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# Communication Competencies in Internal Auditing from a Process-Oriented Perspective: A Study of Polish and International Auditors

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## Abstract

Communication is recognized by professional bodies as one of the key competencies of internal auditors; however, in empirical research it is most often treated as a homogeneous, declarative competence. The aim of this article is to analyze communication competencies in internal auditing from a process-oriented perspective encompassing three stages of the audit process: information acquisition, information processing and interpretation, and reporting and recommendation delivery. Based on survey data from two samples (Poland and an international sample), three indices were constructed: Communicative Information Acquisition (CIA), Communicative Information Processing & Sensemaking (CIPS), and Communicative Reporting & Recommendation Delivery (CRRD).

The results indicate a relatively stable competency profile across the stages of the audit process, accompanied by a selective influence of context (country) and organizational role (managerial position). The declared overall importance of communication in the work of internal auditors, grounded in professional guidelines, is not significantly associated with the self-reported level of competencies at individual stages of the audit process. In contrast, self-assessed communication competence significantly explains variation in stage-specific competencies, particularly at the stages of information acquisition and reporting. The findings highlight the analytical usefulness of a process-oriented approach and the need to distinguish between normative orientation and perceived capacity for action.

**Keywords:** communication competence; internal audit; process-oriented approach; self-assessment; information acquisition; reporting and recommendations

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# 1. Introduction

Internal auditing is an organizational function based on intensive information processing and continuous interaction with stakeholders. Its effectiveness depends not only on the quality of procedures and analytical tools, but also on how auditors acquire information, interpret it, and translate it into conclusions that are understandable and actionable. In practice, this means that communication is not an auxiliary element, but rather a prerequisite for performing the core tasks of internal auditing - from conducting inquiries and interviews, through explaining and justifying findings, to reporting results and follow-up activities.

In literature and in professional standards of internal auditing, communication competencies are consistently identified as among the most critical. At the same time, however, empirical research rarely examines communication as a competence embedded in the stages of the audit process. Many studies treat communication competence as a homogeneous (global) variable, whereas audit practice requires distinct communication activities at different stages: evidence acquisition, information processing and interpretation, and the reporting of results.

The aim of this article is therefore to analyze internal auditors' communication competencies from a stage-based perspective, as well as to assess the role of contextual factors (country and organizational role) and two constructs that are often conflated in interpretation: the declared importance of communication and the self-assessment of communication competence.

## 2. Literature Review

### 2.1. Internal Auditing as an Information- and Communication-Dependent Function

Internal auditing is formally defined as an independent and objective assurance and consulting activity designed to add value and improve an organization's operations through a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes (Instytut Audytorów Wewnętrznych IIA Polska, 2016; The Institute of Internal Auditors [IIA], 2016, 2024). This definition implies that internal auditing is inherently an information-intensive activity: auditors acquire, verify, interpret, and synthesize evidence, and subsequently translate it into useful conclusions and recommendations.

The professionalization of internal auditing has been accompanied by an increasing emphasis on behavioral and relational determinants of audit effectiveness, including the ability to conduct inquiries, negotiate access to information, and communicate findings in ways that support decision-making and organizational change (Bailey, 2011; Loss, 2000; Smith, 2005). Importantly, audit outcomes - including analytically sound conclusions - may fail to result

in organizational change if they are not communicated credibly, clearly, and in a manner aligned with organizational expectations and stakeholder needs (Bobek, Daugherty, & Radtke, 2012; Smith, 2005).

In this sense, internal auditing can be conceptualized as a professional practice dependent on communication: the value generated by audit work is mediated through communicative interactions at every stage of the audit process - from evidence acquisition to reporting and follow-up activities (Przybylska, Rydzak, & Trębecki, 2020). This logic is consistent with audit research emphasizing that the effectiveness of control-related functions depends not only on procedures, but also on how audit information is produced, interpreted, and disseminated within organizations (Endaya & Hanefah, 2013, 2016; Fadzil, Haron, & Jantan, 2005).

