taken to remove them is received by the supervisory board with the frequency specified in legal regulations.

With such general guidelines, the Polish Financial Supervision Authority clearly states that internal auditors bear full responsibility for the prepared internal audit report. The responsibility of internal auditors should also be considered in relation to the proposed corrective actions [KNF, 2011]. In the absence of clear guidelines, it is worth using practices developed in other areas, primarily in business.

When preparing audit reports, it is worth remembering the universal syntax elements of the report, which include:

- cover page with the name of the report, date of preparation, audited authority, first and last names of the auditors, sometimes the document reference,
- a summary of 1-2 pages, which is the essence of the report, introduction, containing the legal basis for the audit, objectives to be achieved by the audit, methodology,
- content describing the process of collecting, analyzing and preparing data and presenting the results themselves,
- conclusions containing the most important audit results,
- recommendations constituting the application part of the report related to suggestions for further actions.

Following these rules should provide the report with a clear and legible structure conducive to easy assimilation of the conclusions from the report. It should be noted, however, that these elements are not constant and may be modified depending on the internal auditor and the entity in which the audit is carried out. A report template adopted for use in a given organization is specified in internal internal audit documents – the so-called procedures book.

4.2. Oral communication – public speaking and its aspects

Oral communication is one of the oldest and most valued forms of communication [Harrari, 2016]. However, the necessity to appear in front of an audience is also often associated with the emergence of resistance and fear. Research of nearly 1,500 students and graduates shows that over 63% of respondents reported fear of public speaking. As many as 89% of respondents would like to participate in programs to improve their public speaking skills. The factors increasing the tendency for anxiety were: gender (women), small and negative experiences, and the perception of one's own voice as high-pitched or too gentle [Marinho et al., 2017].

Meanwhile, public speaking is a skill that can be mastered, and the knowledge of rules and principles can be extremely useful [Jarmuż and Witkowski, 2004]. Andrzej Wiszniewski argues that in order to prepare a public speech well, it is worth preparing answers to a few basic questions: who is the speaker, who is the audience, what is the purpose of our speech, when, where, and how should we speak [Wiszniewski, 1999].

The question of who the speaker is relates more to what image we wants to create in the minds of the audience. Embedding this statement in the realities of the internal auditor's work, undoubtedly highlights the features that are usually associated with the work of an auditor: objectivity, independence, professionalism, rationality. This determines the way of expression and the form of the presentation, although it does not have to exclude a colorful metaphor, giving an example, etc.

The question of who the audience is is a call for the auditor to make a short analysis of the potential audience before the presentation. Such analysis can be quantitative and qualitative. In the first case, the size of the audience is determined. This quantity can be considered according to the following gradation:
- face-to-face meeting – it is conducive to expressing more personal opinions by

the auditor, sharing impressions; in the case of a meeting with a supervisor, it is sometimes proof of trust, although often also a platform for persuading to modify the presentation in a wider forum, in auditing practice limiting the report to a single position may be a sign that the report contains inconvenient or interpreted content, the disclosure of which could be a threat to the organization,

- meeting in a small group – up to approx. 6 people, where the auditor can have a conversation with the group, which allows for the exchange of views, the possibility to address individual people or to have a larger interaction,

- meeting in a group of a dozen or so people – it is more effective in the case of workshops, allowing for cooperation, the exchange of impressions and views,

- meeting in a larger group – about 30 participants – the auditor should expect the interaction with the audience to be be small, questions and comments should be kept until the end, the use of multimedia is required with such an audience,

- meeting in a large group – over 60 participants, requires the organizers to use sound equipment, limited ability to interact with the audience, also requires the organizers to pay attention to discipline, and the presenter is forced to use shorter, more laconic phrases,

- mass meeting – over 100 people, usually requires special measures to be taken, such as providing a stage and professional sound and lighting equipment, impossible to present specific information or technical details, the content of the auditor's speech should be reduced to a few key points.

During the qualitative analysis, the auditor must answer the question of who their audience will be. The most important issue is the degree of group diversity. The bigger the group, the more problems the presenter may encounter; they must put in more effort to clearly formulate their thoughts. With a homogeneous group, it becomes less important to find means of reaching the group. Speakers often with differentiated groups try to identify the factors connecting the participants (e.g. experience, needs, place of residence) in order to more easily gain the audience's interest and attention.

