

AN ADVERSARY OR AN ALLY? PERCEPTIONS OF INTERNAL AUDITORS. A NARRATIVE ANALYSIS

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Purpose: The paper aims to present the image of internal auditors and its effect on internal audit effectiveness based on the results of a qualitative analysis of internal auditors' and auditees' narratives.

Design/Methodology/Approach: in the article a critical literature review and a qualitative analysis of auditees' and internal auditors' narratives were performed. The research method used was a content analysis of narratives. The analysis was conducted on 2114 responses: 953 from auditees and 1161 from internal auditors. The theoretical framework for the study design was contingency theory.

Findings: The theoretical part provides a critical review of studies on the perception of internal auditors and its bearing on their work and organisational status. The empirical part discusses the results of author's research, revealing a mostly negative image of internal auditors among auditees and their negative attitudes towards the profession. The internal auditors attributed this mainly to employees' fear of being audited, managers' reluctance to internal audit, and misunderstanding of the purpose of internal audit. The results of the study indicate that more efforts should be made to dispel auditees' negative perceptions of internal auditors and create a more collaborative environment between them.

Research limitations/implications: The study has several limitations related to the use of purposive sampling resulting in non-representativeness of the sample and possible misinterpretations of respondents' narratives. Therefore, its findings need to be confirmed by a study using different research methods and a larger sample of respondents representing various internal audit stakeholders.

Originality/Value: Despite its limitations, the study may benefit current and aspiring internal auditors by giving them more insight into the psychosocial challenges of this profession.

Keywords: internal audit, image of internal auditor, internal audit effectiveness, attitudes towards internal auditors.

Category of the paper: research paper.

1. Introduction

The typical auditor is a man past middle age, spare, wrinkled, intelligent, cold, passive, non-committal, with eyes like a coldfish; polite in contact but at the same time unresponsive, calm and damnably composed as a concrete post or a plaster of Paris cast; a petrification with a heart of feldspar and without charm of the friendly germ, minus bowels, passion, or a sense of humor. Happily they never reproduce and all of them finally go to Hell

Elbert Hubbard, as quoted in: Reves, 1946, p. 83

The Institute of Internal Auditors Standards for the Professional Practice of Internal Auditing (also IIA Standards) defines internal audit as a control and advisory activity and internal auditors as professionals responsible for providing executives, the audit committee, and the board of directors with objective, unbiased, and forward-looking information about the effectiveness of risk management, control, and governance processes in the organisation. Impartiality, independence and objectivity mean that internal auditors may not cater for internal audit stakeholders' expectations or other circumstances that might breach the ethical standards of their profession when preparing their reports (IIA Standards; De Beelde, 2002).

Despite its history of about 100 years, internal audit is still surrounded by misunderstandings and misconceptions that not only show its public image but also reveal stakeholders' limited knowledge of its nature and purpose (Chambers, 2021).

Employees' criticism of internal auditors is widely attributed to their special status in organisations, perceived association with control activities, and the belief that they little contribute to organisational performance, but internal auditors' workplace image has been relatively rarely studied compared with, for instance, that of external auditors (Nordin, 2022). Little evidence has been gathered so far on how they are actually perceived by other employees. This area deserves more exploration as the image of internal auditors in organisations certainly influences their effectiveness, increasing it when positive and decreasing it when negative (cf. Grzesiak, 2021). Consequently, it plays an important role for an organisation's ability to improve its business processes and corporate governance.

This qualitative study was prompted by diverse and inconsistent results of research on the perception of internal auditors, particularly by the paucity of studies investigating their image in Polish organisations. It aimed to determine auditees' perceptions of internal auditors and their work and the perceptions' influence on internal audit effectiveness, as well as factors contributing to the emergence of negative perceptions and the ways of preventing their occurrence or mitigating them.

In order to answer the questions, a critical literature review and a qualitative analysis of auditees' and internal auditors' narratives were performed.

