

Appendix 1: Interview Questions

1. What is your background and career path?
2. What is your position/role/hierarchy in the internal audit team and in the company?
3. Corporate internal audit information: number of years internal audit function has been in place, number of internal auditors, internal audit director's reporting line, internal audit budget
4. What is your duty as an internal auditor?
5. What are the goals of internal audit in the company?
6. What benefits have internal audit activities brought to the company? Or to the strategy business unit?
7. Are you familiar with the term “change agent”? What do you think of the duties of change agents?
8. What do you think of the similarities between internal auditors and change agents?
9. What do you think of internal auditors acting as change agents? (For instance, does it make sense to you? Do you think it is beneficial to the company?)
10. What do you think internal auditors could do when integrating change agent roles?
11. How do you think the role of the change agent empowers internal auditors?
12. What disadvantages do you think internal auditors as change agents would bring?
13. Are you personally willing to act as a change agent?