Insights Into Self-Images of Internal Auditors

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ABSTRACT. The purpose of this article is to critically analyze self-images of internal auditors in light of the metaphors and short descriptions they give about their own role(s) in their organization. Worldwide data have been collected via a forum for internal auditors on LinkedIn where they were asked “If you were asked to write down a catch-line to sum up your role as internal auditors in your organization, what would it be?” The analysis distinguishes five clusters of self-images whereby some of these self-images could be self-inflicted pitfalls creating the wrong expectations and perceptions within the organization: (1) negative self-images that may create distance and form the basis of non-acceptance; (2) overly modest self-perceptions; (3) use of self-evident and empty words that could lead to marginalization in the eyes of internal auditors’ stakeholders; (4) overly ambitious claims, Superman-like, creating the basis for disappointment as internal auditors all too often over-promise and under-deliver. Eventually (5), we also find original and helpful self-images that point to positive characteristics and differences, which should help in creating a unique and sustainable identity, and also support internal audit’s pursuit of greater effectiveness. The analysis of how internal auditors view themselves may explain why some internal auditors are on a route to marginalization and disappointment, while others embark on a more promising path creating a positive, unique, and sustainable identity as suggested by recent studies. Ultimately, we suggest that viewing internal auditors as farmers is a promising metaphor with which to position internal audit and strengthen its value proposition.

“We need to be more like farmers.”
(Sharma, 2010, p. 37)

INTRODUCTION AND RESEARCH QUESTION
Internal audit (IA) has been widely acknowledged as an internal monitoring mechanism in corporate governance (e.g., Cohen, Krishnamoorthy, & Wright, 2004; Gramling, Maletta, Schneider, & Church, 2004). According to the Institute of Internal Auditors (IIA), IA is now at a crossroads (IIA, 2013a). Fundamentally, IA works for internal stakeholders and provides assurance to governing bodies and executive management that the organization’s governance, risk management, and related internal control processes are effective (IIA, 2013b). An emerging stream of research in the IA literature
questions IA's effectiveness as a relevant mechanism in governance (e.g., Chambers & Odar, 2015; Lenz & Sarens, 2012; Roussy & Rodrigue, 2015). One issue related to this observation is that IA means different things to different people, not only the stakeholders of internal auditors who may have quite different expectations with respect to IA as shown by several studies in this field (Lenz & Hahn, 2015; Lenz & Sarens, 2012; Roussy, 2015), but also the internal auditors themselves (Roussy, 2015). Moreover, the IA value proposition is still not commonly appreciated since having organizational relevance is still regarded as a serious challenge. The value of IA is questioned by many: the study by Ernst & Young (2012, p. 1) revealed that the majority of IA stakeholders, that is, chief executive officers (CEOs), chief financial officers (CFOs), audit committee chairs and members, believe that IA is not helping their organization achieve its business objectives, and that about 80% of IA professionals have room for improvement, which is now expected urgently by most. Otherwise, as the study by PWC (2013, p. 4) pointed out, “internal audit runs the risk of becoming a marginalized function.”

Van Peursem (2005) regarded the role of IA within organizations as enigmatic, meandering somewhat between the roles of watchdog and consultant, and she reflected on the nature of the internal auditor’s role dilemma and role confusion and sounded a warning about the dangers of a jack-of-all-trades image of internal auditors (Van Peursem, 2004). In a recent study of IA in the public sector, Roussy (2015) identified the multiple roles that internal auditors find legitimate to endorse that go well beyond that of the governance watchdog expected by regulatory bodies. According to her data, internal auditors first perform a protector role as a “protective shield” and “keeper of secrets,” and, second, a helper role as a “support of organizational performance” and “guide” (Roussy, 2013, p. 550). Rather than being comfort providers to the audit committee (Sarens, De Beelde, & Everaert, 2009), internal auditors see themselves, first and foremost, at the service of the organization, serving and protecting the top management at the expense of audit committee members (Roussy, 2013). This has led to questions about IA effectiveness acting as a third line of defense in the governance framework since internal auditors tend to team up with managers, instead of really monitoring them, as experienced in many situations (Roussy & Rodrigue, 2015).
As recognized by Roussy (2013, 2015), Roussy and Brivot (2015), and Roussy and Rodrigue (2015) a limitation of those various studies conducted on IA is that the findings are only valid in the examined sector of public sector organizations from Quebec. Within this article, our intention is to extend the previous findings to other contexts. We study the metaphors and self-images used by internal auditors themselves because we want to focus our analyses and reflections on what internal auditors control completely; that is, how they view and describe themselves. To find more out about that self-perception, we asked them: “If you were asked to write down a catch-line to sum up your role as internal auditor in your organization, what would it be?” For data collection, we used an innovative approach since we posted that question in LinkedIn, in the official group of the Institute of Internal Auditors. We obtained 141 comments from internal auditors all over the world within 6 months, between March 17 and September 17, 2010.