In this study, *an auditee* should be understood as an executive, a manager, or an employee of any auditable unit in an organisation, and *an internal auditor* as a member of an internal audit team with an employment contract. The results of the analysis were compiled into a thick description (Geertz, 2003) illustrated with excerpts from respondents' responses. They were analysed using an interpretive paradigm which views truth as an intersubjective construct reflecting respondents' individual perspectives. The theoretical framework for the study design was contingency theory (cf. Donaldson, 2001; Otley, 2016), according to which each organisation and its setting are unique and organisational activity depends on a diversity of internal and external factors, so it is not possible to find solutions appropriate for each organisation.

2. Literature review

The IIA Standards define internal audit as “an independent, objective assurance and consulting activity designed to add value and improve an organization's operations [which] 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”. Its effectiveness is usually measured in terms of the value it adds to an organization and the improvement in its operations and processes it achieves by removing inefficiencies, bottlenecks, and wasteful activities (Dittenhoffer et al., 2011). The responsibility for providing the top management with information they need to keep the organisation competitive has earned internal auditors the nicknames of “the eyes and ears of management” (Sawyer, as quoted in: Chambers, 2019b).

The internal auditor has a crucial role to play in the organization, related to the control and the advisory functions. Internal auditors discover, learn, and penetrate the audited areas in the course of their work. They reflect not only on what the auditees do, but also on their own behavior and provide a fresh perspective on the audited area by identifying opportunities for improvement where it appears they no longer exist, and by analyzing the information available at that time.

An internal auditor's first task, according to Reves (1946, p. 84), is to convince other employees of the organization that he or she is not looking for faults and irregularities, but rather is motivated to help and make constructive comments. Many people, however, believe that an effective internal auditor is one who criticizes the auditees, is harsh, and mean to them (Reves, 1946, p. 82). Lange (2016) has observed that while textbooks and theory refer to internal auditors as the guardians of management system coherence, analysts, and advisers who deserve praise and respect, co-workers have a less favourable opinion of them, labelling them as snitches, spies, and informants. According to Ma'ayan and Carmeli (2016),

who referred to Allen (1996), are not always seen as those who contribute value to organisations value added. Their role appears to be misunderstood and undervalued (Cheskis, 2012) and the popular view paints them as boring, grey people (Picard et al., 2014).

Auditees do not have a friendly attitude toward internal auditors, since internal auditors are perceived as criticizing operations. Internal auditors are seen as a threat to the status quo, as they are tasked with finding any problems or inefficiencies in the company's operations and suggesting solutions. This can lead to resistance and reluctance to accept the auditor's suggestions, which can lead to a negative attitude towards them (Sawyer et al., 2003).

Internal auditors are also awarded epithets such as “backstabbers”, “SS troops”, “company sneaks”, “corporate goons”, “snakes”, or “scum of the earth” (Wilson, Wood, 1989; Daily Mail, 1990, as quoted in: Vinten, 1994), which refer to their allegedly deceitful and untrustworthy nature (Bastable, Collins 1976). According to Reves (1946), the emergence of the terms is at least partially understandable after employees' frequent encounters with inquisitive, harsh and sometimes unfair internal auditors. Referring to a 1965 study by Churchill and Cooper, Blakeney et al. (1976), noted that less than 25% of the respondents commented positively on internal audit. Paresi and van Kuijk concluded their study on internal auditors with an observation that they were unaware of how auditees and managers perceived them, and Sawyer et al. (2003) reported that auditees tended to ignore them or even accuse them of unprofessional conduct. There is also research evidence that some auditees withhold information from internal auditors or otherwise try to manipulate their reports (Dittenhofer, 1994).

The internal auditors often adopt a self-deprecating attitude that undermines their own value (Chambers, 2019). They see themselves in various roles that dictate their behavior in accordance with those roles. This attitude can lead internal auditors to not challenge the status quo, which can prevent them from uncovering potential issues within an organization. It can also lead to them not recognizing the value they bring to the organization, which can lead to their work not being taken seriously. This can lead to a lack of self-confidence and reluctance to challenge existing procedures and processes. Over time, this can lead to a situation where the internal auditor is not seen as a valuable asset to the organization. This can lead to a lack of respect for the role (Dittenhofer et al., 2011). Discussing internal auditors' self-images, Sarens et al. (2016) noted that few of them thought that the phrase ‘governance watchdogs’ appropriately captured their function, and that they tended to describe themselves in negative or overly modest terms, or overstated their contribution to organizational governance. In the survey by Kabalski and Grzesiak (2017), most internal auditors preferred to see themselves as navigators or guardians rather than police officers or watchdogs. This seems to challenge the view that most internal auditors adopt a self-defeating attitude (Chambers, 2019a), and they perceive themselves in a variety of roles (Dittenhofer et al., 2011).

