

Communication in internal audit

Theory and practice

Joanna Przybylska
Waldemar Rydzak
Jacek Trębecki



Communication in internal audit

Theory and practice

POZNAŃSKIE TOWARZYSTWO PRZYJACIÓŁ NAUK

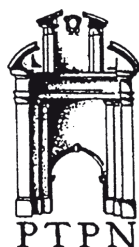
Communication in internal audit

Theory and practice

Joanna Przybylska

Waldemar Rydzak

Jacek Trębecki



Poznań 2020

WYDAWNICTWO POZNAŃSKIEGO TOWARZYSTWA PRZYJACIÓŁ NAUK

THE POZNAŃ SOCIETY FOR THE ADVANCEMENT OF ARTS AND SCIENCES

<http://www.ptpn.poznan.pl/>

dystrybucja@ptpn.poznan.pl

<http://ptpn.poznan.pl/en/>

Editor-in-chief the PTPN publishing (Główny Redaktor Wydawnictw PTPN)
Jakub Kępiński

Review:

dr hab. Anna Adamus-Matuszyńska

Publication co-financed by the Poznań University of Economics and Business.

Copyright © for the English edition by Poznańskie Towarzystwo Przyjaciół Nauk
and Authors

Published by Wydawnictwo Poznańskiego Towarzystwa Przyjaciół Nauk
All rights reserved.

Copying, processing and distributing this material for any purpose and form
without the written consent of the Authors and the Publisher is forbidden.

The Poznań Society for the Advancement of Arts and Sciences (PTPN) and
the Authors have made every effort to ensure that the content of this publica-
tion is complete and accurate. However, they do not take any responsibility for
its use or for any related copyright infringement and for the consequences of
actions resulting from the use of the information contained in the book.

Cover design and DTP: Prelite

Born-digital, First Edition, Poznań 2020

ISBN 978-83-7654-485-4

Table of Contents

<u>Introduction</u>	9
Chapter 1 Communicating in the internal audit	13
1.1. The essence of internal audit	13
1.2. Qualifications and competencies of a professional internal auditor	15
1.3. The role of communication in internal audit and problems in communication	25
Chapter 2 Communication Competencies of the auditor	35
2.1. Effective and correct communication	35
2.2. Verbal and non-verbal communication	39
2.3. Developing communication skills	49
2.4. Modern forms of communication	50
Chapter 3 Communication when collecting information	55
3.1. Sources of primary and secondary information – designing the research process	55
3.2. Personal sources – how to talk and listen to obtain the desired information	59
3.3. Modern sources of information – social media, big data	68
3.4. Lies, sources, forms and methods of detection	76
Chapter 4 Communication and its ethics in the transmission of information	83
4.1. Written communication – reporting	83
4.2. Oral communication – public speaking and its aspects	88
4.3. Mnemonics during speech preparations	92
4.4. Ethical aspects of communication	95

Chapter 5	Communicating the internal auditor in light of research	101
5.1.	Research method	101
5.2.	Characteristics of the examined group of internal auditors	104
5.3.	Communication skills against other competencies of internal auditors	116
5.4.	Assessment of internal auditors in the field of communication	126
5.5.	Internal auditors in the face of crisis situations	139
Conclusion		149
Bibliography		151

Introduction

Internal auditors are a highly-qualified professional group, possessing both knowledge and skills which were acquired throughout their professional life and used when performing their professional duties. The skills which are most useful in the work of an internal auditor include technical skills such as the ability to think critically, analytical skills, the ability to conduct risk analysis, defining and solving problems, organizational skills, but also soft skills, among which communication skills are most often mentioned. Since the beginning of the 21st century, there has been a noticeable increase in interest in the second of the above-mentioned groups of competencies, and research conducted by organizations associating internal auditors often indicates communication skills are key in the work of an internal auditor.

A review of the scientific publications devoted to the issues of communication between internal auditors and the internal and external environment conducted by the authors of this monograph revealed the existing cognitive gap. Research in this field was conducted mainly by industry organizations related to internal audit. At the same time, during the first two decades of the 21st century, there was no observed increase in scientific publications in the field. According to the authors of the monograph, in the context of the growing interest in the subject of communication of internal auditors in the 21st century, a cognitive gap has arisen in the scientific field. The scientific research presented in the monograph is therefore a response to the needs of the internal auditors' community and the scientific community, and their main goal is to eliminate the aforementioned gap. The authors also believe that they constitute a starting point for further research on the issue of communication in the field of internal audit.

The monograph consists of five chapters. The first chapter is an introduction to the subject of the audit and communication. The authors begin their considerations by defining the concept of internal audit, and then move on to the description of qualifications and competencies considered necessary in the work of internal auditors.

The content presented in this chapter demonstrates that communication skills are one of the most important competencies of internal auditors. They are treated by many authors as a key skill. This has also been confirmed in surveys conducted among internal auditors by professional organizations associating people professionally involved in this field. The last part of this chapter presents two types of communication by the internal auditor in the organization – vertical and horizontal communication. Then, the internal audit process was discussed, taking into account the role of communication at individual stages of the audit procedure. Common forms of communication used in the various phases of the audit process, such as active listening, oral and written forms, are also discussed here.

The auditor's communication competencies are considered in Chapter Two. The authors begin by presenting the assumptions of effective and correct communication. Then, the differences between substantive and relationship-oriented communication are presented, and seven areas of communication competencies have been identified. The next section covers the basics of verbal and non-verbal communication. In verbal communication, the focus was on the situational context resulting from the phase of the audit process, as well as the areas of competence, including physiological, technical and substantive competencies. In non-verbal communication, the authors focused not only on facial expressions and gestures, but also highlighted aspects of communication such as distance, touch, time and its control, as well as designing environmental conditions. The authors also presented the possibilities of developing communication skills, pointing to research identifying the need and directions of the expected development of these competencies. The chapter ends with an analysis of modern communication tools and a forecast of changes that may be brought on by the implementation of lockdowns, caused by the coronavirus pandemic and remote communication tools.

In the third chapter, the authors' attention is focused on the communication used in gathering information by internal auditors. The authors point to the sources of information, broken down into primary and secondary information, and provide practical tips on how to design the research process in such a way as to obtain as much information as possible, which is useful in the audit process. They placed particular emphasis on personal sources. A procedure for effective listening has been defined, and the rules for developing and conducting interviews are described. This chapter also provides guidance on how to skillfully ask questions in the audit process and describes

modern sources of information that internal auditors can use in their work. At the end of this chapter, the authors discussed the sources, forms and methods of detecting lies that auditors may encounter when performing audit tasks.

Chapter four consists of two main parts. The first is devoted to written and oral communication. The authors presented formal regulations concerning the preparation of reports, types of reports, and proposed a standard report layout and rules for its preparation. Oral communication presents five main areas that one should pay attention to when preparing for public speaking. The authors also noted the role of memory-enhancing techniques, recalling the key mnemonics. The second part, discussing the ethical aspects of communication, presents the main views on professional ethics, presenting the results of research and practical cases.

Chapter five presents the results of a scientific study conducted among internal auditors in Poland and the results of a similar study conducted among internal auditors around the world. The purpose of the study was to answer the question about the types of communication problems that internal auditors encounter (in terms of collecting, processing and transferring information) as well as the tools and methods of communication that internal auditors use in their professional practice.

The authors of the monograph would like to thank all the people and organizations actively involved in the survey distribution process among internal auditors for their invaluable help in the research process. In particular, thanks go to the Association of the Institute of Internal Auditors IIA Polska, the Polish Institute of Internal Control Sp. z o.o., ISACA Warsaw Association, ISACA Katowice Association – Information Systems Audit, Security and Control Association and the Association of Certified Auditors and Internal Control Specialists. The research was also supported by the Ministry of Finance and the Ministry of Science and Higher Education. The authors would also like to thank all internal auditors who participated in the study and completed the survey. The success of the research was possible thanks to the involvement of the entire community of internal auditors in Poland.

Chapter 1

Communicating in the internal audit

1.1. The essence of internal audit

The period of the Industrial Revolution in England is considered to be the beginning of the internal audit, in the form we know it today. Even then, the auditors controlled the entries in the accounting books and compared them with the source documentation. In the 19th century, internal audit reached the United States. Until the end of the 1920s, the activities of auditors focused primarily on auditing balance sheets, accounting books and other aspects closely related to the financial area of various entities. In the 1930s, at a time when the activity of external auditors auditing financial statements based on random transactions spread, many companies changed their expectations towards internal auditors. The creation of internal audit departments began, and they were expected to work closely with external auditors in auditing financial statements [Kent, 1957; Adalberg, 1975; Winiarska, 2019].

The modern form of the organization of internal audit began to take shape starting in 1941. Then, in the United States, the Institute of Internal Auditors (hereinafter IIA) was established. The aim of the organization, gathering auditors in its circles, was to professionalize internal audit as a separate discipline. The scope of activities of internal auditors was then clearly extended – from the financial area to all aspects of the organization's activities [Winiarska, 2019: pp. 16-17].

One of the first definitions of internal audit, which is characterized by a comprehensive approach to audit activities and fully reflects the essence of internal audit, was formulated by Robert Mautz, Peter Tiessen and Robert Colson. The authors define internal audit as “a service for senior management and other interested persons, which includes: (i) monitoring of management control systems, (ii) predicting, identifying and estimating risks that may threaten the assets and activities of the enterprise (organization), (iii) identifying current and potential gaps in control systems and existing risks, and (iv) making recommendations on how to improve control systems, risk relation-

ships and achieving goals by the company (organization)” [Mautz, Tiessen, Colson, 1984]. It is worth noting that although this definition was formulated in the early 1980s, its content is also relevant in the 21st century.

In the definition of Mautz, Tiessen and Colson, the focus is placed on the types of activities undertaken by internal auditors and on their areas of operation. However, it does not specify the features that should characterize the activity of the internal audit. When analyzing the literature on the discussed topic, it can be concluded that there are two fundamental features of these definitions formulated at different times that come to the forefront. They are assigned to the activities of internal audit: independence and objectivity [Buttery, Simpson, 1986; Basu, 2009; Saunders, 2002, Przybylska 2011]. These features should be considered necessary in the performance of the profession of internal auditor and their importance is also emphasized in the latest guidelines and standards addressed to internal auditors, which will be developed further in this chapter.

According to the latest version of the International Standards for the Professional Practice of Internal Audit issued by the Institute of Internal Auditors in 2016, internal audit is an independent and objective activity aimed at adding value and improving the operational activity of the organization. It is based on a systematic and orderly evaluation of the processes: risk management, control and organizational governance, and contributes to the improvement of their operation. It helps the organization achieve its goals by providing assurance about the effectiveness of these processes, as well as through consulting [Definition of internal audit (...), translation IIA Poland, 2016].

According to the definition of internal audit, this activity supports the organization in achieving the set goals through systematic and consistent activities aimed at assessing and improving the effectiveness of risk management, as well as enabling the increased effectiveness of the control system and organization management processes. Again, the above-mentioned definitions show that the features that distinguish internal audit are, above all, independence and objectivity. Independence means there are no circumstances that could compromise the impartial performance of duties. Objectivism, on the other hand, is an impartial intellectual attitude that allows internal auditors to perform engagements with full faith in the results of their work and avoid any deviation in quality.

It is clear from the definition of internal audit that its role is to improve the entity's performance by assisting management in achieving its objectives. Internal audit may

cover every area of the unit's operation in which the internal auditor has identified the possibility of risk.

1.2. Qualifications and competencies of a professional internal auditor

Professional qualifications are the sum of knowledge and skills that internal auditors acquire throughout their lives and use when performing their professional duties. Thanks to the qualifications gained over the years, the auditor becomes an expert in specific fields. Qualifications are usually confirmed by various types of diplomas and certificates obtained after completing various stages of education, trainings and courses. The confirmation of the possession of certain qualifications are also documents making the professional achievements real. The qualifications therefore include the internal auditor's knowledge, education and experience.

Working as an internal auditor can cover both the private and public sectors. In the private sector, unlike in the public sector, there are no specific regulations governing the qualifications required for the job. The position of the internal auditor is extensively regulated in the IIA's International Standards for the Professional Practice of Internal Auditing. The paths leading one to become a professional internal auditor, just like the internal audit itself, have evolved over the years. The requirements for obtaining the qualifications of an internal auditor were changed, and new opportunities appeared. The pursuit of this profession requires meeting a number of conditions, not only formal, but also ethical. These conditions are specified, *inter alia*, in the guidelines that must be met in order to obtain one of the international certificates entitling to perform the duties of an internal auditor.

Acquiring the right to work in internal audit by obtaining one of the international certificates is preceded by passing the relevant international exams, which check the level of knowledge acquired by the candidate, enabling the proper performance of the duties of an internal auditor. In the case of international certificates, the requirement of a good criminal record and two years of practice in audit or control is also mandatory. The obtained certificates are also valuable in the international context, authorizing them to work throughout the EU.

On the other hand, professional competencies are cognitive and individual abilities of a given person, which determine the predisposition to perform the duties of an inter-

nal audit. The characteristics of an internal auditor have been defined in the ISO 19011 standard, and include:

- ethicality,
- openness, flexibility,
- the ability to apply the principles of diplomacy,
- persistence, determination,
- independence.

In addition to personality traits, important are also skills related to the tasks performed, such as the ability to plan work, communication skills, the ability to obtain, collect, verify and elaborate specific information, as well as being able to draw conclusions, possessing knowledge of the random sampling technique, confidentiality, and the ability to prepare concise, transparent reports [PN-EN ISO 19011: 2018-08].

Since the end of the 20th century, more attention has been given to the growing importance of soft skills in the internal auditor's profession, which is related to the changing expectations regarding the role of internal auditors. Senior management is increasingly looking for internal audit employees who will not only perform scheduled audit tasks, but will also serve as strategic advisers for a given entity. The increasing importance of soft skills has caused the increasing importance of features traditionally considered feminine, which is a premise for considering the importance of gender in the audit [Zalata, Taurigana, & Tingbani, 2018]. In light of some studies, we can observe the advantage women possesses when performing functions related to internal audit [Ud Din et al., 2020].

Professional qualifications and competencies necessary for the effective performance of internal audit have been defined, among others, in professional standards and guidelines addressed to internal auditors. The Internal Audit Competence Framework, developed by the Institute of Internal Auditors (Figure 1.1) is considered the most important document in this respect.

In "The Internal Audit Competency Framework" [The Institute of Internal Auditors, 2013] the "technical" and personal competencies that were deemed necessary to exercise the profession an internal auditor have been defined. Personal skills include the ability to communicate effectively, which has been recognized as essential for both internal audit managers and members of audit teams.

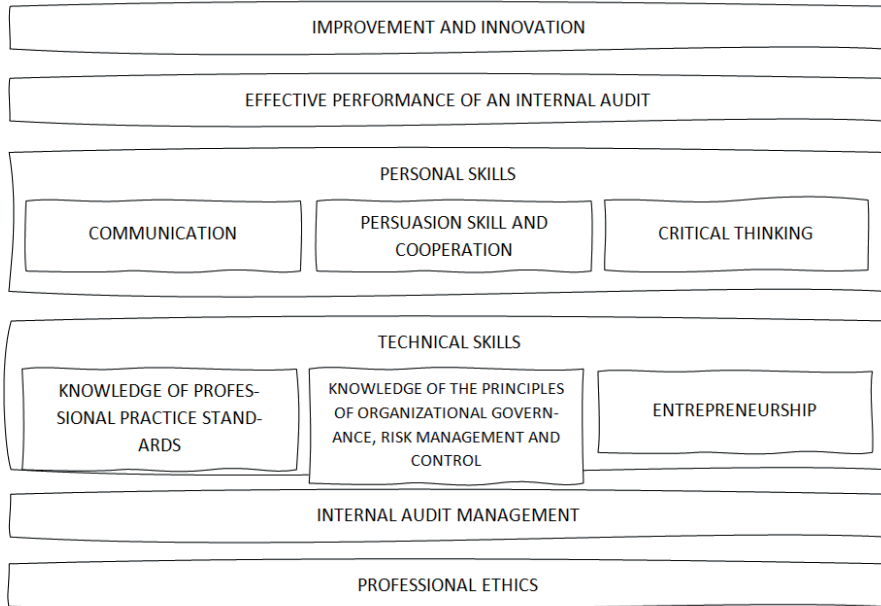


Figure 1.1. The Internal Audit Competence Framework of the Institute of Internal Auditors

Source: own study based on [The Institute of Internal Auditors, 2013].

Taking into account the subject of this monograph, detailed guidelines in the area of communication addressed to internal auditors deserve attention. According to these guidelines, internal auditors, when performing their work, by selecting appropriate methods and means of communication, are to build an atmosphere of openness and trust. Through communication, each internal auditor is to show respect to other people (including the audited) and adapt messages to the needs of recipients. As recommended, the internal auditor is to express his/her ideas clearly and confidently. This is achieved by the appropriate selection of forms of communication, including the ability to interpret body language, which improves communication. In the guidelines addressed to internal auditors, there is also focus on the linguistic correctness of statements (oral and written).

Every internal auditor, in order to perform their duties effectively, must listen actively, ask questions if necessary, and check their own understanding of the content they are hearing. In conversations with the auditors, you should also ask recipients for feedback in order to be able to assess the effectiveness of communication.

The Institute of Internal Auditors also includes recommendations for the formulation and communication of audit findings. They point out that these findings and their impact on the organization should be presented in a professional and confident manner. The use of visuals is recommended when presenting process findings or other complex information. All information provided by internal auditors should be delivered to recipients in an orderly manner that enables them to understand it and gives them the opportunity to learn and develop [The Institute of Internal Auditors, 2013].

It is noted that the skills necessary for effective communication are common to all internal auditors, regardless of their place of employment and function. However, these requirements will increase with seniority. This is due to many factors, some of which include the fact that:

- the processed information becomes more complex,
- available sources of information are becoming more and more numerous,
- the strategic importance of the messages transmitted is increasing,
- audiences are more demanding and more diverse.

Attempts to define the catalog of competencies and personality traits appropriate to internal auditors are also evident in the literature on the subject and many scientific studies. Kiziukiewicz [2013] mentions meticulousness, reliability, inquisitiveness, perseverance, the ability to think creatively and independently and objectively assess the situation among the personality traits that an internal auditor should distinguish themselves by. These features predispose the auditor to properly perform audit tasks. On the other hand, communicativeness, a sense of tact, respect for other people, as well as mental resistance, especially to pressure, are features that relate to interpersonal relationships, which are also important in the work environment. Equally essential is the ability of the auditor to adapt to the changing environment and the ease with which they acquire knowledge, both theoretical and practical.

Chambers and McDonald [2013] point out that with the development of internal audit, the expectations regarding the qualifications and competencies (called by the authors as attributes) of internal auditors also change. Technical skills remain absolutely essential, but are no longer sufficient on their own. An effective “internal auditor of the future” must possess a wide range of non-technical attributes in addition to technical skills. The authors conducted research among internal audit managers around the world, looking for answers to the most desirable and commonly sought characteristics that in-

ternal auditors should possess. Figure 1.2 presents the seven most desirable attributes of an effective internal auditor identified by Chambers and McDonald.

Chambers and McDonald draw attention to the fact that although effective communication has long been listed among the most desired characteristics of an internal auditor, the role of this communication is changing rapidly. This is mainly due to the emergence of social media and its impact on the auditor's work. The authors note that effective communication skills extend beyond written reports and verbal communication skills. Chief audit managers indicate that conducting an audit requires continuous and two-way (i.e., speaking and listening) communication, both formal and informal.

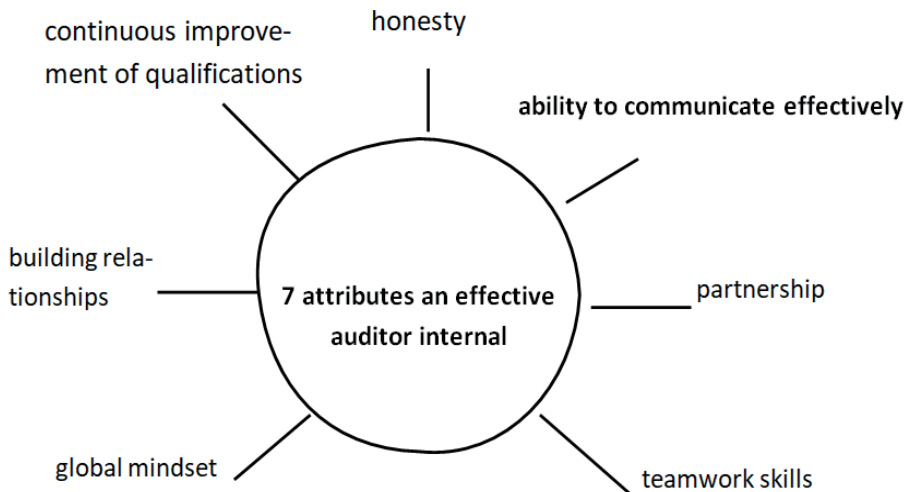


Figure 1.2. The attributes of an effective internal auditor
Source: own study based on [Chambers, McDonald, 2013].

The respondents also critically assessed the written communication used. They found that very few people pay attention to records other than the audit report, which is often the only means of written communication. At the same time, it is expected that the content of the reports will take the form of short messages and direct information, characteristic of the aforementioned social media.

Comprehensive, international research on competencies that are desirable for an internal auditor was conducted, among others, in 2010 by Bailey [2011]. The survey was conducted among internal auditors (divided into managers of the internal audit function and members of audit teams) as well as managers and management staff, who are the main recipient of audit services. These studies show that the five key competencies of internal audit should be included:

- 1) communication skills,
- 2) the ability to recognize and solve problems,
- 3) keeping up to date with changes in legal regulations and professional standards,
- 4) understanding the essence of business, which is the basis for identifying emerging problems related to risk and control systems, and
- 5) risk management, both in the context of the entity's operational activity and for planning purposes in audit activities.

At the same time, communication skills were highly rated by both the surveyed internal auditors and the management staff using the services of auditors. Interestingly, communication skills are the highest rated general competency and the third most important behavioral skill in Bailey's research. Conversely, conflict resolution, negotiation skills, and the ability to promote the value of the internal audit are important specialized communication skills for internal auditors that rank highly in the survey. Table 1.1 presents general and specialized competencies by regions of the world.

Regardless of the region in which internal auditors perform their duties, communication skills were assessed as very important in conducting internal audit by the vast majority of respondents. The highest rate in this regard was recorded in Africa (94.2%), and the lowest in Asia Pacific (77.1%), with the average for all survey participants at 85,3%. Table 1.2 presents general and specialized competencies by economic sector.

The situation is similar in the breakdown of responses by sectors of the economy. Auditors from various sectors generally put communication skills first. The highest ratio in this area was recorded among internal auditors employed in the financial and public sectors (86.7%). It is also worth noting that communication skills were put in the first place by both the internal auditors themselves and the recipients of audit services – management staff. Bailey [2011] notes that communication skills were considered the highest overall competency in both previous surveys carried out in 2006 and in 2010.

A high ranking of these skills, constant over time and independent of the region and professional position, demonstrates the lasting importance of the continuous development of communication skills at all stages of the professional career.

Table 1.1. The importance of the competencies of internal auditors by regions of the world (assessed as “very important”) in the light of the research results from 2010 (in%)

Region	Africa	Asia Pacific	Europe and Central Asia	Latin America	Near East	United States and Canada	Western Europe	Others	Average
The ability to communicate	94.2	77.1	81.6	88.2	83.0	93.0	81.3	79.8	85.3
Ability to define and solve problems	88.7	76.1	80.5	83.6	77.8	86.4	76.0	79.6	81.1
Ability to promote the value of internal audit	87.0	61.9	60.1	82.9	79.2	66.6	59.4	66.7	67.1
Keeping up to date with changes in legal regulations and professional standards	86.0	56.7	59.8	84.9	72.7	67.5	57.5	67.6	66.2
Organizational skills	80.2	51.7	53.7	71.5	67.5	78.1	54.9	57.8	64.7
Conflict resolution/negotiation skills	69.6	54.8	55.8	71.2	62.4	56.2	49.0	59.8	57.3

Source: own study based on [Bailey, 2011, p. 49].

A 2015 study by the IIA Research Foundation found that the personal skills of internal auditors, such as effective communication, persuasion and collaboration skills, and critical thinking, are key to ensuring that information, observations and recommendations made by internal auditors are on the basis of technical knowledge, have an appropriate impact on the organization. Written and oral communication and listening skills are important for successful interactions with different departments across the organization as well as with external parties such as external auditors. It is also emphasized that for internal auditors, especially those managing the internal audit function, mastering good communication is essential for effective cooperation within one’s own team [Rose, 2015].

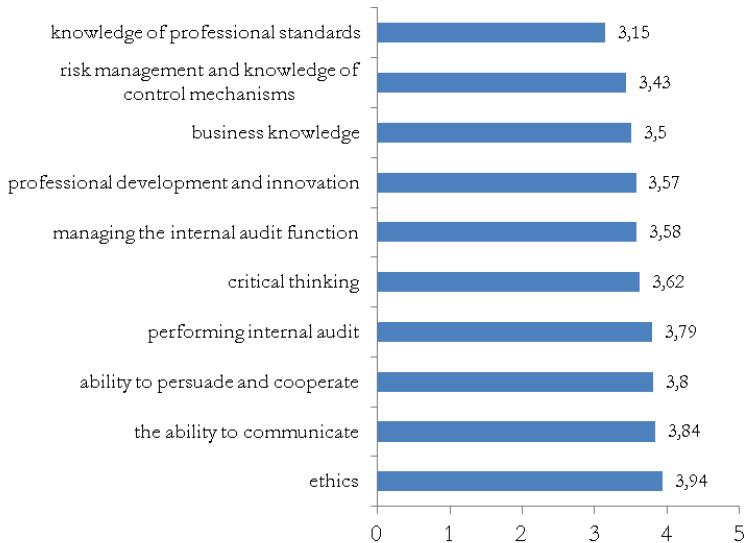
Table 1.2. The importance of the competencies of internal auditors
by sectors in the economy (assessed as “very important”)
in light of the results of the 2010 research (in %)

Sector	Financial sector	Industry	Public sector	Agriculture	Services	Transport	Wholesale and retail trade	Others	Average
The ability to communicate	86.7	80.8	86.7	84.2	85.6	86.1	83.6	85.3	85.3
Ability to define and solve problems	83.3	77.7	78.9	81.0	81.1	82.3	81.8	79.9	81.1
Ability to promote the value of internal audit	67.1	62.6	66.3	73.7	67.2	69.1	65.3	69.7	67.1
Keeping up to date with changes in legal regulations and professional standards	71.3	55.3	65.8	65.5	68.3	65.7	58.4	67.8	66.2
Organizational skills	65.7	58.3	65.5	62.2	68.4	63.2	62.9	68.4	64.7
Conflict resolution/negotiation skills	60.1	54.2	53.6	59.7	57.0	56.2	56.5	58.7	57.3

Source: own study based on [Bailey, 2011, p. 70].

Taking into account the fact that communication skills in the internal audit are indicated in many studies as the most important or one of the most important for the effective performance of internal audit, self-assessment of these skills by internal auditors seems to be an interesting issue. A valuable summary in this area is presented in Chart 1.1. The largest number of internal auditors assessed their communication competencies at level 4 – 38%. The second most important group (28%) were auditors who found their communication skills to be excellent (5 – expert). The group of auditors assessing themselves in the discussed scope at an average level (3 – competent) had a slightly smaller share (26%). On the other hand, 5% of the surveyed internal auditors assessed their communication competencies at level 2 (trained), and the smallest share (2%) were at level 1 (novice).

Chart 1.1. Self-assessment of the competencies of internal auditors
in light of the 2015 research



Source: own study based on [Rose, 2015 p. 9].

It is worth adding that the increase in the self-assessment of practically all assessed competencies of internal auditors was influenced by such factors as age, seniority, and the number of hours of training. Higher average grades were also recorded in the group of auditors holding international certificates (CIA and others) than in the group of non-certified auditors [Rose, 2015].

It should be noted that communication skills, listed as one of the key competencies necessary for the effective conduct of internal audit, obtained one of the top positions in the ranking of self-assessment of competencies by internal auditors. On the other hand, obtaining an average mark of 3.84 may indicate the need for continuous improvement of these skills.

Witzany [2018] also notes in his research on the functioning of internal audit in the United States that for 98% of the management staff participating in the study, the auditors' ability to communicate with the environment is crucial for the effective conduct of audit activities. Performing the work of an internal auditor implies the need to build relationships in the organization, and requires active, careful listening and respecting var-

ious points of view. The author, who is an active internal auditor herself, emphasizes that internal auditors should use both formal and informal communication channels in communicating with the audited and management staff. The ability to communicate effectively is also one of the key criteria when hiring new internal auditors for the audit team. This opinion was expressed in the research by 56% of internal audit managers subject to the surveys. Only the ability to think analytically was higher in the ranking (76%).