In the second section of this article we cluster all self-images received into five groups, acknowledging that “metaphors create insights. But they also distort. They have strengths. But they also have limitations. In creating ways of seeing they tend to create ways of not seeing” (Morgan, 2006, p. 338). Our clustering is normative and based on the common patterns we identify. Some metaphors and self-images—we believe—sow the seeds for non-acceptance of IA, and contribute to its marginalization within organizations. Others may be the base for disappointment in the eyes of stakeholders. In one group we cluster all those metaphors and self-images that can make a positive difference and can create a unique and sustainable identity of IA in an organization. In the third section we introduce the farmer metaphor as an original contribution. We suggest that metaphor should be challenged and developed further as a potential role model for IA and the IA profession. The fourth section concludes.

### Five Categories of Self-Image

When analyzing the self-images conveyed by internal auditors we looked for common patterns and distinguished five clusters. In doing so, we found a number of negative images that may create distance between stakeholders and can form the basis of their non-acceptance; others are overly modest, downgrading, displaying a lack of identity. In many cases, internal auditors used self-evident and empty words, which easily lead to marginalization in the eyes of IA stakeholders. We also found overly ambitious claims, Superman-like self-perceptions, which provide the basis for disappointment as IA then all too often over-promises and under-delivers. Eventually, we also found original and helpful self-images that point to positive characteristics and differences, which should help in creating a unique and sustainable identity, and also can support IA’s pursuit of greater effectiveness. Table 1 provides a summary of the characteristics of these self-images.

#### Negative Image

“The eyes and ears of management” is an illustration that probably had value in the earlier days of IA for describing internal auditors’ job
<table>
<thead>
<tr>
<th>Self-images</th>
<th>Negative image</th>
<th>Self-evident, empty words, not adapted to the current business environment</th>
<th>Over-ambitious (Superman), arrogant, not respectful, intimidating</th>
<th>Making a difference, creating a unique and sustainable identity</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Key idea</strong></td>
<td>Basis for non-acceptance, non-tolerance, distance creation</td>
<td>Basis for marginalization (on behalf of IA stakeholders)</td>
<td>Basis for marginalization</td>
<td>Basis for IA effectiveness</td>
</tr>
<tr>
<td><strong>Keywords</strong></td>
<td>Non-constructive language (e.g., protect, spy, watchdog)</td>
<td>“I am the one you want me to be”</td>
<td>High-level words without specific meaning (e.g., governance, stakeholder value, integrity)</td>
<td>Very strong claims</td>
</tr>
<tr>
<td></td>
<td>Eyes and ears of...</td>
<td>Mirror</td>
<td>trendy words</td>
<td>Catchy, meaningful words</td>
</tr>
<tr>
<td></td>
<td>Fatalistic</td>
<td>Do not exist per se</td>
<td>“Consulting talk”</td>
<td>constructive language (e.g., challenge, inspire “Fresh pair of eyes”)</td>
</tr>
<tr>
<td></td>
<td>Cynical</td>
<td>Trendy words</td>
<td>Three Es (efficiency, economy, effectiveness)</td>
<td></td>
</tr>
<tr>
<td><strong>Relationship to others</strong></td>
<td>Assuming that everyone else has bad intentions, that you are the only good one in the organization</td>
<td>Profiling yourself as an assistant, serving someone else</td>
<td>There are many business partners, and everybody is supposed to help in achieving the organization’s objectives</td>
<td>Not respectful vis-à-vis others (e.g., I have to think on their behalf)</td>
</tr>
<tr>
<td></td>
<td>Providing upfront excuses why you cannot make a difference for the organization</td>
<td>Things that are applicable to many others in the organization</td>
<td>Putting yourself above others</td>
<td>Acknowledging that you are (only) part of the organization (e.g., need for collaboration)</td>
</tr>
<tr>
<td></td>
<td>Making people afraid of you</td>
<td>Things that you can never realize on your own</td>
<td>Things that can never realize on your own</td>
<td></td>
</tr>
<tr>
<td><strong>Culture</strong></td>
<td>No trust (“In God I trust, everything else I audit”)</td>
<td>Do the minimum (i.e., what we are asked but nothing more)</td>
<td>Unachievable aspirations</td>
<td>Ambitious but achievable</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Often strongly IIA influenced (cf. IIA definition which is 16 years old)</td>
<td>Assuming that you take the decisions yourself</td>
<td>You are not a decision maker. You are not the one that will ultimately change things, you can only inspire people to change (“sowing the seeds”)</td>
</tr>
</tbody>
</table>