The intellectual level of the audience defines the range of vocabulary used by the auditor, the level of abstraction and the complexity of the speech. The auditor's task is to make sure each listeners has received the message. A low intellectual level forces the

auditor to use simplified vocabulary, clear metaphors and comparisons, and simple explanations of how the content of the report translates into everyday realities.

It is also worth identifying in advance, if possible, the interest groups among the audience. Being aware of the existence of such groups allows the auditor to predict the questions or direction of objections. Thanks to this, we can avoid unfortunate expressions that could be perceived as unfriendly by the audience.

The mood of the audience is also important. Good speakers can control the mood, but even they need a chance to reach their audience initially. When the audience is reluctant, the auditor's words may be interpreted as hostile from the very beginning. Additional factors in qualitative analysis include age, occupation, and audience involvement [Streibel, 2007].

Due to the purpose of the presentation, the auditor may distinguish three types of speeches:

1. informative/educational,
2. persuasive and
3. commemorative.

Most often, the auditor deals with informative/educational speeches, where the goal is to provide information, train and teach the audience. In the case of such speeches, a good tactic is to break down the issue into its component parts, explain the mode of action or the role of each part, and finally explain their interconnection and mechanisms. This type of speeches is characteristic of consulting services (including trainings) that can be provided by internal auditors.

The purpose of persuasive speeches is to persuade the listeners to a given point of view or offer. Often, the scheme of such an occurrence is a triad: defining the problem, presenting existing solutions and emphasizing their weaknesses, presenting the promoted solution and indicating its advantages over the existing alternatives. Persuasive speeches will occur in the work of the internal auditor when he or she goes beyond the framework of the report presentation and also provides suggestions for its practical application, for example, by convincing the audited to implement specific solutions and recommendations.

Commemorative speeches, the least frequent in the work of an internal auditor, are speeches that go beyond the scope of purely professional activity. Such speeches will include greetings, farewells, condolences, congratulations, etc. They are characterized by their own narrative patterns and rules.

An important question the auditor may ask themselves centers around the the form of speech. The answer determines the style of the speech. The presentation can either appeal to feelings or to the mind. Accordingly, the speech will either be presented in a cool or emotional style. Depending on the chosen style of expression, the auditor will use different phrases, different language or even modify the strength and volume of the voice.

When preparing a public speech, a separate, vital issue abut which the auditor should make a decision is whether or not to use notes. The presenter can choose one of four approaches:

1. read from notes,
2. speak using notes,
3. speak using bullet-points,
4. speak from memory.

At one extreme we have the presenter reading directly from their notes. This kind of public presentation actually has only one advantage. It allows for the quick preparation of a simple speech. Apart from this one advantage, the method has two disadvantages. These include the inability to visually control the audience and the inability to express themselves vividly, which affects the perception of information. The intermediate approach is for the auditor to use their notes in order to read their main theses, and then develop them with freely, or supporting themselves with their notes only to organize their statements. The other extreme is not using any notes at all. This is due to the either the presenter's excellent memory or their mastery of mnemonics – more extensive considerations on this subject are included in the next subsection.

The question of time regarding the auditor's speech defines two main issues: its date and duration. The timing of a report's presentation influences the audience's attitude and perception, although, frankly, it is rarely the responsibility of the presenter. From the point of view of daily human activity, the morning hours are the best. When it comes to the question of the optimal length of a speech, the general tendency is to shorten, quickly form major conclusions and present key elements. The business world appreciates the ability of a person to be concise and specific.

In the subchapter devoted to public speaking, we cannot skip, even briefly mentioning the techniques for answering difficult questions. In a situation where the internal auditor will be forced to face an answer to a difficult question, usually the most crucial thing is to buy time, so as to be able to prepare an answer consistent with their

intentions and knowledge. In order to buy some time we can use techniques that bring the attention back to the context of a question, refer to details, or generalize. In the case of an aggressive or biased listener, we can refer back to the role of the internal auditor, the meeting goals, and in an extreme situation, ask for the intervention of the meeting organizer.