It is also worth quoting the results of the 2019 research conducted among people managing internal audits. The respondents were to make a self-assessment and indicate the areas of personal skills that they would like to improve in the near future [Protiviti, 2019]. Skills they believe need improvement and are critical to the successful performance of an internal audit include:

- public speaking,
- developing relations with the management staff (outside the audit committee),
- developing external contacts,
- the ability to convince/persuade,
- mastering the use of new technologies,
- negotiation skills, coping with confrontation (conflict).

Among the seven listed skills, only one is “technical”, and the remaining ones are related to the area of effective communication in various situations.

Uwaleke and Ubaka [2016] pay attention to the factors that will determine the effectiveness of the communication process in an internal audit. The authors mention the ability to relate to auditors in various situations, the ability to focus on and analyze key information quickly, and the ability to actively listen and identify facts as highly useful personal skills, if not essential in the work of an internal auditor. Conclusions of a similar nature were made after scientific research also carried out in other countries [Gurama et al., 2019; Narkchai and Fadzil, 2017]. The view that exceptional communication skills are among the competencies necessary for internal auditors was also expressed by Smith [2005], Sawyer et al. [2003], Loss [2003].

The presented review of the literature on the competencies and personality traits that an internal auditor should be characterized by shows that the authors focus primarily on determining the positive features that are desired in the work of an internal auditor. On the other hand, Salerno-Kochan [2006] also made an attempt to identify negative features that make it difficult or even impossible to work in this profession. Among these

features, the author lists: excessive talkativeness, shyness, conflict, meticulousness, credulity, and a tendency to instruct and demonstrate power. It is worth noting that all these features will significantly affect the process of communication of the internal auditor with the environment.

1.3. The role of communication in internal audit and problems in communication

The term “communicating” is derived from the Latin verb *commu-nico, communi-care*, and means to convey messages, consult, connect, make common. The term “interpersonal communication” is associated with the process of communication between people and has its roots in the work of the mathematician Claude Shannon and the cyberneticist Warren Weaver [1949]. The publication of these authors presents a model of signal transmission in telecommunications systems. This diagram is shown in Figure 1.3.

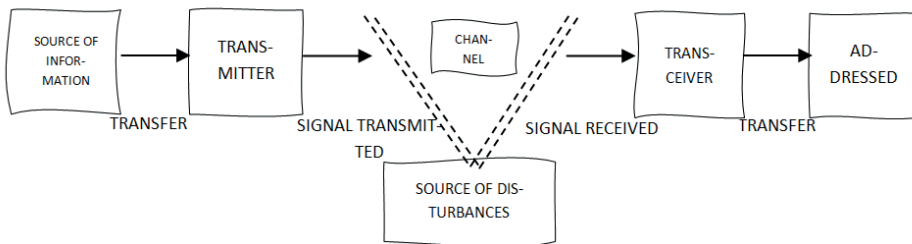


Figure 1.3. Shannon and Weaver signal transmission model

Source: compiled on the basis of [Shannon and Weaver, 1949, p. 7].

This model was quickly adapted to describe interpersonal communication. The word transmitter was changed sender and transceiver to receiver (Figure 1.4). In this sense, communication is therefore the flow of information from the sender to the recipient [Augustynek 2008]. Research based on the Shannon and Weaver model was conducted, among others, by Krippendorff. The researcher considers Shannon and Weaver’s mathematical model of signal transmission in the context of communication between people, including the digitization of some elements of the communication process [Krippendorff, 2009].

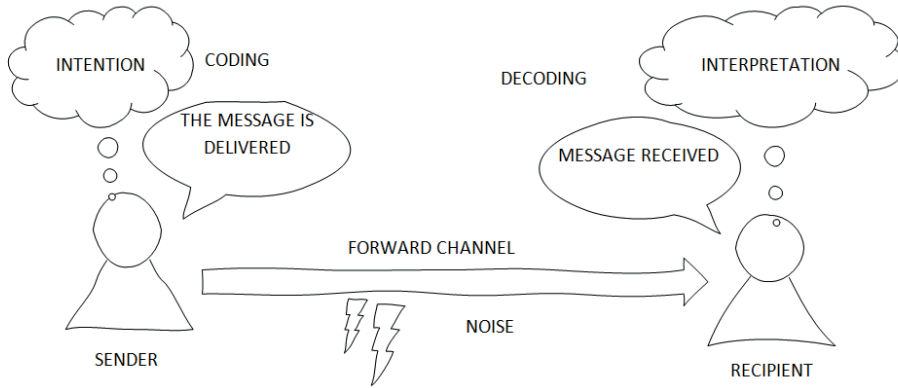


Figure 1.4. Modified model of Shannon and Weaver

Source: own study.

As Augustynek [2008] notes, understanding communication as the flow of information from the sender to the recipient describes the communication of computers for which words and their sequences are unambiguous. For people, words and their sequences mean different things. Differences in the interpretation of the same statement by several people may result from having individual experiences that affect our way of thinking and understanding speech, and the message itself can take place in completely different situations.

Considering the above, “interpersonal communication is a psychological process by which an individual transmits and receives information during contacts with others. We transmit specific information to each other through speech, facial expressions, pantomime, and voice intonation” [Augustynek, 2008]. These issues are going to be discussed in more detail in the second chapter of this monograph.

In the process of transmitting a message, both the sender and the recipient may be disrupted. There may be various reasons for this. This phenomenon is called interpersonal communication noise. We can distinguish between physical noise (noise, too great of a distance) and psychological noise – for example, fatigue, attention deficit disorder, disadvantages of sensory analyzers [Augustynek, 2008]. It is worth quoting the “7C” rule of effective communication formulated by Cutlip and Center [1953]. According to this rule, communication must be:

- complete – the sender of the message should convey all the facts required by

the recipients, they must also take into account the recipient's attitude and properly convey the message,

- concise – the message should be expressed in as few words as possible, but without forgetting about its completeness,
- considerate – the sender must take into account the recipients, i.e. their points of view, origin, way of thinking, emotions, problems, level of education, etc., and treat them with respect,
- clear – means focusing on one goal of the message, avoid trying to achieve too many goals at once,
- concrete – a specific message is detailed and clear, not fuzzy and general, specificity strengthens self-confidence,
- courteous – the message should be honest, polite, reflective and enthusiastic, it should express the sender's respect for the recipient,
- correct – the message has no grammatical errors.

The communication process in an organization can take the form of vertical or horizontal communication. Differentiating these forms of communication allows us to define the sender's expectations and properly define the required skills. Vertical communication can take the "up" direction (from employee to supervisor) or "down" (from supervisor to employee). It usually takes the form of formal messages flowing between employees and their superiors. "Upward" communication covers three aspects in particular: information transfer, information receipt, and relationship management. In the case of providing information, the most common ones are reporting (reporting on completed tasks), suggestions for solving a problem or expressing needs related to specific tasks. The most important skill in this area is to be concise and specific. When accepting information in the form of commands, instructions, evaluations and opinions (positive and negative), the ability to listen is a key skill, but also to be assertive in accepting criticism and praise. The third area is taking care of relationships. In this area, the most important skill is the ability to take the perspective of the other party, show attention and respect, openness in sharing information important for further cooperation and skillful feedback.

Downstream communication involves the two-way communication between the superior and the subordinate, from the superior's perspective. There are also three typical communication situations – transmitting information, receiving information and caring for relationships, but they are considered from the point of view of the superior.

The area of information communication covers a number of important skills related to people management. From the point of view of communication, the most important is the ability to clearly and specifically express thoughts and give clear instructions. Within this area, assigning tasks, discussing problems, making decisions (including the unpopular ones), motivating, evaluating and providing feedback. In the area of receiving information, the most important skill of a superior is careful listening, encouraging honesty and openness, and critical listening – looking for motives, justifications and examples confirming the statements of the subordinate. Taking care of relationships means, above all, respecting boundaries and expressing understanding for the perspective of the subordinate – even if we make a decision that is unfavorable from his/her point of view. If possible, the reasons for the decisions made should be explained, especially in the case of unpopular decisions. Caring for relationships also includes keeping contracts and meeting obligations. Both behaviors build mutual trust [Serafin, 2013].

Horizontal communication takes place between members of the same group or employees performing functions at the same level of the organization. This communication can be formal and informal. It involves the transmission of messages between members of the organization holding equal positions. The most common tasks in the area of horizontal communication are coordination of activities, consisting in the division of tasks and determining the methods of communication and accounting for their performance. It is also important to solve problems in the field of cooperation between departments or teams, including presenting various positions and interests, expressing and adopting opinions and searching for solutions. The most important skills in this area are building cooperation relationships, studying the motives and interests behind specific positions or attitudes, listening carefully and understanding the perspective of the other party, and skillful persuasion. Assertive skills are important from the point of view of cooperation – respecting one's own and other people's rights, using the language of opinions, not evaluations, and the ability to reject and accept refusals [Serafin, 2013]. Figure 1.5 shows vertical and horizontal communication within an organization, including internal audit.

The vertical communication that internal auditors deal with in an organization takes place in two types of relationship. The first type concerns communication between auditors and their immediate supervisor, head of the organization, management board and management staff. The main, but not the only subject of the communica-

tion process in this case will be the transfer of findings and recommendations from the conducted audits.

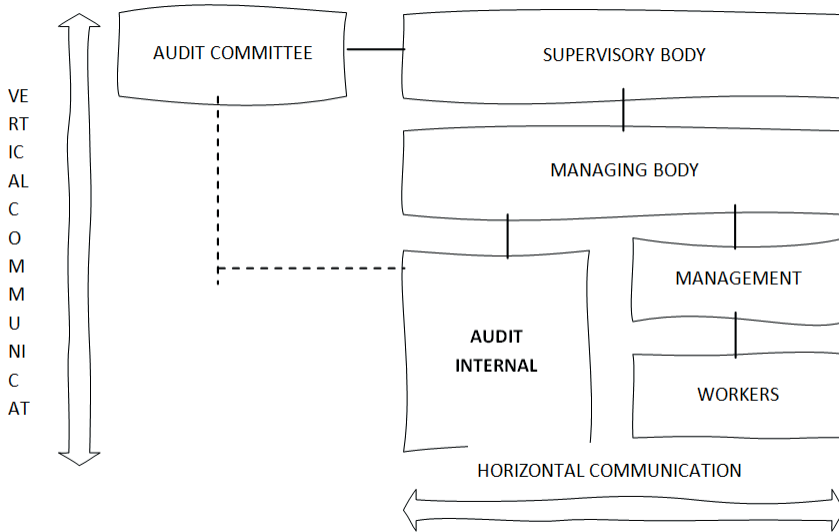


Figure 1.5. Vertical and horizontal communication in the organization

Source: own study.

Also, we mustn't forget that, in addition to assurance engagements, internal auditors perform various types of consulting engagements within an organization, which may take the form of formal and informal engagements. If management is the recipient of the internal auditor's consulting services, there will also be vertical communication in the internal audit. The key skills of the internal author in vertical communication, in particular in the "upward" direction, are brevity and clarity in communicating findings, as well as the ability to convince to the solutions and proposals developed. We must remember that the decision to implement specific solutions lies with the management staff of the organization, not with the internal auditor, but the appropriate presentation of recommendations gives a good chance for their actual implementation within the set time limit. Communication efficiency can also significantly increase the importance of audit as a form of alleviating tensions between managers and company owners, a mathematical model of this significance was created by Xu & Akther [Xu & Akther 2019].

The second type of relationship, in which there will be vertical communication in the internal audit, will occur in organizations whose organizational structure has a separate internal audit unit and a team of internal auditors. In this case, vertical communication will occur between the chief audit executive and the rest of the audit team. It will include, *inter alia*, supervising the work of internal auditors, coordinating and allocating tasks to be performed, accepting reports on tasks performed, but also consulting, motivating, training, and professional development of the entire audit team. In turn, communication skills within the team influence its results [Haron & Jantan 2005].

Horizontal communication in internal audit also occurs in two situations. In all organizations, it will occur in the relationship between internal auditors and the audited. The key aspect in this case is building the right relationship. With their demeanor, internal auditors should encourage the audited to maintain contact and conversation with them. They should be perceived as advisers, people supporting the organization in achieving its goals at all levels of management. Such relationships can only be developed under conditions of mutual respect and trust. Therefore, one should avoid self-exaltation, non-constructive criticism and judgment. Active listening and the ability to read non-verbal signals are also an inseparable element of building a proper relationship with the audited.

In organizations where internal audit units have been separated (taking the form of departments, offices, sections, etc.) and a team of internal auditors is employed, horizontal communication will also take place between internal auditors and members of this team. In horizontal communication, there will be a number of informal communication channels, developed and characteristic of each team. The quality of this communication determines the effectiveness of the audit [Eulerich, Henseler & Köhler, 2017]. The main goal of horizontal communication between internal auditors seems to be mutual support in the performance of professional duties, advice, development of solutions, as well as the flow of knowledge favoring the professional development of individual team members. Competencies in this area remain a priority even when the number of auditors has significantly increased in a given country [Coetzee, Fourie & Burnaby 2015]. It is also influenced by the fact that, in light of the research, communication between auditors and financial directors is often unofficial, though professional [Compernelle 2018].

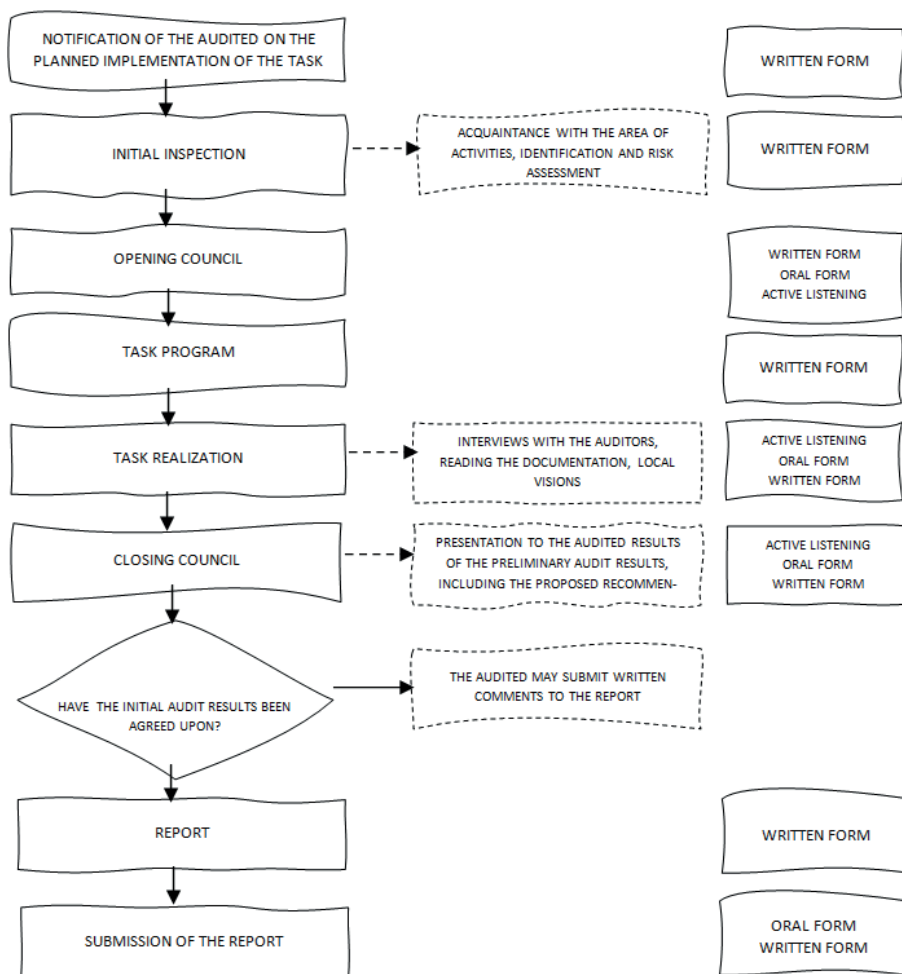


Figure 1.6. Forms of communication in the internal audit process

Source: own study.

In the internal audit process, at its various stages, three forms of communication can be used: active listening, oral, and written, as shown in Figure 1.6. The forms of communication strictly depend on the stage of the internal audit process. Each audit task begins with notifying the audited of the planned completion of the audit task. The obligatory form in this case is the written form, which is obligatory. The notification is formal. It is good practice to already conduct a short interview at this stage of the assignment, but in practice not all auditors use this solution.

The next step in the internal audit process is the initial review. This is the stage performed by the auditor (or team of auditors) performing the audit engagement. During the initial review, the auditors familiarize themselves with the documentation and legal acts relating to the audited area, define the purpose of the audited activity, and identify and assess the risk. Communication with auditors is very limited and is mostly in writing. Rather, it is a phase of the auditor's own work which prepares them for the performance of the audit task.

The opening meeting is an extremely important step in initiating the actual activities of the internal auditor. During the opening meeting, the auditors meet with the audited and present the purpose of the internal audit, discuss the organizational assumptions of the planned audit task and agree on the schedule of activities to avoid disruptions in the work of the audited entity during the audit. The opening meeting is also often the first meeting between the audited and the auditors. It is during the meeting that auditors can effectively start building appropriate relationships with the audited; dispel their fears, answer any questions that arise, and clear up any doubts that arise. Active listening and written form will therefore be a necessary form of communication. The ability to read non-verbal signals will be very helpful. Written form will occur at this stage, but its importance is marginal. In fact, it is limited to the preparation of the minutes (notes) of the opening conference held.

After the opening deliberation, the auditor develops an engagement program. It is a formalized, written document that is included in the audit file. At this stage, communication with the audited does not occur or occurs sporadically.

The performance of the audit task is the main phase of the entire internal audit process. Auditors may use very different audit methods and techniques at this stage, depending on the nature of the engagement, the nature of the area in which the engagement is conducted, the organization in which the audit is taking place, and many other factors. However, regardless of the means chosen, communication with the auditees is always the most important axis of all other activities. The course of the entire audit task may depend on the quality of the communication process and the degree of its formalization, but also the effectiveness of the internal auditor's actions. Active listening, the ability to ask questions, reading non-verbal signals, and maintaining an atmosphere of mutual respect and trust are key at this stage. Sometimes, however, the relationship with the audited may take a very official and formal format. In such cases, the written form becomes the primary form of communication.

The next stage of the internal audit process is a closing meeting, during which the auditor presents to the auditors the preliminary audit results and proposed recommendations. The dominant form of communication in this case will once again be oral and active listening. Considering the type of content provided by the internal auditor, an important skill will be assertiveness, the ability to convince, coping with stress, but also the ability to negotiate and reach a compromise. The supplementary form of communication at this stage will be in writing, which will take the form of a protocol (note) drawn up from the closing meeting.

Findings from the performed audit task and recommendations take the form of a written report. Certain requirements for an internal audit report result from the guidelines contained in the internal audit standards. According to them, the audit report must be accurate, i.e. free from errors and distortions, and faithfully reflect the facts. The document must also be objective, containing reliable and unbiased information as a result of an unbiased assessment. The report should be logical and contain easy-to-understand content. It is recommended to avoid technical, specialized language. The information should be concise and constructive and prepared in a timely manner enabling the management to take appropriate corrective actions [Institute of Internal Auditors IIA Poland, 2016]. On the other hand, the literature on the subject points out that some internal audit reports are too long, especially in the age of social media, where short content with graphics predominates. Therefore, internal auditors are encouraged to present audit findings and the results of complex analyzes in a visual format [Chambers and McDonald, 2013].

The final stage of the discussed process is the delivery of the final audit results in the form of a report. Practice shows that various variants are possible here. The report may only be submitted in writing, without re-meeting with management and auditors. Another option is to submit the results developed in writing in the form of a report during a meeting with the management or a wider group set by the management. In the latter case, the oral form of communication will prevail. The quality of the presented report may be one of the key features determining the fulfillment of its basic functions by audit and financial control, as evidenced by the research carried out on several hundred companies listed on the Bucharest stock exchange by Grosu, Robu and Istrate [2020]. The theoretical framework of this meaning was described by Endaya & Hanefah [2013].

Various kinds of problems can arise in the communication process. Taking into account the source criterion, the problems can be divided into problems on the recipient side, problems on the sender's side, and external problems.

Examples of problems which may lie with the recipients are their scope of competence in receiving information: lack of knowledge, lack of knowledge of the language, understanding the broader context of information. It is also the attitude of the audience – their prejudices, the assumption that the sender is biased and the information itself is worthless – also significantly influences the reception of information [Weissman, 2007].

The problems on the part of the sender may include issues of technical competence, such as quiet voice, stuttering, substantive competence, for example, illogical and disordered statements, inability to encourage participation, up to competencies where the scope of the statement is clearly not adapted to the audience. Such a presentation may prompt the audience to ask questions, which often adds even more confusion for the speaker [Frankfort & Fanning, 2005].

External factors can be elements of the environment, for example noise, cramped room, inadequate lighting, temperature, influencing the perception of information [Lunden and Rossel, 2003]. Most of the barriers that have been listed here can be removed or at least their negative impact can be eliminated [Weismann, 2007].

Chapter 2

Communication Competencies of the auditor

2.1. Effective and correct communication

The terms *mutual understanding* and *communication* for the purposes of this chapter will be considered interchangeable as indicated in chapter 1. The issues of interpersonal communication interested psychologists, especially in the humanities, as early the 1960s. Particular attention was paid to the relationship between people's communication and the possibility of satisfying important needs (closeness, belonging, security etc.), but also in terms of managerial efficiency. It was then recognized that communication is one of the most important social skills that can and should be developed and improved. Communication (from Latin *communicatio* – conversation, exchange, connectivity) is the process by which people share meanings through symbolic (sounds, letters, words) information (messages). The simplest model of communication consists of transmission of a message (verbal or non-verbal) by the sender and the receiving of the message by the recipient. This model was initiated by Claude Shannon and Warren Weaver [1949], which is discussed in the first chapter of this monograph.

Communication can be one-way, when the sender transmits the information without waiting for the recipient's confirmation, or two-way, when the sender obtains confirmation of the transmitted information, for example in the form of questions. Effective communication occurs when the recipient understands the message as the sender intended to convey it. In effective communication, the sender's information reflects his/her intention, and the recipient's interpretation coincides with the sender's intentions. Communication is influenced by needs, expectations, attitudes, but also the reactions the sender evoked in their interlocutor [Trębecki, 2020].

Filip Sadler pointed out that the key factor influencing attitudes towards communication processes and systems is organizational culture, which represents silent norms, shared values, beliefs and everyday practices [Sadler, 1988]. They shape patterns and features of interactions between employees at various hierarchical levels [Trębecki, 2016].

Spitzberg divides communication competencies into two categories: effective and correct communication [Spitzberg, 2000]. In this way, it refers to two features of communication, which on the one hand is the transmission of information, and on the other hand, establishing or maintaining a relationship. Effective communication is one in which information is transferred. Correct communication, on the other hand, improves the relationship between the parties involved in the communication process [Wiemann et al., 1997]. Both features occur simultaneously, although the purpose of communication and its form may change the proportions of both elements. Inadequate effectiveness causes discomfort in one of the parties of communication, leading to reluctance, which in turn may strongly influence the tendency to communicate, and even change the perception of the information obtained. In turn, the mere correctness without effectiveness results in communication boiling down to maintaining the relationship, bringing no specific effect and leading to the frustration of the sender.

Adler, Rosenfeld and Proctor point out that there is no one universal correct way to communicate. The adopted methods of communication are a derivative of the personality of the communicating persons (introverts tend to be effective, extroverts emphasize the relational aspect), the context of communication (business, private, official, unofficial) and the cultural context [Adler, Rosenfeld and Proctor, 2016]. Perceiving certain behaviors in the process of communication depends, among other things, on the cultural context. Such elements of effectiveness as revealing one's views, expressing them clearly, directness and straightforwardness will be appreciated in Western culture, especially in the United States. In Latin cultures, and especially for the inhabitants of the Middle and Far East, such behavior will be treated as aggressive, indelicate. In turn, the use of allusions, characteristic of Asia, and paying attention to the feelings of the other person referring to the relational character, will be treated in Western culture as confusing, illegible, introducing unnecessary chaos and an excess of redundant information [Kim et al., 1989].

Collier found that differences may exist even within the same cultural circle. Analyzing the American society, she proved that Americans of European descent value respect for individuality, Latin Americans for mutual support, African-Americans for respect and acceptance, and Asian Americans for gentleness [Collier, 1996]. In communication, therefore, flexibility is a desirable feature, treated as a tendency to understand and adapt to the way of communicating of another person. Although Ruben claims that

there are communication skills that can be treated as universal [Ruben, 1989], in most cases they are very differentiated.

With such individually and culturally diverse approaches, it is difficult to speak of a single, universal code that defines communication competencies. Rather, we can discuss degrees or areas of competence. Proctor, Rosenfeld and Adler identified 7 areas of competent communication:

- a wide range of communication possibilities,
- adaptive abilities consisting of quick selection of the appropriate communication methods,
- the ability to behave, consisting of the readiness to change the adopted method of communication depending on the development of the situation,
- involvement,
- empathy,
- cognitive complexity,
- self-observation.

A wide repertoire of communication possibilities allows for great communication flexibility, not limited to one, mastered, method of communication. For example, a president who knows only a directive, commanding mode of communication will be reluctantly seen and hardly understood in a democratic organization such as a parents' council at school. It seems that in the work of an internal auditor this area of competent communication is of particular importance [Endaya and Hanefah, 2016]. When performing the profession of an internal auditor, one should be aware that the process of communication between the internal auditor and the audited will be different than with the management of the organization where the audit is conducted. In each case, different ways and means of communication will be used.

Adaptability means the ability to quickly select the appropriate communication method for a specific situation. A correctly chosen method will be judged by the participants of communication as appropriate, if it contributes to the fact that the communication will be effective and correct [Hample and Dallinger, 2002]. Another area of competent communication is the ability to behave, consisting of the readiness to change the adopted method of communication depending on the development of the situation. The authors highlight the enormous role of experience in acquiring this feature of competent communication. In the work of an internal auditor, this skill is important

both at the stage of conducting audit work and when communicating the audit results. Depending on the type of conclusions and post-audit recommendations and the scale of detected irregularities, the internal auditor will have to select appropriate methods of communication.

Commitment is most often seen through the prism of relationship in communication. It shows readiness and willingness to communicate. Knapp and Vangelisti point to three dimensions of commitment:

- 1) commitment to a relationship with another person,
- 2) commitment to the topic of conversation and
- 3) commitment to achieving a fair benefit from communicating.

This theory is again reflected in the assumption of communication as a game of two elements: the merits and relations [Knapp and Vangelisti, 2006].

Empathy is a trait that enables quicker understanding of the other communication participant by considering their situation and motives. The key to the developing this trait is not only experience and knowledge, but also the ability to listen, which allows us to promptly develop a correct view of the interlocutor's situation, thus increasing the possibilities of competent communication. Mark Redmond considers empathy to be the fundamental dimension of interpersonal and communication competencies. According to him, empathy improves understanding of other people and the ability to predict what they will do. Understanding and anticipation make empathy a possible tool for persuasion, compliance, relationship development, and counseling [Redmond 1989].

Cognitive complexity is a trait that allows for multi-dimensional perception of the ongoing communication process. It is the ability to interpret communication taking into account a very broad spectrum influencing what and how something is communicated. Due to cognitive complexity, during conversation we analyze not only the interlocutor's words, but also their facial expressions, gestures, behaviors, social position, current situation, and relationships with other people. This way, we build a set of elements that allow us to conclude the consequences of communication or the possible goals that the interlocutor will pursue more broadly. The ability to interpret differently leads to conversational sensitivity and increases the chances of effective communication [Kline and Chatani, 2001].

The last area of competent communication is self-observation. It is the ability of insightful introspection, allowing for deeper reflection of one's own communication,

which in turn leads to its modification in accordance with the assumed goals. This affects the effectiveness of communication. When researching leaders, Kolb found that people with a high degree of self-control respond better to other people's instructions and adjust their self-presentations to their recipients. Thus, achieving their communication goals faster and gaining a high appraisal from their environment [Kolb, 1998].

Authors describing the above features pay attention to their appropriate proportions. An excess of certain features may have negative consequences for communication skills, as well as a deficit. For example, a person with too high a level of empathy will achieve the relational effect more efficiently, but it will certainly be more difficult for them to achieve high communication efficiency measured by the degree of achieving substantive goals.

According to research, auditors often underestimate the importance of communication skills. The research on the nature and significance of two behavioral factors, conducted by Grim's team:

- the working relationship between the client and the auditor and
- the auditor's availability, showed differences in the perception of communication.

