PROFESSIONAL COMPETENCES OF A FUTURE MANAGER BASED ON THE EXAMPLE OF PROFESSIONAL AND PERSONALITY COMPETENCES OF INTERNAL AUDITOR

Abstract

In the market economy, realization of business ventures is inherently associated with risk. Especially in times of economic crisis on the world scale, the level of business risk significantly increases. Due to the need to properly assess the risk level and implement appropriate control mechanisms, internal audit units are being established in well-managed companies. Internal audit helps an organization accomplish its objectives by giving the assurance of the effectiveness of processes. The article presents the location of the internal auditor in the organizational structure of a company and describes in detail required qualifications of the internal auditor prescribed in the International Standards for the Professional Practice of Internal Auditing with the most professional like: CIA, CISA and ACCA. The key issue for the successful performance of the internal audit within a company are personal qualities and necessary attributes possessed. Because of large responsibility and also day-to-day work requiring often to cope with difficult situations resulting from the specifics of that work, internal auditors must have specific personality traits and possess necessary attributes. Internal auditor is a relatively young profession in Poland. At the same time, due to increasing complexity of processes, organisation and current issue of risk in business activity, it is a profession that steadily gains in importance and no doubtly International Professional Standards enforce the auditors to be people with professional qualifications and personal traits of an effective future Manager.
1. **Internal Audit and its role in a company**

Any business activity is associated with inherent risk. The managers undertake the risk trying to meet business objectives and often they tend to increase its level in order to achieve a greater return on invested capital. In such an environment there is a need to establish within an organization a function that will be responsible for the evaluation of the proper estimation of the risk level and will check if the control mechanisms implemented to properly manage the risk are effective and operate in line with assumptions. In other words, to answer the question if the way of doing business enables to meet the business objectives in a safe, legal and internal procedures complaint manner and at the same time effective and efficient.

The function that is responsible for giving such an assurance is Internal Audit. According to the International Standards for the Professional Practice of Internal Auditing, issued by The Institute of Internal Auditors\(^1\), internal auditing is 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. Internal audit helps accomplish the objectives by giving the assurance of effectiveness of the above mentioned processes.

In practice there are two forms of audit activities:

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<tr>
<th><strong>ASSURANCE AUDIT</strong></th>
<th><strong>CONSULTING AUDIT</strong></th>
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<td>the purpose is to provide independent assessment of risk management, control and governance in the audited area</td>
<td>the purpose is to help the management accomplish its objectives; consulting services may include for example: improvement of operations, process design, trainings</td>
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Assurance audit is a type of purely „control” internal audit activity during which the correctness and effectiveness of internal control system in selected processes is verified. Consulting audit is de facto a consulting activity performed by the internal unit of a company, performed most often on the request of

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\(^1\) The Institute of Internal Auditors was established in 1941 and is the oldest and the biggest organization of the internal auditors around the world. It has over 170,000 people around the world associated in almost 200 local branches and affiliated organizations. In Poland IIA is represented by Stowarzyszenie Audytorów Wewnętrznych IIA Polska.
Management Board. It should be noted however that it is more frequent in larger enterprises.

Internal audit constitutes a part of internal control system in a company. Internal control system encompasses five mutually related elements:

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<th>INTERNAL CONTROL SYSTEM</th>
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<td>1. CONTROL ENVIRONMENT – organization, process management methodology, moral values and employees’ competences that influence the control consciousness</td>
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<td>2. OPERATIONAL RISK ASSESSMENT – activities aimed at identification and assessment of the significance of the risks associated with the achievement of objectives</td>
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<td>3. CONTROL ACTIVITIES – actions and procedures that help ensure the implementation of guidelines and reduce operational risk associated with the achievement of objectives</td>
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<td>4. INFORMATION AND COMMUNICATION – organization governance with the aim to define, gather and communicate, in an appropriate form and time, information to enable employees to perform correctly their duties</td>
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<td>5. MONITORING – measures / activities that enable to evaluate the internal control system in a defined period of time</td>
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Internal control environment constitutes in fact an institutional framework in which the internal control system is established. Internal audit can be classified as part of the monitoring of internal control system.

