

# Face-to-face soft skills for entry-level internal auditors: A practice perspective

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## **Abstract:**

Practising internal auditors, including entry-level internal auditors, need face-to-face soft skills to effectively manage the increased complexity of their profession. Although many studies have highlighted the need for soft skills, none has identified the various categories of face-to-face soft skills required by entry-level internal auditors when interacting with stakeholders. The aim of this article is to determine the views of practising internal auditors on the face-to-face soft skills required by entry-level internal auditors. A convergent parallel mixed-methods design was used for the study. Two data collection methods were employed to address the research objective. First, a document analysis was conducted to compile a preliminary list of face-to-face soft skills categories. In this regard inductive thematic analysis was adopted. Second, a web-based survey, conducted among selected practising internal auditors in South Africa, confirmed the preliminary list of 21 face-to-face soft skills. Cronbach's alpha statistics were calculated and interpreted for responses to all Likert-scale questions. The findings indicate that both practitioners and the Institute of Internal Auditors should augment the existing list of imprecise soft skills to include the identified 21 face-to-face soft skills. If this is done, entry-level internal auditors' face-to-face soft skills will be enhanced.

## **Keywords:**

Entry-level internal auditors, face-to-face soft skills, practising internal auditors, resource-based theory

It is posited that many practising internal auditors lack certain soft skills that are essential for the effective execution of their responsibilities in today's global and competitive work environment (Harrington and Piper, 2015; Institute of Internal Auditors Research Foundation (IIARF), 2016; Jacka, 2018). Among the concerns about skills are internal auditors' inadequate stakeholder relationships (PwC, 2013, 2014); being able to present well in public; negotiation; persuasion; and dealing with confrontation (Protiviti, 2013, 2014a, 2015, 2016). These skills are vital for an internal auditor to gather information and transfer audit results and recommendations to various stakeholders. If the skills are lacking in practising internal auditors, they are most likely lacking in entry-level internal auditors too. The need for well-rounded competent entry-level internal auditors is supported by Jackson (2015) and Rani (2010), who state that entry-level internal auditors with good soft skills are in increasing demand by practitioners. Therefore, the aim of this study is to contribute to the body of knowledge by specifically addressing the required face-to-face soft skills of entry-level internal auditors.

In general, 'soft skills' relate to the ability of an individual to communicate and interact with others. Also known as interpersonal skills or personal attributes, these skills include face-to-face and non-verbal communication, writing and presentation, conflict management, negotiation abilities and problem solving (Burke et al., 2010; Gibb, 2014; Joseph et al., 2010). Soft skills are linked to career development and enable employees to manage their interactions with clients and fellow employees effectively (Deepa and Seth, 2013; Marques, 2013). Employees with well-developed soft skills thus enhance the organisation's striving towards shared goals, visions and missions, a function that resonates with resource-based theory.

Resource-based theory holds that when an organisation has strategic resources – referring to assets that are valuable, rare and difficult to imitate – it gains a competitive advantage over its rivals (Barney, 2018). Ahmed (2015), viewing internal audit effectiveness through this theory, concludes that competent internal auditors may well be able to provide such competitive advantage to their organisations. The internal audit profession has experienced significant changes over the past few decades due to factors such as an increasingly complex work environment and increased expectations from stakeholders (Alkafaji et al., 2010; IIARF, 2016; Steyn et al., 2013). For example, internal auditors are now seen, apart from their assurance and compliance role for the board via the audit committee, as consultants to various management levels within the organisation (Institute of Internal Auditors (IIA), 2017b; Mocanu and Ciurea, 2019). Furthermore, the quest for both internal and external auditors to be more proactive in detecting fraud is growing (DeZoort and Harrison, 2018).

These changes demand, among other things, gathering information from various parties, collaboration, interrogation and negotiation (De Villiers (2010) and Protiviti (2011, 2012, 2013)). These tasks require mainly soft skills relating to face-to-face communication, including how well one expresses oneself, and successfully understands, relates to and interacts with others – and thus are strongly linked to the concept of social intelligence or interpersonal skills (Albrecht, 2006). Bora (2015) supports the contention that soft skills promoting professionalism, such as harmonious face-to-face interaction with clients and other stakeholders, are of extreme importance.

A further question arises as to whether the soft skill needs of entry-level internal auditors differ from those of internal auditors already in the workplace. Analysing the difference between the competence requirements, studies conducted by Coetzee et al. (2013), Fourie et al. (2013) and Plant et al. (2013) show that very few differences exist between these two groups – especially with regard to soft skills and specifically face-to-face soft skills. These researchers use the same methodology to analyse the perceptions of heads of internal audit functions concerning the competencies required by entry-level internal auditors, internal auditors and the head of the function. It thus appears that internal auditors, regardless of their level of experience, need well-developed face-to-face soft skills in order to strengthen the competitive advantage of an organisation.