Given auditees' unfavourable perceptions of internal auditors, it is unsurprising that the relations between the two groups tend to be difficult and tense, seriously impeding their cooperation (Blakeney et al., 1976; Bastable, Collins 1976). It is even more difficult when internal auditors behave like police officers (D'Onza, Sarens, 2018) and obstinately seek breaches of procedures and rules (Dittenhofer et al., 2011). Such behaviour is not infrequent, as many internal auditors wrongly believe that by wielding authority they will be able to obtain auditees' cooperation. As internal auditors still struggle with managing their perception and image in organizations, "(...) internal audit runs the risk of becoming a marginalized function without the ability to play a significant role (...)" (PwC, 2013, p. 4).

The phrase "internal auditor" has already created a negative image of the internal auditor in the minds of many people. This is likely due to the fact that the internal auditor is seen as a policing figure, whose job is to find errors and make sure that the organization is compliant with regulations. This view of the internal auditor can create a sense of distrust between the internal auditor and the organization (Bastable, Collins 1976). Auditees tend to adopt and maintain a preconceived image of internal auditors that is difficult to change (Morin, 2003).

The noted literature gap relates to the lack of studies on internal auditors' image in the Polish context of the functioning of organizations. The author researched the Polish context because she wanted to see if internal auditors' image differs and shows peculiarities compared to other countries. An additional argument is that some time has passed since the introduction of internal auditing into Polish law (cf. Skoczylas-Tworek, 2013, p. 60), Poland's historical experience shows that internal auditing (like other control activities) is not received "with enthusiasm" in organizations (cf. Grzesiak, 2021). In addition, the profession of "internal auditor" does not appear in rankings of professions, which adds to the difficulty of assessing perceptions of their work.

The existing research gap prompted this study on the association about the perception of internal auditors and their work and the effectiveness of internal audit. The research problem was analysed based on the following four research questions:

RQ1: How do auditees perceive internal auditors?

RQ2: What factors shape their perceptions?

RQ3: How do auditees' perceptions influence the effectiveness of internal audits?

RQ4: What are the consequences of auditees' negative image of internal auditors?

The above analysis of the literature shows that internal audit and internal auditors are not always perceived by organizational members as an activity that benefits the organization.

3. Methodology

To develop the theoretical part, a critical review of the literature was conducted. It began by formulating the review topic, establishing search criteria and qualifying studies for the review, and searching for publications in databases. Studies were searched in the following databases: Scopus, Science Direct, EBSCO, Web of Science, and Bazekon. The keywords such as: "image of internal auditor", "image of internal audit", "perception of internal audit", "perception of internal auditor", "stereotype of internal auditor", and "stereotype of internal audit" were used. Publications were analyzed using full texts. The author also searched for publications using the snowball technique (backward and forward). The purpose of the critical analysis of the literature was to analyze the existing research in the field of the subject under consideration, to ascertain the state of the research and to identify the gaps that exist in the field. The author prepared a report on the literature review, and presented the results from its analysis in a paper while indicating the current state of knowledge in the field.

To develop the empirical part, the quality study was conducted. In order to answer the research questions (RQ1-RQ4), a survey of auditees and internal auditors was conducted to collect their narratives, which were subsequently subjected to a qualitative analysis. Narratives are frequently used in social sciences as they help identify the sources of cultural and social patterns and offer an insight into how people see the world around them (Hatch, 1996; Czarniawska, 1998, 2004; Kulas, 2014). In this study, a narrative analysis was applied because it was expected to reveal more about auditees' views on internal auditors and their interactions in workplaces than observation or interviews (c.f. Llewellyn, 1999, Nordin, 2022).