There are usually three types of internal audit in the Polish enterprises:

- **Financial audit** – whose primary area of interest is to evaluate the financial statements in accordance with financial auditing standards. The objective of the audit is to give assurance that the financial statements are complete and have been prepared in accordance with applicable law. Due to the fact that the financial audit tasks are performed by the external auditor, often internal audit work in this scope is limited to assistance to the review conducted by the statutory auditor.
• **Operational audit** – consists primarily in analysis of processes and assessment of their effectiveness and the extent to which the objectives were achieved. All most important business processes like sales process, procurement process are subject to this type of the audit.

• **IT audit** – the scope in particular includes the assessment of the effectiveness of information systems and additionally security of IT systems.

2. **The main tasks / responsibilities of internal auditor**

   In order to define responsibilities and specific tasks of an internal auditor, we should first define the goals set before the system of internal control as a whole.

   Internal control system in a company should provide:

   • well-organized and safe way of doing business, in relation to clearly defined goals,
   • compliance with law and internal regulations, general policy, plans and internal procedures,
   • identification and adequate control over risks taken, their mitigation and protection of assets,
   • effective and efficient use of resources,
   • integrity and reliability of financial and management information.

   The Management Board is responsible (on the whole company level) and Senior Management (within the area of responsibility) for the creation, implementation, operation and monitoring of effective and efficient internal control system in a company. What is important, internal control should be organized in such a way that it is a part of business processes.

   So the question is what is the role of internal audit? Well, the primary responsibility of internal audit is to perform independent assessment of internal control system in a company and inform the Management Board and the Audit Committee about its reliability, efficiency and effectiveness.

   In particular, the role of the internal auditor is:

   • process analysis, most often based on risk-based methodology (so called risk-based approach),
   • participating in audit engagements, as a member of an audit team, and performing audit procedures in accordance with approved audit program,
   • assessing and informing about efficiency and effectiveness of internal control system and risk management, compliance and governance processes including security of IT systems,
   • reporting of significant issues and risks and performing necessary investigations in high risk areas (eg. likelihood of fraud, non-compliance with internal and external regulations),
• issuing recommendations relating to identified internal control weaknesses and monitoring of their implementation,
• coordination of cooperation with external auditor and external control authorities / bodies in order to ensure conditions for effective performance of their tasks,
• performing tasks requested by the Management Board, the Supervisory Board or the Audit Committee, maintaining appropriate level of impartiality and independence,
• participation in consulting projects aiming at process improvement / optimization,
• participation in design of new / modified control systems in selected processes.

3. Internal audit in the organizational structure of a company

Proper location of internal audit unit in the organizational structure of a company is essential to ensure effective operation of internal audit or even possibility to exercise its duties at all. This is important, given the task of carrying out reliable professional and objective evaluation of the effectiveness of internal control system, maintaining full independence.

In practice, there are four possibilities of „location” of internal audit in organizational structure of an entity:

• Direct functional reporting of Chief Audit Executive to CEO,
• Reporting of Chief Audit Executive to the whole Management Board (functional reporting to the whole Management Board but disciplinary to one of the Management Board members),
• Reporting of Chief Audit Executive to one of the Management Board members, usually the one responsible for finance area,
• Reporting of Chief Audit Executive to the person / authority outside the Management Board.

The general rule that provides the optimal location of internal audit unit in an organizational structure of a company assumes that internal audit should be located in such a place that guarantees that it will be completely independent of any pressure and be able to act in a way that allows to express objective and independent opinion about the effectiveness of internal control and risk management systems.

According to the International Standards for the Professional Practice of Internal Auditing, the internal audit activity must be independent, and internal auditors must be objective in performing their work. Independence should be interpreted as the freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner.
While objectivity is an unbiased mental attitude that allows internal auditors to perform engagements in such a manner that they believe in their work product and that no quality compromises are made. Objectivity requires that internal auditors do not subordi­nate their judgment on audit matters to others.

According to the recommendations included in the International Standards for the Professional Practice of Internal Auditing, Chief Audit Executive must report to a level within organization that allows the internal audit to fulfill its obligations.

In practice, the most effective solution is direct reporting of Chief Audit Executive to the Audit Committee, being the subcommittee of the Supervisory Board. It provides the full organizational independence of internal audit. At the same time, within the organizational structure of a company, Chief Audit Executive reports directly to CEO.