Communication competence is understood as a combination of knowledge, skills, and appropriate action in a given context; more developed conceptualizations also emphasize a motivational component and the fact that competence is enacted within situational and institutional constraints (Spitzberg & Cupach, 1984; Morreale, Spitzberg, & Barge, 2013; Marcyński, 2020). It is most measured through self-report instruments. While such measures are useful, they do not substitute for performance-based assessments and may depend on role expectations and situational conditions in which individuals operate (McCroskey & McCroskey, 1988). In organizational research, self-reported communication competence has been linked to outcomes relevant for workplace functioning, including employee satisfaction and leadership-related effects, although its interpretation requires caution (Madlock, 2008; Morreale et al., 2013; Mikkelsen, York, & Arritola, 2015; Pincus, 1986).

In internal auditing, the importance of communication competence is consistently emphasized in both scholarly literature and practitioner-oriented publications, including competency frameworks and industry reports. Frequently highlighted competencies include conducting conversations with stakeholders, active listening, formulating effective questions, managing tension and conflict, and producing clear audit reports (Bailey, 2011; Chambers & McDonald, 2013; Rose, 2015; Smith, 2005). Deficiencies in these areas may hinder audit task performance and reduce the effectiveness of recommendation implementation (Bobek et al., 2012). Even within formal reporting structures, auditors must build credibility and adapt their messages to different audiences, which influences the acceptance and implementation of audit findings (Turley & Zaman, 2007; Compennolle, 2018).

A process-oriented perspective assumes that communication competence manifests differently across successive stages of the audit process. At the information acquisition stage, interviews and inquiries require active listening, precise questioning, and the ability to manage conversational tension (Bobek et al., 2012; Jonsdottir & Fridriksdottir, 2019). At the information processing and analysis stage, it is essential to integrate analytical

skills with the clear organization of findings and the justification of conclusions, both when working with quantitative and qualitative data, increasingly supported by digital tools (Protiviti, 2019; Smith, 2005). At the reporting and communication stage, clarity of structure, persuasive argumentation, and adaptation of language to the audience are critical; communication mode and professional tone influence recipients' responses and the acceptance of recommendations (Bailey, 2011; Saiewitz & Kida, 2018). Digitalization and cross-functional collaboration further intensify these demands, increasing the importance of communication competence both in data collection and in multichannel dissemination of results (Plant, Barac, & Sarens, 2019; Protiviti, 2019).

## **2.2. Ethical and Normative Constraints Shaping the “Visibility” of Communication**

Communication practices in internal auditing are embedded within strict normative frameworks. In the past The IIA Code of Ethics and now Global Internal Audit Standards define core principles - integrity, objectivity, confidentiality, and competence - and explicitly restricts the disclosure and use of information obtained during audit work (The Institute of Internal Auditors, 2016, 2024). Confidentiality obligations are particularly important for understanding why certain forms of communication may be constrained or strategically avoided, especially with respect to external audiences.

Previously The International Standards for the Professional Practice of Internal Auditing and nowadays The Global Internal Audit Standards further specify the conditions under which independence and objectivity may be impaired, including requirements for disclosure and remediation of such impairments (IIA, 2016, 2024). In practice, this environment may limit auditors' “public” communication and shape what they perceive as legitimate and safe forms of reporting. Consequently, lower “visibility” or lower self-assessments related to media-oriented or externally focused communication should not be automatically interpreted as competence deficits; rather, they may reflect professional constraints and perceived risks associated with information disclosure (The Institute of Internal Auditors, 2016, 2024).

## **2.3. Empirical Evidence: Importance, Self-Assessment, and Competency Profiles in Internal Auditing**

Survey research indicates that internal auditors typically rate communication as highly important to their work, while self-assessments of communication competence may vary across individuals and contexts (Rydzak et al., 2023). This discrepancy may signal a misalignment between professional expectations and perceived preparedness, which in turn can affect how auditors approach communication tasks, particularly in situations involving conflict, persuasion, and high-stakes reporting.