The study was conducted with both auditees and internal auditors to determine whether they had different perceptions of internal auditing and internal auditors and whether the differences might hinder their cooperation (c.f. Blakeney et al., 1976). In this research, internal auditors and auditees represented different organizational contexts from private sector and public finance institutions.

Between November 3, 2021, and February 1, 2023, invitations with a link to questionnaires were dispatched via LinkedIn to a total of 3,704 respondents (2,500 auditees and 1,204 internal auditors). The study stretched over a period of 15 months due to problems with compiling a sufficiently large group of auditees. Many of those contacted refused to talk about internal audit for various reasons. As a result, respondents to the sample were selected on a purposeful basis.

The auditee questionnaire contained a question aimed to determine whether the respondent had already been involved in an internal audit („Have you ever been audited?") and an open question about the respondent's opinion about internal auditors (“What is your view of the internal auditors and their work? – please tell your story"). A total of 1,001 responses were

obtained, of which 48 were disqualified as the respondents had no experience of internal audit, and the remaining 953 were included in analysis.

Respondents were further encouraged to tell their story in the questionnaire instructions. Most of the respondents (1876) told such stories in their statements. This gave the researchers more insight into the experiences of the respondents and provided a better understanding of the overall survey results. The questionnaire for internal auditors contained one screening question aimed to confirm respondent's eligibility ("Have you ever worked as internal auditor?") and two open questions ("How does the perception of internal auditors influence the effectiveness of internal audits?" and "How can the negative image of internal auditors be improved?"). Of the 1178 responses received, 17 were rejected because their authors failed to indicate their professional status. As a result, analysis was performed on 1161 responses from internal auditors.

The section below presents the results of the analysis of 2114 responses obtained from all respondents. They are described using a thick description to capture differences between their perspectives and interpretations (Geertz, 2003) and determine thought categories used by the auditees and auditors to describe each other (Geertz, 2003). "Geertz (1973) describes thick description as an ethnographic method in which researchers write as they immerse themselves within the context of a certain culture, noting specific, detailed references about social actions and behaviors of participants" (Clark, Chevrette, 2017). In other words, a thick description was to reveal the meanings the respondents gave to the elements surrounding objective truths rather than the truths themselves.

All responses were assigned codes by qualitative data analysis software (Nvivo). Data categories were defined based on the grounded theory methodology with successive iterations. The numbers and letters "IA" or "A" next to the responses in the Results section denote the respondent and his or her status (internal auditor or an auditee), respectively. The characteristics of the respondents have not been included as irrelevant to the purpose of the study.

A content analysis showed that they concerned three main themes: (1) typical responsibilities of internal auditors, (2) the attributes and characteristics of internal auditors, (3) the significance of their work. The responses are discussed below in the same order, starting with those that were given the most frequently. Let us note that many responses concerned more than one theme and did not distinguish between internal auditors (persons) and internal audit (a function).

The section below presents verbatim statements from the respondents. Due to the limited volume of the article, only selected respondents' statements are presented. For presentation in the article, those most representative of a given thread and analytical category were selected. The quotations were intended to give an idea of the reality of the research area, for sampling in interviews refers not only to the selection of people for the study, but also to the selection of interview excerpts from the collected research material (Flick, 2010). Placing the respondents'

statements in an appropriate context, as well as providing them a readable yet authentic form, is considered the greatest challenge for the researcher (Flick, 2010).

4. Research results

For a better presentation of the results, this section has been divided into two subsections, presenting the narratives of auditees and internal auditors, respectively.

4.1. Auditees' narratives

Most auditees had a low opinion of the internal auditor's job, associating it with administrative, financial, and accounting work and meticulous processing of large amounts of data and numbers, an unappealing and discouraging vision for creative people preferring teamwork. What they seemed to dislike most about the profession was its control aspect, which made most of them reject the possibility of becoming an internal auditor.