Finally, it is worth mentioning a few general rules that auditors should take into account when preparing their oral presentations. A good speaker can devote up to 6-8 hours of practice for one hour of speaking. It is always useful to check the room and the sound equipment. If there is a podium, we can rest our hand on it, stand with our legs slightly apart and bring the microphone to our mouth. With a larger audience, it is worth addressing the speech at the very beginning, starting with the most honorable participants. The general requirement is to speak loudly, slowly and clearly, and avoid turning our backs on the audience. Experts suggest looking at three selected people, and choosing familiar or kind faces. After the speech, thank your audience for their attention.

4.3. Mnemonics during speech preparations

Fear of public speaking is one of the most common social fears. According to the latest research, the main source is the fear of a negative evaluation (the so-called appraisal fear), which appears especially in performance-based situations (e.g. public speaking, group presentations). In these situations, according to research, people experiencing such assessor anxiety often show defensive reactions, such as avoidance of public speaking or nervousness [Lipton et al., 2020].

One of the most common causes of anxiety and stress during public appearances, presentation of reports, results of audit studies is the possibility of forgetting previously prepared content. Even though the speaker may have prepared notes at their disposal, and have the rich arsenal of modern technology (projectors, computers, etc.) for support, it is worthwhile for the auditor to boost their confidence with techniques of effective learning and memorization. Their implementation and application does not only support them during the presentation, but also assists them in better conducting the audit procedure. The techniques themselves can also be useful in everyday situations.

Mnemosyne is the Greek goddess of memory to whom, according to the ancients, we owe our ability to remember. The word "mnemonics" is derived from her name, and is defined as the complex activities aimed at improving the processes of memorization by storing and recreating material by associating it with a fixed code. Mnemonics generally includes knowledge of how to improve memory, it is a way of programming the mind to memorize facts flawlessly.

Mnemonics allows us to increase the capabilities of the human brain. According to Gordon Bower, students using mnemonic methods were able to remember seven times more information than their peers who did not use these techniques [Bower, 2011]. Another advantage is their versatility – they can be used not only when preparing presentations, but also for quickly remembering facts, names and numbers. Therefore, it is an extremely useful skill in the work of an internal auditor.

Basic mnemonics can be divided into grouping, acronyms and acrostics. Grouping consists of dividing difficult elements into smaller ones that are easier to remember. This method is commonly used to memorize telephone or social security numbers, but it can also be used to remember numbers during the implementation of the audit task.

Acronyms are artificial words made up of the first letters or the first syllables of a few words. An example of a meaningful acronym allowing us to remember the first letters of the names of the most important hormones secreted by the endocrine glands, is PESTCA, i.e. **P**rogesterone, **E**strogens, **S**omatropin, **T**estosterone, **C**orticosteroids, **A**drenaline. The acronym method, on the other hand, consists of creating a sentence in which the first letters refer to the information being remembered. This technique is useful for remembering a series of related pieces of information. No matter how infantile it may sound, the method proves to be effective, and the absurdity of associations is an indispensable element that makes use of the mechanisms of the human brain that are only now recognized.

The opposite of acronyms are acrostics. They allow us to remember difficult words by treating them as acronyms and creating sentences from the letters that make up the word.

Symonide's loci technique (method of places) – based on the story of the Greek poet from Ceos – Symonides from around 500 B.C. – is quoted in many studies on memory. Namely, the hall roof collapsed during a party, burying all the guests in such a way that even their closest ones could not recognize them. Identification was successful for

Symonides, the only survivor of the event. He imagined a room – the so-called memory palace – in which he placed the people and objects he wanted to remember. Symonides himself was recognized as the founder of the mnemonics called *loci* (the plural form of the Latin word *locus* meaning a place or location).

More specifically, the places method is used to remember large sets of information that occur in a specific sequence. It consists of associating remembered information with known places we often pass by at home or on our way to school. This technique is appreciated by speakers. When preparing a report, the auditor can arrange its structure in their own metaphorical house. As an example, the porch will be the introduction to the goals, the next door discusses the structure. By mentally exploring the whole house we can define not only the general parts of the report, but the methodological assumptions (office), the way of implementation and preparation (kitchen), and reference other similar reports as well as details. The furniture in each room allows us to add even minuscule details, so that the auditor can recreate their own apartment in their imagination, and present the whole report with detailed arrangements in accordance with the assumed structure. The awareness that the auditor is able building upon something is already well-known allows them to effectively overcome the nervousness that will natural arise during the presentation of a report. What's more, even if questions or other distractors appear during the presentation, they can easily jump to the element where someone interrupted the presentation.