Source: Prepared by author of the article.

Such a functional reporting means in practice that the Audit Committee:

- approve internal audit charter,
- approve annual and long-term internal audit plan,
- approve the decision about nomination and dismissal of Chief Audit Executive,
- receives from the Chief Audit Executive internal audit activity reports including execution of approved audit plan.

Such an organization, according to the International Standards for the Professional Practice of Internal Auditing, is a model solution that should be targeted in order to ensure an effective functioning of the internal audit unit.

The Audit Committee supports the activity of the Supervisory Board. For this purpose, members of the Supervisory Board acting as the Audit Committee, supervise, on behalf of the Supervisory Board, the coherence, effectiveness and efficiency of internal control, risk management systems and also compliance and internal audit functions. In particular, the Audit Committee monitor the financial reporting process, performance of financial revision and independence of statutory auditor authorised to audit financial statements. The Audit Committee
oversee the processes carried out in a company, in terms of their compliance with the applicable laws and internal regulations of the company.

The scope of authority as well as the scope of responsibility of the Audit Committee are defined solely by the decision of the Supervisory Board. The Chairman of the Audit Committee submit to the Supervisory Board (most often after every Audit Committee meeting) the Audit Committee’s activity report, arrangements made and issued recommendations aimed at improving the company’s operations.

Audit Committee members are appointed by the Supervisory Board from among its members. In practice, Audit Committee is a subcommittee of the Supervisory Board.

In practice, the Audit Committee perform its duties through the internal audit unit. At the same time, the Audit Committee monitor and evaluate the performance of Chied Audit Executive.

It should be noted that under the Polish law, in accordance with art. 86 section 1 and section 2 of the Act of 7th May 2009 on statutory auditors and their self-government, entities authorized to audit financial statements and public supervision, the group of entities (in which the Supervisory Board has been set up) has been defined, that are legally required to establish the Audit Committee. There are:

- issuers of securities admitted to trading on the regulated market of the EU country, with the headquarters on the Polish territory, with the exception of local government units,
- domestic banks, excluding cooperative banks,
- insurance and reinsurance undertakings,
- electronic money institutions,
- brokerage entities except those operating only in the reception and transmission of orders to buy and sell financial instruments or in investment advice.

Internal audit performs the activity based on the annual and long-term plans that should be approved by CEO and accepted by the Audit Committee. Any changes to the annual and long-term plans need approval of the Audit Committee.

It is a good practice that the Chief Audit Executive periodically submits to the Management Board and the Audit Committee, reports of the internal audit activity, including follow-up reports presenting the extent and timing of implementation of audit recommendations issued to improve the internal control system (not less frequently that once every six months).
4. Career path and professional experience

The model career path in internal audit looks like following:

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  JUNIOR AUDITOR
    ↓
  AUDITOR / SENIOR AUDITOR
    ↓
  AUDIT MANAGER
    ↓
INTERNAL AUDIT DIRECTOR
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Source: Prepared by author of the article.

The scope of responsibility and complexity of the tasks performed clearly increase with the promotion to a higher position within the structure of internal audit unit.

**Junior auditor** is a person who just starts in the profession of internal audit so his/her basic scope of duties includes participation in the audit team and performing relatively simple audit procedures indicated by the audit team leader, often under the guidance of more experienced auditors. At the same time a junior auditor participates in process risk analysis performed at the beginning of audit engagement.

With the professional development also the scope of duties and responsibility extends. **Auditor** and **Senior Auditor** are responsible (of course to varying degrees), apart from performing audit procedures, also for preparing audit reports and discussing audit conclusions with the audittees. At the same time they also participate in the annual planning process, performing the risk assessment of particular business areas with regard to include them in the annual audit plan.

The standard profile for the position of Specialist (Auditor) in internal audit unit is about 2-years of experience in internal or external auditing or in the operating position in other department, the best financial or production. At the same time it is required to have a university degree, preferably in economics or technical and professional qualification CIA, ACCA started (more about qualifications in chapter 5).
Manager in internal audit unit is a position responsible for performing self-reliantly audit engagements in a company and also for self-reliant managing of audit team, being the person responsible for the whole task, selection of cooperators and work coordination. It should be noted that in smaller companies, where the internal audit function has been established, the position of Manager is the highest in the audit area, reporting directly to the CEO and/or to the Audit Committee.