- *Internal auditors are almost entirely focused on the financial context of the organization – they are responsible for ensuring the reliability and accuracy of financial reporting in the organisation (...), and its conformity with pertinent laws and regulations. They also review operational procedures so that the organization's resources are used efficiently (293 A).*
- *An internal auditor deals with invoices and other documents (...). This is a boring and repetitive tasks that involves little or no thinking at all; the internal auditor's job is tedious (...) and bureaucratized and strictly regulated by rules, standards and laws (14 A).*
- *[internal auditors] have unimaginative, emotionless, and wet-blanket personalities and prefer online communication over face-to-face meetings. They are self-centred characters who quietly enjoy their status (3 A).*
- *I wouldn't become a friend with an IA. Never-ever (151 A).*

In sharing their perspectives on internal audit, the auditees pointed to its indispensability but also mentioned the risks it involved and the strategies for coping with them. Most auditees considered internal audit a nuisance disrupting the daily pattern of their work, which never delivered bad news and yielded impressive but useless results. Almost all references to internal audit they made had a subtle but palpable undertone of sarcasm.

- *Internal auditors always seek shortcomings (...). They are like a hawk keeping a watchful eye on its prey, ready to swoop on and exploit any misstep (...). They are the kind of people that you can't have a normal conversation with (...). There is no way I could become an auditor. In addition, there are few opportunities of professional development in internal audit and the profession lacks prestige (501 A).*

When discussing internal auditors' attributes and characteristics, the auditees indicated that they were mostly negative. In their view, internal auditors were emotionless, inquisitive, and stiff figures, always asking questions and challenging the established ways of doing things, which the auditees interpreted as a manifestation of mistrust in their competence.

- *The image of internal auditors is entirely negative. It would be great to get rid of our internal auditor, he's nothing but a problem and a burden. It is simply beyond him to take an objective stance and see the positive aspects. He takes a negative perspective on everything and readily red-flags issues (...). Internal auditors are nothing but a management' tool that's useless for the organization and individual employees; they spy on employees rather than help them be more successful (29 A).*
- *Most internal auditors are unattractive and unapproachable men with sour, bespectacled faces. Martinets looking at things through a magnifying glass held in white-gloved hands. [...] They have their ways to make me feel uneasy and insecure, to fill me with fear (15 A).*

Some auditees appreciated internal auditors for their work as advisers. They described them as trusted consultants who had an objective view of the organization and its operations and made insightful comments and suggestions on how to remove flaws and bottlenecks from processes and systems to make them more efficient.

- *[internal auditors] offer assistance and information (...). In my opinion, they do a great job providing an unbiased and independent assessment of organization's activities and are always helpful and open-minded. They are also experts in identifying risks and suggesting solutions for improving the organization's performance (444 A).*
- *I believe that internal audit is one of the most useful functions. It's like having a doctor at hand – necessary to keep things run smoothly and spot any irregularities before they turn into serious issues (229 A).*

Regarding other positive attributes of internal auditors, auditees pointed to their being hard-working, intelligent, and incorruptible experts, enthusiastic about their work, and aware of their duties. In particular, they strongly emphasised internal auditors' fairness and integrity.

- *Our internal auditor tries to show us where risks are (...). He is a hardworking and creative professional who is dedicated to his job, listens patiently, monitors processes and gives advice on them (...) (144 A).*
- *[My] image of internal auditors is entirely positive (...). They were trained to consider all business aspects of the organization without prejudice to find room for improvement. They provide valuable service to the organization and its stakeholders owing to their knowledge and experience, so they are highly respected (758 A).*

Some auditees admitted that their interactions with internal auditors made them change their opinion about them, sometimes for the better and sometimes for the worse. Internal auditors should, therefore, realise that how they behave towards other employees in the workplace will

have a long-term effect on whether they will be seen as allies or adversaries and, consequently on their performance and ability to carry out effective internal audit.

- *My image of an internal auditor was marred by the first auditor we had [in our organisation]. It was impossible for me to have a normal talk with him. He was insensitive to others, mean and cold, as if he were the only one to know the truth. The auditor who replaced him was a committed guy (111 A).*
- *It was a blessing that my previous internal auditor was still in training. Because of his dedication, I saw an internal auditor as an activist, as a firefighter with the lion heart – someone dedicated to the cause and ready to solve problems. The internal auditor we have now has spoiled the image; it seems that his life's purpose is to find where I went wrong; I feel like he tries to pick on me and find a reason to criticise me and my work rather than help me find ways to improve it. As a result, I have developed a negative perception of internal auditors and their role (740 A).*

4.2. Internal auditors' narratives

The responses sent by internal auditors indicated that they were aware of the criticism against their profession and their work. Almost all of them believed that the image they had required reparatory measures, which should be implemented by internal auditors with financial and non-financial support from the management.