Table 1. Overview of characteristics from IA self-images
Table 1. (Continued).

<table>
<thead>
<tr>
<th>Role, status and focus</th>
<th>Negative image</th>
<th>Self-evident, empty words, not adapted to the current business environment</th>
<th>Over-ambitious (Superman), arrogant, not respectful, intimidating</th>
<th>Making a difference, creating a unique and sustainable identity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Too much focused on status in the organization (“I work for the board”)</td>
<td>Being only an anonymous observer rather than part of the game (“standing on the banks of the river”)</td>
<td>Things that are the baseline nowadays (e.g., continuous improvement, adding value, efficiency, value for money)</td>
<td>Pretending to be the expert in a lot of things</td>
<td>Asking questions instead of pretending to be the expert upfront</td>
</tr>
<tr>
<td>Control focused</td>
<td>Not focused enough, not specific enough, hard to prove</td>
<td>Strong focus on independence and objectivity, which are hard (impossible) to achieve</td>
<td>Things that you have not sufficiently under your control (often related to future financial performance)</td>
<td>Having the ambition to become recognized, respected and ultimately trusted. In that order, gradually</td>
</tr>
<tr>
<td>Too mysterious</td>
<td>Focus on improving things (which assumes that things can always become better)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Internal auditors’ impressions</th>
<th>Reflects frustration</th>
<th>Lack of ambition</th>
<th>No uniqueness</th>
<th>Purely personal aspirations that are not based on the reality</th>
<th>Healthy level of modesty (e.g., be a source of inspiration, guidance instead of the one who knows everything)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Includes things that you explicitly don’t want to be</td>
<td>Lack of ambition</td>
<td>No uniqueness</td>
<td>Purely personal aspirations that are not based on the reality</td>
<td>Healthy level of modesty (e.g., be a source of inspiration, guidance instead of the one who knows everything)</td>
<td></td>
</tr>
<tr>
<td>Lack of imagination</td>
<td>Too many aspirations. Over-promising (cf. self-assessment bias)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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Overly modest and downgrading self-perceptions like “I am the one you want me to be” may lead to internal auditors running a risk of marginalization on behalf of IA stakeholders (Lenz & Hahn, 2015; Lenz & Sarens, 2012). Similarly to Van Peursem (2005), who found IA to be highly enigmatic, we found that internal auditors within that category do not exist per se, but profile themselves as assistants who serve someone else (e.g., “we make sure you look good”). Internal auditors clearly express a lack of ambition and identity. They tend to achieve the minimum requirements asked by IA stakeholders, but nothing more, as the function is often not focused enough or not specific enough, and largely remains mysterious. This leads to a lack of imagination about how IA can make a real difference to the organization. Many internal auditors within that category are only anonymous observers rather than part of the game. One of the respondents suggests that: “the business is like a harsh river which runs with a very high flow. . . . The executives are flowing down the river. The internal auditors are waiting on the banks of the river in order to show the executives that they are on the right or wrong track whenever they manage to take their heads of the water. . .”