From a competence research perspective, perceived importance and self-assessment can be treated as distinct constructs. Importance reflects a normative orientation toward communication (what auditors believe is required), whereas self-assessment reflects perceived capability (what auditors believe they can do) (McCroskey & McCroskey, 1988; Morreale et al., 2013). The relationship between these constructs may be especially relevant for stage-specific competency profiles - such as information acquisition, analytical communication, and reporting - particularly under professional constraints related to confidentiality and objectivity (The Institute of Internal Auditors, 2016, 2024; Instytut Audytorów Wewnętrznych IIA Polska, 2016).

## **2.4. Research Gap and Analytical Implications**

Although communication is consistently identified as a critical competence in internal auditing by both professional frameworks and empirical research (Bailey, 2011; Smith, 2005; Rydzak, 2019, 2020; Rydzak et al., 2023; Adamus-Matuszyńska et al., 2023), the literature remains uneven in terms of empirical coverage of stage-specific communication competency profiles. Many studies emphasize overall assessments or normative recommendations rather than systematically reconstructing how competence is distributed across audit stages and communication forms.

Moreover, relatively few studies integrate ethical and normative frameworks of internal auditing into the interpretation of communication competency patterns - particularly with regard to forms of communication that may be constrained by confidentiality and objectivity requirements (The Institute of Internal Auditors, 2016, 2024; Instytut Audytorów Wewnętrznych IIA Polska, 2016). Addressing this gap, the present study adopts a stage-based approach to communication competence in internal auditing and examines how perceived importance and self-assessment relate to competency profiles across information acquisition, information processing, and reporting.

## **3. Research Questions**

Based on the theoretical framework, the following research questions were formulated:

RQ1. How are communication competencies distributed across the individual stages of the internal audit process (CIA, CIPS, CRRD)?

RQ2. Do stage-specific communication competency profiles differ depending on national context (Poland vs. international sample) and organizational position (managerial vs. non-managerial)?

RQ3. Is the declared importance of communication in the work of internal auditors associated with the level of stage-specific competencies (CIA, CIPS, CRRD)?

RQ4. Does self-assessed communication competence explain variation in stage-specific competencies beyond contextual factors?

## 4. Methodology

The analysis is based on survey data collected in two independent studies conducted among internal auditors in Poland and in an international sample. The questionnaire used in both studies was comparable in structure and content. The analysis included variables enabling the construction of stage-specific communication competence indices, as well as measures of self-assessed communication competence and the declared importance of communication in the work of internal auditors.

Three composite indices of communication competence were constructed to correspond to the stages of the internal audit process. The Communicative Information Acquisition (CIA) index captures communication competencies related to information acquisition, including conducting interviews and inquiries, asking questions, active listening, and obtaining information from stakeholders. The Communicative Information Processing & Sensemaking (CIPS) index reflects communication competencies associated with information processing and sensemaking, such as organizing audit material, interpreting information, explaining findings, and synthesizing insights during the analytical phase. The Communicative Reporting & Recommendation Delivery (CRRD) index represents communication competencies at the reporting stage, including formulating audit messages, presenting findings, providing arguments, and adapting communication to the audience when delivering conclusions and recommendations.

The response scale for the stage-specific indices was uniform, ranging from 1 to 10. In the Polish sample, a coding inconsistency was identified whereby the highest response category was recorded as 11, corresponding to a value of 10 on the intended scale. To ensure comparability between samples, responses coded as 11 were recoded to 10. This issue did not occur in the international sample.

Statistical analyses included descriptive statistics and reliability analysis using Cronbach's alpha. Differences between stage-specific communication competencies were examined using the Friedman test for within-subject comparisons. Group differences between the Polish and international samples, as well as between managerial and non-managerial positions, were analyzed using Welch's t-tests. Two-factor models were applied to examine the combined effects of country and organizational position. Associations between variables were assessed using Spearman rank correlations. To address the research questions concerning the role of declared importance and self-assessed communication competence, hierarchical linear regression analyses were conducted.