The research used both online questionnaires and semi-structured interviews with 124 auditors and 74 companies from Malta. Both auditors and clients emphasized the importance of a solid relationship, including elements such as mutual trust, objectivity and auditor competence. Particular importance was attached to the relationship with the audit manager (according to clients) and the audit partner (according to the auditors). Both sides also attached great importance to the availability of auditors. The most important finding is that auditors are more focused on adhering to professional standards while assigning less weight to other attributes apparently more valued by clients, such as personality, including communication skills [Baldacchino et al., 2017].

2.2. Verbal and non-verbal communication

Oral communication, also known as verbal, is the most appreciated communication skill in the history of mankind [Harrari, 2018]. According to most studies, it is precisely what determines managerial success. Oral communication also takes up most of the manager's job. Receiving directions and guidelines, reporting, delegating tasks,

evaluating – all these elements are done through verbal communication. In the case of internal auditors, the specificity of verbal communication may result from the characteristics of the role in which the auditor is located, which in turn results from a given phase of the audit process.

Here we can discuss two forms of communication. Passive, in which the goal is to obtain information, and the tool is listening, and active, in which the purpose is to convey information, and the tool is speech.

In the case of the first form – obtaining information, the passive side of auditing communication should be appreciated. Contrary to appearances, the ability to listen, combined with the ability to persuade others to share information, can play an extremely important role in the work of an internal auditor, significantly increasing the efficiency and effectiveness of the process of obtaining information necessary in the audit process.

The way of communicating plays an important role in obtaining information. Aaron Saiewitz and Thomas Kid were investigating the impact of the communication channel and the professional tone of the internal auditor on customer responses during the audit. In their experiment, it was checked whether the form in which the inquiries are sent by the internal auditor affects the client's responses and whether these responses may be affected by the professionalism (seriousness) of the auditor's tone of voice. In the experiment experienced (though not aware of their participation) business specialists responded to the auditor's request regarding a potential accounting correction. Researchers differentiated the communication mode of the request (email, audio, or visual) and the professional tone of the communication (more or less formal), and then measured the extent to which participants disclosed information that showed poor accounting performance of the auditee. Research results show that if the auditor requests information via e-mail, the client's responses tend to be more biased compared to the information that can be obtained through an audio inquiry (telephone) or visual form (face-to-face conversation). Moreover, it turns out that clients react in a more biased way when the query is formulated in a less professional manner than when the voice is serious, in a more authoritative tone [Saiewitz and Kida, 2018].

The second form of communication is active communication to convey information. It is used especially in generating feedback, delivering reports, sharing conclusions, suggestions or comments.

Competencies in verbal communication can be divided into physiological, technical, and rhetorical.

Physiological, in part, remain independent of the communicator, although they are his/hers natural resource. This group includes the tone and timbre of the voice, its pitch and inflection. It has been proven that people with high-pitched voices are often perceived as more emotional, less in control. Such persons must recognize whether what they are communicating is receiving the appropriate attention. People with low voices, especially in the case of men, are perceived as concrete, matter-of-fact assertive people. A low voice is interpreted as an indicator of a personality with strong self-control and leadership abilities. The sound and pitch of the voice is a feature that can be shaped to a limited extent, although thanks to the use of appropriate techniques it is possible to achieve the goal despite unfavorable natural conditions.

The second group of competencies in verbal communication are those resulting from the technical competencies related to the use of one's speech apparatus. These competencies include, above all, the ability to efficiently modulate the voice, express oneself in a manner consistent with the principles of phonetic rules, and to speak loudly and clearly. Proper voice emission is favored not only by the silhouette that allow for the correct emission of the voice, proper use of the body's natural resonators, but also by gestures that enhance the natural emission. This type of communication, as it is strongly related to the presentation of audit results, will be discussed in more detail in Chapter Four. However, its value is emphasized by the research of Coetzee & duPlessis [2020].

The third group of verbal competencies is related to the ability to create concise, understandable, engaging messages and is the domain of communication specialists. These competencies can be shaped through training and workshops [Janicka, 2016].

The definition of non-verbal communication would not be complete without some clarification. Most often, non-verbal communication is treated as the opposite of verbal communication, understood as communication with the help of vocal organs. However, we must also recognize that non-verbal communication also includes sounds we make with our mouths, however not characteristic of words, such as yawns, pecks, slaps or whistles.

Peter Andersen distinguished the properties of non-verbal communication that distinguish it from verbal communication. According to the author, non-verbal communication is:

- unconscious,
- relationship-oriented,
- ambiguous,
- biologically shaped,
- continuous,
- multichannel.

Non-verbal communication is often unconscious, as opposed to verbal communication, which is usually fully conscious and controlled. Another feature of non-verbal communication is its relationship orientation. It is extremely difficult to convey content by means of non-verbal communication. Generating a message like “please provide me with the data from the last quarter” is extremely simple verbally, but almost impossible in non-verbal communication. On the other hand, non-verbal communication is perfect for conveying information about our emotional or physical state (boredom, contentment, joy) or feelings towards another person (greeting, joy, disappointment). In auditing practice, this means that errors in non-verbal communication may have relational repercussions. Although, an error in the form of verbal formulations in writing, may incur legal consequences [Andrzejczak, 2016].

Non-verbal communication is inherently ambiguous. Even a simple non-verbal message can be read in many different ways and add a rich interpretation to a prosaic gesture. It depends not only on the cultural context, but also on our the knowledge of the person communicating, as well as our attitude and expectations towards them. Non-verbal communication is also biologically structured because many gestures, such as smiling, greeting or nodding, are universal to almost all cultures [Ekman & Davidson, 2012]. Verbal speech is strictly cultural and is related to the language of expression. Non-verbal communication is also characterized by continuity. We cannot “turn off” non-verbal communication. The body generates signals the entire time we are in our recipient’s field of view, whether we are sitting, moving, making facial expressions or gestures. In the case of verbal speech, a simple silence breaks the communication. A feature of non-verbal communication is also the fact that it is multi-channel. Non-verbal communication consists of both posture, gestures, facial expressions, as well as clothing, touch, paralinguistic sounds (grunts, yawns) and others [Andersen, 1999].

The importance of non-verbal communication is influenced by the consequences of the above characteristics. The most important is the belief that communication is less

controlled by the unconscious nature of communication. So it is more honest, credible, and true. When dealing with a contradiction between verbal and non-verbal communication, the messages generated by non-verbal communication should be considered more credible.

Due to its biological roots, non-verbal communication is commonly understood. Universalism concerns not only representatives of the same culture, regardless of education, knowledge or social status. Often, gestures are understood in the same matter all around the world. In the end, non-verbal communication is identified subconsciously and intuitively, hence the beliefs that arise under its influence have a subliminal character and thus are more durable and more powerful. More often they are read in an unconscious form, as intuitions, prompts of instinct.

Higher competencies in reading non-verbal communication are assigned to women. British anthropologist and evolutionary psychologist Robin Dunbar has two theories. This may be due to an evolutionary trait that allows women to read babies' needs faster. In the case of *homo sapiens*, in which the period of infancy is significantly extended, this is a key feature that drastically increases the chances of the child's survival. The second theory looked for sources of higher body language identification competencies in the specific situation of women. For a long evolutionary period, humans lived in small hunter-gatherer communities. Primatologists suspect that these communities were closer to the behavior of chimpanzees, when stronger males dominated the fights for leadership, often committing acts of strong aggression. The ability to correctly read the intentions of the aggressor could be, in the absence of adequate physical potential, crucial for survival [Dunbar, 2016].

Body language can be classified according to a wide variety of criteria. Ekman and Friesen [1974] divide non-verbal signs into:

- emblems – gestures that replace words,
- illustrators – complementary gestures, supporting the speech,
- regulators – organizing the statement, e.g. hand gestures dividing the statement into sentences and even individual words,
- manipulators – gestures to strengthen the statement.

Another classification is proposed by Michael Argyle [2013], according to which body language can express:

- feelings – anger, joy, hope,

- personality – determination, seriousness, openness and
- interpersonal relations – disgust, contempt.

A much broader classification, going beyond facial expressions and gestures, is proposed by Phillippe Turchet – one of the founders of the research area, which he called synergology (from *syn* = together, *ergo* = work, *logos* = word), dealing with the analysis of the communicative impact of non-verbal elements of communication. These elements include facial expressions and gestures (kinesics), distance (proxemics), chronemics and the arrangement of the elements of the environment [Turchet, 2006].

Based on Turchet's classification, these areas of non-verbal communication can be discussed more broadly. Mimicry is the most frequently mentioned and analyzed form of non-verbal communication. The classic of non-verbal communication, Paul Ekman, describes at least eight different positions of the eyebrows, forehead, eyes, eyelids, and an additional ten positions of the lips. In his pioneering research on the importance of body language, he indicated that the face is less prone to exposing lies than the rest of the body [Ekman & Friesen, 1974]. In other words, the face is more controlled and easier to manipulate than the rest of the body. It should be noted, however, that the face is much more susceptible to exposure than verbal communication.

When analyzing the face, the eyes are the most important. This behavior is widespread in the natural world. Many predators have adapted their attack techniques knowing that it is most effective to attack the victim's head. The defense mechanism of some victims is to reverse the direction of the attack by working out patterns on the body that imitate eyes, so that the predator will focus there. Looking into the eyes is treated as a detector of truth and sincerity. This belief is reflected in language, where phrases such as "look me in the eyes" are synonymous with openness and honesty. Perhaps this belief was influenced by the fact that one of the uncontrolled reactions is the pupillary reflex. Constriction of the pupils is a typical defense response to protect the fundus of the eye from excessive light. However, it also occurs in response to emotional states. Pupil dilation may occur in states of euphoria, joy and excitement. The stenosis is associated with pain, fear, insecurity, and aggression. In a similar way, the protective reaction is to narrow the eyes and the accompanying gestures of frowning and furrowing the brow. Originally to protect the eye from possible injury, it has become a signal that suggests malicious intent, aggression, distrust or even disgust. Positive perception of wide eyes is also related to the perception of children. The human eye immediately after birth is about 70% of

the size of an adult eye and continues to grow in a proportionally smaller way than other parts of the body. In children's faces, the eyes take up a disproportionate amount of space, giving the face an expression that is interpreted as openness, innocence, honesty or gentleness. Emphasizing the size of the eyes by highlighting their contours is one of the oldest cosmetic procedures encountered among the inhabitants of ancient Egypt.

The direction of someone's gaze is an important element that allows us to diagnose their intentions. Typically, in face-to-face communication, participants maintain eye contact for about 40 to 80% of the conversation time. Too little eye contact is interpreted as a lack of sincerity, but looking too intensely into someone's eyes can be interpreted as aggression. When the gaze does not rest on the eyes, the most common natural gaze is on sound source, i.e. the mouth. The forehead is the third direction in terms of frequency. Sometimes, however, the eyesight completely breaks away from the interlocutor's figure. In such contact, the interpretation of body language depends on the direction of the gaze. Looking down is treated as proof of submission, subordination and shyness. A look upwards expresses self-confidence, domination. The direction of view in the case of reflecting on a statement is sometimes interpreted from the point of view of neurolinguistic software. It combines the direction of gaze with the functions of individual cerebral hemispheres, and taking into account that the connections with the hemispheres intersect, they produce the following interpretation. A look to the right is proof of the activation of the left cerebral hemisphere responsible for logical thinking, memory and the analysis of cause and effect relationships. So it rather shows that the interlocutor is trying to recall some event, associate facts. When we look to the left, the right cerebral hemisphere is activated. It is responsible for creation, fantasy and imagination. Therefore, it can be assumed that the interlocutor is just confabulating, creating a false reality, that is, simply lying. Of course, these assumptions are burdened with a large dose of risk, because body language itself is a highly ambiguous phenomenon that can have many interpretations.

Another element, after the eyes, that may influence the interpretation of the message is the mouth. A gesture of friendship universal for many cultures is a wide smile. On the other hand, pursed lips will generally be interpreted as a sign of closure and dislike. Eyebrows are treated as auxiliary. According to Morris, they play only a communicative role. They can correct the facial expressions of their lips, giving them a wide range of meaning, ranging from threatening tightness to those raised high in the moment of surprise, joy or amusement [Morris, 1985].

Gesticulation, including body posture, is called kinesics. The gestures are generated by the head and hands, their movement, arrangement and connection with other parts of the body make up the whole spectrum of signals. Most of them are culture-specific. However, certain gestures have a universal meaning. These include nodding, interpreted as acceptance in most cultures, and shaking the head, interpreted as denial. Interestingly, even when shaking the head, the frequency and speed of the gesture changes its meaning. A slow shake can be a sign of skepticism and criticism and is clearly different from vigorous denial. Tilting the head to the side is most often interpreted as a sign of special interest. Lowering the head is a sign of sadness, devotion, but raising it is a sign of pride, advantage or happiness [Mignault and Chaudhuri, 2003].

The formula of the monograph does not allow for a full discussion of the meaning of each of the fingers, although in culture their meaning is firmly embedded; from the thumb often expressed as a gesture of encouragement (raising the thumbs up), through the index finger, also used, the middle finger, the vulgar meaning of which has already been noted in ancient Rome, the ring finger on which the wedding ring is usually worn, right down to the little finger. A number of gestures are rooted in culture, such as rubbing the index finger against the thumb signaling money (the source of the gesture was probably the movement performed while counting paper banknotes). An interesting fact is that the same gesture performed below the finger line is treated as a sign of a bribe. Showing the palm of your hand is usually a gesture of openness, friendship and submission. Showing the back of the hand is usually a gesture of disregard, toning. Hands spread wide is a gesture of welcomeness, cordiality, readiness to hug. The gesture of the hands folded across the chest is signal closure.

It is worth mentioning manipulator-gestures that is, signals performed with the use of the hand and other parts of the body. It is a gesture of grabbing one hand with the other or embracing one's own body, treated as a gesture of uncertainty, loneliness, depression. Gestures related to touching the face, stroking the nose, plucking eyebrows or ears are sometimes interpreted as embarrassment, but also as a sign of insincerity. Touching one's hair, covering the face with it, stroking it – when performed by women, it may be interpreted by men as a sign of courtship [Pease and Pease, 2017].

The posture of the body signals the general attitude of the interlocutor. It can convey resignation, sadness, or fatigue. An upright and supple posture can be a sign of

readiness, energy and determination. The meaning of body posture is reflected in language, where phrases such as “the weight has fallen off my shoulders”, “I straightened my arms”, “overwhelming burden” precisely describe the body posture and the feelings that follow it.

Touch is additional, but its importance cannot be overestimated. The field dealing with its meaning – haptics, emphasizes it considerably from early childhood [Field, 2003]. Children who have been deprived of physical contact or received limited amounts have problems gaining weight, developing mentally and even physically. Touch has many different meanings and can be an element of comfort, and express appreciation, community, interest. It can also contain sexual intentions that can either be are wanted or completely unwanted by the other party. It can be used to express playful aggression or consent. Touch is also used to attract attention. A characteristic gesture of greeting or goodbye is to shake hands, combined with a hug in relations with some people. It is worth mentioning the use of touch to convey key information. This has to do with the human brain that is strongly stimulated to be active when the body is touched. Words that are heard when we have been touched are remembered more intensely and for longer.

Proxemics is the part of knowledge dedicated to distance. The pioneer of this field of communication – Edward Hall – proved that not only is approach to space culturally conditioned, but that the perception and organization of space strongly influence communication. The author has distinguished four classical types of distances in which we place other people. The nearest zone, called the intimate zone, is reserved only for the closest people: children, spouses. Its violation evokes vivid physiological reactions. The invasion of civilization diseases such as cancers, cardiovascular diseases or mental disorders can be a somatic reaction of the body to the constant stress caused by the persistent violation of the intimate distance in social situations in a large city when driving by bus or tram, or being in a cramped, overcrowded elevator.

The second of the zones mentioned by Hall is personal distance. In it we allot people who evoke trust, whose behavior is predictable and controlled, reserved for friends and colleagues. Accepting this distance towards the newly hired employee may be treated as a sign that they have been accepted and trusted by the staff.

Social distancing is considered a safe zone for unknown individuals whose response is predictable. Maintaining such a distance gives a sense of control of the situation and the possibility of a safe reaction in the form of fight or flight. Public distance,

on the other hand, is a distance towards people and phenomena that are public and do not require direct involvement, such as a rally or a show [Hall, 1968].

Nowadays, proxemics answers questions in the field of work organization, organizational culture, the influence of territory on the sense of identity, and even power and subordination. Access to territory in a company is not only a matter of convenience, but also prestige and power. Some of the spaces in companies retain their unique character also because access to them is limited or limited to a small group, e.g. senior managers. Building prestige through isolation, limiting access and expanding access is a trick used since the beginning of civilization [Harrari, 2018].

Time is also one of the factors of non-verbal communication. Chronemics deals with the meaning and usage of time. At the level of cultural analysis, we can observe the time is strictly measured, limited and controlled, as in Northern cultures, or rather it is approached with tolerance, treating the time of an appointment as a suggestion or a guideline. One of the factors important in chronemics is also the question of the status of person. It is assumed that in the event of a meeting of two people with unequal status, it is rather the person lower in the hierarchy that should wait for the person ranking above them, and not the other way around. The amount of time a person is willing to spend waiting for someone is more a derivative of their prestige and importance of the meeting than understanding the reasons for being late.

Clothing also plays a crucial role in communication, which is such an important element of culture that its rules are strictly regulated, in some cases, by *savoir vivre* or internal corporate rules. There are specific standards in many industries, and compliance with them strongly influences the assessment of prestige and professionalism.

The arrangement of the environment not only shows the character and interests of people, but also reflects their aspirations and ambitions. The environment has a strong influence on humans, including the issue of colors, where, for example, orange is treated as full of energy, blue or gray as cool, professional, and green or pastel as more friendly. When arranging the environment, we take into account elements such as the comfort of the seating, emphasizing the status by differentiating the type of seats and furniture, or separating the space by properly arranging desks and tables.

2.3. Developing communication skills

The need to develop communication competencies among internal auditors is demonstrated by the research conducted by the team led by Shue-Ching Lee, which covers over 50% of government auditors in Taiwan. The aim of the research was to investigate the factors that can improve the audit results. It was assumed that such factors are professional development and self-efficacy. However, communication competencies were mentioned among the critical development factors, especially the preparation of audit reports. The authors identified the basic competencies of internal auditors indicated by the respondents:

- communication skills and leadership to inspire people to achieve common goals,
- the ability to conduct comprehensive financial analysis, provide insight, and offer constructive recommendations,
- awareness of new technological trends and the ability to use advanced technologies to increase value for customers and employees.

Importantly, the authors of the research found that although the surveyed internal auditors generally assess their professional skills and experience positively, they are also less confident in their communication skills and being up to date with technological progress. According to the researchers, this indicates that the audit methodology, work procedures and communication with clients could be further improved. An additional result of the research was the quite obvious finding that in order to improve communication between audited entities and audit authorities, employees of the latter should understand that admonishing people or questioning the rules is not the main goal of audit tasks [Lee et al., 2016].

Donna Bobek and her team reached similar conclusions, who indicated that the audit team's communication, negotiation strategy between the auditor and the auditee, and the usefulness of previous audit experiences are closely related to the successful resolution of problems arising during the audit procedure. Research on a sample of almost 200 auditors showed that over 70% of problems faced by internal auditors were successfully resolved, and communication with statutory auditors regarding the recommendation as well as communication with the client were key factors in the problem solving process [Bobek et al. , 2012].

Communication competencies are partly biologically dependent. Beatty and her team, drawing on both psychobiology and the work of communication researchers,

found that communication concerns represented an expression of the innate, biological functioning of people before gaining social experience. Such anxiety is therefore independent of the learning and socialization processes [Beatty et al., 1998]. Research on twins has shown that traits that affect communication potential, such as the level of aggression, openness, disposition, and even self-control and sense of humor, are part of the genetic endowment.

However, to a large extent, communication skills can be learned. These are both opportunities to improve psychological competencies aimed at communicative openness and overcoming social fears of communication [Dwyer, 2000], as well as to improve purely technical skills, such as mastering language and vocabulary, correct communication techniques, and using methods that increase communication effectiveness and correctness. These skills are improved throughout life in the process of socialization, an important element of which is academic education. Rubin pointed out that competencies increase with education, showing that the competencies of American college students grew with the successive stages of studies [Rubin et al., 1990].

The increase in competence along with experience and education is reflected in the internal audit standards, which provide guidance in the field of continuing education for internal auditors. Internal auditors' certifying bodies oblige certified auditors to participate in continuing education programs in order to improve and maintain professional proficiency.

2.4. Modern forms of communication

The COVID-19 epidemic and its related lockdowns have been a catalyst in accelerating the use of online media and the digitization of workflows. Although the development of broadband networks and mobile devices for its use has been observed for two decades [Świerczyńska and Kliber, 2018], the full effects of CMC (Computer Mediated Communication) will probably only be known in a few years. Today, scientists are not entirely sure of the impact of this form of communication on social life. According to Sibrámanian, social media has a profound influence on interpersonal relationships and communication. The specificity of contemporary professional activity consists of combating the constant shortage of time. This characterizes not only professional relationships, but also affects family life and social ties. Time has become the most valuable

resource and social media has become a way to save time. The basic need for interaction has made social media the preferred medium, giving a sense of constant contact anytime, anywhere. Digitalization has reduced face-to-face interactions, creating a substitute for instant messaging connectivity. The contemporary lifestyle and a lack of time have become the main mechanisms stimulating the development of mobile applications and the use of a mobile phones in social and professional contacts [Sibramianian, 2017].

In the assessment of digital communication, from the beginning of the 21st century, two characteristic trends emerged. One which is critical of the digital revolution and the other approving its consequences.

The first, critical approach, represented by Putnam [Putnam et al., 2000], who claims that the developing Internet media is responsible for the decline of social ties, civic involvement and a sense of community. This is confirmed by the research by Norman No, who demonstrates that Internet users do not become more sociable under its influence. If they are characterized by a higher level of social connectivity and participation, it is rather related to the fact that they are better educated, financially better off and are more often representatives of the younger generation. Quite simply, due to the inflexibility of time, using the internet can actually limit human interaction and communication [No, 2001].

Research by Agamanai Mondal's team shows the link between the use of social media and social isolation. According to them, a committed Internet user is more socially isolated than one whose involvement is average and low. The Pearson coefficient in terms of correlation between Internet use and social isolation is 0.326, indicating, according to the authors of the research, a very strong correlation between the variables [Gorain et al., 2018].

The second trend is represented by scientists who believe that the digitization of communication brings forth a new quality to the field, significantly contributing not only to the expansion of communication networks, but also to the deepening of ties. The obvious advocates of this approach are the creators of this media. Steve Jobs even suggested that a personal computer should be called an interpersonal computer because of its communicative meaning [Kirkpartick, 1992]. However, representatives of this trend also emphasize additional benefits of the computerization of communication — the breaking down of barriers created by time and space [Barnes, 2003]. Lockdowns have confirmed this by making the traditional norms regarding the times of business com-

munication more flexible. Traditional *savoir vivre* defined the hours of communication between 8am and 9am to 4pm. Today, e-mails are sent at any time of the day or night, and the possibility of making phone calls or contacting someone via chat has blurred the traditional division of time into working hours and free time. As early as 1996, communication researcher Joseph Walther pointed out that CMC increases the depth of personal exchanges to a hyper-personal level, making the participants of online communication ready to make declarations or confessions that they would never allow themselves to make in person [Walther, 1996]. However, the therapeutic value of this phenomenon decreases with the consequence of online hate and bullying associated with expressing ourselves on social media.

A key factor in analyzing the usefulness of social media in internal audit is assessing its impact. Naturally, in the first phase, attempts were made to use classic measurement tools used in marketing [Miotk, 2017]. However, it quickly turned out that the creators of the message lose control over it as soon as it is placed online. It becomes the subject of Internet users' game, a derivative of their likes and dislikes. In creating further attitudes, the creator can at most participate as an equal partner in the dialogue, but not as its controller [Lovett, 2011]. This creates new implications in the practice of auditing as well. The report, even if it was only published in classical or internal media, is given a new life by becoming the subject of discussions, comments, and secondary information added on social media. The strength of these effects is attempted by subsequent models measuring the impact of social media identified by Anna Miotk [Miotk, 2017].

An example of adapting to the specificity of social media is the EEIA model developed by Don Bartholomew. According to this model, the effects appear in four stages: exposure, engagement, influence and action. Of course, each subsequent stage involves fewer communication participants, although the number of participants is strongly correlated with the previous stage. The more widely a report is made available, the greater audience engagement it can trigger, which in turn translates into its impact, which in turn can trigger a reaction. Along with the development of our knowledge of social media, the creator added new factors influencing communication. Among other things, the degree of correlation with other social medias, the tendency of Internet users to recommend and share, or the affect of influencers.

When analyzing social media, Waldemar Rydzak highlights such features as universality of use, ease of access, involvement of participants, openness to dialogue and

discussion, durability of content [Rydzak, 2016]. All these features translate into values that are important in the organization's social communication:

- interest – how much people are interested in the report, the company,
- attitudes – what people thought about the company before, what is their attitude towards it now,
- actions – what actions, significant from the company's point of view, are people willing to take under the influence of information or a report.

Jim Stern's concept is a very simple model of the influence of social media. It describes the stages of recipients' reaction to the information sent: reading the content, storing it, evaluating it, sharing it with others, commenting on it, interacting with it, and finally recommending it. Any Facebook user will immediately identify the typical forms of engagement of the post's recipient.

The Lovett model is an extension of the Stern model with an additional element. According to Lovett, more important than a single reaction is to build a lasting bond with the communicator, to believe in its credibility, reliability and usefulness. This is a triad of features that also characterize the performer of audit activities.

The Powell, Groves and Dimos model called the Media Engagement Network focuses more on its participants than on the chronology of the communication process. The creators distinguish three groups: opinion leaders, customers of information commitment, and social media users who have not yet become involved. Until now, these models, as well as digital communication in general, played a complementary role. Their importance grew in the event of crises [Tworzydło, 2019].

The Romanian market research conducted by Victoria Stanciu and Crin Seria indicate the following advantages of using IT tools in auditing: lower costs compared to traditional methods, precision in checking the correctness of transaction accounting procedures, the reduction of working time by replacing manual procedures, maintenance of the integrity of audit evidence, the ability to test software security measures, the ability to check file integrity, reduction in the number of audit tests and, finally, easier data analysis through summation, stratification and extraction. The main obstacles to their use were the price and the auditors' lack of confidence in their value [Stanciu & Series 2019].

However, the spectacular explosion of electronic forms of communication caused by the global COVID-19 pandemic of 2020 as created a new, extremely intriguing research field. The long-term effects of this phenomenon on the changes of the forms of

communication, departure from traditional forms and an increase in interest in modern ones, will permanently fit into the methods of communication, including those used in the work of internal auditors.

Chapter 3

Communication when collecting information

3.1. Sources of primary and secondary information – designing the research process

According to Tworzydło [2017], there are several types of research used in communication-related processes, which are used to obtain information. They can be grouped using the following criteria:

- criterion of information sources used in research:
 - primary research,
 - secondary research,
- criterion of the nature of the information obtained:
 - qualitative research,
 - quantitative research,
- subject criterion (scope of research), including:
 - testing the operating conditions of the entity,
 - research on the tools of the company's or organization's impact on target groups,
- – performance research.

Primary research focuses on obtaining previously non-existent data and information. In contrast, secondary research is based on the evaluation of the existing analytical material. It includes most of the available materials, i.e. documents found in institutions in digital and paper form, the results of research conducted so far, and data from external reports and Internet monitoring. In the literature on the subject, secondary research is sometimes referred to as source research, and primary as field research [Tworzydło, 2017].

The second division of the research is the division into quantitative and qualitative research due to the nature of the obtained data. The differences between these types of tests are summarized in Table 3.1.

Table 3.1. Differences between quantitative and qualitative research

Quantitative research	Qualitative research
They answer the question “how much”	They answer the question “why”
We transfer the results to the population	We do not transfer the results to the population
We use a structured questionnaire	The research scenario is flexible
The researcher has a limited influence on the course of the study	The researcher (moderator) has a significant influence on the entire research process
The acquired data is objective	The acquired data is subjective

Source: based on TNS Global, in: [Miotk, 2012].

Due to the purpose of the research, there are descriptive and explanatory studies. Descriptive research usually aims to examine the state “as is”, and explanatory research is used to explain why the studied phenomena occur, how they proceed, and what factors govern them. Research may be carried out with solely to report (as it is in relation to the studied phenomenon/subject) or aim to generalize (point to the potential existence of regularities in the entire population). Another typology indicates the need to distinguish between prognostic studies aimed at predicting future events and those that do not create these forecasts, but focus only on the description of the existing state.

In the work of the internal auditor, the conducted audit is both descriptive (diagnosing the actual state) and explanatory (determining the causes of a given phenomenon, e.g. the occurrence of adverse events or irregularities).