Self-Evident, Empty Words

In this category, IA is strongly influenced by the original definition from the IIA which establishes the purpose, nature and scope of IA in governance as “an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations. It helps an organization accomplish its objectives by bringing a
systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes" (IIA, 2013b, p. 1). In her study of IA roles in the public sector, Roussy (2013) found that internal auditors view themselves primarily as working in the service of the organization and they associate their sense of usefulness with the implementation of internal audit recommendations by managers. Similarly, we found the same argument in our IA self-images. These internal auditors have in common that they often use elements of the definition from the IIA that is 16 years old. Governance, risk, and control are the baseline in the definition and internal auditors need to address each of those elements accordingly. The comments we received from these internal auditors show that there is frequent use of consulting talk such as “forever be a pulse taker of business trends” that are trendy, self-evident and empty words, without specific meaning because “increase stakeholder value” is applicable to other functions in the organization. Even if it may not include all IA responsibilities, internal auditors view themselves as “trusted business advisors” in that category. However, in practice, there are many business partners in an organization that can be trusted, and everybody is supposed to help in achieving organizational goals and objectives. The fact that internal auditors view themselves as independent internal consultants means that they feel particularly useful and valuable when they are able to contribute to the improvement of organizational governance and performance. Importantly, these internal auditors do not try to make decisions before reporting, which is up to the managers. That is why IA in that category strongly focuses on independence and objectivity and (tries to) demonstrate high commitment to the three Es of effectiveness, efficiency, and economy (Ridley, 2008) when performing its activities, whereas it is the baseline nowadays. Moreover, there is a strong focus on improving activities in that category. Internal auditors must continually improve the way they deliver assurance and consulting activities in order to be effective and efficient because resources are scarce, but that things should always become better is not necessarily true. Do internal auditors always need to improve when there is appropriate control at reasonable cost? As a result, IA in that category fails to demonstrate uniqueness, which may also lead to IA being marginalized.

**Over-Ambitious (Superman)**

While the purpose of Chambers (2008) was to explore whether and how IA could fill all or part of a board’s assurance vacuum, the idea of internal auditors becoming super-auditors emerged at that time. According to Lenz and Sarens (2012), IA studies based on self-assessments of internal auditors are often limited by overly optimistic self-assessments. Overly ambitious claims provide the basis for disappointment on behalf of IA stakeholders (Lenz & Hahn, 2015). In that category, we found IA self-images like “doctor” or “specialist” who examine, diagnose, and recommend treatment for organizational problems before they become cancerous and threaten overall well-being. In addition to indications of stakeholders’ disappointment in IA, IA is running a risk of frustration as internal auditors risk over-promising and under-delivering. Very strong IA claims
such as “essential to success,” “more important than many others,” or “modern day hero” demonstrate an IA function that is generally not respectful vis-à-vis others. Note the use of the metaphor that internal auditors put themselves above others and pretend to be experts in many areas, whereas IA activities often relate to activities that they have not got sufficiently under control (e.g., related to future financial performance) or activities that they can never realize on their own (e.g., “adding value to each department for the organization’s success”). Contrary to the previous category, overly ambitious internal auditors assume that they can take the decisions themselves. They follow too many purely personal aspirations that are not necessarily based on the reality of their organization.

Making a Difference

There are also original and helpful IA self-images that point to positive characteristics and differences; helping to create a unique and sustainable identity, be recognized, respected, and ultimately trusted (Lenz & Hahn, 2015). These self-images support IA’s pursuit of greater effectiveness. Within that category, internal auditors use a constructive language formed of catchy and meaningful words like “perspective” or “a fresh pair of eyes.” Internal auditors are not decision makers as in the previous category, and they do not follow unachievable aspirations. Rather, in this category, IA follows ambitions that are achievable. These internal auditors do not hesitate to ask questions and “challenge the business to succeed” instead of pretending to be the expert upfront. They are not the ones who will ultimately change things; however, they will inspire people to change (e.g., “sowing the seeds of control improvements”). They prefer strengthening things (which assumes that there may also be good things) instead of only improving things as suggested previously. In that category, we found modest internal auditors who are sources of inspiration and who do not claim to know better than anyone else. Some IA claims such as “helping in implementing cost-effective sustainable solutions” or “creating and effecting positive change” when a sense of urgency or IA stakeholders requires it illustrate this healthy level of modesty. Internal auditors assist in decision making, so that the attitude of these internal auditors is respectful vis-à-vis the rest of the organization because they recognize that they are only a (small) part of it. Moreover, “stronger together” and “collaborating” are words we often find when talking about these internal auditors since, ultimately, all functions are working toward a common goal—make a business even more successful, and play a part in increasing the value of a company. As recognized by one participant, “organizations that do not change generally are unsustainable.” Risk and operating environments are constantly changing, so the control environment, risk responses and risk appetite, and the way internal auditors deliver assurance services must change accordingly. Being an open-minded internal auditor may therefore appear more important than being independent and objective. As noted by one respondent: “Change is the norm...and managing the effective change should be a core competence of being an internal audit professional” for those who would like to make a difference.
INTERNAL AUDITORS AS FARMERS