- *Internal auditors' image of troublesome and disruptive persons may hinder the efforts to make them look more trustworthy (...). I think, however, that trying to fix their negative image is worth the time, as it can damage organizational morale and increase the risk of frauds. Employees with an adversarial attitude to internal auditors may be less likely to report suspicious activities (333 IA).*

Among the negative consequences of their unfavourable image in organisations, the internal auditors pointed to limited effectiveness of internal audits, reduced job motivation and satisfaction, increased risk of burnout, thinking of leaving the job, depressive moods, and other psychological problems. Four respondents in this group knew of internal auditors who were bullied to the verge of suicide by co-workers.

- *As well as making internal auditors less effective, negative perceptions of them also erode their credibility and trust in their work. Therefore, the benefits of our work for organisations and the value of our contribution should be promoted (14 IA).*
- *(...) our profession suffers not only from the bad attitude shown by some internal auditors but also from the inadequacy of their social and interpersonal skills. More emphasis should be given to their social competencies, and the selection for this profession should be more careful (289 IA).*

- *Internal audit and the profession of internal auditor should be gently promoted to fix their negative image. It should be reshaped and managed, especially by placing more emphasis on internal auditors' social competences (15 IA).*

In the opinion of many internal auditors in the survey, the unpopularity of their profession had three main sources: employees' fear of being audited, managers' reluctant attitude to internal auditors, and misunderstandings surrounding internal audit. The unprofessional behaviour of some internal auditors and cases of misconduct among the non-members of the Institute of Internal Auditors (IIA) were indicated as secondary but significant reasons for the criticism against internal auditors.

- *Despite the IIA's consistent efforts to improve the professional image of internal auditors, is still marred by auditors who are not its members. Their 'I'm omnipotent approach' thwarts IIA's efforts to bring the profession in line with international standards. They markedly contrast with the IIA members who work to develop their profession and consolidate the reputation and recognition of their association (14 IA).*
- *There are two types of internal auditors: the IIA members and those who have not joined the IIA but claim to know answers to all questions, frequently dismiss other people's opinions and ideas, and do not want to learn (11 IA).*

The results of the study show that internal auditors' effectiveness may depend on the amount of trust they can gain from auditees. To be trusted, they need to be able to create a respectful and open atmosphere in which others will see them as partners rather than adversaries. They should also promote themselves as approachable professionals readily supporting auditees in solving their issues.

5. Discussion

The research seek to answer the following research questions:

RQ1: How do auditees perceive internal auditors?

RQ2: What factors shape their perceptions?

RQ3: How do auditees' perceptions influence the effectiveness of internal audits?

RQ4: What are the consequences of auditees' negative image of internal auditors?

Public perceptions and attitudes towards various professions arise from stereotypes (Navallas et al., 2017). Negative stereotypes of professions may inhibit their development by discouraging people from entering them (Bartlett et al., 2016). According to Burton et al. (2014), one of such professions is internal audit. Wood and Wilson (1989) found experienced internal auditors to be more likely to respond to job advertisements promising a promotion to a managerial position after a short stint in internal audit or emphasising the consulting profile of the job while understating its assurance aspect. Wood and Wilson (1989) explained the

phenomenon in terms of negative stereotypes surrounding internal audit. Burton et al. (2015) observed that job advertisements marked as intended for internal auditors attracted fewer applicants than advertisements containing similar job descriptions without specifically mentioning internal audit. Finding qualified and talented recruitments for a profession attracting such unfavourable publicity may be problematic unless measures are taken to improve its image. Without them, **organizations may have serious problems trying to fill internal audit vacancies long into the future** (c.f. Wardayati et al., 2021).

This study surveyed a group of auditees and internal auditors from private sector organisations and public finance institutions to learn more about how internal auditors are perceived in their workplaces, what influences auditees' perceptions of them, how the perceptions relate to the effectiveness of internal audits, what are the consequences of the negative image of internal auditors, and how their image can be improved.