Regardless of the type of research, its purpose is to obtain information. According to the purpose they serve, the information can be divided into:

- operational information – systematically collected and used to make decisions about repetitive processes, for example internal communication; they are collected and processed by the employees of the organization;
- special (problem) information that allows us to determine the future directions of the organization’s activities, understand the causes of certain phenomena in its structures and processes, and predict the likely reactions of stakeholders to information activities undertaken by the organization; they

may be processed and collected by employees of the organization under investigation or by external entities, for example by research agencies.

All the information obtained during the internal audit should be:

- reliable,
- current,
- precise,
- full (complete),
- accurate,
- comparable,
- properly edited,
- conveyed in a simple form,
- delivered in a timely manner.

According to the internal audit standards [IIA, 2016], which include, among other, recommendations regarding information, internal auditors must collect data that in essence “... relates to the task, is sufficient, reliable and useful in achieving its objectives.” It is worth noting that the desired feature of the obtained information is its completeness, but in relation to the purpose of the audit. This means that when obtaining information, the internal auditor focuses not on obtaining all the information that may be obtained during the audit, but on the information that is necessary to achieve the objectives of the audit engagement. In the opinion of the Institute of Internal Auditors, the information sufficient for the proper performance of tasks by the internal auditor is “... factual, appropriate and convincing, so that a prudent, well-informed person would reach the same conclusions as the auditor on its basis. Reliable information is the best information that can be obtained with the appropriate audit techniques...” and “...the information is related to the engagement, if it provides the basis for the findings and recommendations and is consistent with the engagement’s objectives. Useful information helps the organization achieve its goals.”

Many factors may contribute to the selection of a research method. These may include the time in which the internal audit should be performed and completed, the scope and nature of the available data, the nature of the decision to carry out the study (e.g. low credibility of the available data may force the necessity to carry out the study), the effectiveness and efficiency of obtaining the necessary information (profit-cost relationship). In the event of time limitations or the willingness to obtain information from

the environment of the audited organization, the audit may be carried out in cooperation with external entities. For example, the internal auditor may use an external expert to assist with the audit engagement.

Research is a multi-stage process [Babbie, 2004]:

1. designing a study, which may include the following activities:
 - preparation of the research concept, including the selection of research topics,
 - selection of research techniques,
2. selecting a sample for testing,
3. construction of a measuring instrument,
4. checking the questions in the pilot study,
5. collecting data,
6. reduction/selection and preliminary processing of materials obtained from the study,
7. data analysis,
8. evaluation of the test results and preparation of the test report.

The research concept may be created as an internal document or – in the case of the research being carried out in cooperation with external entities – may take the form of a brief. In both cases, the document should contain the following parts [Miotk, 2012; Tworzydło, 2017]:

- description of the initial situation which is the basis for the decision to conduct the audit,
- the scope of the planned use of the collected data,
- description of the expected scope of the research, including:
 - description of the research problem, research purpose,
 - defining the target group or groups,
- indication and description of the studied population and suggesting the expected method of sampling,
- description of the material confidentiality requirements and the scope of this confidentiality,
- description and presentation of the principles of cooperation of the members of the audit team, including but not limited to:
 - expectations for working meetings,

- indication of the expected form of presenting the results,
- defining expectations regarding the qualifications of the audit team,
- supplementary data, e.g. work schedule and contact details – names, addresses, telephone numbers, e-mail addresses.

The more accurately the research concept is developed, the better the results and the possibility of their use for evaluation and inference.

The selection of the sample for the study may be random, however, due to the nature of the internal audit and the area of its interests, in most cases the selection of the frame will be deliberate. Correct selection requires the auditor's knowledge of the size of the studied population. Whenever possible, internal auditors planning an audit should also know the structure of the population, e.g. in terms of the characteristics examined. If a sample is constructed based on several characteristics, the auditor must know their approximate distribution in the surveyed population. Preliminary knowledge of the distribution of features is important to be able to map them in the design study. Of course, this type of data will not always be available.

3.2. Personal sources – how to talk and listen to obtain the desired information

Despite the development of electronic media and the undoubted role of the COVID-19 pandemic as a catalyst for changes in communication, face-to-face conversation is still seen as the best way to obtain information, and listening is a key managerial skill [Brown, 1982]. Unfortunately, there is a clear difference between our own assessment of listening competencies and actual listening competencies [Carrell and Willmington, 1996]. It is worth noting, however, that it is a competence that can be learned and trained [Lane, 2000]. Already in the 1990s, it was predicted that the development of multimedia would increase listening efficiency [Meskill, 1996].

Adler, Rosenfeld and Proctor emphasize the difference between listening and hearing. Hearing is the physiological ability to feel sound, while listening is the process of giving meaning to the signals reaching the listener's ears [Adler, Rosenfeld, Proctor, 2016]. It is the ability to listen that is the competence under consideration. The authors categorize several reasons for why we listen at all:

- we listen to understand – the more important the matter or the more personal, the more we are inclined to listen,

- we listen to evaluate – a human being is a social being, so the information obtained is used to assess the quality of the message itself,
- we listen to build relationships – it is a symmetrical reflection of the relational function of communication, listening in this case is a proof of interest and commitment,
- we listen for practical reasons – in many professions, listening is the basis for the proper performance of professional activities — a doctor conducts an interview to make a diagnosis, a lawyer listens in order to decide on the line of defense, and a psychotherapist does so to decide on the type of therapy — this purpose of listening also characterizes the internal auditor.

The problems associated with obtaining information through listening are determined by at least a few factors that in the mathematical model of communication, discussed in the first chapter, would be treated as communication noise. The first of these factors is information overload when too much information is presented, making it difficult to identify and focus on the key message. This factor is reinforced by modern media that effectively act as distractors, making it difficult to concentrate. Another factor is personal considerations, which can quickly become a distraction in the event of the appearance of information that for various reasons may have an emotional value for the listener. Emotion as a base factor can effectively obscure the information value of a message, hide it or lose it. A paradoxical obstacle is the difference in the speed of receiving and processing information. While a person receiving information is able to process up to 600 words per minute, in the process of transmitting information in a similar time frame reaches up 140 words [Versfeld and Dreschler, 2002]. The resulting excess potential is used by emotions, additional thoughts, etc. The last factor are the physical noises or disturbances, which can cause the sounds to be disrupted or diffused.

The results of the research conducted on a group of almost 1,000 managers by Longwenien and Kroon show that internal auditors should have a certain advantage when it comes to listening skills. The aim of the study was to determine the effectiveness of managers' listening and feedback skills and their ability to deal with disruptions in the listening and feedback phases of the communication process. The results showed that the ability of subordinates to listen to managers is strongly correlated with the education of these subordinates. The higher the level of education, the higher

the listening competencies. Subordinates with a postgraduate degree also perceived their skills of listening and understanding managers better than those with only basic qualifications. The results have double implications. On the one hand, the prevalence of higher education among internal auditors should inspire optimism about listening competencies. On the other hand, it requires them to pay special attention when providing feedback to people with an average level of education [Longweni and Kroon, 2018].

The procedure of effective listening is invariably accompanied by the ability to ask appropriate questions that direct the conversation, encourage the interlocutor, help to understand the message and have relational value. The questions may serve the following purposes:

- explain the meaning of the answers provided,
- disclose know the thoughts, emotions, feelings of the interlocutor, for example to assess whether they do not affect his/her judgment and the tendency to change the content of the information,
- encourage development of information, sometimes in the form of praise, sometimes as evidence of listening
- encourage us to find an answer on your own, important when we want to know the interviewee's assessment,
- gather facts and details that are particularly important in the work of an internal auditor.

Dangerous from the point of view of the quality of the obtained answer, are the questions with errors. These are the questions:

1. with a hidden suggestion,
2. with a veiled correct answer,
3. based on false assumptions and
4. traps for the interlocutor.

One of the most valuable qualities of a good listener is the ability to paraphrase. It is a skill that goes well beyond simply repeating the answer in with different words. Paraphrasing can be used to clarify the facts, obtain personal information, and express empathy.

The benefits of active listening are not just substantive in nature. Inga Jonsdottir and Krístrun Frídríksdóttir (2019), when researching Icelandic managers, found that in

addition to organizational benefits, the people who spoke (managers) experienced an increased sense of well-being at work. For them, active listening shows respect and focused attention.

The trap that the questioner may fall into is the emotional over-involvement that comes from empathy, understanding or compassion. It may turn out that the interview take a dangerous shift from being a tool for obtaining information into a form of therapy, obtaining emotional support or even giving advice. This is a very dangerous moment when professional objectivity and professional independence are threatened with personal involvement. The ability to separate personal emotions, which in themselves are nothing unnatural, from the professional attitude of the internal auditor is one of the most desirable and, on the other hand, dangerous qualities. The interlocutor may feel used, disappointed, and misled. On the one hand, showing emotions may feel like a cynical game, on the other hand, a complete lack of understanding may cause the person to be aggressive and resentful. Finding a reasonable compromise will be facilitated by clearly defined at the beginning of the conversation its purpose, rules, time range, type of questions, anonymity. It is also worth clearly defining the area of one's own competencies. Disclosing personal information is a common defensive strategy, and sometimes even a manipulation to hide the truth and mark it with emotions.

Before an internal auditor considers succumbing to the temptation to give advice, at least the following circumstances should be considered:

- is it compliant with the code of ethics, audit rules,
- whether the advice lies within the auditor's competence,
- whether the interlocutor really wants and needs advice and is ready to accept it,
- whether the interlocutor will use the advice as suggested.

An interview is a research technique that is based on talking to people and that can be used to obtain information for the purpose of an internal audit. It can take the form of a structured interview or a casual interview (it is then similar to a daily conversation). The positives, which in this technique contribute to obtaining good-quality information, include general cognitive curiosity lying in human nature, curiosity about a specific topic, willingness to help the internal auditor, sensing a chance to implement the changes desired by the auditee.

This research technique also has its limitations. During the interview, the respondent may feel discomfort due to the artificiality of the situation in which the interview is

conducted. In addition, the interviewee may be reluctant to talk about the selected topic, generally reluctant to participate in the interview, or fear that the information obtained in the interview will lead to negative consequences. The internal auditor carrying out the interview must also be aware that the audited, trying to avoid answering questions that make them uncomfortable, may indicate a lack of competence or ignorance in the subject of the interview. There may also be the reverse of an attempt to please the internal auditor by imparting information that they would like or expect to hear.

The success of the interview and the quality of the collected information may be determined not only by the nature of the respondents and the scope of questions, but also by the way the meeting is arranged, the interview, the general atmosphere during the interview (and before it starts). In the main part of the interview, it is important that the sequence of issues discussed is adjusted not only to the purpose, but also to the auditee. At this point, it should be noted that not every type of interview allows for this, and the very order of the questions asked and the respondents' reaction may also be the aim of the study in itself. However, if it is possible to modify the order of the topics discussed, it is worth placing the issues for which we may expect a negative response in the middle of the interview.

An important element is also the ability to freely move from one topic to another, and the so-called fictional inserts constitute an important “technical” element affecting the fluency and course of the interview, and thus the respondent's attitude. It is worth remembering that when starting the interview and during its course, we should first establish the facts and only then ask about their assessment. The exception to this rule is questions about stereotypes. Another principle of conducting interviews may include:

- first, general questions are asked, and then more detailed ones,
- filtering questions asked at the beginning of the interview allow for better interview planning,
- in the event of difficulties in obtaining answers from the auditee, they should be gently motivated to answer, but the argumentation used cannot refer directly to the results and subject of the study,
- the interview ends after making sure that the respondent has exhausted the possibilities of answering the discussed topic (obtaining verbal confirmation from the respondent).

The course of the interview may be positive or neutral. The audited person with a positive attitude towards the audit is more inclined to reveal the truth. In the case of a negative interview, the auditee will show a tendency to hide some information. In such situations, the internal auditor may use a hard strategy of breaking resistance, based on a strongly antagonistic interview, referring to an obligation resulting, for example, from legal provisions, internal regulations, etc., or a soft strategy referring to persuasion. It is essential that an internal auditor involved in an interview:

- did not assess and criticize the auditee,
- showed interest in the information received,
- did not indicate discrepancies in the received information through comments,
- did not impose their own views and judgments,
- created an atmosphere of conversation that allowed for high self-assessment of the respondent.

For the purposes of an internal audit, a focus panel may also be used. It assumes the obtaining of information from a group usually consisting of 8-12 people. The group discusses a specific problem under the guidance of a moderator who makes sure that the discussion is not dominated by one of the people or the group does not lose interest in the subject of the study. The duration of the panel is a maximum of 4 hours. Any room where it is possible to position a round table that will allow for the visual contact of the participants can be chosen as the place of implementation. The advantage of a group interview is a good representation of the real situation in which the opinions of individual people are shaped not only in the context of their information and experience, but also under the influence of contact with other people. The positive features of a group interview also include an increased sense of security of the respondents (comfort of being in a group) or the snowball effect (initiating the process of recalling information when exchanging information with other participants). However, we mustn't forget that during a group interview, the respondents modify their opinions, which may be positive or negative (the effect of group think). The reduced sense of individual responsibility for the assessments and information provided causes the possibility of a more critical attitude towards the phenomena in question than would be the case during an individual interview.

Focus research can be a valuable supplement to quantitative research based on a questionnaire interview. Conducted before quantitative research, it allows for a better preparation of the survey form and the questions it contains. The conducted research on

the basis of the questionnaire interview may allow for a better interpretation of the data collected during the quantitative research.

The questionnaire interview is a technique with a high degree of standardization. The interviewer's behavior, technical measures, i.e. the method of registering the answers, the content of the questions and possible answers (within the scope of lists based on selection criteria) are subject to standardization. The arrangement of the research environment is also subject to standardization, which leads to the standardization of stimuli that affect the auditee. The exception are questionnaire interviews, which are not carried out in an environment controlled by the auditee (e.g. consent to complete the questionnaire at one's own home or another location, which are not subject to the researcher's control). The questionnaire interview may be direct, carried out with the help of an auditor in the course of direct contact or a questionnaire interview read by a tele-interviewer, although the second example will have a very limited use in internal audit (for example, examining the opinions of the auditee's clients regarding the quality of service).

This group of research techniques also includes computer-assisted telephone interview (CATI) and an interview conducted entirely via the Internet (CAWI – Computer Assisted Web Interview). Although in the case of the latter, there is no direct contact between the auditee and the auditor, this is seen as an advantage, as this format may increase the auditee's sense of anonymity. The disadvantage of CAWI is the inability to control the course of the interview. There is no certainty that the interview will be completed. A good example of this type of research are the auditors' research carried out for the purposes of this publication. During the interview, 1,878 attempts to complete the survey were recorded, of which 515 were fully successful, i.e. answering all the questions asked by the researchers.

The basic elements of the survey questionnaire include:

- information about the institution/person conducting the research,
- the title (topic) of the research,
- brief information about the purpose of the study,
- additional explanations (e.g. justification for the selection of a given respondent, emphasizing the anonymity of the research),
- questionnaire instructions (explaining how to answer each question),
- questionnaire questions,
- data on the test subject (certificate).

Questions as a research tool in questionnaire interviews may have a different character. A single question does not have to independently play an informative role. Often, only a set of questions analyzed together provides the internal auditor with the necessary information about the subject or subject of the research. This type of approach is used, for example, in assessing the characteristics of individual respondents. At the same time, assigning the value of the examined feature to the respondent based on the feedback from the set of questions and answers assumes that the researcher is sure about the reliability and validity of the assumptions of such a test (usually confirmed empirically and during previous research). The traditional information concept assumes that a question is a request for information that can be judged true or false. In this concept, each question plays an independent informative role and is based on the assumption that the auditee is a reliable informant. The credibility here is not the same as the auditor's trust in the auditee. A reliable informant is a respondent who:

1. heard or read the question correctly,
2. understood the question in accordance with the intention and meaning given by the auditor,
3. has shown willingness and was able to mentally recall the facts and
4. wanted to convey the information without distorting it in the form of an answer to a question asked by the internal auditor.

Based on their content, the questions can be divided into those relating to the determination of behavior patterns, those used to determine the state of knowledge, and those regarding attitudes, e.g. towards the organization. Classification (statistical) questions belong to personal questions and relate to age, gender of respondents, education, income, etc. In the questions, except for open questions, non-metrological measurement scales (nominal and ordinal scale) and metric (interval and ratio scales) are used to estimate phenomena. Nominal scales make it possible to identify differences or equality between the measured characteristics, for example gender, place of residence, characteristics of services/products (including information).

Possible mathematical operations on data obtained on the basis of a nominal scale include the determination of numbers and proportions, fractions and percentages, dominant values, non-parametric tests. The use of an ordinal scale, which includes, among others, the scale of importance, grades, semantic, Likert, ranks or comparisons in pairs, allows us to organize the studied phenomena according to the relationship, e.g. larger –

smaller, better – worse, etc. Thanks to this scale, we can examine the quality of services, the respondents' preferences, motives and strength of attitudes. Interval scales make it possible to identify minority or majorities relations, as well as the intervals between the scale intervals. The ratio scale (proportional, quotient) is defined by selecting a constant unit of measurement and showing the absolute zero (one-sided limitation of the scale range). The zero point on the ratio scale means the absence (physical zero level) of a given feature. The ratio scale measures age, income, but also the extent of the demand for information, the number of readers/recipients of information.

The known problems of survey research include the desire to accelerate the completion of participation in the survey, which results in the so-called priority effect, i.e., indicating responses that are displayed or read first. We can protect ourselves against this by introducing a rotation of questions and issues that are displayed within individual questions and assessed by respondents. In the case of a self-completed questionnaire, the auditor has no direct influence on maintaining the auditee's attention and willingness to answer a large number of questions. In such a situation, we must remember that the survey questionnaire focuses on obtaining the most important information from the point of view of the internal auditor. The questions must be short, concise and understandable. Difficult questions are placed at the beginning of the survey and easier ones at the end of the interview.

Internal auditors may use observational studies as an additional technique for verifying the information in their possession. This technique is based on making insights to provide new information or verify existing information. The person making the observations may be the auditor or a person designated by them. It is important that the observation process is carried out in circumstances where the observed phenomenon occurs naturally. The literature indicates three features that limit the errors in information obtained with this technique [Babbie, 2004], and they are: perceptiveness, maintaining attention (concentration), and the ability to select.

The disadvantages and dangers of this technique include the fact that:

- the role of the observer in participant observation determines the field of observation, which may result in limitations in gaining access to some phenomena occurring within the examined organization, and important from the point of view of the audit,
- with the passage of time, a threat arises related to the possibility of identifying

the observer with the goals of the group, which may result in the conscious or unconscious selectivity of the detected observations,

- it is possible for the observer to assimilate the behavior patterns of the studied group, which may result in the omission of many phenomena important for the quality of the audit,
- there is no possibility of observing people who were absent during the observation,
- Explicit participant observation influences the behavior of the observed, and implicit observation triggers moral dilemmas.

3.3. Modern sources of information – social media, big data

Over 75 years ago, Friedrich Hayek in his scientific text entitled *The Use of Knowledge in Society* formulated the assumption that knowledge does not exist in a concentrated form, but as single bits of partially contradictory information scattered throughout the society [Rydzak, 2020]. Despite the passage of decades and the development of the Internet, this thesis still holds true. Access to knowledge in the digitization era, despite the apparent ease of obtaining information, is still largely difficult. Scattering, multiplication, distortions and contradictions mean that the construction of reality based on bits of information requires expert knowledge and the use of modern analytical tools.

The main, official source of information about the surveyed organization on the web may be its website. The basic parameters of the content structure may determine the effectiveness of the audit and obtaining the content found on the website. Errors or difficulty in navigation, poor availability of relevant content (it is placed deeply within the structure of the website) or difficult-to-read content may adversely affect the effective acquisition and evaluation of information. There are many classifications of websites. Due to the purpose and functions they perform, we can assume that following types of websites exist:

- branding,
- information,
- sales,
- service,
- social.

The existence of a website is often stimulated not so much by the will to properly communicate with stakeholders, but in many cases it is a legal requirement. For example, listed companies are required to have a website that allows them to communicate with investors. Local government units are required to provide relevant information to local communities. However, they may fulfill this obligation through their own website and the Public Information Bulletin.

Other, modern communication channels, and thus sources of information, include: blogs, discussion forums and the information activities carried out on them, and social networks.

E-mail correspondence was not included in the above list. It has been used since the early 1970s and it is difficult to classify it as a “new” source, although the way of correspondence via e-mail is constantly changing.

The research carried out by the Watchdog Polska Civic Network [Portal-Samorzadowy.pl, 2019] shows that local government units treat social media as a one-way communication channel and a way to provide information only about local government events or successes. Their activities lack the sender’s dialogue with the recipient, which is the essence of modern media. The technological change that has taken place over the last few years, the ease of access to information and expressing opinions, simultaneous with the increased activity of consumers on the market (the emergence of prosumers actively obtaining information about organizations) means that entities are finding themselves using modern channels communication used by their stakeholders more and more often. As the next generations enter the market, organizations must be active on social media, maintaining their relationships with current and potential stakeholders [Freberg et al., 2011].

The evolution of stakeholders’ expectations, their activity in social networks and the willingness to engage in dialogue results in a dynamic, multi-directional exchange of information, e.g. through comments on posts or forums. These entries can be a valuable source of information about irregularities in individual organizations. Research on the credibility of online sources indicates a low level of trust in the content posted on the Internet. One of the challenges indicated by people professionally involved in communication is gaining and maintaining the trust of the organization’s stakeholders in the content it publicly produces [Page, 2007].

The literature on the subject indicates the existence of differences in the level of trust in individual enterprises and organizations depending on their socio-economic role,

e.g. depending on the sector to which a given organization belongs (financial, energy, administration etc. may have different levels of confidence rating) [Harris and Wicks, 2010]. We must all remember that the assessment of confidence in individual sectors is not stable and depending on the events taking place within them, may improve or deteriorate continuously or periodically. Maintaining a high level of trust, even in difficult situations, requires being open to dialogue and remaining transparent at the level of the entire organization [Schnackenberg and Tomlinson, 2016]. Transparency is understood as a concept consisting of several dimensions:

1. sharing the information held, which is crucial for the existence of the organization,
 2. consenting to stakeholder participation in information-related decisions, and
 3. providing or exchanging information, which allows the organization to pursue its basic goals of activity and to remain open to the environment.
- All these dimensions contribute to building trust in the organization. Information transparency described in this way is regarded by some scientists as an ideal or a model that is very difficult to achieve in normal economic activity [Thakor, 2015].

A lot of information at the level of the organization remains a secret, for example its business strategy. Some information at the management level may arouse controversy and be assessed not only on a rational but also emotional level. A specific type of information can become political and lead to open debates of its meaning. Politicizing information is subjective, often making it difficult to understand its main meaning.

Building trust in an organization and the information it disseminates is one of the activities most frequently indicated by communication specialists. According to the European Communication Monitor 2019 (the ECM project is a cyclical, annual study involving several thousand communication specialists from 27 European countries), over 89.3% of respondents in Europe consider trust as the most important goal of an organization's communication with stakeholders. Building trust in organization leaders obtains a slightly worse result in the presented research (79.1%). This information is quite important from the point of view of internal auditors and the tasks they face when carrying out an audit (not only at the stage of obtaining information, but also at the stage of presenting the results). It shows that in the area of communicating and building trust in organizations and

their leaders, the internal auditor has an important role to play – an internal or sometimes external expert who authenticates information from the organization.

Practitioners dealing with the subject of communication indicate (71%) that transferring the information they have to external auditors, while maintaining its full context, is very difficult to achieve. This is an indication for internal auditors that information may be seriously distorted during processing and duplication on the Internet. The old rule of “telephone” will apply here. Every third expert (surveyed as part of ECM2019) indicates a large problem related to maintaining transparency and effectiveness of communication, also within the organization. Problems with the internal flow of information and deterioration in the functioning of internal decision-making processes (as a result of the lack of necessary information) are indicated by over 35% of respondents. Summing up, it can be said that the implementation of transparent synergic offline/online communication is not easy to achieve by the organization.

A large amount of information available online causes difficulties in its assimilation. Hence, one of the trends observed over the last few years is the increased importance of visual materials/infographics in communicating, which in a simple and aggregated way will provide extensive knowledge about the described phenomena [European Communication Monitor, 2017]. Among European communication professionals, 94.4% believe that visual communication will be increasingly important for most organizations (69.0%). This belief arose on the basis of the increasing number of orders for visual materials over the last few years (86.0%). Most of the organizations that participated in the ECM2017 study declared the use of a large number of materials such as infographics, photos and information films. However, only 4.6% of the surveyed communication specialists declared that they had introduced an advanced process of managing this type of information. Only 12.1% of the respondents had high competencies in this field, and 53.3% assessed their skills in this area as low and very low [European Communication Monitor, 2017].

From the perspective of the activities of internal auditors, this may cause difficulties in obtaining good-quality material for analysis (no indexation of information). At the same time, it cannot be ruled out that there is no key information in the infographics, photos or statements of the representatives of the organization, which is registered and broadcast on the Internet, allowing for the correct implementation of the audit and the formulation of accurate final conclusions.

In the first two decades of the 21st century, there were few programs available on the market that would automatically (without human participation) and effectively monitor and capture information contained in graphic messages (most PDF documents are visible to content indexing robots, the PDF documents which are a problem, were not created immediately in digital form or were not digitized using OCR programs, but were created, for example, from photos or photocopies – PDFs created from images).

According to communication experts, social media and social networks, including Facebook, Twitter, GoWork, LinkedIn and blogs are perceived as the most important channels of communication with the organization's stakeholders (90.4%). The analysis of trends until 2035 indicates that technologies related to new media and social media complement, but do not replace, traditional channels of information exchange. Therefore, correct information analysis requires the internal auditor to review the content and documents available offline and online.

The problem that internal auditors may face in the near future is the quality and credibility of information remaining in the resources of the audited units, but created automatically or semi-automatically by bots operating in social networks. While information generated in a semi-automatic manner is largely based on information prepared by a human being, more and more often we will have contact with information that is independently developed and made public by bots. It will be created according to self-learning algorithms based on the information that bots search for in the organization's resources, creating new content from it. Assessment of this type of content will be very difficult not only in terms of its credibility, but also its effects on the analyzed organization. At the same time, it will be very difficult to identify the people responsible for the creation and distribution of this type of information.

Many people are not aware of the scale of the problems that will arise with the spread of bots, while other may deliberately depreciate its reach. The issue of social bots and the optimization of algorithms used by bots to create content on the Internet is the subject of many public discussions, but so far mainly on the grounds of ethics and threats resulting from the use of artificial intelligence (AI). 73.2% of communication specialists agree with the statement that social bots are an ethical challenge for the organization. At the same time, 4 out of 10 respondents see additional opportunities resulting from the use of bots, and 14.7% of communication departments use or plan to use bots in the coming years. In this context, the data showing that only 35.9% of spe-

cialists in Europe follow the debate on the use of bots in communication on an ongoing basis, while 15.9% do not have any knowledge in this field [European Communication Monitor, 2017]. Thus, bots and their “creativity” may be an area with a large amount of information in the near future, requiring detailed verification from auditors. With the spread of artificial intelligence, the model of communication “many-to-many” will not necessarily mean “many people.” Part of the communication in this model will take place at the person-bot, people-bot, bot-bot, people-bot-bot-people level, and in this respect there are a number of challenges not only of technical and technological nature, but also related to communication and ethics.

The Internet allows for information to be shared. On the one hand, it widens the group of recipients, and on the other hand, it creates risks related to the processing and further distribution of the changed original information. The viral spread of the message, which is beyond the sender’s control, while in the normal situation, for example in marketing activities, is desired by the sender, in the case of the activities of an internal auditor, it may pose a threat to information processing and correct reasoning based on the source material. This, in turn, leads to the conclusion that the information obtained on the Internet can only act as a “signal” and requires very careful verification based on the information collected from internal sources of the audited organization. It is necessary to distinguish between conscious and unconscious falsification of messages on the Internet. The research of the Watchdog Polska Civic Network [PortalSamorządowy.pl, 2019] proves the advantage of the unconscious nature of errors in communication. They show that only 26% of communes entrust tasks related to communication to people in managerial positions. Most of the communication on the Internet is carried out by employees in administrative positions or IT specialists. Therefore, it cannot be ruled out that the information published on the Internet will contain factual errors. In the work of an internal auditor, it should be important not only to identify these errors, but also to define their essence and the intention of the sender. In some cases, unethical behavior may occur, which is based on the conscious shaping of the desired reactions of message recipients by means of intentionally distorted information posted on the Internet.

The criteria for assessing the quality of information from the Internet largely coincide with the criteria for verifying information obtained from traditional sources such as documents, and it should be verified for accuracy, timeliness, completeness, consistency, integrity and credibility. It is important that the credibility verification concerns not only

the information itself, but also the source from which it came from and the source that published it [Kos-Łabędowicz, 2015].