According to Wikipedia, “a farmer (also called an agriculturer) is a person engaged in agriculture, raising living organisms for food or raw materials.” As farming is exposed to the uncertainty of weather and many other factors beyond the farmers’ control, “farming is tough.” Consequently, farmers tend to be humble and apply a questioning approach to better understand the world and context they live in, especially as in farming “so much that has to go right . . . for it ever to work.” To succeed, farmers need to be flexible and keep learning and improving “the art, science and technicalities behind the enterprises and operations that go on in a farm,” and a good sense of humor may help, too. Rather than (pretend to) know it all, farmers may sometimes feel they know very little or even nothing at all, and “that you’re not good at anything [before] discover[ing] that you’re actually good at many things [that] you’ll learn [and] that make you feel fulfilled and proud of yourself.” Such successes and experiences of fulfillment are not the result of any formal authority, which does not at all matter in the world of farming. We suggest the farmer is a helpful metaphor for internal auditors in what follows.

A farmer is a leader who has no title (Sharma, 2010). Like farmers, internal auditors have little or no formal authority. In the corporate world, they have a job title, but their authority and the respect they may command or earn does not sustainably stem from that formal appearance. Internal auditors require leadership skills, as communication, listening, and influential skills are required for carrying out fieldwork and liaising with auditees and C-level or board executives (Chambers, 2008).

Farmers work indirectly; they sow the seeds. They acknowledge that they can only be indirectly effective since plants grow themselves when conditions are favorable, and chickens lay eggs (or may not do so when it is too cold), and so on. Similarly, internal auditors are not the decision makers. Internal auditors do not change processes or people by themselves but can rather inspire other people to change.

Farmers are where the business is; they swim in the organization (Lenz, 2013). Farmers care about changes in reality, harvest or food production, the specific outcome of their efforts. By no means would writing a report about what they did or what happened, what went wrong, or what needs improvement be regarded as their delivery, contribution, and final product. Farmers are output-focused. They focus on delivery. In doing so, they are ambitious but set themselves SMART targets (Specific, Measurable, Achievable, Relevant, and Timely).

As farmers are exposed to rough reality and severe and unexpected weather conditions in the real world, they tend to be humble, thereby displaying a healthy level of modesty. Farmers are very respectful toward nature, the environment they live in. Similarly, internal auditors are well advised to be respectful toward the rest of the organization in which they operate.

Farmers ask questions instead of claiming to be experts and pretending to know it all. To be successful, they adapt to the conditions they face. Farmers are open-minded, which may be a more important quality for internal auditors than the claim of being independent and objective. As internal auditors are employed and paid by their employer it can be doubted whether (m/any) people
would bite the hand that feeds them. There is no such thing as complete objectivity. All human beings, internal auditors included, have only their eyes with which to see and interpret reality. That acknowledges existing limitations to the claimed objectivity as people viewing the world are influenced consciously and unconsciously by, for example, their genesis, inner beliefs, motivations, education, and prior experience, or as Schrödinger puts it: “Every man’s world picture is and always remains a construct of his mind and cannot be proved to have any other existence” (Watzlawick, 1984, p. 122). The study by Brody and Lowe (2000) confirms that, evidencing that internal auditors are unable to be objective in a realistic case scenario. When auditors were tasked with assessing obsolescence risk in an inventory in a corporate acquisition scenario the assessment was rather driven by company interests than by objectivity as buy side analysis was advocating significantly higher inventory write-down recommendations than those on the sell side.

