

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.