The image of internal auditors that emerged from auditees' opinions was predominantly negative. The metaphors the auditees used to describe them were at best neutral, but the majority of them, referring to the control function of the profession, were negative ("a guard", "a controller", and "an investigator") or even derogatory ("a corporate policeman", "a spy", and "a snitch") and reflected the auditees' perception of internal auditors as intrusive, authoritarian, and mistrustful figures. Pursuing a career in internal audit was not an option for the surveyed auditees, as they regarded the job as uneventful, repetitive, boring, and tedious in addition to offering few opportunities of professional development and involving little prestige.

Internal auditors were also described as obsessively scrupulous, 'nit-picking' bureaucrats disrupting the auditees' daily work routines. The opinions, objectively untrue, indicate that the function and profession of internal auditing are still misunderstood. Although the results of the study are preliminary and do allow broader generalisations to be drawn, they suggest that more needs to be done to promote internal auditing as a function protecting organisations from inefficiencies, irregularities and errors and thus contributing to job safety in organisations. This perspective on the role of internal auditors might help employees revise their attitude to these professionals.

According to the surveyed internal auditors, their negative image in organisations was determined by three factors: employees' fear of being audited, managers' reluctance to internal audit, and misunderstanding of the purpose of internal audit. A survey of Polish non-economics students conducted by Gorący (2013) revealed that they had very limited knowledge of internal auditing and as much as 60% interpreted it as a control activity. Consequently, Gorący (2013) concluded that only a small portion of Polish public were familiar with internal audit purposes. Similarly, Lange (2016), a former internal auditor, observed that while organisations officially demonstrate their appreciation of and respect for internal audit, their everyday attitude to it tends to be negative.

Efforts to improve the image of internal auditing should also give more emphasis on explaining its role, goals, and benefits for organisations, their shareholders and the general public. Setting the profession in a positive context could raise internal auditors' self-esteem and improve organizations' understanding of internal auditing. As a result, more of them may want to have the function in their structures. Measures improving internal audit stakeholders' perceptions will certainly need time to take effect but they are certainly worth the effort.

The results of this study can benefit a wide range of recipients, including internal auditors (aspiring and current), executives, educators, and training institutions, and educators.

Regarding internal auditors, they can help them develop more effective strategies for communication and cooperation with their stakeholders and design audit plans and methods better addressing auditees' needs and defusing their negative perceptions. By providing an insight into the aspects of being an internal auditor, they can also allow professionals considering the career of an internal auditor to make an informed decision about whether or not to pursue it.

For executives, the results of the study can be an inspiration for developing measures improving communication between internal auditors and other employees and laying foundations for a cooperative environment of trust that organisations need to achieve their goals.

With regard to training institutions and educators, the conclusions from the study can be instrumental in creating training programmes for internal auditors, which in addition to imparting to them the specialist knowledge of their future profession will also help them realise its challenges and assess their suitability for it. According to Grzesiak (2020), the existing programmes do not place sufficient emphasis on developing internal auditors' social competencies, in spite of such competencies being required by employers and many internal auditors perceiving them as more relevant to their performance than technical competencies (cf. Grzesiak, 2021).

The auditees' reluctance to choosing the career of an internal auditor revealed by the study reflects the unpopularity of the profession and suggests that organisations may have problem recruiting qualified and experienced internal auditors. This prompts an interesting line of research on whether the image of internal auditors has an effect on students' decisions to work as internal auditors. The future research could use quantitative methods to build a statistical model of factors influencing students' decisions.

The contribution of the paper can be based on a model derived from the results. Further research can be conducted based on the findings of this study. This study results can be used to examine a statistical model of the impact of internal auditors' perceptions on internal audit effectiveness. The model would enable us to better understand the relationship between the internal auditor's perception and the internal audit effectiveness. Based on the results of this research, research hypotheses can be formulated.

A valuable source of information about how the public perceives internal auditing and internal auditors for use by qualitative research seems to be visual images and jokes. To the author's knowledge, jokes, which are very telling about the popular image of various social phenomena and can serve as reactive indicators of what society and popular culture believes in (cf. Humke, Schaefer, 1996; Farrell, 1998; Costa et al., 2011) have not yet been used to explore opinions on internal auditors (Chambers, 2014).