Farmers aspire to become recognized and ultimately trusted as a producer in order to survive long term. That analogy works well for internal auditors, too. We suggest internal auditors should become more like farmers.

CONCLUSION

IA is at a crossroads (IIA, 2013a). Sarens (2009) questioned where IA research could go, pointing to the characteristics of the IA function as a whole and the characteristics of the individual auditor as a suggested field for future research. This article addressed these questions by studying auditors’ self-perceptions, which are entirely under their control. We found that there are notable differences among internal auditors about their self-images. Highlighting the contrast between these self-images is important because, so far, extant literature has predominantly focused on a limited and truncated image of internal auditors.

The article demonstrated that some shortcomings and limitations of IA are self-inflicted. The self-perceptions of internal auditors often carry negative self-images that create distance and form the basis of non-acceptance. Overly modest self-perceptions and the use of self-evident and empty words display a lack of identity and may lead to marginalization in the eyes of IA stakeholders. Overly ambitious claims, Superman-like, provide the basis for disappointment in the eyes of stakeholders as IA over-promises and under-delivers.

Academics and practitioners will benefit from this study in several ways. First, it extends previous findings from Roussy and colleagues obtained from IA in Quebec’s public sector organizations by taking a more global view. We have probably never seen so much diversity in terms of defining IA. Similarly to IA quality, IA, in itself, is a polysemous notion (Roussy & Brivot, 2015). Like Roussy (2013), we found that internal auditors do not simply consider themselves as governance watchdogs; there is also a tendency for negative, too modest, self-evident, over-ambitious views of their contribution to governance. We found some evidence about IA acting as a “protective shield,” “support of organizational performance,” and “guide,” as in
Roussy (2013). However, we did not find any evidence about IA acting as a “keeper of secrets.” Therefore, this article offers a critical perspective on IA, thereby challenging assumptions often taken for granted. In most IA research to date, authors inherently assume that IA is important and value-adding (D’Onza, Selim, Melville, & Allegrini, 2015; Lenz & Hahn, 2015). We believe that the IA profession could benefit from a more critical starting-point for evaluating IA practices. Second, this article contributes to the IA literature about the confusion and ambiguity related to IA roles in governance (Chambers, 2008; Lenz & Sarens, 2012; Roussy, 2013). The analysis of how internal auditors view themselves partly explains why some IA functions are on the road to marginalization and disappointment. According to Lenz and Sarens (2012) IA has not generally been seen to have a significant role in the financial crisis, either as part of the problem or as part of the solution. In parallel with IA becoming further marginalized in the governance debate, its value has also been questioned. The professional status of IA is an important issue if IA is to remain an important pillar of corporate governance. Within this study, we found that many internal auditors are overly optimistic or lack a clear identity, while others embark on a more promising path creating a positive, unique, and sustainable identity. Ramamoorti (2003) acknowledges that the challenge remains for IA professionals to develop a clear understanding of the value proposition they offer and to manage their perception and image both inside and outside the organization. This study demonstrates that IA marginalization comes not only from IA stakeholders, but also from various IA self-perceptions. That being the case, practitioners will benefit from the analysis by offering a helpful framework for critical reflection upon their self-images. Moreover, the IIA could benefit from this study’s findings when making revisions of its normative guidance and further enhancing the IA value proposition.

There are limitations to our study. First, the innovative method of collecting IA self-images may call into question the tendency of respondents to answer in a manner that would be viewed favorably by others since anonymity was not guaranteed in the forum. Second, we only asked internal auditors to explain their self-images. Some of them used very powerful words, phrases or metaphors: would their IA stakeholders use the same phrases about them?

Becoming and remaining a key player and developing and maintaining organizational relevance are key challenges to any supporting function including IA. This article suggests internal auditors should become more like farmers as the suggested role model for effective IA. As self-perceptions are fully under their own control such a leitmotif would be accessible to change by internal auditors themselves. We suggest viewing the farmer as the new leitmotif of IA, the farmer as a leader who has no title (Sharma, 2010, pp. 36–37): “Seeds get planted. The crop gets watered, and the soil gets fertilized. Nothing seems to be happening. And yet the farmer doesn’t give up. The farmer doesn’t run out into the field and start digging to find vegetables. . . . The farmer has patience and trusts the process. He just has the faith and deep understanding that through his daily efforts, the harvest will come. And then one day, almost out of nowhere, it does.” Like farmers, internal auditors have little or no formal authority. Farmers work indirectly; they sow the seeds. They acknowledge that they can only be indirectly
effective since plants grow themselves when conditions are favorable, and chickens lay eggs (or may not do so when it is too cold). Similarly, internal auditors are not the decision makers. Internal auditors do not change processes or people by themselves but can rather inspire other people to change. When they acknowledge that, inspiring others to change may be the more promising path when they emerge as agents of change.