The revolution of information technology, the digitization of content, and the development of the Internet mean that the problem of information scarcity has been replaced by its excess. The increase in the speed of information processing by computers, the development of artificial intelligence and the improvement of algorithms used to search and analyze information improve the entire process at every stage of working with information, i.e. planning, standardization, acquisition, indexing, translation, analysis, visualization and distribution of the obtained information. Unfortunately, due to technical, technological and financial barriers as well as skills shortages, the use of these solutions is not very common yet. According to Saramak [2015], improving the efficiency of obtaining and processing information is possible with the use of software commonly used to, for example, create digital databases. Digitizing documents with the use of OCR programs may be the initial stage of searching for detailed information, but not with the use of archivists, but with database queries. Dissemination of biometrics gives access to databases and systems that use it. In this way, we can obtain information about lotteries, downloaded or edited documents and their author. The development of automatic document translation makes it possible to use documents written in a foreign language. Saramak [2015] indicates that this type of software requires specialized knowledge. However, based on popular translators available on the Internet or programs that recognize speech or text, we can see that the progress in this field is growing rapidly and the products currently available on the market are more and more advanced, and at the same time intuitive and easy to use. The advantage of using the technologies and software described above is the creation of a comprehensive analytical system that allows for the automation of work in the field of obtaining data and preliminary analysis.

Saramak [2015] states that big data analytical techniques are most often used by secret services, agencies specializing in white economic intelligence, and large corporations. They make it possible to combine and analyze the links between data, the basic feature of which is large dispersion in various IT systems (documents, monitoring, logging into mobile phone base stations, payment with company cards, etc.).

The advantage of real-time data analysis is obtaining information material about the studied populations, which is not inferior in quality to information obtained using classical methods. The difference is that obtaining information using the classic method

takes much more time. Another advantage of automating the process of data acquisition and analysis is the ability to obtain information that is not available directly from the level of web solutions. AI-based solutions can automate the process of obtaining information from the “deep web” (not to be confused with dark web), which require interaction (databases on websites have only an interface, obtaining detailed information in such a situation is possible only after formulating an appropriate query).

Big data analysis are not yet homogeneous in nature, although more and more often it is understood as working on sets of information of large volume, high variability or large variety that require new forms of processing in order to support the decision-making process, discovering new phenomena and process optimization [Saramak, 2015]. The nature of big data is well reflected by the 4V concept, i.e. four factors that define sets of information: Big Volume (large amounts of data), Big Variety (large variety of analyzed data and information), Big Velocity (instant data processing in real time) and finally Big Value – high cognitive value obtained as a result of the “big data” analysis [Słoniewski, 2014].

As mentioned above, scattered data used in big data analysis are characterized by high generality, hypothetical anonymity (non-individualized data stream) and may relate to many aspects, e.g. the length of visits to a website or the length of a telephone conversation. Their value is revealed when they are combined into larger sets, which allow for the analysis and estimation of the probability of occurrence of phenomena difficult to predict using traditional methods, e.g. the behavior of large groups of people. The problem in big data analysis is the very high costs of developing and maintaining the infrastructure needed to carry out this type of analysis, access to distributed data (ownership of individual databases), legal limitations in sharing and exchanging this type of information, and the general reluctance of the society regarding its attempts to “control social behavior.” This is particularly evident in the COVID-19 debate and the ability to predict and prevent disease through cell phone data retrieval. Earlier, a negative example of irregularities in big data analysis was provided by Facebook and its business partner, Cambridge Analytica. Cambridge researchers, by combining data from two sources and analyzing the activity of Facebook users, were able to determine their origin, race, intelligence level, sexual orientation, addictions or political views with an accuracy of 80-90%. Research carried out by scientists from the Massachusetts Institute of Technology has shown that, based on the analysis of telecommunications data (information about who

connected to whom and when and about the location), it is possible to determine the behavior of individual people (e.g. where a person will be in within the next 12 hours) with 80-90% accuracy. The growing importance of new techniques raises the issues of educating new staff and competencies from universities even more [Plant, Barac, Sarens 2019].

3.4. Lies, sources, forms and methods of detection

The number of negative events in the socio-economic environment as a result of incorrect or false information is constantly increasing [Rydzak, 2020]. According to research on trust presented at the World Economic Forum in Davos, nearly 70% of people in the world are afraid of the negative effects of false information, and almost 60% are unable to verify or distinguish false information from the truth [Edelman Trust Barometer, 2018, hereinafter: ETB]. According to the research by Kantar Public [2018], 84% of Poles see the problem of false information, while 49% of Polish respondents believe that fighting false information is the job of specialists. The increase in expectations towards communication experts is confirmed by the 2018 ETB survey, according to which trust in the media and journalists has increased. With the growing problem of fake news between 2017 and 2018, an interesting phenomenon occurred — trust in journalists increased by 5%. It is worth emphasizing that until 2017 the level of trust in the media and journalists had been systematically dropping for many years.

The feeling of low quality of information received from institutions and companies, which does not meet the information needs of stakeholders, with a low level of trust in the sender, results in searching for information in additional sources, through so-called multi-screening. People, trying to reduce the uncertainty resulting from the asymmetry of information, verify the signals sent by the institution or company in other sources. The Internet has facilitated the speed of such verification and lowered its costs to some extent. However, these savings may be just an illusion. The problem is the deteriorating quality of information available on the Internet. Its low quality is indicated, among others, by studies by Edelman Trust Barometer [2018, 2019] or Kantar Polska [2018].

Lying comes in many forms and providing completely false information is an obvious form of lying. However, not talking about something or keeping quiet, or hiding facts or falsifying them in part, can be fraudulent. Concealing information is more difficult to detect than just a lie. Providing false information requires a lot of whistleblower

involvement. They need to rethink the consistency of the false information with others that will appear in his statements, and also remember what was said to avoid the detection of the lie in the future. The whole process of lying is therefore much more difficult for a liar than providing true information. Concealing information involves the human brain to a lesser extent. The interlocutor does not have to control themselves as much as when speaking untruths, and thus can maintain their current, natural style and pace of speech.

The ability to assess the credibility of people and the information they provide has a fundamental impact on the effectiveness of internal audit and a positive assessment of the auditor's work. At the same time, it is worth realizing that the lie detection methods are not free from errors, and the final assessments made on the basis of individual methods may also be incorrect. Research has shown that people without training in lie detection are statistically able to detect a lie at a level similar to that resulting from the case. Thus, internal auditors should not undertake random activities, and the analysis should be comprehensive and based on reliable knowledge. Such a procedure seems ineffective, as it takes the time of the auditor, but on the other hand, a diagnosis based on false information undermines the essence and purpose of internal audit.

One exception to the rule in the interlocutor's behavior does not mean that the person is lying. A single deviation is purely a solitary observation that requires further verification or investigation. Frequent blinking is not necessarily fraudulent, but may indicate health problems. Only the emergence of additional symptoms that occur in situations in which people lie, such as excessive stiffening of the body, restriction of natural, previously observed behaviors, can give rise to suspicion of fraud. The literature on the subject indicates a number of non-verbal behaviors that, to a varying degree, allow for the identification of a liar. Each time, however, it is emphasized that there is no singular indicator that ensures that someone is lying. Therefore, it is postulated to use as many methods and indicators as possible in detecting lies to separate the real information from the false.

In order to correctly identify deceptive signals, the internal auditor must have prior knowledge of an individual's behavioral pattern. We must ensure that the knowledge and evaluation of the interlocutors does not arise based on the subjective image of the fraudster created in the mind of the auditor on the basis of stereotypes. Bad dress or inappropriate behavior, or one that the auditor would not tolerate, does not yet make the other person a fraud. In the literature on lie detection, it is emphasized that in order to

draw reliable conclusions, we must first establish the person's base-line behavior [Peszko-Sroka, 2012]. Such a pattern can be established by first conversing with someone about neutral and safe topics, but the best possible solution is to build relationships and knowledge about the behavior of individual people over a longer period of time. Thanks to this, the knowledge we will have about a given person will be complete and less prone to errors that may appear during random assessment of the natural behavior of individual employees of the controlled institution. Only after collecting this information, the internal auditor can start the main task, which is obtaining information necessary to carry out the audit, and observe changes in the behaviors of the audited during the interviews. These can be either the disappearance of a previously existing behavior or the emergence of a new reaction. A person trying to hide the truth tries to control the situation by adjusting their behavior to the changing conditions of the environment. The goal is to avoid exposure. A person who is lying, when under pressure or burdened with additional activities that will have to be performed during the conversation, may lose control and give a contradictory answer (verbal and non-verbal) to the same question. Performing an additional activity during the conversation may not only distract the interlocutor into making a mistake, but can also be a deliberate maneuver used by people to conceal the truth and distract the internal auditor. Therefore, the assumption that an additional activity during the interview is a technique beneficial only for the auditor, and that one symptom confirming a lie is incorrect.

Even when there are certain signs of lying, we must assume that it is more likely that the person is deceitful and not necessarily lying. Knowing people and their behavior is important in the work of an internal auditor, as it allows to reduce the risk of committing a mistake in assessing the quality of the obtained information, however, it does not completely eliminate this risk. Full knowledge of individual people allows us to notice differences and changes in their behavior, but we must forget that people are different, and the periodic change in their behavior may have multiple causes, not necessarily related to the workplace. All people differ to a greater or lesser extent from one another. What for one person will be the norm in behavior, for another it may be a deviation. After all, an artificial smile and lack of movement do not have to prejudice an attempt to hide the truth, but may indicate embarrassment in the situation that has arisen. An introvert will in most cases have a less expressive manner of expression than an extrovert, which does not mean that introverts lie more often. Comprehensive observation of behavior change in

many areas and prior knowledge about the interlocutor is one of the five main methods indicated by experts [Ekman, 2006; Nasher, 2011; Anna Peszko-Sroka, 2012].

Another method of checking the credibility of an interlocutor is based on formulating questions or statements that provoke them to react, for example, by the ambiguity of the question itself, in which there is a suggestion of some link or irregularity. Such a question should be perceived by innocent people as a simple request to supplement the presented information. A liar may develop a defensive reflex as a result of perceiving a question asked in this way as a form of accusation directed at them. Another method, or rather a group of methods for detecting fraud in information messages, is the diagnosis and analysis of interlocutors in terms of the emotions they exhibit, which usually accompany the telling of lies. Emotions are a set of psycho-physiological changes in the human body that affect not only physiological arousal (hormonal changes, muscle tension, uncontrolled tics), but also changes in the sphere of the psyche and their emotional states (e.g. feelings of fear, anxiety, anger, irritation, joy or disruption of cognitive processes). Ekman [2006] showed that lying is usually accompanied by a sense of fear, joy from lying and guilt. In addition, he found that they are noticeable not only during direct conversations, but also during public speeches. Being aware of this allows us to assume that the detection of a lie may occur not only during a direct conversation, but also when the auditor is only an observer. Thus, a useful research technique that can be used in internal audit is participant observation, as described in the previous section. Deliberately stimulating the interlocutor's emotions, for example, fear or stress by the auditor, should depend on the interlocutor's initial attitude. At the same time, one should remember the skillful intensity of the emotions released. Typically, light fraud is accompanied by a low level of perceived anxiety, while in situations where the effects have serious consequences for the liar, if they are detected, the level of perceived fear should be very high.

Another method of detecting insincerity refers to the principle of disharmony in communication. Consistency in behavior, appearance and formulated content may be evidence of telling the truth. The occurrence of inconsistencies in the messages flowing from individual areas may encourage caution in assessing the information received. The occurrence of inconsistencies or even contradictions between verbal and non-verbal communication is a prerequisite for the initial assumption by the auditor that they are dealing with a liar.

Some scientists indicate that it is non-verbal communication that should be considered the basic indicator of cheating [Bojek and Bojek, 2008], others emphasize that too much faith in detecting lies on the basis of only non-verbal communication, or even on the basis of individual observations of deviations from the norm in behavior people lead to wrong conclusions [Nasher, 2011]. Supporters of non-verbal communication in detecting lies base their conviction that this method dominates on several assumptions. One of them is the assumption that the possibility of assessing the credibility of another person based solely on verbal messages is very limited due to the length of the speech. The longer the conversation lasts, the greater the possibility of detecting inaccuracies. However, usually, in normal situations, the conversation is too short to correctly verify the credibility of the information received. In such short conversations, it is the non-verbal messages and their coherence with verbal messages that become the main basis for assessing the credibility of people.

Based on the research, a number of observations have been formulated, the occurrence of which may indicate contact with a liar [Bojek and Bojek, 2008; Nasher, 2011] and therefore may be useful in the internal auditor's information gathering stage. Firstly, liars usually have a more rigid attitude in their statements and try to consciously exclude or limit the appearance of small gestures (manipulators) during the conversation. They do it consciously, fearing the detection of a lie. Hence, the lack of such small gestures, rather than their existence, may be a signal for the auditor about an attempt to falsify the information provided. Secondly, we must pay attention to the fact that facial expressions will not always be a reliable source of information, because of all the elements of non-verbal communication, it is the most susceptible to conscious human control. Hence, the information from facial expressions is not fully reliable. The sender may deliberately shape their facial expressions to mislead the recipient. To avoid possible misinterpretation, it is recommended focus on micro-momentary facial expressions of emotion, which are a facial expressions that last only a fraction of a second. They express genuine emotions and are more difficult to control than the facial expressions during conversation. Third, the eyes play a very important role in detecting lies. It is widely accepted that avoiding eye contact is fraudulent. However, this approach is flawed as detailed research has shown that eye contact during cheating may even increase slightly. Such a phenomenon may occur when people who lie are not afraid of being exposed [Akehurst et al., 1996]. Another indicator of deception is the change in eye pupil diameter. This can occur not only under the influence of light, but also under the

influence of experienced emotions. Changes in the pupil diameter occur unconsciously and are therefore considered a good source of information about the interlocutor's lies. Unfortunately, observing the pupil in normal conversation is not easy. In case of difficulties, it is worth focusing on the frequency of blinking, because research has confirmed that when lying there is an uncontrolled increase in the frequency of blinking. The reliability of this indicator is comparable to the information obtained in measuring pupil size. In the case of laughter, the interpretation seems easy. One should only distinguish between a fake smile and a real smile. A true smile that expresses positive emotions engages the circular muscles of the eye, while in a fake smile they remain motionless. This translates into changes taking place in the facial expressions, and regarding the cheeks and eyebrows, the lifting of the cheeks and the lowering of the eyebrows indicate the work of the circular muscles and thus the sincerity of the smile, behavior and intentions of the interlocutor.

The deception detection methods described in this section are not flawless. In the case of internal audit, the auditor has the option of extending the interview time. They also have the ability to interview multiple people and collect as much information as possible to detect contradictions regardless of the observations made in the field of non-verbal communication.

The methods of detecting lies also include the changing chronology of asking questions. During the conversation, questions can be asked according to the chronology of events, one can ask questions in reverse order, and then ask additional questions about the "in-between" events. The entirety of this type of action is based on the assumption that a distortion of the chronology will lead to the interlocutor getting lost in their own false narrative. In such a situation, the role of the internal auditor will not only be to plan the interview scenario, but also to identify inaccuracies in the information provided. This type of technique should involve a large number of open-ended questions for which the interlocutor must create a description of the events. Closed questions give the opportunity to withdraw or deny a lie by indicating that the information was imposed or at least suggested by the auditor. However, research indicates that the efficiency in detecting fraud is also positively correlated with independence and objectivity, the number of activities performed, the adoption of a systematic approach to assessing the effectiveness of risk management and the size of the enterprise [Hazami-Ammar 2019]. In turn, according to the Indonesian market research, the auditors have too little preparation to be ready to detect fraud [Salleh & Suryanto 2019].

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 want 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 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 listener 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 about 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 boat 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, Graszcz, & 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*, *Eudemian 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 its 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 Raczowska (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. Raczowska 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 [Raczowska, 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 [Alzaban 2019].

Chapter 5

Communicating the internal auditor in light of research

5.1. Research method

The conducted query of scientific publications devoted to the issues of communication between internal auditors and the internal and external environment of the surveyed organizations showed an existing cognitive gap. While industry organizations related to internal audit began to recognize the role and importance of communication in the work of an auditor and carry out their own descriptive research, in the first two decades of the 21st century, this did not significantly increase the growth of scientific publications in the field. One can even risk a statement that in the context of the growing interest in the subject of communication of internal auditors in the 21st century, there has been some neglect in the field of science. The research results presented in this chapter are therefore a response to the needs of the auditors and the scientific community and are only an introduction to further research on communication in the field of internal audit.

The aim of the examination of internal auditors was to try to answer the following questions:

- What are the types of communication problems internal auditors encounter (in collecting, processing, and sharing information)?
- What are the communication methods that internal auditors use to resolve the issues they encounter?

An e-questionnaire in Polish was used to collect the data (research in Poland). The same content of the questionnaire was published in foreign research, but translated into English. The questionnaire was filled in by the respondents on their own, after sending them an invitation containing the address of access to the research (Computer Assisted Web Interview – CAWI). CAWI is the simplest method, which at the same time took into account the limitations related to the protection of personal data of people participating in the study. It was assumed to generate two universal links to the survey, with a request

to send these addresses together with an invitation to participate in the survey to members of selected associations connecting internal auditors and non-associated auditors on the mailing lists of selected organizations. This construction allowed to avoid problems resulting from access to the individual's email addresses¹.

The study used targeted selection by inviting mainly members of associations to participate in the study, not the entire population of auditors. This method of selection influences the caution with which the evaluations and conclusions from the research presented in this book are formulated. At the same time, however, it is worth emphasizing that in the case of Poland, the surveyed sample included over 30% of respondents who indicated no membership in associations or belonged to smaller local associations. As a result, we can risk concluding that the analyzed data in the case of the Polish-language survey may very well reflect the phenomena studied in the context of the entire industry of auditors, and not only those associated with industry organizations. Gaining such a varied group of respondents was possible thanks to the diversified method of sending out invitations to participate in the survey. In the case of international surveys, only 9% of respondents indicated that they did not belong to the IIA. For the purposes of this book, due to the differences in the groups of respondents, it was decided to present and discuss selected results from international surveys in the form of separate columns with data. Despite the limited number of questionnaires, the results of the international research may serve as interesting supplemental information, such that foreign respondents better represent the management sector than the Polish respondents (almost 53% of indications expressed having personal experience related to managing a team of internal auditors, in the case of Polish respondents it is just over 27%).

The first invitations were distributed to national and international research in the form of mailing carried out by industry organizations. In Poland, the request to distribute the invitation was sent to the Association of the Institute of Internal Auditors IIA Poland, the ISACA Warsaw Association, the ISACA Katowice Association – the Associa-

¹Another variant of CAWI is a survey in which each respondent gets an individual link to the survey. Data is also collected anonymously, but allows for better control of the course of the study. However, in the study of internal auditors, the simplest and most anonymous form of the CAWI type study was assumed, hoping that it would increase the tendency to complete the survey.

tion for the Audit, Security and Control of Information Systems, and the Polish Institute of Internal Auditors Sp. z o.o., and the Association of Certified Auditors and Internal Control Specialists. The research was also supported by the Ministry of Finance – information about the research was sent out in the ministerial newsletter. At the same time, news about the study appeared on official websites and other communication channels belonging to the Ministry of Finance. The invitation to participate in the study was also sent to the internal auditors on the mailing lists of the Ministry of Science and Higher Education. The next stage of distribution was placing the invitation in the form of a post on social media channels (Facebook and LinkedIn). Additionally, a dedicated mailing to graduates of postgraduate studies in internal audit was carried out based on the database of active internal auditors at the disposal of the survey organizer.

When respondents from outside Poland were invited to participate in the research, the request for information distribution was sent to the Global Institute of Internal Auditors and 127 national branches of IIA Global. The questionnaire was also distributed via social media channels (groups connecting internal auditors around the world, whose members are active on Facebook and LinkedIn).

The questionnaire consisted of 15 questions. The number of subjects displayed to respondents depended on the answers they provided in the general and filtering questions. Most of them were closed and semi-open (several options to choose from). The average duration of a valid interview in Poland was 18 minutes and 8 seconds, 3 minutes longer than assumed. During the survey data collection period, 1,878 attempts were made to complete the survey. Ultimately, 515 fully completed questionnaires were collected, which translates into 27.4% of all trials that were initiated by the invited internal auditors.

The average duration of a valid interview in other countries was 26 minutes and 17 seconds. Certainly, the longer time frame can be attributed to the fact that in most cases English was not the native language of the respondents. During the survey data collection period, 1,810 attempts were made to complete the survey. Ultimately, 144 full questionnaires were collected, which translates into 8% of all trials that were initiated by the invited internal auditors. After data verification, 138 questionnaires qualified for further analysis in the international study.

The survey in Poland took place from February 14 to April 6, 2020. From February 14 to February 24, 2020, a questionnaire-survey was developed, which, after being coded into a digital format, in the pre-test phase, was verified by a group of several inter-

nal auditors (invitation addressed personally to individual people). After submitting the received comments, the actual phase of the research began on February 24, by inviting internal auditors to share their opinion en-masse. Due to restrictions that appeared after March 15, related to the coronavirus pandemic, it was decided to extend the study by two weeks, until April 6. The total time of obtaining the research material was therefore 6 weeks. In the case of international research, the actual research phase began on March 4th. After receiving feedback from international organizations about difficulties in joining the study due to COVID, it was decided to extend the international survey to 8 weeks. Ultimately, data collection was completed on April 30, 2020. The SPSS statistical analysis package was used to compile the data presented in this chapter.

5.2. Characteristics of the examined group of internal auditors

515 respondents actively participated in the study in Poland, of which almost 60% were women and slightly over 40% were men. In the international studies, almost 54% of the 138 respondents were women and 46% were men (see Table 5.1).

Table 5.1. Survey respondents by gender

Gender	Poland N – Number of answers	% answers N/515	World N – Number of responses	% answers N/138
Sum :	515	100.0	138	100.0
Woman	308	59.8	74	53.6
Man	207	40.2	64	46.4

Source: own study based on the research.

Data on the certificates and authorizations held by internal auditors are included in Table 5.2. In Poland, over 40% of the internal auditors covered by the audit have professional certificates that are recognized all over the world. The same number of people practicing this profession base their activity on the knowledge gained during postgraduate studies.

Table 5.2. Certificates and authorizations held by internal auditors

Type of certificate or entitlement	Poland N – Number of answers (682)	% of inter- views N/515	World N – Number of responses (195)	% of inter- views N/138
Postgraduate diploma in internal audit with two years of experience in this field	210	40.8	22	15.9
Other	159	30.9	51	37.0
Internal auditor exam before the exam- ination board appointed by the Minister of Finance (2003-2006)	95	18.4	9	6.5
Certified Government Auditing Profes- sional (CGAP)	84	16.3	13	9.4
Certified Internal Auditor (CIA)	74	14.4	44	31.9
Certified Information Systems Auditor (CISA)	31	6.0	14	10.1
Certified Fraud Examiner (CFE)	10	1.9	5	3.6
Powers of the statutory auditor	9	1.7	13	9.4
Association of Chartered Certified Ac- countants (ACCA)	6	1.2	13	9.4
Certification in Control Self-Assessment (CCSA)	2	0.4	4	2.9
Certified Financial Services Auditor (CFSA)	2	0.4	3	2.2

Source: own study based on the research.

Almost 20% of auditors confirmed their knowledge and skills by passing an internal auditor exam in the years 2003-2006 before an examination committee appointed by the Minister of Finance. Over 30% of the respondents indicated in the survey that they have other qualifications and certificates. The most numerous group among them were people who have one of the certificates issued by the Polish Institute of Internal Control (53 people in total, which constitutes 10.3% of the internal auditors covered by

the study). The second most important group of auditors with other authorizations are people with various types of ISO certificates (e.g. 9001, 14001, 27001). A large group of respondents indicate more than one source of their professional skills in their education.

The vast majority of internal auditors who participated in the study are members of various professional organizations. Data on affiliation with industry organizations are presented in Table 5.3.

Table 5.3. Membership of internal auditors in professional organizations

Affiliation with an organization	Poland N – Number of responses	% of interviews N/515	World N – Number of responses	% of interviews N/138
Sum :	515	-	138	-
Yes, IIA	264	51.3	118	85.5
Yes, ISACA	23	4.5	5	3.6
Yes, different	73	14.2	9	6.5
No	155	30.1	6	4.3

Source: own study based on the research.

In the Polish group of respondents, over 51% of them indicated that they belonged to the Association of Internal Auditors IIA Polska. It is the most numerous organization of auditors in Poland, so obtaining such a result is not only based on the method of obtaining the research material. In the analyzed research group, over 30% indicated a lack of membership in an industry association. The results of the studies by foreign auditors only confirm the higher effectiveness of requests for participation in the study sent by industry organizations, and not through social media channels.

From the point of view of the subject of the undertaken research, the position occupied by the respondents in internal audit seems to be important. During the survey, the respondents were asked to identify job positions held in internal audit. In the case of this question, assuming that one person may perform the profession of an internal auditor in many organizations, it was possible to indicate several answers. Data from this sphere is presented in Table 5.4.

Table 5.4. Work position in internal audit

Position held	Poland N – Number of answers	% of inter- views N/515	World N – Number of responses	% of interviews N/138
Independent position of internal audit	277	53.8	28	20.3
I manage a team of internal auditors	140	27.2	73	52.9
I am a member of a team of internal auditors	193	37.5	48	34.8
Other (what?)	24	4.7	6	4.3

Source: own study based on the research.

More than half of the respondents (53.8%) are employed in independent positions of internal audit. Slightly over 27% of the respondents perform the function of the internal audit manager in the unit, and 37.5% of the respondents are members of the audit team. Less than 5% of respondents conduct internal audit as a service. In the case of the international surveys, the internal auditors who took part in the survey were clearly dominated by persons managing internal audit work (52.9%). The second most important group – 34.8% – were members of audit teams.

Table 5.5. Job position in internal audit – Poland (cross-reference)

Position held	Independent position	I manage a team of internal auditors	I am a member of a team of internal auditors	Other (what?)
Independent position of internal audit	277	53	50	3
I manage a team of internal auditors	53	140	37	0
I am a member of a team of internal auditors	50	37	193	1
Other (what?)	3	0	1	24

Source: own study based on the research.

Most Polish respondents work as internal auditors solely holding an independent position (Table 5.5). Some of these people simultaneously manage a team of internal auditors in another entity (53 people), and some are members of the team of internal auditors of another organization (50 people). 37 people were members of the audit team in one organization and at the same time managed the team of internal auditors in another entity. In the case of international audits, the dominant group of auditors are those managing teams of auditors (Table 5.6).

Table 5.6. Internal audit job position – world (cross-reference)

Position held	Independent position	I manage a team of internal auditors	I am a member of a team of internal auditors	Other
Independent position of internal audit	28	6	40	1
I manage a team of internal auditors	6	73	9	0
I am a member of a team of internal auditors	4	9	48	0
Other (what?)	1	0	0	6

Source: own study based on the research.

Another issue examined was the respondents' workplace and their length of service. Table 5.7 presents the indications of the auditors participating in the survey concerning their place of employment before April 2020. More than half of the Polish respondents have previously worked in the public sector, both in the government and local government sub-sectors, and 35.3% of them have experience in the private sector. Every fourth respondent has not carried out any audit activities before (prior to their current workplace) or performs their work without changing sectors. In the case of the international study, the number of respondents without experience is relatively low, and internal auditors with experience in the private and government sectors dominate.

Table 5.7. Employment of internal auditors prior to the current workplace by sector
(multiple answers possible)

Employment before the current workplace	Poland	% of interviews	World	% of interviews
	N – Number of responses	N/515	N – Number of responses	N/138
Public sector – government sub-sector	133	25.8	48	34.8
Public sector – local government sub-sector	129	25.0	16	11.6
Private sector	182	35.3	79	57.2
I have not conducted internal audit before	136	26.4	14	10.1

Source: own study based on the research.

It is worth noting that almost every second respondent in Poland carries out internal audit tasks in the private sector, in the case of foreign respondents, the percentage is even higher (Table 5.8). Experience in the public sector in Poland is declared by over 60% of the surveyed respondents, while the percentage of internal auditors who declared having experience in the public sector was just over 40% abroad.

Table 5.8. Employment of internal auditors by sector
(multiple answers possible) – as of April 2020

Place of employment	Poland	% of interviews	World	% of interviews
	N – Number of responses	N/515	N – Number of responses	N/138
Public sector – government sub-sector	165	32.0	45	32.6
Public sector – local government sub-sector	152	29.5	17	12.3
Private sector	240	46.6	86	62.3

Source: own study based on the research.