Numerous studies have been conducted on the soft skill requirements of accounting and related graduates entering the employment market. Beattie et al. (2012) state that for more than 20 years professional accounting bodies, accounting firms and academics have been concerned about accounting graduates' lack of generic skills. According to Crawford et al. (2011), audit academics believe they achieve only limited success in teaching soft skills in their audit courses. For the internal audit profession, scholars have also found inadequate soft skills development in entry-level internal auditors (Fourie, 2014; Fourie and De Jager, 2014; Low et al., 2013; Mocanu and Ciurea, 2019; Plant, 2015; Rose, 2015). Although these studies have investigated the need for soft skills in entry-level internal auditors from both a global and South African perspective, no studies could be found specifically investigating the more critical face-to-face soft skills required. Therefore, the main objective of the study reported here was to determine the views of practising internal auditors on the face-to-face soft skills required by entry-level internal auditors to effectively fulfil their responsibilities when entering the workplace.

The contribution of this article to the body of knowledge is fourfold. First, it contributes to internal audit practice by examining entry-level internal auditors' face-to-face soft skills as

demanding by employers. Both practitioners and the professional body, the IIA, can improve their training and guidance by focusing on the identified skills. Second, the study identifies and classifies 21 face-to-face soft skill categories that should be developed in entry-level internal auditors and that have not previously been researched. Third, it highlights to universities the need to develop more focused face-to-face soft skills in entry-level internal auditors to reflect the requirements perceived by practitioners. Finally, because theory on the development of face-to-face soft skills in employees is limited, the article contributes to the extension of resource-based theory, expanding the theory from internal audit effectiveness to specific face-to-face soft skills.

The remainder of the article is structured as follows. The research design is first set out, followed by a discussion of the methodology, which included document analysis, in combination with the literature review that formed the basis of the document analysis. The survey results are then discussed and, finally, conclusions and recommendations are presented.

## **RESEARCH DESIGN**

The study utilised a convergent parallel mixed-methods design. Two data collection methods were employed to address the research objective (see Figure 1 for the conceptual framework). First, based on the guidance provided by the IIA, a document analysis (Bowen, 2009; Flick, 2018) was conducted to compile a preliminary list of the face-to-face soft skills that should be developed in entry-level internal auditors. This research method is supported by Coetzee et al. (2013), Fourie et al. (2013), and Plant et al. (2013) who, based on document analysis, investigated the competency requirements, including soft skills, of all internal auditors, comparing South Africa with the rest of the global profession.

The analysis included guidance documents published by IIA Global up to April 2017 (the professional analysis is presented in Table 1), supported by other publications from various authoritative sources in the global internal audit profession (see practice analysis presented in Table 2) highlighting the need for internal auditors to have effective soft skills. Also included was the updated IIA Global professional examination curriculum (the Certified Internal Auditor [CIA] examination), published in October 2017. From this analysis, the specific face-to-face soft skills required by internal auditors (and entry-level internal auditors) were identified and categorised in a preliminary list. Practitioners were then asked whether they agreed with this list and whether they would want to delete or add skills. This process strengthened the preliminary list by providing triangulations of sources used; namely, professional guidance documents; practice-related documents and scholarly work; and

perceptions of practitioners (Creswell and Creswell, 2018). Inductive thematic analysis of the data was conducted by means of coding and comparing categories, themes and patterns among respondents (Saldaña, 2016).

Secondly, the preliminary list was tested and refined by means of a structured questionnaire survey with an Internet-based link to the questionnaire (Salmons, 2010). The questionnaire was emailed by IIA South Africa (IIASA) to all practising internal auditors who were members of IIASA at the time of the survey. An open-ended question was asked about the completeness of the preliminary list. Although only South African respondents were included, this should not have had a significant influence on the results, as internal auditing is an international profession governed by a global institute (IIA Global) with international standards. Furthermore, IIASA is one of the largest chapters in the world outside North America, making it an appropriate body for the testing of resource-based theory, with a focus on the face-to-face soft skills of entry-level internal auditors.