There is a huge difference between positioning the IA function as a police officer or as a change agent, while acknowledging that the function may have elements of both. The more promising path evidenced in the IA self-images represents the positioning of internal auditors as change agents. In the (new) mantra from the IIA: “To be effective, internal auditors must possess not only sound judgment and critical thinking, they must compel others to an appropriate and sometimes urgent response. They must help organizations navigate through murky business and economic conditions that can pose significant challenges. Often, they must transform the way organizations conduct business. In today’s environment, they must be Agents of Change” (IIA, 2015, p. 3).

Our metaphor of internal auditors becoming more like farmers may contribute to fill that ambition. They are not the ones who will ultimately change things; they can only inspire people to change (i.e., “sow the seeds”).

The claim that chief audit executives and internal auditors will become change agents is aspirational at this point for most IA professionals. It is not the stereotypical model—yet—that internal auditors emerge as agents, who challenge the status quo and initiate to alter “the way we do things” in an organization. However, internal auditors may become change agents on a much greater scale. Consequently, the stereotypical model may shift from being reactive; responding, and seeking to meet others’ expectations, to being an agent who drives change. A change agent breaks with institutionalized practices and contributes to establishing a new pattern. When seeking to make a difference, and create a unique sustainable identity, inspiring others to change may become the avenue of IA success. Possibly, internal auditors as change agents need to be more like farmers.

Notes

1. Sample quotes for each of the five categories of self-image are provided in the Appendix for illustration purposes.

2. According to Wikipedia, “Orwellian is an adjective describing the situation, idea, or societal condition that George Orwell identified as being destructive to the welfare of a free and open society. It denotes an attitude and a brutal policy of draconian control by propaganda, surveillance, misinformation, denial of truth, and manipulation of the past . . . practiced by modern governments.”

3. The “unknown unknowns” is an original quote from Donald Rumsfeld, suggesting that there are things we do not know we do not know. In other words, internal auditors may not always suggest the optimal solution, but they will guide the
organization in the right direction, and then evaluate progress.


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APPENDIX—SAMPLE QUOTES FROM THE FIVE CATEGORIES

Negative Image (Basis for Non-Acceptance, Non-Tolerance, Distance Creation)

“Internal audit, you’re the guys who come onto the battlefield after the battle is over to bayonet the wounded”
“Like policemen and dentists . . . people are just excited to see us”
“An auditor is a watchdog, not a bloodhound”
“Spies for Board and Management”
“The eyes and ears of management”
“To deal with the unknown unknowns”
“We’re the yellow light”
“Being the unpleasant shadow hassling management’s mixed feeling responses in mitigating identified risks at minimum efforts, and cost”
“Master of Orwellian language”
“In God I trust, everything else I audit”
“Audit is similar to peeling an onion—the more peeling the more weeping or crying”
“If your mother tells you she loves you, check it out”
“The devil is in the details”
“Trust is good, control is better”
“The independent conscience of the organization”
“Keep us off the front page of the Wall Street Journal”
“Your partner in finding the truth”
“Develop the system in a way that everybody remains afraid of doing wrong, if still he/she does wrong, fear of accountability turning into punishment must remain on his/her mind”
“You’re the players, we’re the referees”
“A flashlight. Sometimes you need someone to point a flashlight to help you see”

Lack of Identity, Downgrading, Too Modest, Naïve, Status Quo (Basis for Marginalization [on Behalf of IA Stakeholders])