Table 5.9. Work experience of internal auditors in the public sector in Poland (in years)

Seniority	N – Number of responses	% of interviews N/515	% of interviews N/318
0	5	1.0	1.6
1	8	1.6	2.5
2	15	2.9	4.7
3	14	2.7	4.4
4	12	2.3	3.8
5	10	1.9	3.1
6	8	1.6	2.5
7	10	1.9	3.1
8	11	2.1	3.5
9	4	0.8	1.3
10	24	4.7	7.5
11	7	1.4	2.2
12	19	3.7	6.0
13	11	2.1	3.5
14	10	1.9	3.1
15	33	6.4	10.4
16	14	2.7	4.4
17	23	4.5	7.2
18	13	2.5	4.1
19	4	0.8	1.3
20	17	3.3	5.3
21	4	0.8	1.3
22	7	1.4	2.2
23	3	0.6	0.9
24	3	0.6	0.9
25	6	1.2	1.9
27	2	0.4	0.6
28	2	0.4	0.6
29	1	0.2	0.3
30	5	1.0	1.6
33	1	0.2	0.3
34	4	0.8	1.3
35	2	0.4	0.6
38	1	0.2	0.3
39	1	0.2	0.3
40	2	0.4	0.6
42	1	0.2	0.3
46	1	0.2	0.3
Sum:	318	61.7	100.0

Source: own study based on the research.

Table 5.10. Work experience of internal auditors
in the private sector in Poland (in years)

Seniority	N – Number of responses	% of interviews N/515	% of interviews N/264
0	5	1.0	1.9
1	17	3.3	6.4
2	31	6.0	11.7
3	11	2.1	4.2
4	16	3.1	6.1
5	16	3.1	6.1
6	7	1.4	2.7
7	4	0.8	1.5
8	18	3.5	6.8
9	9	1.7	3.4
10	22	4.3	8.3
11	4	0.8	1.5
12	8	1.6	3.0
13	4	0.8	1.5
14	9	1.7	3.4
15	10	1.9	3.8
16	7	1.4	2.7
17	3	0.6	1.1
18	9	1.7	3.4
19	4	0.8	1.5
20	17	3.3	6.4
21	4	0.8	1.5
22	3	0.6	1.1
23	3	0.6	1.1
24	2	0.4	0.8
25	7	1.4	2.7
27	2	0.4	0.8
28	2	0.4	0.8
29	2	0.4	0.8
30	4	0.8	1.5
32	2	0.4	0.8
35	2	0.4	0.8
Sum:	264	51.3	100.0

Source: own study based on the research.

The audited group of internal auditors are people with many years of work experience (Table 5.9 and 5.10). Over 10% of the respondents working in the public sector have 15 years of work experience in this sector. The second most important group are

internal auditors with 10 years of work experience, who account for 7.5% of respondents working in the public sector, and the third group is those with 17 years of service, accounting for 7.2% of internal auditors participating in the survey, who are currently employed in the public sector. The situation in terms of seniority is slightly different in the private sector, where 11.7% of respondents have 2 years of work experience. Over 8% of respondents working in this sector have 10 years of work experience. Therefore, the private sector employs auditors with less experience. Therefore, it can be concluded that the majority of internal auditors start their professional activity by working in the private sector.

A separate issue that was the subject of the study was seniority in internal audit. When answering this question, internal auditors were to take into account both full-time employment and the service of conducting audit work. Data in this area are presented in Table 5.11.

Table 5.11. Work experience in internal audit
(full-time and/or service performance of the audit)

Seniority	N – Number of responses	% of interviews N/515
0	13	2.5
1	33	6.4
2	34	6.6
3	40	7.8
4	27	5.2
5	25	4.9
6	27	5.2
7	21	4.1
8	32	6.2
9	16	3.1
10	29	5.6
11	15	2.9
12	29	5.6
13	22	4.3
14	23	4.5
15	40	7.8
16	25	4.9
17	19	3.7
18	13	2.5
19	7	1.4
20	12	2.3

Characteristics of the examined group of internal auditors

	21	4	0.8
	22	3	0.6
	23	1	0.2
	24	1	0.2
	25	2	0.4
	30	1	0.2
	35	1	0.2
	Sum:	515	100.0

Source: own study based on the research.

The most frequently represented groups among the respondents in terms of work experience in internal audit were people with 3 and 15 years of work experience. These groups account for 7.8% of all participants in the survey. One of the respondents had 35 years of experience as an internal auditor.

The summary of the study on the issue of seniority, both general and internal audit, of the auditors who participated in the study are the basic statistics on the data collected in this area, which are included in tables 5.12 – 5.15. Table 5.12 contains statistics for the population studied in Poland.

Table 5.12. Work experience in internal audit and in individual sectors –
basic statistics for Poland

Seniority	Number of years in the public sector	Number of years in the private sector	Auditing work experience internal (full-time and/or ser- vice audit)
Average	13.55	10.77	9.35
Median	14.00	9.00	9.00
Dominant	15	2	3 ^a
Percentiles	25	7.00	4.00
	50	14.00	9.00
	75	18.00	16.75

a. There are many modal values. The smallest value was given

Source: own study based on the research.

According to the data presented in Table 5.12, the average length of service is 14 years for the public sector and 9 years for the private sector. In the public sector, people with 15 years of work experience prevail, and in the private sector – 2 years. The average length of service is 14 years for the public sector and 9 years for the private

sector. In the public sector, people with 15 years of work experience prevail, and in the private sector – 2 years. In the case of foreign auditors, long employment in the private sector is confirmed (Table 5.13)

Table 5.13. Work experience in internal audit and in individual sectors –
basic statistics for the world

Seniority	Number of years in the public sector	Number of years in the private sector	Auditing work experience internal (full-time and/or service audit)
Average	10.62	12.66	10.46
Median	9	12	10
Dominant	1 ^a	10 ^a	15
Percentiles	25	4.00	5.00
	50	9.00	10.00
	75	15.00	15.00

a. There are many modal values. The smallest value was given

Source: own study based on the research.

Internal auditors who participated in the survey were also asked to indicate their associations with the profession of internal auditor. This question provides an answer to how this profession is perceived by the professional group itself. Responses in this sphere are summarized in Table 5.14 (for Poland) and 5.15 (global).

Over 80% of respondents indicated professionalism as an association with their profession. Such an assessment is consistent with the high qualifications of auditors, confirmed by various certificates and authorizations described in the earlier part of this monograph. Responsibility and consulting achieved a result similar to professionalism. It is also worth noting that the profession of auditor is treated as a challenge more often among women (61%) than among men (48%). In Poland, this occupation is also much more often a source of stress for women (36%) than for men (20%). Men, in turn, more often associate an internal auditor with reputation, but also according to them, more often than according to women, it is a profession characterized by repetition. It is noteworthy that many of the associations indicated by the respondents are related, in various forms, to communication.

Table 5.14. Perception of the profession of internal auditor by Polish internal auditors
(possibility to indicate several answers)

Type of association	NW – Number of readings (2894)	% of inter- views N/515	F N=308	% of inter- views N = 308	M N=207	% of inter- views N = 207
Professionalism	417	81	243	79	174	84
Responsibility	402	78	245	80	157	76
Consulting	394	77	232	75	162	78
Support	310	60	179	58	131	63
Challenging	286	56	187	61	99	48
Authority	183	36	105	34	78	38
Control	181	35	95	31	86	42
Stress	153	30	112	36	41	20
Reputation	141	27	70	23	71	34
Underestimation	136	26	88	29	48	23
Prestige	113	22	72	23	41	20
Bureaucracy	55	11	40	13	15	7
Repetitiveness	45	9	21	7	24	12
Frustration	37	7	26	8	11	5
Other	26	5	19	6	7	3
Boredom	8	2	5	2	3	1
Power	7	1	7	2	0	0

F – female, M – male

Source: own study based on the research.

As in the case of research results from Poland, also in the case of foreign internal auditors, the challenge is more often associated with the work of an auditor by women than men (67.6% among women, and 54.7% among men). Interesting and requiring additional research is the observation that although associations such as professionalism, responsibility, advice or support achieve similar ratings in both studies, the assessment of these concepts by sex by foreign respondents is opposite to that in Polish studies.

Table 5.15. Perception of the profession of internal auditor by foreign internal auditors
(multiple answers possible)

Type of association	NW – Number of indications	% of inter- views N/138	F N=74	% of inter- views N = 74	M N=64	% of inter- views N=64
Professionalism	121	87.7	68	91.9	53	82.8
Responsibility	109	79	56	76.7	53	82.8
Consulting	104	75.4	57	77.0	47	73.4
Support	70	50.7	41	55.4	29	45.3
Challenge	85	61.6	50	67.6	35	54.7
Authority	42	30.4	26	35.1	16	25.0
Control	84	60.9	46	62.2	38	59.4
Stress	31	22.5	17	23.0	14	21.9
Reputation	78	56.5	47	64.0	31	48.4
Underestimation	20	14.5	8	10.8	12	18.8
Prestige	28	20.3	13	17.6	15	23.4
Bureaucracy	12	8.7	4	5.4	8	12.5
Repetitiveness	12	8.7	5	6.8	7	10.9
Frustration	3	2.2	2	2.7	1	1.6
Other	7	5.1	2	2.7	5	7.8
Boredom	2	1.4	0	0	2	3.1
Power	14	10.1	8	10.8	6	9.4

F – female, M – male

Source: own study based on the research.

5.3. Communication skills against other competencies of internal auditors

The starting point for the research on communication competencies among internal auditors was the question about the five most important – according to the respondents – features/competencies of an internal auditor (Table 5.16).

A detailed weighting of the five most frequently mentioned characteristics of an auditor sheds light on some interesting information. It is true that the greatest number of respondents among the top five most important features/competencies indicated communication skills, but nevertheless, when we take into account the weight assigned to a given category, the most important are features such as the ability to think analytically

and critically, ethics and independence. In the case of Polish respondents, the ability to acquire, verify and develop specific information as well as the ability to think analytically and critically are also important.

Table 5.16. The most important features/competencies of the internal auditor
(possibility to indicate five answers)

Features/competencies	Poland N _w – Number	% of inter-views N/515	Weight (average)*	World NW – Number of indications	% of inter-views N/138	Weight (average)*
Communication skills	346	67.2	3.9	110	79.7	3.9
Analytical and critical thinking	321	62.3	4.0	112	81.2	3.9
Ability to acquire, verify and elaborate specific information	303	58.8	4.0	45	32.6	3.5
Independence	286	55.5	4.2	89	64.5	3.9
The ability to reason	266	51.7	3.9	15	10.9	3.1
Ethicality	222	43.1	4.3	88	63.8	4.3
Confidentiality	171	33.2	4.1	54	39.1	3.8
Ability to prepare concise, transparent reports	145	28.2	3.4	47	34.1	3.2
Ability to plan work	127	24.7	3.6	23	16.7	3.0
Risk management	95	18.4	3.8	37	26.8	3.1
Openness	57	11.1	3.4	8	5.8	3.0
Perseverance	54	10.5	2.9	6	4.4	2.1
Determination	50	9.7	3.3	4	2.9	3.2
Competencies in the IT field	39	7.6	3.5	16	11.6	3.3
Flexibility	26	5.0	2.6	16	11.6	2.8
Knowledge of the technique of random samples	17	3.3	3.1	5	3.6	1.6
Entrepreneurship	8	1.6	3.1	4	2.9	3.4

* grading scale from 1 to 5

Source: own study based on the research.

If, in turn, the choice of the most important features was guided only by the assessment of their importance, then, according to the respondents, the most important feature would be ethics. In the analyzed sample, ethics in Polish research ranks sixth in terms of the number of indications, and in the research of foreign auditors it ranks fourth. At the same time, it is worth noting that in the case of communication skills as well as analytical and critical thinking, foreign respondents much more often indicated these skills as important in the auditor's work.

Table 5.17. Internal auditor's main features/competencies by gender – world
(five answers possible)

Features/competencies	F N=74	% of inter- views N = 74	M N=64	% of inter- views N=64
Communication skills	67	90.5	43	67.2
Analytical and critical thinking	61	82.4	51	79.7
Ability to acquire, verify and elaborate specific information	27	36.5	18	28.1
Independence	44	59.5	45	70.3
The ability to reason	13	17.6	2	3.1
Ethicality	48	64.9	30	46.9
Confidentiality	21	28.4	33	51.6
Ability to prepare concise, transparent reports	26	35.1	21	32.8
Ability to plan work	16	21.6	7	10.9
Risk management	17	23.0	20	31.3
Openness	3	4.0	5	7.8
Perseverance	3	4.0	3	4.7
Determination	2	2.7	2	3.1
Competencies in the IT field	10	13.5	6	9.4
Flexibility	6	8.1	10	15.6
Knowledge of the technique of random samples	1	1.4	4	6.3
Entrepreneurship	3	4.0	1	1.6

F – female, M – male

Source: own study based on the research.

Table 5.18. The most important features/competencies of the internal auditor by gender – Poland (possibility to indicate five answers)

Features/competencies	F N=308	% of inter- views N=308	M N=207	% of inter- views N=207
Communication skills	208	68	138	67
Analytical and critical thinking	181	59	140	68
Ability to acquire, verify and elaborate specific information	189	61	114	55
Independence	180	58	106	51
The ability to reason	161	52	105	51
Ethicality	145	47	77	37
Confidentiality	110	36	61	29
Ability to prepare concise, transparent reports	75	24	70	34
Ability to plan work	77	25	50	24
Risk management	54	18	41	20
Openness	33	11	24	12
Perseverance	27	9	27	13
Determination	33	11	17	8
Competencies in the IT field	14	5	25	12
Flexibility	13	4	13	6
Knowledge of the technique of random samples	13	4	4	2
entrepreneurship	3	1	5	2

F – female, M – male

Source: own study based on the research.

The assessment of ethics and other important features broken down by the gender of the respondents also leads to interesting conclusions regarding the differences in the perception of the auditor's profession (Table 5.17 and 5.18). In the case of respondents

from Poland, men choosing the five most important characteristics/competencies of an auditor more often than women indicated the ability to think analytically and critically, the ability to prepare concise and transparent reports and IT competencies. In their responses, women more often than men indicated the ability to obtain, verify and process specific information, independence, ethics and confidentiality. In future research, it is worth expanding this area of research, especially in terms of diagnosing the causes of these differences. The greater preference of women in being independent may, but of course need not, indicate the existing differences in the conditions of internal auditors in their work. Especially that in the case of foreign research, independence was relatively more often indicated by men than women. Another significant gender difference in the assessment of competencies in international studies was the assessment of communication skills. Based on the presented research, it is difficult to clearly identify the reasons. The collected data does not indicate any correlation between the assessment of independence and the respondent's gender. However, there is a slight correlation between gender and ethics (see table 5.19).

Table 5.19. Correlation between the assessment of independence and gender, and between ethics and gender in the examined group of internal auditors – Poland (N = 515)

Correlations		Ethicality	Independence	Gender
Ethicality	Pearson's correlation	1	0.085	0.098*
	Significance (two-sided)		0.055	0.026
Independence	Pearson's correlation	0.085	1	0.071
	Significance (two-sided)	0.055		0.106
Sex	Pearson's correlation	0.098*	0.071	1
	Significance (two-sided)	0.026	0.106	

*. Correlation significant at the level of 0.05 (two-sided).

Source: Own study based on the research.

In the case of studies of foreign respondents, there is a correlation between gender and the assessment of communication competencies (0.290 Pearson correlation significant at the level of 0.01 bilaterally).

It was previously mentioned that among the top five most important characteristics/competencies, most respondents indicated communication skills. Detailed assessments of Polish respondents made by internal auditors in this field are presented in Table 5.20, and the assessments of foreign respondents are presented in Table 5.21

Table 5.20. Communication skills as the most important trait/competence of an internal auditor – Poland

General degree of suitability (from 1 – not generally needed to 10 – crucial)	Communication skills as the most important trait/competence of an internal auditor (weighted by importance from 1 to 5)					
	Weight	1	2	3	4	5
						Number
	5	0	1	0	0	0
	6	1	0	0	3	0
	7	0	1	3	4	3
	8	1	7	11	19	4
	9	6	4	12	38	18
	10	8	9	33	48	94

Source: own study based on the research.

Table 5.21. Communication skills as the most important trait/competence of an internal auditor – World

General degree of suitability (from 1 – not generally needed to 10 – essential)	Communication skills as the most important trait/competence of an internal auditor (weighted by importance from 1 to 5)					
	Weight	1	2	3	4	5
						Number
	5	0	0	0	0	1
	6	0	0	0	1	0
	7	0	0	1	1	0
	8	2	0	2	13	3
	9	0	1	7	11	9
	10	4	7	11	11	26

Source: own study based on the research.

The respondents were asked to assess the overall usefulness of communication skills in the work of the internal auditor, on a scale from 1 (not generally needed) to 10 (essential). It is worth noting that none of the respondents assessed the usefulness of these competencies at a level lower than 5, while the indications at 5, 6 and 7 were sporadic.

Tables 5.22 and 5.23 present the assessment of the usefulness of communication skills in the work of the internal auditor, made by the respondents.

Table 5.22. The general level of usefulness of the communication skills in the work of an internal auditor – Poland

Scale items *	N – Number of responses	% answers N/515
1	0	0.0
2	0	0.0
3	1	0.2
4	0	0.0
5	4	0.8
6	12	2.3
7	27	5.2
8	84	16.3
9	117	22.7
10	270	52.4

* scale: from 1 (not needed at all) to 10 (crucial)

Source: own study based on the research.

Table 5.23. The general usefulness of the communication skills in the work of an internal auditor – the world

Scale items *	N – Number of respon-ses	% answers N/137
2	1	0.7
4	1	0.7
5	4	2.9
6	7	5.1
7	41	29.9
8	52	38.0
9	18	13.1
10	13	9.5

* scale: from 1 (not needed at all) to 10 (crucial)

Source: own study based on the research.

Over 90% of respondents assessed communication skills as very useful, or even crucial, in the profession of internal auditor. There are slight differences in assessment between Polish and foreign respondents. Thus, research shows that internal auditors recognize the importance of these skills in effectively performing the tasks assigned to internal audit activity. Moreover, in the opinion of the internal auditors themselves, communication skills are essential to work in this profession. Statistical measures in this area are included in Table 5.24.

Table 5.24. The general level of usefulness of the communication skills
in the work of an internal auditor – statistics

General degree of usefulness (from 1 – not needed at all to 10 – crucial)		
N	Poland N=515	World N=137
Average	9.14	7.67
Median	10.00	8
Dominant	10	8

Source: own study based on the research.

Statistical measures calculated for the data collected in this area confirm previously defined conclusions. The vast majority assessed communication skills at the highest level on a scale of 1 to 10, with a very high average, which was 9.14 in Poland and 7.67 abroad.

The respondents who considered communication skills important for the profession of internal auditor additionally assessed the impact of these skills on selected aspects of the internal auditor's work. Data in this area are included in tables 5.25 and 5.26.

Table 5.25. Assessment of the impact of communication skills
on selected areas of internal audit – Poland

(possibility to indicate several answers, number of interviews = 244)

Type of influence	NW – number of readings (1214)	% answers N/1214	F N=308	% of inter- views N = 308	M N=207	% of in- terviews N=207
Influence on building trust between the auditor and people with whom he has contact during the audit	192	37.3	96	31	96	46
Impact on the overall effectiveness of the auditor's activities	176	34.2	96	31	80	39
Impact on the effectiveness in establishing relationships with the audited	180	35.0	88	29	92	44
Effect on effectiveness in the information/data gathering stage	182	35.3	91	30	91	44
Impact on the effectiveness in communicating the audit results	182	35.3	89	29	93	45
Impact on the reputation/prestige of the auditing profession	114	22.1	56	18	58	28
Impact on the reputation of the audited organization	52	10.1	28	9	24	12
Impact on the reliability and added value of the audit	131	25.4	67	22	64	31
Other influence	5	1.0	2	1	3	1

F – women, M – men.

Source: own study based on the research.

Table 5.26. Assessment of the impact of communication skills
on selected areas of internal audit – the world
(possibility to indicate several answers, number of interviews = 138)

Type of influence	NW – number of indications	% answers	F N=74	% of in- terviews N = 74	M N=64	% of inter- views N=64
Influence on building trust between the auditor and people with whom he has contact during the audit	59	42.8	29	39.2	30	46.9
Impact on the overall effectiveness of the auditor's activities	45	32.6	22	29.7	23	35.9
Impact on the effectiveness in establishing relationships with the audited	46	33.3	21	28.4	25	39.1
Effect on effectiveness in the information/data gathering stage	46	33.3	23	31.1	23	35.9
Impact on the effectiveness in communicating the audit results	57	41.3	28	37.9	29	45.3
Impact on the reputation/prestige of the auditing profession	43	31.2	20	27.0	23	35.9
Impact on the reputation of the audited organization	21	15.2	8	10.8	13	20.3
Impact on the reliability and added value of the audit	45	32.6	20	27.0	25	39.1
Other influence	8	5.80	6	8.1	2	3.1

F – women, M – men.

Source: own study based on the research.

The analysis of data concerning the assessment of the impact of communication skills on selected aspects of the internal auditor's work leads to interesting conclusions. In Polish studies, differences between the sexes are clearly visible. The majority of men perceive the impact of these skills on selected aspects of the auditors' work. Almost

half of them believe that communication skills contribute to building trust between the auditor and the auditee (indicated by women at the level of 31%), effectiveness in communicating audit findings (indicated by women as 29%) and effectiveness in establishing relationships with the audited and collecting information (indication in women 30%).

5.4. Assessment of internal auditors in the field of communication

Communication competencies have been recognized as one of the key competencies to perform an effective internal audit. This is confirmed both by international research conducted by professional organizations and research conducted by the authors of this monograph. It is therefore important to analyze these skills in more detail. The respondents taking part in the study were therefore asked to evaluate their communication skills. The assessment was to be performed on a general level and then broken down into individual phases of the audit process. The general assessment was made on a scale from 1 (very low competencies) to 10 (very high competencies). The results obtained in this field for internal auditors from Poland are presented in Table 5.27. Table 5.28 contains analogous data obtained from internal auditors during the international study.

Table 5.27. General assessment of internal auditors' own competencies
in communicating with the environment – Poland
(number of interviews = 515)

Scale items *	Women (N=308)		Men (N=207)		Overall(N=515)	
3	0	0.0%	1	0.5%	1	0.2%
4	4	1.3%	3	1.4%	7	1.4%
5	10	3.2%	12	5.8%	22	4.3%
6	23	7.5%	10	4.8%	43	8.4%
7	66	21.4%	51	24.6%	117	22.7%
8	114	37.0%	73	35.3%	185	35.2%
9	68	22.1%	42	20.3%	110	21.4%
10	21	6.8%	14	6.8%	35	6.8%

Source: own study based on the research.

Table 5.28. General assessment of internal auditors' own competencies in communicating with the environment – the world (number of interviews = 137)

Scale items *	Women N=74		Men N=64		Overall N=137	
2	1	1.4%	0	0.0%	1	0.7%
4	1	1.4%	0	0.0%	1	0.7%
5	1	1.4%	3	4.7%	4	2.9%
6	4	5.4%	3	4.7%	7	5.1%
7	20	27.0%	21	32.8%	41	29.9%
8	33	44.6%	19	29.7%	52	38.0%
9	10	13.5%	8	12.5%	18	13.1%
10	4	5.4%	9	14.1%	13	9.5%

Source: own study based on the research.

The largest group of respondents assessed the significance of the skills related to communicating with the environment at the level of 8 on a 10-point scale. In this respect, slight differences between the sexes are visible – such an assessment was indicated by 37.0% of women and 35.3% of men, although in the case of foreign respondents the difference is bigger, reaching almost 15%. The table below represents the distribution of average scores in terms of their own competencies, broken down by gender.

Table 5.29. General assessment of internal auditors' own competencies in communicating with the environment – medium

Women	N Poland	308
	Average for Poland	7.86
	N World	74
	World average	7.69
Men	N Poland	207
	Average for Poland	7.77
	N World	63
	World average	7.84

Source: own study based on the research.

The overall assessment of the internal auditors' own communication competencies is quite high. Contrasting this with the answers on the auditor's key attributes/competencies and the overall usefulness of communication skills, we can see that there are still areas for improvement. In this respect, there are no significant differences depending on the respondents' gender – the average score for women was 7.86, and for men – 7.77 on a 10-point scale in Poland. In the case of foreign respondents, the assessment of communication skills is assessed worse by women than by men (7.69 and 7.84).

Communication competencies were also assessed in three areas related to the course of the audit process:

- 1) the area of obtaining information,
- 2) the area of information processing and analysis, and
- 3) compiling data and communicating audit results.

Table 5.30. Assessment of internal auditors' own competencies in the area of obtaining information (Poland/number of interviews = 515)

Type of competence	Gender					
	F N=308		M N=207		Overall	
	Average	N	Average	N	Average	N
Ability to use e-mail to obtain data	8.63	262	8.20	183	8.45	445
Interviewing individual employees of the audited entity (one-on-one interview)	8.56	291	8.00	201	8.33	492
Talking to people from the outside of the unit	7.66	228	7.35	162	7.53	390
Assertiveness	7.19	264	7.25	186	7.21	450
Breaking down barriers of reluctance and fears	7.36	259	6.71	178	7.10	437
Ability to detect attempts to hide information	7.20	235	6.83	171	7.04	406
The ability to communicate in difficult and conflict situations	7.25	285	6.71	188	7.04	473
Ability to conduct group discussions	7.25	277	6.65	188	7.01	465

Ability to read non-verbal signals	7.17	268	6.57	182	6.92	450
Ability to obtain data from social media	7.11	224	6.62	170	6.90	394
The ability to persuade to tell the truth	7.02	235	6.36	171	6.74	406

F – women, M – men.

Source: own study based on the research.

In the case of the assessment of own competencies in the field of obtaining information, the order in the highest scored categories, such as the use of e-mail or conducting interviews with individual employees, is similar, regardless of the respondent's country of origin (Tables 5.30 and 5.31). However, the general observation is interesting. It is worth noting that in practically all categories, men assessed their competencies in obtaining information as worse than women. The only exception is assertiveness in Poland and the ability to persuade people to tell the truth in the world. The lowest scores were assessed for competencies related to having the ability to read non-verbal signals (general average 6.92 on a 10-point scale), the ability to obtain data from social media (general average of 6.90 in Poland and 6.22 in the world on a 10-point scale) and in the case of respondents in Poland, also the ability to persuade to tell the truth (overall average 6.74 on a 10-point scale). Therefore, the results of the survey indicate areas that are worth improving upon, but also areas that differentiate respondents' assessments depending on the country of origin.

Table 5.31. Assessment of internal auditors' own competencies in the area of obtaining information (world/number of interviews = 138)

Type of competence	Gender					
	F N=74		M N=64		Overall	
	Average	N	Average	N	Average	N
Ability to use e-mail to obtain data	8.64	70	7.18	57	7.98	127
Interviewing individual employees of the audited entity (one-on-one interview)	8.39	71	7.82	61	8.13	132

Talking to people from the outside of the unit	7.97	66	7.18	55	7.61	121
Assertiveness	7.55	66	7.04	56	7.31	122
Breaking down the barriers of reluctance and fears	7.23	66	6.86	57	7.06	123
Ability to detect attempts to hide information	7.72	67	7.15	59	7.45	126
The ability to communicate in difficult and conflict situations	7.42	73	7.00	60	7.23	133
Ability to conduct group discussions	7.59	70	7.41	58	7.51	128
Ability to read non-verbal signals	7.38	71	6.36	58	6.92	129
Ability to obtain data from social media	6.63	67	5.74	58	6.22	125
The ability to persuade to tell the truth	7.35	68	7.53	57	7.43	125

F – women, M – men.

Source: own study based on the research.

With regard to competencies in processing and analyzing information, the differences in the assessment broken down by gender are small, although in the case of global respondents they are noticeable (Tables 5.32 and 5.33). Auditors highly appreciate their skills in three areas: working with electronic documents (average score of 8.67 points on a 10-point scale in Poland and 8.20 points in the world), processing and analysis of data/numerical information (financial, statistical – 7.38 in Poland and 7.44 in the world).

Table 5.32. Assessment of internal auditors' own competencies in the area of information processing and analysis (Poland/number of interviews = 515)

Type of competence	Gender					
	Women N=308		Men N=207		Overall	
	Average	N	Average	N	Average	N
Working on documents in electronic form	8.66	295	8.69	202	8.67	497
Processing and analysis of data/non-numerical (descriptive) information	8.38	293	7.68	195	8.10	488

Processing and analysis of data/numerical information (including financial, statistical)	7.38	269	7.39	194	7.38	463
Collection and analysis of BIG DATA data	5.56	183	6.18	148	5.84	331
The use of analytical software to automate the acquisition of data (monitoring and keyword search software)	5.14	176	5.81	151	5.45	327

Source: own study based on the research.