Additionally Audit Manager participates in annual and long-term planning process of internal audit unit’s activity.

The required profile for the position of Audit Manager is about 4-5 years of experience in internal or external auditing or in the operating position of senior specialist in other department, preferably financial. Higher education is obvious, completed or ongoing professional qualifications valuable. In companies with foreign capital the fluent knowledge of foreign language is a must.

And finally Internal Audit Director which is the highest position in the structure of internal audit in a company. It occurs almost exclusively in large companies, that are characterized by high complexity of processes. In some organizations, the Internal Audit Director holds also the position of Board Member.

The Internal Audit Director is responsible for the comprehensive management of the internal audit function in the company, it means for:

- preparation of risk-based annual and long-term audit plan, that covers all crucial business areas of the company,
- execution of approved audit plan,
- regular reporting to the Management Board and the Audit Committee regarding the extent to which the audit plan has been finalised,
- effective coordination of the whole activity of internal audit unit,
- giving the assurance that the activity of internal audit unit is compliant with the International Standards for the Professional Practice of Internal Auditing, including regular monitoring of the level of independence and objectivity of the internal audit,
- recruitment, motivating and continuous professional development of internal auditors,
- building and maintaining professional and cooperative relationships with heads of operational areas of the company.

The following professional experience is expected in case of Chief Audit Executive:

- about 7-years of experience in internal or external auditing or in the manager position in other department, preferably financial,
- experience in the positions related to the cooperation with external control authorities and external auditors,
• experience in managing and motivating employees,
• experience in working with modern IT systems,
• fluent knowledge of foreign language.

5. Professional competences of internal auditor

Internal audit is conducted in diverse legal and cultural environments, in organizations differing in size, complexity, objectives and organizational structure. However, regardless of the differences, professional qualifications of internal auditors are the condition for the effective execution of internal audit tasks.

The importance of appropriate professional qualifications has also been strongly emphasized in the Code of Ethics of the Institute of Internal Auditors, where appropriate qualifications were listed among the four basic principles that are expected to be implemented by internal auditors. It was stated that providing internal audit services, internal auditors are required to take advantage of the necessary knowledge, skills and experience. In particular, internal auditors are required to:
• engage only in the services for which they have necessary knowledge, skills and experience,
• perform internal audit services in accordance with the International Standards for the Professional Practice of Internal Auditing,
• continually improve their proficiency and the effectiveness and quality of their services.

As a rule, the internal auditor should have a maximum depth knowledge of the functioning of the company and the industry in which the company operates.

In practice, the most important skills in the profession of internal auditor, are those in the field of financial management, financial and management accounting, cost accounting, law and information technology.

It should be noted that due to various processes within the company, in practice it is impossible for one person to have the knowledge that allows his/her to perform audit activity, providing added value in all areas. For this reason, the key issue in the development and management of the internal audit unit is to establish a team that has different skills, enabling to evaluate the internal control system in a comprehensive manner. For example, the internal audit unit should consist of a person with qualifications in the field of accounting and finance as well as employees with qualifications in the field of information technology, IT systems security as well as those with a legal background.

This obligation arises also from the International Standards for the Professional Practice of Internal Auditing that provide that not only internal
auditors must possess the knowledge, skills, and other competencies needed to perform their individual responsibilities but also the internal audit activity collectively must possess or obtain such a knowledge, skills and competencies.

The internal auditor should also have a broad knowledge of best practices, in particular in the area of operation of the company. This is crucial taking into account the requirement of internal audit to issue adding-value recommendations to improve the internal control system in the company. The reference to best practices, standards is often the most optimal solution.

In addition to qualification requirements for internal audit staff, there are also certain requirements for members of the Audit Committee. It should be noted that, in accordance with the already mentioned Act of 7th May 2009 on statutory auditors and their self-government, there is a requirement that at least one member of the Audit Committee has professional qualifications in accounting or financial auditing (art. 86 section 4 of the Act). However, the requirements for the desired qualifications have not been defined and standardized in the Act, thereby leaving the decision to the competent authorities that nominate a person to carry out the tasks of the Audit Committee.