Research conducted with the use of advanced IT tools (laptops, helmets with virtual reality projectors) proved that the effectiveness of this method is influenced by the suggestibility of rooms, which constitute a mental construct for the memorized content. So it is better to use your own house or flat than imagined interiors, or those whose layout we do not remember exactly [Huttner and Robra-Bissantz, 2017].

An effective learning method are rhymes, which enable the creation of short, easy to remember, suggestive messages. Associative techniques and interactive imagery are also most often identified with mnemonics. They allow us to use already known knowledge to remember new information. Someone who wants to quickly learn the economic geography of Italy can imagine a Renaissance boot adorned with jewels in the form of key industrial centers. In the advanced form, extensive narratives are used for memorization. This helps us remember strings of words which range from the simplest, such as a shopping list, to more complex ones, such as the structure of the report or its key conclusions.

Proficiency in communication techniques significantly supports the overall process of educating auditors, also with the use of modern educational tools [Baldauf, Graschitz, & Müller 2020]. However, other studies indicate that communication deficits also result from the generational specificity of the new generation [Bressler & Pence, 2019], which suggests that it will become more rare and therefore and more valuable.

4.4. Ethical aspects of communication

The term "ethics" comes from the Greek word *ethikos* meaning character or custom. Treating ethics as a separate science is attributed to Aristotle. According to Aristotle, "... every action and pursuit, is thought to aim at some good; and for this reason the good has rightly been declared to be that at which all things aim." Ethical conduct had to have the hallmarks of four qualities: justice, moderation, prudence and bravery. The publications *Nicomachean Ethics*, *Eudemean Ethics* and *Magna Moralia* are considered the foundations of modern ethics [Migoń, 2013]. Their contribution to the development of ethics also gave rise to Confucius, Socrates, St. Thomas Aquinas, and Kant. The encyclical of Leo XIII, or *Rerum novarum* from 1891, is considered to be the prototype of considerations on morality and interpersonal relations in business. In this document, one can find support for a free market economy and the need to improve the lives of workers [Klimek, 2014].

Ethics can assume the role of descriptive ethics (ethology) describing reality, normative ethics (the science of morality) defining and establishing specific norms and principles, and meta-ethics, which deals with the analysis of moral and logical norms. Due to the criterion of justifying moral judgments, ethics can be divided into consequentialist and deontological [Klimczak, 1996]. Consequentialist ethics concerns itself with the effects of applying specific rules in the activities of a person who chooses a specific course of action. A consequentialist assessment determines whether a given act was the best possible in a given situation. The value of the act is not determined, but only the rightness of its execution. The moral assessment of an act is based on the assessment of its effects. Deontological ethics evaluates the moral value of the act itself. The effects of a given act are not analyzed, only its nature. According to the consequentialist criterion, the hypothetical act of an internal auditor to ensure that that a low-quality organization has a positive report content, and thus possibly continue it activities, will be a positive

action since people will keep their jobs. Deontologically, however, bribery and cronyism are seen as negative, unethical, and stigmatizing. Ethics should not be completely equated with morality, which is defined as a set of norms, judgments and patterns of behavior that regulate or pretend to regulate relations between individuals, between an individual and a social group, or between social groups. They appeal to people, and their respect is enforced by sanctions by public opinion [Jankowski, 1973]. Another factor that determines the managers' approach to ethics may be their gender, as studied by Ibrahim, Angelidis & Tomic [2009].

Moral standards point the right course of action, which regulates the principles of coexistence between people and alleviates interpersonal and social conflicts, does require external justification. Certain obligations result from moral norms. Morality – more than ethics – is based on "rigid" socio-cultural or religious norms; ethics, on the other hand, is based to a greater extent on the internal choice of each individual. Business ethics is defined as a systematic study of moral issues (ethos) occurring in business, industry and connected types of activities related to the practice of human behavior [Dietl and Gasparski, 1997]. Understanding this concept involves not only the principles of human behavior, but also theoretical research answering, for example, such questions as: "How should people behave?" or "What is a good life?" [Klimek, 2014]. The basic scope of business ethics issues includes: mutual relations of business entities (co-owners, contractors, competitors); relations: employers – employees; relations: entrepreneurs (companies) – clients, recipients of their activities; relations: economic entities – the whole society and its institutions (state, local government, legal); relations: economic entities – natural environment. The density of these relationships has an impact on the quality of the auditor's reports [Berry, 2020].

