

Annexes

Annexe 1 : Tableau de synthèse reprenant les opinions des répondants interrogés

Negative image	Lack of identity, downgrading, too modest, naïf, status quo	Self-evident, empty words, not adapted to the current business environment	Over-ambitious (superman), arrogant, not respectful, intimidating	Making a difference, creating a unique and sustainable identity
<p>What is common ?</p> <ul style="list-style-type: none"> - Assuming that everyone else has bad intentions, that you are the only good one in the organization. - Negative starting point. - Non-constructive language (ex. protect, mirror). - Control focused. - Attack modus. - Reflects frustrations. - Fatalistic. - Cynical. - Too mysterious. - Too much focused on status in the organization ('I work for the board'). - Includes things that 	<p>What is common ?</p> <ul style="list-style-type: none"> - Being only an anonymous observer rather than part of the game ("standing on the banks of the river"). - Providing upfront excuses why you cannot make a difference for the organization. - Profiling yourself as an assistant, serving someone else. - Go for the easy way. - Do the minimum. - Lack of ambition. - 'I am the one you want me to be' 	<p>What is common ?</p> <ul style="list-style-type: none"> - 'Consulting talk'. - Often strongly IIA influenced (cf. IA definition which is 14 years old). Ex. strong focus on independence and objectivity which is hard (impossible) to achieve. - High level words without specific meaning (ex. governance, stakeholder value, integrity). - Trendy words. - Not focused enough, not specific enough, hard to prove. - Things that are applicable to many others in the 	<p>What is common ?</p> <ul style="list-style-type: none"> - Pretending to be the expert in a lot of things. - Putting yourself above others. - Not respectful vis-à-vis others (ex. I have to think on their behalf). - Very strong claims. - Purely personal aspirations that are not based on the reality. - Unachievable aspirations. - Too many aspirations. Over-promising (cf. self-assessment bias). - Things that you have not sufficiently under your control (often 	<p>What is common ?</p> <ul style="list-style-type: none"> - Catchy, meaningful words. - Ambitious but achievable. - Asking questions instead of pretending to be the expert upfront. - Being open-minded (more important than being independent and objective?). - Having the ambition to become recognized, respected and ultimately trusted. In that order, gradually. - Strongly focused on a limited number of things. - Healthy level of

<p>you explicitly don't want to be.</p> <ul style="list-style-type: none"> - Making people afraid of you. 		<p>organization (no uniqueness). Ex. there are many business partners. Everybody is supposed to help achieving the organization's objectives.</p> <ul style="list-style-type: none"> - Things that are the baseline nowadays (ex. change, continuous improvement, adding value, efficiency, value-for-money). 	<p>related to future financial performance).</p> <ul style="list-style-type: none"> - Things that you can never realize on your own. - Assuming that you take the decisions yourself. 	<p>modesty (ex. be a source of inspiration, guidance instead of the one who knows everything better).</p> <ul style="list-style-type: none"> - Output focused. Focus on delivery. - Acknowledging that you are (only) part of the organization, you need the rest of the organization (ex. need for collaboration). - 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'). - Respectful vis-à-vis the rest of the organization (ex. don't ignore other smart people). - Focus on strengthening things (which assumes that there may also be good things) instead of
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				only improving (which assumes that things should always become better).
<i>Basis for non-acceptance, non-tolerance, distance creation</i>	<i>Basis for marginalization (on behalf of IA stakeholders)</i>	<i>Basis for marginalization</i>	<i>Basis for disappointment (on behalf of IA stakeholders) and frustration (on behalf of IA) as under-delivery is highly likely</i>	<i>Basis for IA effectiveness</i>
<p><i>"Trust but verify."</i></p> <p><i>"Trust is good, control is better."</i></p> <p><i>"In God I trust, everything else I audit."</i></p> <p><i>"Protect the company from itself, and protect it from the external auditor."</i></p> <p><i>"... to deal with the unknown unknown."</i></p> <p><i>"We are the yellow light."</i></p> <p><i>"Being the unpleasant shadow..."</i></p> <p><i>"Audit is similar to peeling</i></p>	<p><i>"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."</i></p> <p><i>"Seen, sought, heard."</i></p> <p><i>"The "business" is like a harsh river which runs with a very high flow. (It has lot of whirlpools in it and forks out to numerous small streams aside.)</i></p> <p><i>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</i></p>	<p><i>"Increase stakeholder value."</i></p> <p><i>"Building a culture of risk management and corporate governance within the organization."</i></p> <p><i>"Support the company in achieving its goals and objectives."</i></p> <p><i>"Create positive change with a sense of urgency."</i></p> <p><i>"Change and value addition."</i></p> <p><i>"Conduit for change."</i></p> <p><i>"Change agent."</i></p>	<p><i>"... Apart from internal auditors, no organization has the time or expertise to review their operations for compliance and or for positive impact."</i></p> <p><i>"We are doctors."</i></p> <p><i>"I thought of my function as company doctor. The review, diagnosis, prescription and surgery for optimal corporate life/existence."</i></p> <p><i>"Bring operational efficiency to achieve strategic objectives through effective risk management principles by promotion</i></p>	<p><i>"... Perspective is where I think we add value."</i></p> <p><i>"... to view or analyze things in a different perspective."</i></p> <p><i>"A fresh pair of eyes."</i></p> <p><i>"Challenging the business..."</i></p> <p><i>"... providing guidance on the control environment."</i></p> <p><i>"Inspire decision-making."</i></p> <p><i>"Facilitating timely and informed decision-making."</i></p> <p><i>"An appraisal of the company's top to bottom control framework."</i></p>