In the internal audit profession, apart from the education and professional experience, additional professional qualifications are very important. It is crucial for internal auditors to confirm their knowledge, skills and competencies by obtaining appropriate professional designations and other confirmations of their qualifications. The most famous and desirable in this profession are CIA, CISA and ACCA diplomas.

**International qualifications CIA** (Certified Internal Auditor) are the most famous in the world professional qualifications for internal auditors. Having a CIA diploma is a proof of both adequate theoretical preparation as well as professional experience in internal auditing. It is widely recognized that people with the CIA title present a high level of professionalism and appropriate professional qualifications. At the same time they fully understand the principles of business activity, associated risks and internal control system.

CIA title is granted by the Institute of Internal Auditors and is recognized throughout the world, both in private companies as well as in the public sector. Additionally in Poland, according to the Act on public finance, the holder of CIA title is authorized to perform internal audit activity in the public sector entities.

Other certifications relevant to the work of internal auditor, awarded by the Institute of Internal Auditors:

- **CGAP** (Certified Government Auditing Professional) – being the technical certificate designed for the auditors employed in the public sector,
- **CFSA** (Certified Financial Services Auditor) – being the technical certificate proving the knowledge and skills in the field of banking, insurance and securities trading.
• **CCSA** (Certification in Control Self-Assessment) – certification program designed for the practitioners of control self-assessment (CSA – Control Self-Assessment),

• **CRMA** (Certification in Risk Management Assurance) – certification in the field of risk management assurance. Obtaining the certificate proves the ability to ensure the functioning of risk management and governance in key business processes in the organization. It also helps educate the senior management and the Audit Committee on risk and risk management concept. Additionally it allows to add value to the organization by focusing on the strategic risks in the business activity of the company.

**International qualifications CISA** (Certified Information Systems Auditor) are widely recognized qualifications for IT auditors. CISA certificate is awarded by ISACA – international association of professionals working in fields relating to auditing, control, security and other aspects of the management of information systems. ISACA currently have 86,000 people (members of the association and specialists holding the certificates awarded by ISACA) from over 160 countries.

In addition to CIA qualifications, other certifications awarded by the Institute of Internal Auditors and CISA qualifications, highly valuable in the work of internal auditor are **ACCA international qualifications**.

ACCA (eng. Association of Chartered Certified Accountants) is the international organization headquartered in the UK, bringing together financial experts from around the world. To become a member of the organization, you must demonstrate relevant work experience and pass 14 exams within ACCA program.

ACCA qualifications are among the most respected professional qualifications around the world. They are recognized in all Member States of the European Union. ACCA is a comprehensive program in which the emphasis is both on financial management skills and decision making as well as on strategic management. The holders of ACCA diploma can demonstrate expertise and current knowledge in the field of:

- international financial accounting and reporting standards,
- strategic decisions making,
- financial and business strategies (marketing, HR),
- Polish tax law,
- commercial law,
- internal audit.

To sum up the topic of internal auditor’s qualifications, it is necessary to pay attention to one additional important aspect. A key responsibility in the work of internal auditor is the requirement to maintain high level of the professional qualifications and their continuous improvement.
In addition, a significant commitment for chief audit executive, expressed literally in the International Audit Standards, is the need to acquire appropriate assistance or support in the situation when internal audit staff is lacking appropriate knowledge, skills and other competencies necessary to complete the whole or part of the audit task. In practice, it means the need to contract external experts with relevant expertise to perform audit engagement.

6. Characteristics / attributes of internal auditor

Internal auditors are responsible for performing analyses and making assessments with due professional care and also for reliable, objective and timely reporting of gathered information and data together with conclusions and assessment.

Because of large responsibility and also „control” specific of their day-to-day work requiring often to cope with difficult situations, internal auditors must have specific personality traits and possess necessary attributes.

In accordance with the Code of Ethics of the Institute of Internal Auditors, internal auditors are expected to apply and uphold the following principles:

1. Integrity – the integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgement. In particular internal auditors are obliged to:
   • perform their work with honesty, diligence and responsibility,
   • observe the law and make disclosures expected by the law and the profession,
   • not to be knowingly a party to any illegal activity, or not to engage in acts that are discreditable to the profession of internal auditing or to the organisation / employer.