The basic ethical values include: honesty, conscientiousness, truthfulness, loyalty, justice, observance of the law, and respect for property. Ethical behavior of each employee is one that includes: care for a good atmosphere at work, respect for others (respect for their dignity, beliefs, views), maintenance of professional secrecy and confidentiality of data, and honest performance of one's duties. It is considered unethical to discriminate against one's co-workers, use false or offensive words, use physical or mental violence, allow corrupt activities, use the organization's technical base for private purposes, and jeopardize the organization's interests. Managers are expected to consent to the free expression of opinions, comments and complaints about the organization's activities.

It is worth mentioning that in Polish society there is an expectation that the higher the degree of ethics and morality from people managing or representing an organization, the higher their position in the occupational hierarchy, the wider the impact of their decisions on the world or when they concern a larger group of people [Rydzak, 1999]. Ethical assessments of individual people are easily transferred to the social groups and institutions/enterprises they represent. In this context, it is therefore unacceptable for an internal auditor to be perceived as untrustworthy, to be discredited in any way and to act immorally against women or their colleagues. It is particularly important in Poland, where "people are very sensitive to someone else's immorality, even when they are very far from ethics not only in the universal, but especially in the religious meaning of the term" [Zemler, 1992].

In the area of communication, one of the sources of ethical norms may be ancient rhetoric, which results from three basic principles: truth (the modern principle of reliable information), information openness and partner relations with stakeholders [Lewandowska, 2014]. With regard to the first rule, it is assumed that ethical behavior will be verbal or written communication of facts/data in the form and content that does not leave doubts as to the sender's intention – the message must be clear and understandable and the information should be verified. The second ethical principle, openness, can cause some difficulties in internal audit. It speaks of the need to transfer/share information about organizations – even negative ones – to the socio-economic environment [Lewandowska, 2014].

The purpose of this procedure is to maintain the credibility of the organization in the opinion of its stakeholders. In this respect, this rule can be found to be similar to the principle recommended to auditors, concerning the non-concealment of information within the organization and its representatives – "... the internal auditor discloses in the post-audit report all known events, facts and materials, the concealment of which could distort the report on the controlled activity or indicate the presence of illegal practices…"[Recommendation H, 2011].

The codes of experts dealing with communication issues have evolved over the years, adapting to the changing socio-economic conditions. In the public relations industry, in 1965 in Athens, the International Public Relations Association established a code based on the Declaration of Human Rights. The main principles in this code were about the integrity and truthfulness of information, not engaging in projects that

defy moral principles and employ means of manipulation. Interesting from the point of view of the specificity of internal audit and the confidentiality rule applied in it, is the code of the German Public Relations Association (GDRP), which, in addition to reliability and openness of information, imposes discretion regarding information about the organization acquired during professional activities. In Poland, the codes of the PR industry include documents prepared by members of the Polish Public Relations Association and the Association of Public Relations Companies. In addition to the imperative of information reliability and diligence and other rules contained in international codes, the point which indicates to the prohibition of obtaining information in a dishonest manner, e.g. by impersonating someone else or misleading others, deserves attention. According to Ewa Hope [2006, after Lewandowska, 2014], who analyzed the codes of ethics in the area of communicating with the environment, the codes in force in Poland are insufficiently detailed and they lack precise recommendations for action.

In the journalists' milieu, there is a relatively large number of ethical codes written by individual journalists' associations or even individual media existing in Poland. However, according to Agata Raczkowska (2017, pp. 2-3), the Media Ethical Charter can be considered a universal catalog of values, consisting of seven principles: truth, objectivity, separation of information from commentary, honesty, respect and tolerance, priority of the recipient's well-being, freedom and responsibility. Raczkowska argues that the universality of the Charter results from its fullest reference to ethical regulations for journalists of an international nature, such as the Paris Declaration of 1983 or the Bordeaux Declaration of Principles of 1954 [Raczkowska, 2017, p. 3].