The study has several limitations, including the non-representativeness of the sample of respondents preventing the generalisations of its findings and the use of self-completed online questionnaires involving the risk of the respondents misinterpreting questions and the study yielding biased results as a consequence (cf. Babbie, 2013). There was also a risk of the researcher understanding respondents' answers differently than intended.

Internal auditors' and auditees' statements seem linked in two main places. The first is the importance of first experience with internal audit. Auditees indicated that often their first contact with an internal audit/auditor was spoiled by the internal auditors' lack of professionalism, mannerisms, or their negative attitudes toward the auditees. Auditees noted that internal auditors often had an attitude called by them as "I know better, I'm the internal auditor". There is a possibility that the image of the internal auditor may be damaged by their unprofessional behavior. The internal auditors surveyed also noted this problem. They said that often the reason for such unprofessional and dysfunctional behavior of some internal auditors is their lack of association in the IIA and lack of concern for the image of the internal audit profession and the internal audit community. Internal auditors' perception is conditioned by the emotions associated with internal auditing, especially fear of internal auditing. For the auditees surveyed, internal audit is not a natural activity in organizations. This means that internal auditors may be less likely to adhere to professional standards or to be as thorough in their work, since they don't feel any sense of connection to their work or to the internal audit profession. This can lead to unprofessional and dysfunctional behavior, which can be detrimental to the organizations they are auditing.

6. Summary

The paper presents a qualitative study, which was conducted as part of a larger project studying internal audit effectiveness in terms of human capital and social contexts. Its theoretical part containing a review of studies on the image of internal auditors is followed by the analysis of the results of a survey of auditees and internal auditors, who were selected using purposive sampling. The aim of the survey was to collect respondents' narratives about internal auditors based on their personal experiences and popular opinions. There is evidence that a narrative approach can be useful in the study of internal audit (cf. Nordin, 2022).

The analysis of the narratives resulted in a thick description of how internal auditors and their activities are perceived in workplaces. Study subject was the content (narratives) received from respondents.

The study revealed a relatively high level of auditees' reluctance towards internal auditors, consistent with the results of earlier studies. It also indicated that the negative image of internal auditors in their workplaces was probably associated with many auditors adopting an overly strict and 'prosecutive' attitude to auditees, creating an atmosphere of intimidation and discomfort.

The study has a number of practical implications. It adds to the existing information about the psychosocial aspects of being an internal auditor and re-emphasises the need to develop and implement strategies aimed at repairing the image of internal auditors in organisations. Burton et al. (2014) observed that negative perceptions of the profession might be reduced by the change in internal auditor role. It also gives more insight into the perceptions of internal auditors and highlights factors influencing internal audit effectiveness. By exposing the causes of the reluctance surrounding internal auditors, the results of the study can help create measures increasing auditees' trust in internal audit and making them feel more comfortable in interactions with internal auditors, thus contributing to greater effectiveness of their activities. Hence, this study will benefit both theoreticians and practitioners as extended previous science research in this subject.

The study analyzes issues related to the perception of their work - the article deepens knowledge of the psychosocial conditions and realities of internal auditors' work in Poland. The study broadens the perspectives of internal auditor's work and shows new areas worthy of research exploration (such as the first experience of internal auditing in organizations or the determinants of negative image). Thus, the study conclusions call for more in-depth research in the future. Furthermore, the findings provide an opportunity to gain a better understanding of the complexities of the internal auditor's role, paving the way for a more comprehensive, holistic approach to the psychosocial aspect of internal audit. The study is likely to provide a broader view of internal auditors' work and the difficulties they face doing it. Perhaps the article will become a guideline for internal auditors in working with auditees. The image of internal auditors requires further scientific investigation.

There is still some truth in Ramamoorti's statement (2003) that internal audit professionals continue to face the challenge of developing a strong understanding of their value proposition and managing their image and perception within their organization. Victor Z. Brink observed that "It is the first task of the auditor to ... convince the employees that he is not a detective, that instead he is motivated by sincere objectives of helpful and constructive service" (Reves, 1946, p. 84).

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