Table 5.33. Assessment of internal auditors' own competencies in the area of information processing and analysis (world/number of interviews = 138)

Type of competence	Gender					
	Women N=74		Men N=64		Overall	
	Average	N	Average	N	Average	N
Working on documents in electronic form	8.58	72	7.76	62	8.20	134
Processing and analysis of data/non-numerical (descriptive) information	7.00	64	6.77	60	6.89	124
Processing and analysis of data/numerical information (including financial, statistical)	7.83	71	6.98	62	7.44	133
Collection and analysis of BIG DATA data	6.33	66	5.77	56	6.07	122
The use of analytical software to automate the acquisition of data (monitoring and keyword search software)	5.82	57	5.54	57	5.68	114

Source: own study based on the research.

An interesting difference in the assessment of own skills appears depending on the respondent's country of origin in the area of processing and analysis of non-numerical – descriptive data/information (the average in Poland is 8.1 and in the

world 6.89 on a 10-point scale). Women clearly assessed their competencies in processing non-numerical information higher. Low assessment of competencies in the area of data processing and analysis concerned two issues: collecting and analyzing BIG DATA data (overall average 5.84 in Poland and 6.07 in the world on a 10-point scale) and the use of analytical software to automate data acquisition (software monitoring and searching for key words) (general average of 5.45 in Poland and 5.68 in the world on a 10-point scale). It is also worth noting that male respondents in Poland rated their competencies slightly higher than women in areas related to digital data processing and financial data processing, and the other way around – women rated their skills higher in this area. Although it is worth recalling that the overall rating of foreign respondents was higher in most of the categories studied than that of male respondents.

The third area covered by the audit study was the assessment of own competencies by internal auditors in the area of data processing and submission of audit results (Tables 5.34 and 5.35). The third area of the respondents self-assessed competencies were issues related to the processing of data and the transfer of audit results. In this respect, Polish auditors rated the highest for their skills of communicating audit results in the form of individual interviews (Average 8.30 on a 10-point scale), creating synthetic written reports (Average 7.99 on a 10-point scale), creating detailed written reports (Average 7.84 on a 10-point scale) and conducting interviews in a small group of people (up to 5 people, while maintaining control over the purpose of such a discussion) (Average 7.54 on a 10-point scale). In the case of auditors from other countries, the skills of creating detailed written reports (Average 8.21) and individual interviews (8.09) were rated the highest. The auditors assessed their skills in developing synthetic written reports slightly worse than the respondents in Poland (7.47 compared to 7.99). It is worth noting that although in both surveyed groups women assessed their competencies higher than men, in the case of foreign respondents the differences in assessments due to gender were noticeably greater. In the area of data compilation and reporting of audit results, internal auditors assessed their own competencies relatively low in terms of creating media reports, presentations and discussions in social media, and media appearances (interviews). The observation concerns both Polish and foreign respondents, with foreign respondents generally better assessing their skills in discussing audit results with a broad external

environment. In the case of the assessment of these features, there is also a visible difference in the assessment of skills due to gender (regardless of the respondent's country of origin) – in most cases, women assessed their competencies lower than men in these areas.

Table 5.34. Assessment of internal auditors' own competencies in the area of data processing and submission of audit results (Poland/number of interviews = 515)

Type of competence	Gender					
	Women N=308		Men N=207		Overall	
	Average	N	Average	N	Average	N
Individual conversation	8.49	278	8.01	183	8.30	461
Creation of synthetic written reports	8.09	264	7.85	179	7.99	443
Create detailed written reports	8.02	268	7.58	181	7.84	449
Conversations with a small group of people (up to 5 people, while maintaining control over the purpose of such a discussion)	7.67	258	7.34	172	7.54	430
Assertiveness	7.51	256	7.35	186	7.45	442
Persuasion	7.51	239	7.27	185	7.41	424
The ability to control emotions	7.33	277	7.31	190	7.32	467
Creating multimedia presentations	7.18	231	7.28	171	7.22	402
Resolving conflicts and disputes	7.29	253	7.04	189	7.18	442
Presenting the results of the audit in the form of a speech in front of a large audience (over 5 people)	6.99	228	7.17	170	7.07	398
Creating studies for the media	4.77	150	5.04	120	4.89	270
Presentation and discussion on social media	4.55	126	5.05	116	4.79	242
Media appearances, e.g. interviews	3.83	129	4.41	116	4.11	245

Source: own study based on the research.

Caution should be exercised when interpreting the results presented in the tables. In the process of collecting the data, the respondents were asked to self-assess their com-

petencies only in the spheres of their professional experience. Thus, the level of competence assessment in this respect for the entire population of auditors may be different.

Table 5.35. Assessment of internal auditors' own competencies in the area of data processing and submission of audit results (world/number of interviews = 138)

Type of competence	Gender					
	Women N=74		Men N=64		Overall	
	Average	N	Average	N	Average	N
Individual conversation	8.26	70	7.88	57	8.09	127
Creation of synthetic written reports	7.75	65	7.13	54	7.47	119
Create detailed written reports	8.51	71	7.84	58	8.21	129
Conversations with a small group of people (up to 5 people, while maintaining control over the purpose of such a discussion)	7.75	69	7.75	55	7.75	124
Assertiveness	7.87	67	7.43	54	7.67	121
Persuasion	7.62	69	7.49	59	7.56	128
The ability to control emotions	7.46	71	7.37	60	7.42	131
Creating multimedia presentations	6.71	63	6.88	56	6.79	119
Resolving conflicts and disputes	7.43	69	7.44	59	7.44	128
Presenting the results of the audit in the form of a speech in front of a large audience (over 5 people)	7.44	62	7.59	56	7.51	118
Creating studies for the media	6.04	48	6.00	46	6.02	94
Presentation and discussion on social media	5.47	45	5.67	46	5.57	91
Media appearances, e.g. interviews	5.09	47	6.00	46	5.46	93

Source: own study based on the research.

The most frequently overlooked issues by respondents were: in terms of obtaining data – interviewing people from the external environment of the entity (75.72% of Polish respondents had the opportunity to verify their skills in practice in this area and 87% of foreign respondents – Table 5.30 and 5.31); in the field of analysis and

processing – the use of analytical software to automate the acquisition of data (software monitoring and searching for key terms) (63.50% of respondents from Poland and 82% from the rest of the world with experience in this field – table 5.32 and 5.33); in the field of data presentation – presentation and discussion on social media (46.99% of respondents from Poland have experience in this area and almost 66% from other countries – table 5.34 and 5.35).

When the respondents departed from the assessment of selected areas of communication or assessed their communication skills as low in a given area, they were asked to indicate the reasons for such a state of affairs (see tables 5.36 and 5.37).

Table 5.36. Sources of low assessment of selected competencies or their complete omission in the assessment of the interviews (Poland/number of interviews = 515)

Type of source	N	% of inter-views N=515	F N=308	% of inter-views N=308	M N=207	% of inter-views N=207
No availability/possibility to use e.g. analytical programs	293	56.9	193	63	100	48
Lack of experience and knowledge	193	37.5	113	37	80	39
Fear that the information provided may be used for other purposes (e.g. to prove something, to play a political game, etc.)	173	33.6	105	34	68	33
Personal discomfort	156	30.3	92	30	64	31
Feeling that the tool is ineffective	109	21.2	55	18	54	26
Fear of the audience's reaction	93	18.1	55	18	38	18
Other reasons (what?)	47	9.1	27	9	20	10

F – women, M – men.

Source: own study based on the research.

The main reason for the low assessment of selected competencies in the indicated areas or their complete omission in the assessment by both groups of respondents is the inability to use, for example, analytical programs and the lack of experience and knowledge.

Table 5.37. Sources of low assessment of selected competencies or their complete omission in the assessment of the interviews (world/number of interviews = 138)

Type of source	N	% of inter-views N=138	F N=74	% of inter-views N=74	M N=64	% of inter-views N=64
No availability/possibility to use e.g. analytical programs	77	55.8%	46	62.2%	31	48.4%
Lack of experience and knowledge	71	51.4%	37	50%	34	53.1%
Fear that the information provided may be used for other purposes (e.g. to prove something, to play a political game, etc.)	31	22.5%	13	17.6%	18	28.1%
Personal discomfort	42	30.4%	27	36.5%	15	23.4%
Feeling that the tool is ineffective	19	13.8%	8	10.8%	11	17.2%
Fear of the audience's reaction	27	19.6%	13	17.6%	14	21.9%
Other reasons (what?)	7	5.1%	4	5.4%	3	4.7%

F – women, M – men.

Source: own study based on the research.

At the same time, foreign respondents more often indicate the lack of knowledge and experience than internal auditors from Poland. The difference depending on the respondent's country is visible in the third reason for a low rating. For foreign respondents, it is a sense of personal discomfort, and women clearly dominate this assessment. Men from outside Poland, just like all auditors from this country, indicate the fear that the information provided may be used for other purposes (e.g. to prove something, to play a political game) as the third reason for the low assessment. The deficiencies in the availability of tools are definitely more often indicated by women (63%) than men (48%), regardless of the respondent's country of origin.

Internal auditors who participated in the study were also to indicate how they communicate the final results of their work. The data obtained from this range are summarized in Tables 5.38 and 5.39. The vast majority of Polish respondents (74.2%) present the results of audit work in front of a small group of up to 5 people. A similar trend is apparent among respondents from the rest of the world, although for these internal auditors, men report a higher frequency.

Table 5.38. The form of presenting the final results of the internal audit

(Poland/number of interviews = 515)

Form of presentation	N	% of inter-views N=515	F N=308	% of inter-views N=308	M N=207	% of inter-views N=207
Presentation of the results in front of a small group (up to 5 people)	382	74.2%	234	76%	148	71%
One-on-one conversation	278	54.0%	167	54%	111	54%
Presentation of the results in the audited unit and presentation of the audit results to the supervising unit	249	48.3%	157	51%	92	44%
Presentation of the results in front of a large group (6 people and more)	219	42.5%	122	40%	97	47%
Report – leaving the document without contact and discussion with the auditee	149	28.9%	83	27%	66	32%
The scale of the detected irregularities required reporting to external authorities (public finance discipline spokesman, prosecutor, etc.)	65	12.6%	29	9%	36	17%
I publicized the scale of irregularities at a press conference	3	0.6%	1	0%	2	1%

F – women, M – men.

Source: own study based on the research.

More than half of the respondents present the results of the audit in a one-to-one interview, although in this case there is also a clear difference between the genders, but only in the case of respondents from outside Poland.

It is also worth noting that almost every third internal auditor from Poland who participated in the audit left the audit report at least once without discussing it and contacting the auditee.

Table 5.39. The form of presentation of the final results of the internal audit (world/
number of interviews = 138)

Form of presentation	N	% of inter-views N=138	F N=74	% of inter-views N=74	M N=64	% of inter-views N=64
Presentation of the results in front of a small group (up to 5 people)	83	60.1%	43	58.1%	40	62.5%
One-on-one conversation	73	52.9%	34	45.9%	39	60.9%
Presentation of the results in the audited unit and presentation of the audit results to the supervising unit	77	55.8%	44	59.5%	33	51.6%
Presentation of the results in front of a large group (6 people and more)	55	39.9%	27	36.5%	28	43.8%
Report – leaving the document without contact and discussion with the auditee	19	13.8%	9	12.2%	10	15.6%
The scale of the detected irregularities required reporting to external authorities (public finance discipline spokesman, prosecutor, etc.)	10	7.2%	6	8.1%	4	6.3%
I publicized the scale of irregularities at a press conference	1	0.7%	0	0	1	1.6%

F – women, M – men.

Source: own study based on the research.

In the case of auditors from outside Poland, such behavior was declared by 13.8%. It is also interesting that 12.6% of respondents from Poland and 7.2% from outside Poland had to deal with a situation in which the scale of detected irregularities required reporting to external bodies (public finance discipline spokesman, prosecutor, etc.). In this respect, there are clear differences as a result of gender visible only in the case of respondents from Poland – 9% of women and 17% of men were in this situation.

5.5. Internal auditors in the face of crisis situations

The interviewed internal auditors were also asked to indicate whether, while performing their duties, they had ever found themselves in a crisis situation, understood as a sudden, negative interest of various stakeholder groups in the audited entity, related to the possible deterioration of its reputation. People who had to deal with such a situation were to additionally indicate what types of crisis situations they had encountered (Tables 5.40 and 5.41).

Table 5.40. Did the audit result lead to a crisis? (Poland/number of interviews = 515)

Type of response	N	% of inter-views N=515	K N=308	% of inter-views N=308	M N=207	% of inter-views N=207
No	327	63.5	209	67.9	118	57.0
Yes, once	66	12.8	43	14.0	23	11.1
Yes, several times	114	22.1	53	17.2	61	29.5
Many times	8	1.6	3	1.0	5	2.4
Overall	515	100.0	308	100.0	207	100.0

F – women, M – men.

Source: own study based on the research.

Table 5.41. Did the audit result lead to a crisis? (World/number of interviews =138)

Type of response	N	% of inter-views N=138	F N=74	% of inter-views N=74	M N=64	% of inter-views N=64
No	58	42.0%	33	44.6%	25	39.1%
Yes, once	23	16.7%	14	18.9%	9	14.1%
Yes, several times	46	33.3%	23	31.1%	23	35.8%
Many times	10	7.2%	4	5.4%	6	9.4%
No answer	1	0.8%			1	1.6%
Overall	138	100%	74	100%	64	100%

Source: own study based on the research.

Contact with crisis situations was declared by 36.5% of respondents from Poland and as many as 57.2% from outside Poland, and the vast majority of them found themselves in such a situation several times. Interestingly, there are differences in this respect

due to gender. Contact with at least one crisis situation is more often declared by women, and men more often report a crisis situation related to an audit several times.

Table 5.42 presents data on the types of crisis situations experienced by internal auditors participating in the audit.

Table 5.42. Types of Crisis Situations experienced by internal auditors

Type crisis situation	Poland (N=180)	% interviews Po- land	World (N = 79)	% interviews World
Negative emotional reactions by employees of the auditee towards the internal auditor (intimidation, etc.)	104	57.8%	48	60.8%
Allegations as to the objectivity of internal audit	101	56.1%	49	62.0%
Allegations as to the independence of internal audit	67	37.2%	34	43.0%
Negative opinions expressed in public by the environment towards the audited entity	66	36.7	26	32.9%
Media interest and negative publications about the audited entity	65	36.1	35	44.3%
Negative financial and business reactions from the environment towards the audited entity (deterioration of the terms of cooperation or its breakdown, etc.)	59	32.8	25	31.7%
Increased interest and criticism from politicians towards the audited entity	55	30.6	26	32.9%
The influx of negative comments in social media regarding the audited entity	41	22.8	29	36.7%
Negative physical reactions by employees of the audited entity towards the internal auditor (use of force, damage to property, etc.)	32	17.8	24	30.4%
Other Consequences	22	12.2	3	3.8%

Source: own study based on the research.

Most often, internal auditors encountered negative emotional reactions from employees of the audited entity, such as, for example, bullying. A comparable group

has faced allegations regarding the objectivity of internal audit. The independence of internal audit has been questioned less frequently. Although in all of the above-mentioned categories, foreign respondents more often than Polish respondents reported the emergence of various types of threats. Interestingly, 17.8% of internal auditors from Poland and over 30% from other surveyed countries who found themselves in a crisis situation at least once, had to deal with negative physical reactions by employees of the audited entity.

Internal auditors who participated in the audit were also asked how they reacted (if at all) or would have acted in a situation of increased interest in audit findings from external parties, such as the media and the wider environment of the entity. Responses in this area are presented in Tables 5.43 and 5.44.

In a situation of increased interest in the audit results on the part of external entities in relation to the audited unit, the vast majority of the surveyed auditors from Poland (74%) will only stay in contact with their immediate supervisor. Half of the internal auditors participating in the study will avoid any public statements and conversations with journalists, and almost 40% of them will consult a lawyer. Only some individuals declared that they would take active steps and make contacts with the media and other external entities. In the case of auditors from other countries, almost 60% of them declare that they first try to talk to the audit committee. Every second internal auditor declares staying in touch with their immediate superior. When commenting on the results obtained, it should be assumed that such behavior of internal auditors does not result from their lack of experience in contacts with the media and other external entities and is not related to the lack of communication skills, but is related to compliance by internal auditors with internal audit standards and legal regulations in this area. Single cases of active external contacts can be associated rather with specific situations in which the respondents found themselves or with some state of higher necessity.

Table 5.43. Declared behavior of the internal auditor in a situation of increased interest in the audit results on the part of external entities (Poland)

Type of behavior	N	% of inter-views N=515	F N=308	% of inter-views N=308	M N=207	% of inter-views N=207
I stay in touch only with my immediate supervisor	381	74.0	233	75.6	148	71.5
I avoid any public statements and conversations with journalists	249	48.3	145	47.1	104	50.2
I consult a lawyer	198	38.4	120	39.0	78	37.7
I discuss the matter with the audit committee (if it exists)	165	32.0	81	26.3	84	40.6
I only answer explicit inquiries from external institutions	99	19.2	54	17.5	45	21.7
I respond to allegations and personal comments addressed to me	71	13.8	31	10.1	40	19.3
Other behaviors	20	3.9	10	3.2	10	4.8
I only respond to explicit inquiries from individual media	8	1.6	4	1.3	4	1.9
I actively address selected people and external entities, including the media, providing them with the necessary information regarding the completed audit	7	1.4	2	0.6	5	2.4
I actively address all individuals and entities, including the media, providing them with all information regarding the results of the audit	1	0.2	1	0.3	0	0.0

F – women, M – men.

Source: own study based on the research.

Table 5.44. Declared behavior of the internal auditor in a situation of increased interest in the audit results on the part of external entities (World)

Type of behavior	N	% of interviews N=138	F	% of inter- views N=374	M	% of inter- views N=64
I stay in touch only with my immediate supervisor	68	49.3%	38	51.4%	30	46.9%
I avoid any public statements and conversations with journalists	59	42.8%	35	47.3%	24	37.5%
I consult a lawyer	30	21.7%	21	28.4%	9	14.1%
I discuss the matter with the audit committee (if it exists)	82	59.4%	42	56.8%	40	62.5%
I only answer explicit inquiries from external institutions	19	13.8%	12	16.3%	7	10.9%
I respond to allegations and personal comments addressed to me	16	11.6%	6	8.1%	10	15.6%
Other behaviors	4	2.9%	1	1.4%	3	4.7%
I only respond to explicit inquiries from individual media	2	1.4%	1	1.4%	1	1.6%
I actively address selected people and external entities, including the media, providing them with the necessary information regarding the completed audit	4	2.9%	2	2.7%	2	3.1%
I actively address all individuals and entities, including the media, providing them with all information regarding the results of the audit	2	1.4%	0	0	2	3.1%

F – women, M – men.

Source: own study based on the research.

It is worth adding that in the case of external information activities undertaken by internal auditors, these activities were to a greater extent preventive than image-related.

It should be noted, however, that such actions were declared by only a few respondents participating in the survey (see table 5.45).

Table 5.45. Purpose of active external information activities declared by internal auditors (possibility to indicate both answers, number of interviews Poland = 8/World = 6)

Purpose of activities	Poland N – Number of responses = 8	% answers N = 8	World N – Number of answers = 6	% answers N = 6
Preventive	6	75.0%	5	83.3%
Image	4	50.0%	3	50%

Source: own study based on the research.

The profession of internal auditor is usually not associated with media appearances, therefore it may be surprising that almost every fifth respondent appeared in the media at least once (see tables 5.46 and 5.47). In view of the above, it seems interesting to identify factors that may cause difficulties in contact with the media. The request to indicate these factors was addressed to all the people participating in the study, not only to those who have already faced the necessity of media appearances.

Table 5.46. The frequency of appearances in the media of internal auditors (Poland/number of interviews = 515)

Indication	N	% of interviews N=515	F N=308	% of interviews N=308	M N=207	% of interviews N=207
No	422	81.9%	268	87.0%	154	74.4%
Yes, several times	53	10.3%	21	6.8%	32	15.5%
Yes, once	30	5.8%	17	5.5%	13	6.3%
Many times	10	1.9%	2	0.7%	8	3.9%
Overall	515	100.0%	308	100.0%	207	100.0%

F – women, M – men.

Source: own study based on the research.

Table 5.47. The frequency of appearances in the media of internal auditors
(World/number of interviews = 138)

Indication	N	% of inter-views N=138	K N=74	% of inter-views N=74	M N=64	% of inter-views N=64
No answer	1	0.7%	0	0	1	1.6%
No	114	82.6%	59	79.7%	55	85.9%
Yes, once	14	10.1%	10	13.5%	4	6.3%
Yes, several times	7	5.1%	4	5.4%	3	4.7%
Many times	2	1.4%	1	1.4%	1	1.6%
Overall	138	100.0	74	100.0	64	100.0

F – women, M – men.

Source: own study based on the research.

The responses of internal auditors, which are included in tables 5.48 and 5.49, also indicate areas in which it is worth taking actions aimed at improving the skills in the field of communication.

Table 5.48. Factors influencing difficulties in contact with the media
(Poland/number of interviews = 515)

Factor	N	% of inter-views N=515	K N=308	% of inter-views N=308	M N=207	% of inter-views N=207
Lack of practical skills related to the performance in front of the camera/on the radio	258	50%	161	52%	97	47%
Mastering the emotions associated with appearing in the media/contact with a journalist	170	33%	112	36%	58	28%
Concerns about legal liability resulting from accidental disclosure of information about audit results to an unauthorized person	110	21%	60	19%	50	24%

Dilemmas on the grounds of professional ethics	106	21%	62	20%	44	21%
Another difficulty	86	17%	53	17%	33	16%

F – women, M – men.

Source: own study based on the research.

Table 5.49. Factors influencing difficulties in contact with the media
(world/number of interviews = 138)

Factor	N	% of inter-views N=138	K N=74	% of inter-views N=74	M N=64	% of inter-views N=64
Lack of practical skills related to the performance in front of the camera/on the radio	49	35.5%	31	41.9%	18	28.1%
Mastering the emotions associated with appearing in the media/contact with a journalist	36	26.1%	21	28.4%	15	23.4%
Concerns about legal liability resulting from accidental disclosure of information about audit results to an unauthorized person	52	37.7%	29	39.2%	23	35.9%
Dilemmas on the grounds of professional ethics	43	31.2%	21	28.4%	22	34.4%
Another difficulty	9	6.5%	4	5.4%	5	7.8%

F – women, M – men.

Source: own study based on the research.

Half of the respondents from Poland indicated the lack of practical skills related to appearing in front of the camera or in a radio broadcast as the main difficulty in dealing with the media. The second hindrance to media appearances is the control of emotions related to media appearances. Every fifth respondent pointed to concerns about legal liability and ethical dilemmas. In the case of the respondents, concerns related to legal liability were indicated in the first place, skills shortages were indicated in the second place, and ethical problems were indicated by every third respondent.

It is worth noting that in the case of auditors from Poland, the two main difficulties indicated by the respondents are of a technical, practical nature. Although to a lesser extent, the lack of practical skills is also indicated by respondents from outside Poland. It is therefore a clear indication of the areas of communication where actions can be taken to improve. Although most internal auditors did not have to appear in the media before, research shows that they may find themselves in a situation that will require it. It is therefore worth being prepared for such an eventuality.

Summarizing the research results presented in this chapter, it can be stated that auditors perceive themselves as professionals who are responsible for the correct assessment of the situation in the audited institutions and professional advice. Most have recognized professional certificates. Most of the respondents from Poland work as an internal auditor working in an independent position, in the case of the world, respondents declaring a managerial position prevail. The activities performed as part of the auditor's work are perceived as stressful and challenging (more often by women than by men). A large group of auditors also encounter situations that cause ethical dilemmas. There are noticeable differences in the perception of the profession depending on the respondent's gender and country of origin. They are visible in several areas, including the most important features/competencies of internal auditors. Due to the nature of the study, which focused on trying to determine the state – “as is”, it is difficult to formulate more detailed conclusions about the factors that cause the existence of these differences (apart from those included in the record, such as age, gender, workplace, seniority). Certainly, this area requires further research, but of a different nature.

Conclusion

Communication is becoming more and more appreciated by internal auditors as a professional competence. Its importance stems both from the changing paradigm of internal audit and the role of the auditor, as well as the evolution of the communication itself, gradually shifting towards on-line communication and social media. The COVID-19 pandemic of 2020 with all its consequences was a particular catalyst for the latter.

On the other hand, however, the growing demand is not accompanied by an increase in research projects or even studies on the nature of communication situations in which internal auditors find themselves.

The aim of the monograph is to bridge the gap between the growing demand for communication competencies and the relatively low possibilities of acquiring knowledge that corresponds strictly to the needs of internal auditors. The goal defined as such determined both the nature of the study and its structure. The monograph contains an overview of the issues of internal audit in the context of information and communication activities, based on the existing scientific publications and theoretical models contained in them. The documents of industry organizations were also analyzed in terms of issues related to the role of communication in the work of an internal auditor. These considerations are complemented by a diagnosis of the condition and level of knowledge in the field of communication based on an original project, which verifies the extent to which the recommendations of scientific studies and industry documents exist in the practice of the internal auditor profession, for example in the form of competencies. The authors wanted the monograph on communication in internal audit to be more than just a scientific study. Therefore, this position plays a utilitarian role, trying to provide practitioners with systematized knowledge about communication. The factor distinguishing this study from the publications on communication already existing on market is the fact that the authors tried to focus the content strictly on meeting the communication needs of internal auditors.

The authors perceive the significance of the research results presented in the monograph in three aspects. The literature search suggests that this is the first project of this type addressed to the environment of internal auditors. The second aspect is the scope, the study involved over 550 Polish internal auditors, which allows us to assume that these results are representative for the entire population of auditors in Poland. Third – their relevance and application value, e.g. for industry organizations. The period of the research partly coincided with the beginning of the COVID-19 pandemic in Poland, causing the respondents to operate in a specific situation of an epidemiological regime, which also had communication implications.

The research clearly confirmed the appreciation of the importance of communication by internal auditors, who most often chose this feature as one of the five most important competencies. The results of the research show that while auditors generally assess their communication competencies as high (which is consistent with the global research on the assessment of their own communication competencies), a tendency to notice deficits in the so-called soft skills – empathy, reading emotions, body language. The auditors also identified areas of competence deficits related to providing information and reporting. Here, the need to raise competencies in public speaking, social media and traditional media is visible.

The importance of communication competencies also results from the respondents' declarations regarding the occurrence of communication crises in which the auditors found themselves, the sources of these crises and the specificity of their occurrence. The results clearly indicate that internal auditors are aware that the expectations regarding the possession and strengthening of communication skills towards auditors will constantly increase, requiring them to gradually improve their qualifications, also in the area of communication. Some of the negative aspects of the work of an internal auditor can be excluded already at the stage of certification or activity of industry organizations, by introducing additional training to programs. It is true that auditors, as has already been indicated several times in this monograph, generally rank their skills in the area of communication highly. Although when communication was broken into individual areas such as obtaining information, processing and providing feedback, a clear competency gap can be identified. At the same time, it is not homogeneous because, depending on the gender, the uncertainty as to the possessed skills concerns various spheres.

Bibliography

2019 Internal Audit Capabilities and need survey (2019), Protiviti, <https://www.protiviti.com/US-en/insights/internal-audit-capabilities-and-needs-survey> [access 03.04.2020].

Adler R., Rosenfeld L., Proctor, R. (2016), *Relacje interpersonalne – proces porozumiewania się*, Rebis, Poznań.

Akehurst L., Köhnken G., Vrij A., Bull R. (1996), *Lay persons' and police officers' beliefs regarding deceptive behaviour*, Applied Cognitive Psychology, No. 10.

Alzeban, A. (2019), *An examination of the impact of compliance with internal audit standards on financial reporting quality: Evidence from Saudi Arabia*, Journal of Financial Reporting and Accounting, Vol. 17, No. 3. <https://doi.org/10.1108/JFRA-09-2018-0085>.

Andersen P. (2008), *Nonverbal Communication: Forms and Functions*, Waveland Press Incorporated, New York.

Andrzejczak K. (2016), *Prawne aspekty Public Relations*, [in:] *Public Relations*, Deszczyński P. (ed.), Wydawnictwo Uniwersytetu Ekonomicznego w Poznaniu, Poznań.

Argyle M. (2013), *Bodille Communications*, Routledge, Nowy Jork.

Aslett D. (1994), *Jak wystąpić publicznie i nie wyjść na idiotę*, Czytelnik, Warszawa.

Augustynek A. (2008), *Psychologia. Jak ślimak pisał się pod górę...*, Difin, Warszawa.

Adalberg A.H. (1975), *Auditing on the March, Ancient Times to the Twentieth Century*, Internal Auditor, November-December.

Babbie E. (2004), *Badania społeczne w praktyce*, Wydawnictwo Naukowe PWN, Warszawa.