The ethical principles that an internal auditor should follow in their activities are developed by virtually every organization associating or employing internal auditors [Sawicka and Stronczek, 2015], and in their provisions one can find all universal rules described in the previous subsection. These regulations are usually a supplement to the obligation to act ethically, which are included in the regulations developed by the Ministry of Finance of 2006 [Communication No. 16, 2006] and Recommendation H of the Polish Financial Supervision Authority [2011]. The PFSA recommendation instructs financial institutions to create their own codes or to adopt existing codes – "... they should develop the basic ethical principles of an internal auditor on their own, or adopt a recognized code of ethics for internal auditors, developed by an external institution

…" In this regard, the model to be used by financial institutions is the IIA code of ethics [Recommendation H, 2011]. The obligation to control compliance with ethical standards in institutions rests with management boards and supervisory boards – "… the management board and senior management, as well as the supervisory board, are responsible for promoting high ethical standards …" [Recommendation H, 2011].

Potential problems with the correct understanding/interpretation of the existing ethical regulations in the area of communication are not the subject of public debate, but it can be seen that industry organizations analyze the recommendations recommended by control bodies, e.g. by the Polish Financial Supervision Authority and make appropriate corrections. For example, internal auditors were expected to be loyal to the audited institution and "keep all facts revealed during the audit a secret." Meanwhile, information about irregularities, for example in a bank, concerning the president and supervisory board, should not be at the exclusive disposal of these individuals due to the above-mentioned "loyalty", but should also be sent to the owners. In the IIA (2016) standards, the general principles mention only integrity, objectivity and competence, and omit the issue of loyalty, confining to the limitations resulting from the confidentiality rule. So it is clear that ethical regulations in the industry of internal auditors are evolving in the right direction. Nevertheless, there are still provisions that need to be refined. In Chapter III, point 5 of the PFSA recommendation, it is indicated that the internal auditor cannot accept material benefits from the audited. A provision formulated in this way loses its effectiveness through narrowing down and may create a field for abuse, e.g. accepting benefits from third parties.

Another point of the ethical principles of internal auditors referring directly to issues related to the ethics of communication is the provision that "… the internal auditor is careful and prudent in applying and using information obtained during the audit …" and "… the internal auditor discloses in the post-audit report all known events, facts and materials, including those whose concealment could distort the report on the audited activity…" [Recommendation H, 2011].

By analyzing the recommendations of government institutions and bodies as well as industry associations, which refer in their content to the desired attitude of the internal auditor, practically in each of them we can find – alongside such principles as honesty, confidentiality, objectivity, avoiding conflicts of interest and caring for proper relations between auditors – the obligation to act in accordance with the ethics of the profession.

The IIA considers the Code of Ethics "... necessary and even indispensable for internal audit, because it is essential that trust is placed in the objective assurance provided by the audit for organizational governance, risk management and control …" [IIA, 2016]. Being ethical in the work of an internal auditor is not only a moral obligation, but also a practical one. It is cost-effective as it strengthens confidence in the internal auditor, maintains independence and builds the authority of the profession. The Communication No. 16 of the Ministry of Finance [2006] indicates a number of behaviors that are considered ethical. It is the internal auditor's responsibility to undertake tasks for which they possess sufficient knowledge, skills, and experience. Additionally, the document indicates that the performance of tasks should be in accordance with the provisions of law, internal audit standards in public finance sector units and the internal regulations of the unit. It is also interesting that, as part of the ethical attitude, the internal auditor is obliged to constantly develop and improve professional qualifications, seeing it as an opportunity to improve the efficiency and quality of internal audit. Being ethical is therefore not an option but a requirement.

Sawicka and Stronczek [2015] pay attention to the prescriptive form of ethical attitudes, referring to the previously quoted KNF recommendation from 2011. "... Internal auditors should: have the appropriate qualifications, experience and skills to perform the tasks entrusted to them, have an appropriate ethical attitude, have (...) the opportunity to participate in trainings in order to improve their qualifications" [Recommendation H, 2011]. It is worth noting that in the last decade (2011-2020), there has been a slight loosening of this rigor. In newer documents of the IIA organization, which was recommended by the Polish Financial Supervision Authority, we can find provisions that no longer refer to the obligation, but to the expectations and guidelines regarding ethical behavior – "... Rules of conduct, (...) standards of behavior expected from internal auditors, they help in applying the general principles in practice and are to be guidelines for internal auditors on how to behave ethically" [IIA, 2016]. There is a close relationship between compliance with industry standards and the quality of reports [Alzeban 2019].