<p><i>an onion – the more peeling, the more weeping or crying.”</i></p> <p><i>“I am the conscience keeper of the board and management.”</i></p> <p><i>“Board’s crystal ball.”</i></p> <p><i>“The devil is in the details.”</i></p> <p><i>“An auditor is a watch dog and not a blood hound.”</i></p> <p><i>“The satisfaction of the job of teaching...”</i></p> <p><i>“Educating individuals...”</i></p> <p><i>“Keeping us off the front page of the Wall Street Journal.”</i></p> <p><i>“We are the eyes, ears and teeth of the board, shareholders and regulators.”</i></p> <p><i>“Your partner in finding the truth.”</i></p> <p><i>“Develop a system in a way that everybody remain afraid of doing wrong, if still</i></p>	<p><i>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 on the water, than the IA's are the ones who help them get on the surface and hold the ground.”</i></p> <p><i>“I am your friend...”</i></p> <p><i>“On your side.”</i></p> <p><i>“We make sure you look good.”</i></p> <p><i>“... to assist management...”</i></p>	<p><i>“Three E (efficiency, economy, effectiveness) internal consultant.”</i></p> <p><i>“Providing management with assurance, value-for-money (effectiveness, efficiency and economy) and business risk assessment.”</i></p> <p><i>“Partner in improvement.”</i></p> <p><i>“Partnering to help the business achieve its objectives.”</i></p> <p><i>“Forever be a pulse taker of business trends.”</i></p> <p><i>“Think things through.”</i></p> <p><i>“The function of internal audit is to bring in efficiency, innovation and edge through evaluation of processes that can result in efficient compliance.”</i></p> <p><i>“My purpose is to increase our company’s value...”</i></p> <p><i>“Independent internal consultant.”</i></p>	<p><i>informed risk taking.”</i></p> <p><i>“Adding value to each department for organization’s success.”</i></p> <p><i>“We are the specialists that examine, diagnose, and recommend treatment for the organizations’ problems before they become cancerous to its overall well-being.”</i></p> <p><i>“Pragmatic solution provider.”</i></p> <p><i>“Your ultimate partner in value adding assurance services.”</i></p> <p><i>“I am the conscience keeper of the board and management.”</i></p> <p><i>“I am not here to poke holes in the bottom of our boat. I am here to sure we are not leaking.”</i></p> <p><i>“I am the guardian of the company profits.”</i></p> <p><i>“Evaluating enterprise wide risks and controls.”</i></p>	<p><i>“Verify while collaborating...”</i></p> <p><i>“Focus on root causes.”</i></p> <p><i>“The person that always asks what, why, when, how, where and who? And then why again.”</i></p> <p><i>“Sowing the seeds of control improvements.”</i></p> <p><i>“Treating the business with respect.”</i></p> <p><i>“Strengthening both business and risk management processes.”</i></p>
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<p><i>he/she does wrong, fear of accountability turning into punishment must remain on his/her mind."</i></p> <p><i>"Sometimes I feel like I am herding cats."</i></p> <p><i>"You are the players, we are the referees."</i></p> <p><i>"We tell the executives what is right/wrong operationally."</i></p> <p><i>"A flashlight."</i></p> <p><i>"Internal auditors are like policemen and dentists... people are just as excited to see us."</i></p> <p><i>"Spies for Board and Management."</i></p>		<p><i>"We succeed helping you succeed."</i></p>	<p><i>"We are called for protecting our shareholders sound sleep."</i></p> <p><i>"A modern day hero, helping save companies, governments and economies."</i></p> <p><i>"Governance, risk and compliance specialist."</i></p> <p><i>"On behalf of all our stakeholders..."</i></p> <p><i>"To provide reasonable assurance about the efficiency and effectiveness of internal control, the financial statements and the performance of all departments and giving assurance that all department are achieving its objectives."</i></p> <p><i>"Process and principles which ensure that the company is governed in the best interest of all stakeholders."</i></p> <p><i>"Protecting shareholder value..."</i></p>	
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Ce tableau a été utilisé dans le cadre de la construction des questionnaires, afin de mettre en place les quatre descriptions différentes des auditeurs.

Source : tableau fourni par G. Sarens, Louvain School of Management