2. Objectivity – internal auditors exhibit the highest level of professional objectivity in gathering, evaluating and communicating information about the activity or process being examined. Internal auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgments. In particular internal auditors:
   • do not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the organization,
   • do not accept anything that may impair or be presumed to impair their professional judgment.

3. Confidentiality – internal auditors are obliged to respect the value and ownership of information they receive and do not disclose information
without appropriate authority unless there is a legal or professional obligation
to do so. In particular internal auditors are obliged to:
- be prudent in the use and protection of information acquired in the course
  of their duties,
- not use information for any personal gain or in any manner that would be
  contrary to the law or detrimental to the objectives of the organization.

Due professional care is crucial in the internal audit profession, especially
taking into account the importance and potential consequences of conclusions
drawn by the internal audit. Internal auditors must exercise due professional care
by considering the:
- extent of work needed to achieve the engagement’s objectives,
- relative complexity of processes and tasks,
- probability of significant errors, fraud or noncompliance,
- cost of assurance in relation to potential benefits.

To be a professional and effective Internal Auditor, it is essential to possess,
besides professional experience and comprehensive knowledge, also a number
of “soft” characteristics, including:
- even-temperament, calm in crisis situations,
- assertiveness, being resistant to pressure,
- analytical thinking, ease in identification of problems and drawing accurate
  relevant conclusions,
- intellectual curiosity, openness to new knowledge, standards and best practices,
- discernment, perfect understanding of data and its complexity and interrelations,
- resistance to stress and ability to work in stress environment,
- excellent communication skills,
- accuracy, regularity,
- ability to cooperate with people with different personality styles, openness to
  other views,
- team work skills (it refers both to audit team and also, in case of consulting
  engagements, to special task groups established to prepare / implement new
  solutions in a company),
- persuasion, ability of factual reasoning,
- professionalism – auditor should undertake only the tasks for the completion
  of which he possesses appropriate knowledge and experience,
- ability to make clear assessments of facts.

In case of Internal Auditors who are Managers / Directors of Internal Audit
units and manage human resources, their scope of required competences is widen
and additionally includes:
- high leadership and organisational skills,
- team management skills,
- ability to set goals and enforce their execution,
• ability to properly motivate people,
• ability to develop professional and cooperative relations with Senior Management, including Management and Supervisory Board members,
• proficiency in brief / concise communication, properly dedicated to appropriate recipient (in case of communication with Management or Supervisory Board the ability to point out the most crucial things is essential).

The particular attention should be paid to the fact that internal auditor should possess excellent communication skills, both orally and in writing (due to the need to prepare written audit reports). The effective communication is absolutely crucial in internal audit work due to the fact that interviews are one of the fundamental audit procedures and proper understanding of the conclusions included in the audit reports is necessary for preparing appropriate action plans for implementation of audit recommendations.

In addition to communication skills, both verbal and written, the auditor should also have the ability to actively listen. Obtaining relevant information during a conversation is the basis of effective work in this profession.

The key skill required in the auditor’s work, especially in the case of the head of internal audit unit, is the ease in building positive and constructive relations with other managers within a company but, what is important, without prejudice to the consistent and professional execution of internal audit duties and responsibilities. Internal audit is often perceived within an organization as “control” unit and as a consequence it inspires respect, if not saying reluctance or aversion. In many cases it results from improper understanding of internal audit’s role in providing adding-value however it may also results from the style of performing this function by auditors. Due to that, creating of positive and professional image of auditor in an organization is of crucial importance. An important tool in this respect are positive relationships with senior managers developed by the head of internal audit unit.

In a day-to-day work, an internal auditor often experiences conflicts, mainly due to different assessment of the same facts, events or control mechanisms made by an auditor and audittee. Thus an important attribute of an internal auditor is the ability to effectively manage conflict situation and ability to persuade his/her position, also through the selection of appropriate arguments / justification.

Internal auditor is a relatively young profession in Poland. At the same time, due to increasing complexity of processes, organisation and current issue of risk in business activity, it is a profession that steadily gains in importance. Both professional practice as well as requirements of the International Standards enforce the auditors to be people with professional qualifications and those who manage the internal audit units in the role of Managers or Internal Audit Directors should possess the set of characteristics of an effective future Manager.
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