

## 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.