Badania Kantar Public (2018), www.press.pl [access 25.04.2020].

Bailey J.A. (2011), *Core Competencies for Today's Internal Auditor, Report II*, The Institute of Internal Auditors, Altamonte Springs.

- Baldacchino P.J., Caruana R., Grima S., Bezzina F.H. (2017), *Selected behavioural factors in client-initiated auditor changes: the client-auditor perspectives*, European Research Studies Journal, 20(2A), 16-47.
- Baldauf, J., Grascitz S., & Müller C. (2020), *A teaching concept for auditing – evaluation of the ILPA case*, Accounting Education, 29:4, doi: [10.1080/09639284.2020.1768568](https://doi.org/10.1080/09639284.2020.1768568).
- Banes S. (2003), *Computer-Mediated Communication: Human-to-human communication across the internet*, Allyn&Bacon, Boston.
- Basu S.K. (2009), *Fundamentals of Auditing*, Pearson Education, New Dehli.
- Beatty M.J., McCroskey J.C., Heisel A.D. (1998), *Communication apprehension as temperamental expression: A communibiological paradigm*. Communication Monographs, 65(3), pp. 197-219, <https://doi.org/10.1080/03637759809376448>.[access 20.04.2020].
- Berry R. (2019), *The impact of Internal Auditors professional and social affiliations on financial reporting quality*, PhD in Business Administration Dissertations, https://digitalcommons.kennesaw.edu/phdba_etd/6.
- Berry R., Routon W. (2020), *Soft skill change perceptions of accounting majors: Current practitioner views versus their own reality*, Journal of Accounting Education Vol. 53, <https://doi.org/10.1016/j.jaccedu.2020.100691>.
- Bobek D., Daugherty B., Radtke R. (2012), *Resolving Audit Engagement Challenges through Communication*, Auditing: A Journal of Practice & Theory, November, Vol. 31, No. 4, pp. 21-45, <https://doi.org/10.2308/ajpt-50210>.[access 20.04.2020].
- Bojek C., Bojek E. (2006), *Wykrywanie kłamstw na podstawie niewerbalnych wskaźników oszustwa. Studium z pogranicza antropologii i prawa*, [za:] Ekman P., *Kłamstwo i jego wykrywanie: w biznesie, polityce i małżeństwie*, Wydawnictwo Naukowe PWN, Warszawa.
- Bower H. (2011), *The Psychology of Learning and Motivation: Advances in Research and Theory*, Academic Press, Londyn.
- Bressler L., Pence D. (2019), *Skills Needed by New Accounting Graduates in a Rapidly Changing Technological Environment*, Journal of Organizational Psychology, 19(2). <https://doi.org/10.33423/jop.v19i2.2043>.
- Brown L. (1982), *Communications facts and ideas in business*, Prentice Hall, Englewood Cliffs.

Buttery R., Simpson R.K. (1986), *Internal Audit in Public Sector*, Woodhead-Faulkner Ltd, Cambridge.

Carrell L., Willmington S. (1996), *A comparison of self-report and performance data in assessing speaking and listening competence*, Communication Reports 9.

Chambers R.F., McDonald P. (2013), *7 Attributes of Highly Effective Internal Auditor*, The Institute of Internal Auditors, <https://theiia.org/centers/aec/7-attributes-of-highly-effective-internal-auditors.aspx> [access 02.04.2020].

Coetzee P., duPlessis A. (2020), *Face-to-face soft skills for entry-level internal auditors: A practice perspective, Industry and higher education*, <https://doi.org/10.1177/0950422220932728>.

Coetzee P., Fourie H., Burnaby P.A. (2015), *The growth of the internal audit profession is more than just numbers*, Managerial Auditing Journal, nr 30.

Collier M. (1996), *Communication competence problematic in ethnic relationships*, Communications Monograph, No. 63.

Compernelle T. (2018), *Communication of the external auditor with the audit committee: Managing impressions to deal with multiple accountability relationships*, Accounting, Auditing & Accountability Journal, Vol. 31 No. 3. <https://doi.org/10.1108/AAAJ-05-2013-1356>.

Cutlip S.M., Center A.H. (1952), *Effective public relations: pathways to public favor*, Prentice-Hall, New York.

Dietl J., Gasparski W. (1997), *Etyka biznesu*, Wydawnictwo Naukowe PWN, Warszawa.

DePaulo J.J., Lindsay B.E., Malone L., Muhlenbruck K., Charlton H., Cooper A. (2003), *Cues to deception*, Psychological Bulletin, nr 129.

Dunbar R. (2016), *Człowiek: biografia*, Copernicus Center Press, Kraków.

Dwyer K. (2000), *The Multidimensional Model: Teaching Students to Self-Manage High Communication Apprehension by Self-Selecting Treatments*, Communication Education, No. 49.

Edelman (2017), *Edelman Trust Barometer*, <https://www.edelman.com/trust-barometer> [access 05.07.2018].

Edelman (2018), *Edelman Trust Barometer*, <https://www.edelman.com/trust-barometer> [access 15.09.2018].

- Edelman (2019), *Edelman Trust Barometer*, <https://www.edelman.com/trust-barometer> [access 10.08.2019].
- Ekman P. (2006), *Kłamstwo i jego wykrywanie: w biznesie, polityce i małżeństwie*, Wydawnictwo Naukowe PWN, Warszawa.
- Ekman P., Davidson R. (2012), *Natura emocji. Podstawowe zagadnienia*, Gdańskie Wydawnictwo Psychologiczne, Sopot.
- Ekman P., Friesen W.V. (1974), *Detecting deception from the body or face*, *Journal of Personality and Social Psychology*, 29(3), pp. 288-298, <https://doi.org/10.1037/h0036006> [access 04.05.2020].
- Endaya K.A., Hanefah M.M. (2016), *Internal auditor characteristics, internal audit effectiveness, and moderating effect of senior management*, *Journal of Economic and Administrative Sciences*, Vol. 32 No. 2. <https://doi.org/10.1108/JEAS-07-2015-0023>.
- Endaya K.A., Hanefah M.M. (2013), *Internal Audit Effectiveness: An Approach Proposition to Develop the Theoretical Framework*, *Research Journal of Finance and Accounting*, No. 4.
- Erlbaum M., Lee S., Su J., Tsai S. et al. (2016), *A comprehensive survey of government auditors' self-efficacy and professional development for improving audit quality*, *SpringerPlus* 5, <https://doi.org/10.1186/s40064-016-2903-0>.
- Eulerich M., Henseler J., Köhler A.G. (2017), *The internal audit dilemma – the impact of executive directors versus audit committees on internal auditing work*, *Managerial Auditing Journal*, Vol. 32, No. 9. <https://doi.org/10.1108/MAJ-08-2016-1435>.
- Field T. (2003), *Touch*, MIT Press, Cambridge.
- Franfort L., Fanning P. (2008), *Mistrz cichej riposty*, Helion, Gliwice.
- Frankfort-Nachmias Ch., Nachmias D. (2001), *Metody badawcze w naukach społecznych*, Zysk i S-ka, Poznań.
- Ghafran C., Yasmin S. (2018), *Audit committee chair and financial reporting timeliness: A focus on financial, experiential and monitoring expertise*. *International Journal of Auditing*, 22 (1), <https://doi.org/10.1111/ijau.12101>.
- Gorain C., Mondal A., Ansary K., Saha B. (2018), *Social Isolation in Relation to Internet Usage and Stream of Study of Under Graduate Students*, *American Journal of Educational Research*,

Vol. 6, No. 4, doi:10.12691/education-6-4-10 [access 03.04.2020].

Grosu M., Robu I.B., Istrate C. (2020), *The Quality of Financial Audit Missions by Reporting the Key Audit Matters*, Audit Financiar, vol. XVIII, no. 1(157)/2020, doi: 10.20869/AUDITF/2020/157/005.

Gumińska B., Marchewka-Bartkowiak K., Szelał B. (ed.) (2012), *Audyt wewnętrzny i kontrola zarządcza: Studium przypadku*, Wydawnictwo CeDeWu, Warszawa.

Gurama Z., Sani A.A., Hammayo A.A. (2019), *Communication as a Critical Factor for Internal Audit Effectiveness in Tax Administration in Nigeria*, International Journal of Business and Technopreneurship, Vol. 9, No 1.

Fadzil H., Haron F., Jantan M. (2005), *Internal auditing practices and internal control system*, Managerial Auditing Journal, Vol. 20, No. 8, <https://doi.org/10.1108/02686900510619683>.

Hague P. (2006), *Badania marketingowe. Planowanie, metodologia i ocena wyników*, Wydawnictwo Helion, Gliwice.

Hall E. (1966), *Proxemics theory*, CSISS Classics, Chicago.

Hample D., Dallinger J.M. (2002), *The effects of situation on the use or suppression of possible compliance gaining appeals*, [in:] M. Allen, R. Preiss, B. Gayle, N. Burrell (ed.), *Interepersonal communication: Advance through meta-analysis*, Erlbaum, Mahwah.

Harrari N. (2018), *Sapiens. Od ludzi do bogów*, Wydawnictwo Literackie, Warszawa.

Harris J.D., Wicks A. (2010), *Public Trust and Trust in Particular Firm – Stakeholder Interactions*, Corporate Reputation Review, No. 13, <https://doi.org/10.1057/crr.2010.13> [access 25.04.2020].

Hazami-Ammar S. (2019), *Internal auditors' perceptions of the function's ability to investigate fraud*, Journal of Applied Accounting Research, Vol. 20, No. 2, <https://doi.org/10.1108/JAAR-09-2017-0098>.

Hope E. (2006), *Odpowiedzialność w działaniach public relations – zasady etyczne*, [in:] J. Olędzki, D. Tworzydło, *Public relations. Znaczenie społeczne i kierunki rozwoju*, Warszawa.

Huttner J., Robra-Bissantz S. (2017), *An Immersive Memory Palace: Supporting the Method of Loci with Virtual Reality*, Human Computer Interaction, Boston.

Hyuse K. (2008), *The Triad of Measurement: What Is Measurable in PR and Social Me-*

dia Campaigns, <http://overtonecomm.blogspot.com/2008/08/triad-of-measurement-what-is-measurable.html> [access 14.04.2020].

Ibrahim N., Angelidis J., Tomic I. M. (2009), *Managers' attitudes toward codes of ethics: Are there gender differences?*, *Journal of Business Ethics*, 90 (S3), <https://doi.org/10.1007/s10551-010-0428-y>.

Instytut Auditorów Wewnętrznych IIA Polska (2016), *Definicja audytu wewnętrznego Kodeks etyki oraz Międzynarodowe Standardy Praktyki Zawodowej Audytu Wewnętrznego*, tłumaczenie, <https://www.iaa.org.pl/o-nas/standardy> [access 30.03.2020].

Janicka I. (2016), *Język w Public Relations*, [in:] *Public Relations*, Deszczyński P. (ed.), Wydawnictwo Uniwersytetu Ekonomicznego w Poznaniu, Poznań.

Jankowski H. (1973), *Etyka*, Warszawa 1973.

Jarmuż S., Witkowski T. (2004), *Podręcznik trenera*, Moderator, Wrocław.

Jonsdottir I., Fridriksdottir K. (2019), *Active listening: is it forgotten dimension in managerial communication?*, *International Journal of Listening*, DOI: 10.1080/10904018.2019.1613156.

Kent A.H. (1957), *The Development and Application of a New Concept of Internal Auditing*, *Internal Auditor*, March [access 20.04.2020].

Kim M.S., Shin H.C., Cai D. (1998), *Cultural influences on the preferred forms of requesting and re-requesting*, *Communication Monographs*, 65.

Kirkpatrick D. (1992), *Here comes the payoff from PC's*, *Fortune*.

Kiziukiewicz T. (ed.) (2013), *Audyt wewnętrzny w strukturze kontroli zarządczej*. Wydawnictwo Difin SA, Warszawa.

Klimczak B. (1996), *Etyka gospodarcza*, Akademia Ekonomiczna Wrocław, Wrocław.

Klimek J. (2014), *Etyka biznesu. Teoretyczne założenia, praktyka zastosowań*, Difin, Warszawa.

Kline S., Chatani K. (2001), *Social perception an message awareness as correlates of person centered regulative messages*, *Communication research reports*, No. 18.

Knapp M.L., Vangelisti A. (2006), *Interpersonal communications and human relationship*, Allyn and Bacon, Boston.

Kodeks Institute of Public Relations (1998), IPR, London.

- Kolb J.A. (1998), *The Relationship Between Self-Monitoring and Leadership in Student Project Groups*, *The Journal of Business Communication*, 35(2), <https://doi.org/10.1177/002194369803500205> [access 03.04.2020].
- Kos-Łabędowicz J. (2015), *Internet jako źródło informacji w decyzjach nabywczych konsumenta*, C.H. Beck, Warszawa.
- Krippendorff K. (2009), *Mathematical Theory of Communication*, [in:] Littlejohn S.W., Foss K.A. (ed.), *Encyclopedia of Communication Theory*, Sage, Los Angeles.
- Lane V., Balleweg B., Fernald, J. Goldstein (2000), *Acquiring skills – Undergraduate students*, [in:] M.E. Ware, D.E. Johnson (ed.), *Handbook of demonstrations and activities in teaching of psychology*, Vol 3.
- Lewandowska J. (2014), *Ewolucja public relations w Polsce*, Uniwersytet Ekonomiczny w Poznaniu, Poznań, praca niepublikowana.
- Lewis M. (2019), *How to Write a Business Report*, <https://www.wikihow.com/Write-a-Business-Report> [access: 04.05.2020].
- Lipton M., Qasmieh N., Racz S., Weeks J., De LosReyes A. (2020), *The Fears of Evaluation About Performance (FEAP) Task: Inducing Anxiety-Related Responses to Direct Exposure to Negative and Positive Evaluations*, *Behavior Therapy*, January, <https://doi.org/10.1016/j.beth.2020.01.004> [access 22.04.2020].
- Longweni M., Kroon J. (2018), *Managers' listening skills, feedback skills and ability to deal with interference: A subordinate perspective*, *Acta Commercii*, 18(1), <https://dx.doi.org/10.4102/ac.v18i1.533> [access 22.04.2020].
- Loss J. (2000), *The communication contract*, *The Internal Auditor*, nr 57(6).
- Lovett J. (2012), *Sekrety pomiarów w mediach społecznościowych*, Wydawnictwo Helion, Gliwice.
- Lunden B., Rossel L. (2003), *Techniki prezentacji*, BL Info Polska, Gdańsk.
- Marinho A., Medeiros A., Gama A., Teixeira L. (2017), *Fear of Public Speaking: Perception of College Students and Correlates*, *Journal of Voice*, Vol. 31, Issue 1, <https://doi.org/10.1016/j.jvoice.2015.12.012> [access 22.04.2020].
- Mautz R.K., Tiessen P., Colson R.H. (1984), *Internal Auditing: Directions and Opportunities*, The IIA Research Foundation, Altamonte Springs.

- Meskill C. (1996), *Listening Skills Development Through Multimedia.*, Journal of Educational Multimedia and Hypermedia, 5(2), Association for the Advancement of Computing in Education (AACE), Charlottesville, <https://www.learntechlib.org/primary/p/8904/> [access 04.05.2020].
- Mignault A., Chaudhuri A. (2003), *The Many Faces of a Neutral Face: Head Tilt and Perception of Dominance and Emotion*, Journal of Nonverbal Behavior, 27(2), , <https://doi.org/10.1023/A:1023914509763>.
- Ministerstwo Finansów (2019), <https://www.gov.pl/web/finanse/do-pobrania-audy-t-wewnetrzny> [access: 05.05.2020].
- Miotk A. (2012), *Badania w public relations*, Wydawnictwo Difin, Warszawa.
- Miotk A. (2017), *Skuteczne social media. Prowadź działania, osiągaj zamierzone efekty*, Wydawnictwo Omnipress, Warszawa.
- Morris D. (1985), *Bodywatching: A Field Guide to the Human Species*, Crown, Michigan.
- Narkchai S., Fadzil F.H.B. (2017), *The Communication Skill on the Performance of Internal Auditors in Thailand Public Limited Company*, International Review of Management and Marketing, No. 7(4), www.econjournals.com [access 15.03.2020].
- Nasher J. (2011), *Jak rozpoznać kłamcę. Sztuka wykrywania kłamstw dużych i małych*, Wydawnictwo Czarna Owca, Warszawa.
- Nie N. (2001), *Sociability, Interpersonal Relations and the Internet: Reconciling Conflicting Findings*, American Behavioral Science, Vol. 45.
- Page A.W. (2007), *Society & Business Roundtable Institute for Corporate Ethics*, <https://www.businessroundtable.org/archive/resources/brt-institute-for-corporate-ethics-and-the-arthur-w.-page-society-laun> [access: 25.04.2020].
- Pease A., Pease B. (2017), *Definitive book of body language*, Orion Publishing Group, Londyn.
- Piasta Ł. (1997), *Public relations*, Centrum Informacji Menedżera, Warszawa.
- Pieszko-Sroka A. (2012), *Jak Nasher. Jak rozpoznać kłamcę*, Przegląd Bezpieczeństwa Wewnętrznego, 6/12.
- Plant K., Barac K., Sarens G. (2019), *Preparing work-ready graduates – skills development lessons*

learnt from internal audit practice, Journal of Accounting Education, Vol. 48, <https://doi.org/10.1016/j.jaccedu.2019.06.001>.

Przybylska J. (2011), *Ewolucja audytu wewnętrznego w sektorze finansów publicznych w Polsce – ocena wybranych zmian*, [in:]: Juja T. (ed.), *Studia z zakresu finansów i polityki fiskalnej*, Zeszyty Naukowe Uniwersytetu Ekonomicznego w Poznaniu, nr 200, Wydawnictwo Uniwersytetu Ekonomicznego w Poznaniu, Poznań.

Putnam R., Malkin P., Malkin I. (2002), *Bowling Alone: The Collapse and Revival of American Community*, *A Touchstone book*, Simon and Schuster Paperbacks, New York–London–Toronto–Sydney.

Raczkowska A. (2017), *Kształtowanie się dziennikarskiej etyki normatywnej w Polsce*, praca doktorska, Wydział Dziennikarstwa, Informacji i Bibliologii, Uniwersytet Warszawski, https://www.wdib.uw.edu.pl/attachments/article/1141/Streszczenie%20pracy%20doktorskiej_mgr%20Agata%20Raczkowska.pdf [access: 02.07.2020].

Redmond M. V. (1989), *The Functions of Empathy (Decentering) in Human Relations*, Human Relations, 42(7), <https://doi.org/10.1177/001872678904200703> [access 10.05.2020].

Rekomendacja H dotycząca systemu kontroli wewnętrznej w bankach, Komisja Nadzoru Finansowego, Warszawa 2011, https://www.knf.gov.pl/knf/pl/komponenty/img/Rekomendacja_H_2011_26995.pdf [access: 06.05.2020].

Rose J. (2015), *Mapping Your Career: Competencies Necessary for Internal Audit Excellence*, Global Internal Audit Common Body of Knowledge, CBOK, The Institute of Internal Auditors, Altamonte Springs.

Ruben B.D. (1989), *The study of cross-cultural competence: Traditions and contemporary issues*, International Journal of Intercultural Relations, 13(3).

Rubin R.B., Graham E.E., Mignerey J.T. (1990), *A longitudinal study of college students' communication competence*, Communication Education, 39(1), 1-14, <https://doi.org/10.1080/03634529009378783>.

Rydzak W. (1999), *Zakres i uwarunkowania działań public relations w sytuacjach kryzysowych w przedsiębiorstwach*, Akademia Ekonomiczna w Poznaniu, Poznań, praca niepublikowana.

Rydzak W. (2016), *Internetowe Public Relations*, [in:]: *Public Relations*, Deszczyński P. (ed.), Wydawnictwo Uniwersytetu Ekonomicznego w Poznaniu, Poznań.

Rydzak W. (2020), *Wpływ digitalizacji na zmiany w sposobach powstawania i dystrybucji informacji na rynku – perspektywa mikro i makro, ze szczególnym uwzględnieniem zmian w zakresie dialogu przedsiębiorstw z interesariuszami w sytuacjach kryzysowych*, [in:] Deszczyński P. (ed.), *Ekonomia Informacji*, Wydawnictwo PTPN, Poznań.

Sadler P. (1988), *Managerial Leadership in the Post-Industrial Society*, Aldershot, Gower.

Saiewitz A., Kida T. (2018), *The effects of an auditor's communication mode and professional tone on client responses to audit inquiries*, *Accounting, Organizations and Society*, Vol. 65, Elsevier, <https://doi.org/10.1016/j.aos.2017.10.002> [access 10.07.2020].

Salerno-Kochan M. (2006), *Kompetencje audytorów*, *Zeszyty Naukowe Akademii Ekonomicznej w Krakowie*, nr 717.

Salleh M. F. M., Suryanto T. (2019), *Fraud Detection on Banking Industry in South Sumatera: A Study on the Role of Internal Auditors'*, *International Journal of Shari'ah and Corporate Governance Research*, 2(2), <https://doi.org/10.46281/ijscgr.v2i2.399>.

Saramak B. (2015), *Wykorzystanie otwartych źródeł informacji w działalności wywiadowczej: historia, praktyka, perspektywy*, Wydział Dziennikarstwa i Nauk Politycznych, Uniwersytet Warszawski, Warszawa.

Saunders E. (2002), *Audyty i kontrola wewnętrzna w przedsiębiorstwach*, Wydawnictwo Edukator, Częstochowa.

Sawicka J., Stronczek A. (2015), *Postrzeganie roli audytu wewnętrznego w budowaniu zaufania publicznego jednostek – przykład banku*, *Studia Ekonomiczne, Zeszyty Naukowe Uniwersytetu Ekonomicznego w Katowicach*, nr 244.

Sawyer L., Dittenhofer M., Scheiner J. (2003), *Sanyer's Internal Auditing*, The Institute of Internal Auditors, Altamonte Springs.

Serafin K. (2013), *Skuteczna komunikacja w podmiotach administracji publicznej*, *Studia Ekonomiczne*, nr 141, Wydawnictwo Uniwersytetu Ekonomicznego w Katowicach, Katowice.

Schnackenberg A.K., Tomlinson E.C. (2016), *Organizational Transparency: A New Perspective on Managing Trust in Organization-Stakeholder Relationships*, *Journal of Management*, 42(7), <https://doi.org/10.1177/0149206314525202>.

Shannon C., Weaver W. (1949), *A Mathematical Theory of Communication*, University of

Illinois Press, Illinois.

Słoniewski T. (2020), *Od BI do "Big Data"*, [in:] Jesionek R. (ed.), *Nowa twarz Business Intelligence*, <http://it-manager.pl/wp-content/uploads/Nowa-twarz-BI1.pdf> [access: 29.04.2020].

Smith G. (2005), *Communication skills are critical for internal auditors*, *Managerial Auditing Journal*, 20(5).

Spitzberg B. (2000), *What Is Good Communication?*, *Journal of the Association for Communication Administration*, Vol. 29.

Stanciu V., Seria C. (2019), *Insights on the New Coordinates in Internal Audit*, *Audit Financiar*, Vol. XVII, No. 2(154)/2019, doi: 10.20869/AUDITF/2019/154/009.

Streibel B. (2008), *Jak prowadzić zebrania*, Wolters Kluwers, Kraków.

Subramanian K. (2017), *Influence of Social Media in Interpersonal Communication*, *International Journal of Scientific Progress and Research*, Vol. 38, No. 02.

Sleziak M. (2018), *Jak przygotowywać raport?*, <https://blog.ageno.pl/wz%C3%B3r-raportu-w-projekcie-jak-przygotowywa%C4%87-raport-z-dzia%C5%82a%C5%84-da-1112c437ae> [access: 04.05.2020].

Sultana N., Singh H., Van der Zahn J. L. W. M. (2015), *Audit committee characteristics and audit report lag*, *International Journal of Auditing*, 19(2), <https://doi.org/10.1111/ijau.12033>.

Świerczyńska K., Kliber A. (2018), *African Emigration to Europe, Social Cohesion and Inequality Nexus*, *Economics and Sociology*, 11(1).

Thakor A. (2015), *Strategic information disclosure when there is fundamental disagreement*, *Journal of Financial Intermediation*, 24(2).

The Institute of Internal Auditors Research Foundation (IIARF) (2016), *Definicja audytu wewnętrznego, Kodeks etyki oraz Międzynarodowe standardy praktyki zawodowej audytu wewnętrznego*.

The Institute of Internal Auditors (2013), *The IIA's Global Internal Audit Competency Framework*, Altamonte Springs, <https://na.theiia.org/about-us/about-ia/Pages/Competency-Framework.aspx> [access 04.04.2020].

Trębecki J. (2020), *Ekonomia informacji w komunikowaniu wewnętrznym epoki mediów społecznościowych*, [in:] Deszczyński P. (ed.), *Ekonomia Informacji*, Wydawnictwo PTPN, Poznań.

- Trębecki J. (2016), *Komunikowanie wewnętrzne*, [in:] Deszczyński P. (ed.), *Public Relations*, Wydawnictwo Uniwersytetu Ekonomicznego w Poznaniu, Poznań.
- Turchet P. (2006), *Mowa ciała, zrozumieć człowieka po jego gestach*, Klub dla Ciebie, Warszawa.
- Tworzydło D. (2017), *Public Relations praktycznie*, Wydawnictwo Newsline, Rzeszów.
- Tworzydło D., Szuba P. (2019), *Rola profilaktyki antykryzysowej z perspektywy największych polskich przedsiębiorstw oraz agencji public relations na podstawie badań eksperckich*, Marketing Instytucji Naukowych i Badawczych, nr 1 (31).
- Ud Din N., Cheng X., Ahmad B., Sheikh M., Adedigba O., Zhao Y., & Nazneen S. (2020), *Gender diversity in the audit committee and the efficiency of internal control and financial reporting quality*, Economic Research – Ekonomska Istraživanja, doi: 10.1080/1331677X.2020.1820357.
- Uwaleke U.J., Ubaka I.E. (2016), *Effective communication in internal Auditing: a Factor in Internal Audit Functions Effectiveness in Nigeria Universities*, International Journal for Innovative Research in Multidisciplinary Field, Vol. 2, Issue 12.
- Versfeld N.J., Dreschler W.A. (2002), *The relationship between the intelligibility of time-compressed speech and speech in noise in young and elderly listeners*, Journal of the Acoustical Society of America, 111(1,Pt1), pp. 401-408, <https://doi.org/10.1121/1.1426376>.
- Weissman J. (2004), *Sztuka skutecznej prezentacji*, Helion, Gliwice.
- Weissman J. (2007), *W krzyżowym ogniu pytań*, Helion, Gliwice.
- Wiemann J.M., Takai J., Ota H., Wiemann M.O. (1997), *A relational model of communication competence*, [in:] Kovacic B. (ed.), *Emerging theories of human communication*, State University of New York Press, Albany–New York.
- Winiarska K. (2019), *Audyt wewnętrzny: Teoria i zastosowanie*, Wydawnictwo Difin SA, Warszawa.
- Wiszniewski A. (1999), *Jak przekonywująco mówić i przemawiać*, Wydawnictwo Naukowe PWN, Warszawa.
- Witzany A. (2018), *Audit never sleeps*, The Institute of Internal Auditors, Altamonte Springs.
- Wojcik K. (2009), *Public Relations. Wiarygodny dialog z otoczeniem*, Wydawnictwo PLACET, Warszawa.

Wytyczne dotyczące audytowania systemów zarządzania, norma PN-EN ISO 19011:2018-08.

Xu F., Akther T. (2019), *A Partial Least-Squares Structural Equation Modeling Approach to Investigate the Audit Expectation Gap and Its Impact on Investor Confidence: Perspectives from a Developing Country*, Sustainability, 11(20), doi:10.3390/su11205798.

Zalata A. M., Tauringana V., Tingbani I. (2018), *Audit committee financial expertise, gender, and earnings management: Does gender of the financial expert matter?*, International Review of Financial Analysis, 55(5), <https://doi.org/10.1016/j.irfa.2017.11.002>.

Zemler Z. (1997), *Public relations. Kreowanie reputacji firmy*, Poltext, Warszawa.

Zerfass A., Moreno Á., Tench R., Verčič D., Verhoeven P. (2017), *European Communication Monitor 2017. How strategic communication deals with the challenges of visualisation, social bots and hypermodernity. Results of a survey in 50 Countries*, Brussels: EACD/EUPRERA, Quadriga Media Berlin.

Zerfass A., Moreno Á., Tench R., Verčič D., Verhoeven P. (2019), *European Communication Monitor 2019. Exploring trust in the profession, transparency, artificial intelligence and new content strategies. Results of a survey in 46 Countries*, Brussels: EACD/EUPRERA, Quadriga Media Berlin.

ISBN 978-83-7654-485-4



9 788376 544854