It was not possible to determine the target population size (all practising internal auditors in South Africa who either work with or have a responsibility towards entry-level internal audit). IIASA was willing to send the survey to all registered internal auditors, irrespective of rank or work environment, retirement or student status. Hence it was impossible to determine the detail of the population, the sample or the response rate. Completed and useable responses were received from 51 respondents. Attempts to increase the response rate were unsuccessful. As only 51 responses were obtained, descriptive statistics were applied to organise and summarise the collected quantitative data in an expressive manner (cf. Maree, 2016). However, analysis of the level of experience revealed that most of the respondents were in senior positions (41% were chief audit executives and 33% were senior internal auditors) and were knowledgeable about the work performed by entry-level internal auditors (55% had extensive and 39% moderate knowledge), making the results credible. Analysis of the occupational demographics also revealed a balance as the respondents were drawn from a wide spectrum of the employment sector, resulting in representative views from across the sector.

Strategies were implemented to enhance the validity and reliability of the quantitative research results. First, consistency was ensured by avoiding misinterpretations. This was done by providing a definition of soft skills in every applicable question to keep the respondents' focus, and the same questionnaire was used for all respondents. Second, a pilot study was conducted, during which 11 senior internal auditors in provincial and local government completed the web-based questionnaire to test it for validity. Constructive feedback was

implemented to modify and improve it. Third, Cronbach's alpha statistics were calculated and interpreted for responses to all Likert-scale questions.

## LITERATURE REVIEW AND DOCUMENT ANALYSIS

There are various interpretations of what is meant by soft skills (Cimatti, 2016), including interpretations for the accounting-related profession (Ramlall and Ramlall, 2014; Taylor, 2016). However, many concur that soft skills include the ability to get along well with people, whether clients or colleagues, and to persuade them to cooperate with you. Strong interpersonal skills or soft skills are not only a key indicator of success in any working environment, but are also an indicator of high social intelligence (Albrecht, 2006). The soft skills identified and discussed in this article refer to those that promote internal auditors' harmonious face-to-face interaction with clients and other stakeholders. Although other behavioural skills, such as critical thinking, analytical skills and written communication, may also be regarded as soft skills, they were excluded from this research because they do not specifically include face-to-face interaction with other people.

A literature review was conducted of various practice-related documents (see Table 1) as well as other authoritative publications and research (see Table 2) on the subject. First, guidance documents for practising internal auditors published by IIA Global under the International Professional Practices Framework (IPPF) were consulted for any reference to face-to-face soft skills. These included: *Mission of Internal Audit (Mandatory Guidance)*; *Core Principles for the Professional Practice of Internal Auditing (Mandatory Guidance)*; *Definition of Internal Auditing (Mandatory Guidance)*; *Code of Ethics (Mandatory Guidance)*; *International Standards for the Professional Practice of Internal Auditing (Mandatory Guidance)*; *Implementation Guidance (Recommended Guidance)*; and *Supplemental Guidance (Recommended Guidance)* (IIA, 2017b).

Although there are various references to soft skills (read: face-to-face soft skills as the IIA documentation does not distinguish between soft skills and the face-to-face soft skills) in IIA's guidance documents, from the above document analysis the guidance seems fragmented, disorganised and ill-defined (see the scattered ticks in Table 1). Furthermore, not all 21 categories of face-to-face soft skills identified in the literature (referring to all listed skills in Tables 1 and 2) are covered by the IPPF. The *Global Internal Audit Competency Framework*, which is meant to cover soft skills explicitly, covers only three of the 21 categories. Although many of the other categories are indeed mentioned in that document, they are listed in the

narrative descriptions under the three core categories and not as individual categories in themselves.

Apart from identifying the face-to-face soft skills required by the IIA, various surveys, studies and articles by leading global auditing and consulting firms, leaders in the profession and other respected research teams, emphasise the importance of effective face-to-face soft skills for internal auditors. These sources were analysed to support or challenge the 21 soft skills identified (see Table 2, first row). The importance of these face-to-face soft skills for internal auditors was also analysed (see Table 2, first column and sources in second column).

As indicated above, there is ample professional and scholarly support for the identified 21 soft skills categories. From the literature, eight areas were noted in which internal auditors' use of face-to-face soft skills was deemed important: 1) value-adding in performing their activities; and addressing the needs of stakeholders with specific reference to assisting with 2) risk management, 3) audit committees, 4) being a trusted advisor, 5) strategic partnering with business units, 6) coordination with similar functions in the organisation, 7) the implementation of internal auditors' recommendations; and 8) a changing skills set for the internal auditor of today and the future. These points should be further researched in future studies. However, this study confirmed the importance of face-to-face soft skills for internal auditors. It should be kept in mind that many of these soft skills categories in Tables 1 and 2 are interrelated and should not be seen as totally independent or detached from one another. This view is supported by Jojo and Raj (2008: 140), who state that '[i]t is true that the "soft skills" are rather abstract in content and cannot be defined in concrete black and white images without any shades'. IIA Global's *Global Internal Audit Competency Framework*, in referring to this interrelationship, states that 'it should be understood that there are connections and interdependencies between all of the competencies' (IIA, 2013: 1).