“Something most others cannot understand why we like it, but those who do it know”
“Holding a mirror up to the organization, so that they can truly see what is happening and the risks this creates to the achievement of their objectives”
“Board’s crystal ball”
“Seen. Sought. Heard”
“The business is like a harsh river which runs with a very high flow. It has a lot of whirlpools in it and forks out to numerous small streams aside. The executives are flowing down the river. The internal auditors are waiting on the banks of the river in order to show the executives that they are on the right or wrong track whenever they manage to take their heads out of the water. In cases where it is really hard for them to be in the water, then the internal auditors are the ones who help them get on the surface and hold the ground”
“I am your friend, and I can help you run your business successfully”
“We make sure you look good”
“Assistant, coach to the Board that comments on the implementation of the strategies, tactics and team mates’ moves and give recommendations on how the team can score with the least number of fouls/injuries/expulsions”

**Self-Evident, Empty Words, not Adapted to the Current Business Environment (Basis for Marginalization)**

“Increase stakeholder value”
“Independent assurance of processes to ensure both resiliency and value”
“Three Es (efficiency, economy, effectiveness) internal consultant”
“VALUE: Verifying, Assurance, Leading, Usefulness, Efficiency”
“Building a culture of risk management and corporate governance within the organization”
“Verifying adequacy of controls that address existing weaknesses across various departments . . . to support my organization to accomplish its goals and its objectives”
“Positive improvement partners”
“Forever be a pulse taker of business trends”
“Think things through”
“Trusted business advisor”
“Independent internal consultant”
“We succeed helping you succeed”

**Over-Ambitious (Superman), Arrogant, not Respectful, Intimidating (Basis for Disappointment [on Behalf of IA Stakeholders] and Frustration [on Behalf of IA] as Under-Delivery is Highly Likely)**

“An awful lot more important than many others”
“The in-house doctor”
“We are the specialists who examine, diagnose, and recommend treatment for the organizational problems before they become cancerous and threaten overall well-being”
“More like a sports medicine doctor, getting the peak performance from an athlete, and fixing injuries, internal audit focuses on helping management achieve and exceed their objectives”
“Adding value to each department for organization’s success”
“Pragmatic solution provider”
“Your ultimate partner in value adding assurance services”
“Have internal control knowledge will travel”
“I am not here to poke holes in the bottom of our boat. I am here to make sure we are not leaking”
“Guardian of company profits”
“Help organization in enhancing its profitability by providing cost-reducing recommendations and implementing controls to achieve smoothness and easiness in operations of the organization”
“Protecting our shareholders’ sound sleep and shareholder value through educating individuals to understand and apply effective risk management techniques and helping individuals identify operational efficiencies to achieve organizational objectives”
“A modern-day hero, helping save companies, governments and economies”
“To protect, to serve, to add value to the organization for the good of all”
“The main role is to provide a reasonable assurance about the efficiency and effectiveness of internal control, the financial statements and the performance of all departments and giving an assurance that all departments are achieving their objectives”
“Essential to success”
“Process and principles which ensure that the company is governed in the best interest of all stakeholders”
“For God’s sake, ask us [Internal Audit], if you have any doubt”
“Fix it before it breaks”

Making a Difference, Creating a Unique Sustainable Identity (Basis for IA Effectiveness)

“Torch bearers to audit committees”
“Internal auditors provide perspective. That is why we need to maintain objectivity and independence from what we audit. Apart from internal auditors, no function has the time or expertise to review their internal operations for compliance or for positive impact…Perspective is where I think we add value”
“Internal audit is a change agent for improving controls, increasing efficiency, and adding value”
“Create and affect positive change with a sense of urgency”
“An independent appraisal of the company’s top-to-bottom control framework”
“Verify while collaborating with objectivity and making a difference by significantly impacting decision-making and organizational outcomes”
“Stronger together”
“Treating the business with respect”
“Building culture of regular risk analysis and organizational governance. Continuous research on new alternatives of risk”
“Drill down of root causes”
“The person that always asks: What, why, when, how, where, who? and, then, why again? An independent, objective, constructive review process”
“Internal audit benefits the organization by increasing overall net worth through analysis, mitigation, and process improvement by helping guide key stakeholders in implementing cost-effective sustainable solutions”
“Sowing the seeds of control improvements”
“A fresh pair of eyes”
“Challenging the business to succeed”
“IIA: Informing, Inspiring, Assuring”
“Provide information to management to assist in decision-making”
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