## 5. Results

In the subsample with complete data for all three stage-specific indices (N = 476), the Friedman test did not reveal significant overall differences between stages of the internal audit process,  $\chi^2(2) = 2.493$ ,  $p = .288$ . This indicates that, at an aggregate level, communication competencies reported by internal auditors are relatively stable across successive audit stages. Post-hoc analyses (pairwise comparisons with Holm correction) nevertheless indicated a small difference between CIA and CRRD ( $p_{\text{Holm}} = .0329$ ), while the remaining comparisons were not statistically significant. Descriptive statistics and reliability estimates for the three stage-specific indices are presented in Table 1. Subsequent analyses addressed contextual differences related to country and organizational position (RQ2). A statistically significant difference by national context was observed only for CRRD. Internal auditors in the international sample reported higher levels of communication competence in reporting and recommendation delivery than auditors in the Polish sample. Detailed results of Welch's t-tests are shown in Table 2. With respect to organizational position, a statistically significant difference was identified for CIPS. Respondents holding managerial positions reported lower levels of communication competence related to information processing and sensemaking than those in non-managerial positions. No significant differences by position were observed for CIA or CRRD. The results of these comparisons are presented in Table 3. To further examine the combined effects of country and organizational position, two-factor models (country  $\times$  position) were estimated. These models confirmed the selective nature of contextual influences. For CIA, neither country, position, nor interaction reached statistical significance. For CIPS, only the effect of organizational position was significant, while country and the interaction term were not. For CRRD, the effect of country was significant, whereas position and interaction were not statistically significant.

**Table 1**  
**Descriptive statistics and reliability of stage-specific communication competence indices**

Index	N	M	SD	Cronbach's $\alpha$
CIA	549	7.350	1.242	.881
CIPS	580	7.319	1.475	.805
CRRD	516	7.275	1.258	.890

Source: the author's own research

**Table 2**  
**Stage-specific communication competencies by national context (Welch's t-test)**

Index	Poland: N	Poland: M	World: N	World: M	p
CIA	424	7.302	125	7.514	.102
CIPS	455	7.365	125	7.148	.208
CRRD	398	7.213	118	7.483	.0447

Source: the author's own research

**Table 3**  
**Stage-specific communication competencies by organizational position (Welch's t-test)**

Index	N (non-management)	M (non-management)	N (management)	M (management)	p
CIA	400	7.344	149	7.367	.844
CIPS	427	7.416	153	7.046	.0162
CRRD	375	7.263	141	7.308	.725

Source: the author's own research

Analyses addressing RQ3 showed that the declared importance of communication in the work of internal auditors was not significantly associated with stage-specific communication competencies. Spearman rank correlations between declared importance and CIA ( $\rho = .065$ ,  $p = .130$ ;  $N = 548$ ), CIPS ( $\rho = .046$ ,  $p = .265$ ;  $N = 579$ ), and CRRD ( $\rho = .030$ ,  $p = .500$ ;  $N = 515$ ) were not statistically significant. Consistently, in regression models controlling for country and organizational position, declared importance did not emerge as a significant predictor of any of the stage-specific indices (CIA:  $b = 0.092$ ,  $p = .105$ ; CIPS:  $b = 0.044$ ,  $p = .504$ ; CRRD:  $b = 0.039$ ,  $p = .514$ ).

To address RQ4, hierarchical regression analyses were conducted. In the first step, country and organizational position were entered; in the second step, declared importance of communication was added; and in the third step, self-assessed communication competence was included. The addition of self-assessment led to a significant increase in explained variance across all three models: for CIA ( $\Delta R^2 = .0507$ ,  $p < .001$ ), for CIPS ( $\Delta R^2 = .00934$ ,  $p = .019$ ), and for CRRD ( $\Delta R^2 = .0405$ ,  $p < .001$ ). In the final models, self-assessed communication competence was positively and significantly associated with all stage-specific competencies (CIA:  $b = 0.245$ ,  $p < .001$ ; CIPS:  $b = 0.122$ ,  $p = .019$ ; CRRD:  $b = 0.220$ ,  $p < .001$ ).