## **SURVEY RESULTS**

### *Testing and refining the preliminary list*

Although the 21 face-to-face soft skills were accepted by all respondents as a comprehensive list, an open-ended question, which formed part of the questionnaire, provided the opportunity for respondents to add additional skills. Ten respondents (20%) added 13 additional skills they, as practising internal auditors, believed were important for the effective work performance of entry-level internal auditors. Table 3 summarises this set of responses.

Although these 13 additional skills can also be regarded as important for entry-level internal auditors, none can, however, be added with certainty to the list of 21 face-to-face soft skills categories identified from the document analysis. The reasons are as follows: *time management*, *report writing*, *strategic thinking*, *innovation skills* and *critical thinking* do not fall within the definition of face-to-face soft skills as used in this article; *respect* can be allocated to the skills category *skills in building trust-based relationships* (Ernst & Young, 2010; Kramer, 2013; Soileau and Soileau, 2015); *assertiveness* and *diplomacy* can be allocated to the skills category *persuasion skills* (IIA, 2013); *tone* can be allocated to the skills category *verbal communication skills* (Jojo and Raj, 2008); *adaptability* and *embracing change* can be allocated to the skills category *leadership skills* (Butera, 2011); *business etiquette* can be allocated to the skills category *people relations skills* (Jojo and Raj, 2008); and *emotional intelligence* is more a group name for the 21 face-to-face soft skills categories than a separate soft skills category (Bar-On, 2006).

## CONCLUSION AND RECOMMENDATIONS

The main objective of the research reported in this article was to determine the views of practising internal auditors on the face-to-face soft skills required by entry-level internal auditors to fulfil their responsibilities effectively when entering the workplace. Face-to-face soft skills are deemed an important foundation for entry-level internal auditors for successful employment. These skills are not only seen as career attributes that individuals may possess; collectively, competent employees may provide the organisation, due to the changing role of the internal audit profession, with a competitive advantage over its rivals (bringing resourced-based theory into play). The perceived lack of face-to-face soft skills among internal audit practitioners (and consequently also among entry-level internal auditors) indicates the need for entry-level internal auditors to be able to apply such skills effectively when they enter the workplace.

Twenty-one face-to-face soft skills categories were identified and tested based on the views of practising internal auditors. The document analysis revealed that the professional body, the IIA, should do more to provide proper guidance on the topic to their members. Although there are various references to general soft skills in the documents analysed, these references often seem fragmented and not well organised or defined. This could lead to inconsistent application of certain soft skills, thereby rendering them less effective. *Implementation Guide 1210 (Proficiency)* includes a reference to the *Global Internal Audit Competency Framework*, which links the IPPF with the required core competencies, yet there



are still too many different descriptions of soft skills, including face-to-face soft skills, in the other IIA guidance documents. This could lead to confusion because, in those other documents, the impression is given that all the soft skills categories are core categories and of equal importance. This view is supported by previous research studies which also found that certain IIA guidance documents were unclear, inconsistent and lacking a standard approach with regard to the explanation and definition of soft skills (Coetzee et al., 2013; Fourie et al., 2013; Plant et al., 2013). Plant (2015) also points out that the current *Global Internal Audit Competency Framework* does not make provision for competencies specifically required of entry-level internal auditors, which is not in line with other professional accounting and auditing associations. Such provision may well have made the categorisation of soft skills, including face-to-face soft skills, for development in entry-level internal auditors more pertinent and demarcated. The IIA should accordingly define more explicitly and uniformly across all guidance documents what is expected of its members (at all levels) in terms of the development and application of all the required categories of all soft skills in the execution of their internal audit responsibilities. It seems that the poorly structured guidance provided by IIA Global with regard to soft skills for internal auditors does not adequately reflect the importance afforded to the skills in the literature.

The study results also support the need to improve the skills of entry-level internal auditors, along with internal auditors already in the workplace, and thus to improve the resources of the internal audit function. This broadens the resource-based theory's application on internal-audit effectiveness, as debated by Ahmed (2015), to include not only competent internal auditors, but also entry-level internal auditors, specifically those that possess face-to-face soft skills. To increase the body of knowledge, a similar study might be conducted on other behavioural skills needed by internal auditors, such as critical thinking, analytical ability and written communication. The empirical research conducted in this study could be extended to include respondents from other countries or regions: this would enable a comparison of results to determine the extent of congruence or non-congruence between different groups in different locations. The effectiveness of face-to-face soft skills development could also be tested, for example, by conducting a dependent-sample *t* test among a group of students before and after exposure to face-to-face soft skills development.