## 6. Discussion

The findings confirm the analytical usefulness of a process-oriented perspective in examining communication competencies in internal auditing. First, the CIA-CIPS-CRRD profile appears relatively stable: differences in mean scores across stages are small, and the Friedman test did not reveal significant overall differences. At the same time, a minor difference between CIA and CRRD was identified, suggesting that, in auditors' subjective perceptions, information acquisition and reporting may differ in the "character" of required competencies (interaction-oriented inquiry versus formalization and presentation of findings), even though this does not constitute a strong differentiation of the overall competency profile.

Second, the results indicate that contextual factors operate selectively. The international sample achieved higher scores on CRRD, which may be interpreted as reflecting differences in institutional environments and reporting practices, such as more frequent exposure to reporting meetings, variations in managerial practices, or organizational culture. In contrast, holding a managerial position was associated with lower self-assessed CIPS. This finding is consistent with the "role shift" hypothesis: audit managers may less frequently perform operational, detail-oriented tasks related to information processing and sensemaking and instead focus more on coordination and decision-making activities.

Third, the results underscore the importance of distinguishing between normative orientation and perceived capacity for action. The declared importance of communication did not differentiate levels of stage-specific competencies, whereas self-assessed communication competence emerged as a significant predictor - particularly for CIA and CRRD, that is, in domains that are most interaction-intensive and "visible" (interviews, inquiries, and the presentation of findings and recommendations). This pattern is consistent with research on communication competence, which emphasizes that self-reports may be sensitive to contextual factors and role expectations, while still differentiating individuals in terms of perceived preparedness for communication-related tasks.

Finally, the interpretation of the findings should consider the ethical framework and professional standards governing internal auditing. Confidentiality, objectivity, and restrictions on information disclosure may influence which forms of communication are perceived as legitimate and "safe," and consequently which competencies are reported as relatively high or low in self-assessments.

## **7. Limitations and Future Research**

First, the study is based on self-reported data, which limits the ability to draw conclusions about communication competence in a performance-based sense. Future research may combine self-assessments with external evaluations, such as assessments provided by supervisors or colleagues, or with behavioral measures implemented in simulation-based tasks.

Second, the comparability of the samples (Polish vs. international) is constrained by differences in the distribution of organizational positions, in particular the higher proportion of respondents holding managerial positions in the international sample. The use of stratified sampling or matching techniques would allow for a more precise separation of national context effects from the effects of organizational role.

Third, the cross-sectional design of the study limits the interpretation of relationships in terms of competence development. Longitudinal research could capture changes in stage-specific communication competencies across auditors' career trajectories, such as transitions into managerial positions.

Fourth, although ethical and normative frameworks (ethics, confidentiality, independence) were incorporated into the theoretical interpretation, they were not measured directly as variables. Future studies could explicitly examine perceived communication constraints resulting from professional standards and organizational policies.

## **8. Conclusions**

This article demonstrates that communication competencies of internal auditors are best examined from a stage-based perspective, as it allows both the relative stability of competency profiles across the audit process and the selective influence of context and organizational role to be captured. The findings indicate a clear separation between the declared importance of communication and the level of stage-specific competencies, alongside the significant role of self-assessed communication competence - particularly in interaction-intensive domains such as information acquisition and reporting.

From a practical perspective, the results suggest that the development of communication competencies in internal auditing should be designed in a stage-specific manner (CIA-CIPS-CRRD), rather than as generalized communication training. From a research perspective, the study supports the view that communication in internal auditing constitutes a process-based and normatively constrained resource, which should be taken into account in future empirical analyses.

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