The results of this study should be of benefit to internal audit practitioners and IIASA. The list of identified face-to-face soft skills should be incorporated in staff development and in IIASA's guidance documents. Research should be conducted in greater depth into all the

various elements of face-to-face soft skills; for example, how best to train entry-level internal auditors so that they acquire these skills.

Finally, limitations of the study may be identified with regard to the document analysis and the response rate. The allocation of skills (identified through the document analysis) into the most appropriate face-to-face soft skills category was done on the basis of professional judgement rather than scientific method. However, the references in the literature were generally found to be clear and unambiguous, which allowed for straightforward allocation. The response rate should be viewed in the context of the broader membership of IIASA in that not all registered internal auditors are directly linked to the work conducted by entry-level internal auditors.

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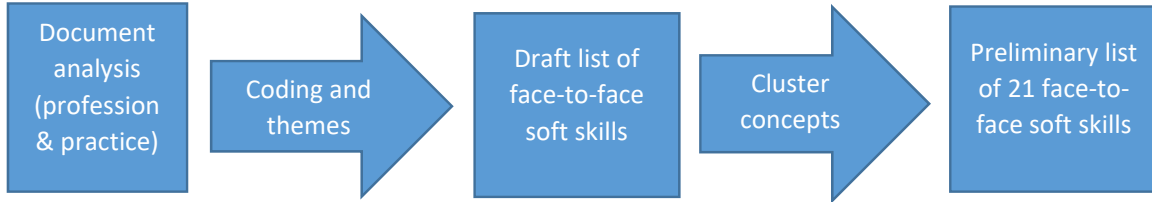
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**Method 1****Method 2**

**Figure 1.** Conceptual framework of the research design.

**Table 1. Document analysis of professional guidance documents to identify soft skills.**

Guidance document	Literature references	Verbal communication skills	Non-verbal (body language) communication skills	Consulting skills	Facilitation skills	Training skills	Presentation skills	People relations skills	Skills in building trust-based relationships	Persuasion skills	Influencing skills	Negotiation skills	Conflict resolution skills	Coordination skills	Collaboration skills	Teamwork skills	Interviewing skills	Leadership skills	Motivation skills	Networking skills	Marketing skills	Listening skills
IPPF Position Paper: The Role of Internal Auditing in ERM	IIA (2017b) IIA (2009)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Global Internal Audit Competency Framework	IIA (2013)	✓								✓					✓							
Guide to resourcing for internal audit	IIASA (2013)	✓	✓		✓		✓	✓	✓	✓		✓	✓			✓	✓	✓			✓	
Internal Audit Capability Model (for internal auditing in the public sector)	IIARF (2009); Janse van Rensburg & Coetzee (2011, 2015)			✓					✓		✓		✓			✓						
Global Model Internal Audit Curriculum	IIA (2012)	✓		✓		✓	✓	✓	✓			✓	✓				✓	✓			✓	✓
CIA Examination Syllabus	IIA (2017a)	✓		✓		✓	✓	✓	✓	✓		✓		✓	✓	✓	✓	✓				

**Table 2. Support for soft skills categories and importance to internal auditors.**

Area of importance	Literature references	Verbal communication skills	Non-verbal (body language) communication skills	Consulting skills	Facilitation skills	Training skills	Presentation skills	People relations skills	Skills in building trust-based relationships	Persuasion skills	Influencing skills	Negotiation skills	Conflict resolution skills	Coordination skills	Collaboration skills	Teamwork skills	Interviewing skills	Leadership skills	Motivation skills	Networking skills	Marketing skills	Listening skills
1) Value adding	Cheskis (2012); Coetzee et al. (2015); IIA (2015); Jacka (2014); Lundin (2009); Protiviti (2014b); PwC (2011, 2012, 2013, 2014, 2015, 2016); Seago (2015); Soileau and Soileau (2015); Swanson (2014); Turner (2013)	✓		✓	✓		✓		✓	✓				✓	✓			✓			✓	✓
2) Addressing the needs of stakeholders – the management of risk	Coetzee et al. (2010); Donathan (2012); EY (2010, 2011); Kramer (2010); Sobel (2016); Thomson Reuters (2012)	✓		✓	✓	✓		✓	✓						✓							



Area of importance	Literature references	Verbal communication skills	Non-verbal (body language) communication skills	Consulting skills	Facilitation skills	Training skills	Presentation skills	People relations skills	Skills in building trust-based relationships	Persuasion skills	Influencing skills	Negotiation skills	Conflict resolution skills	Coordination skills	Collaboration skills	Teamwork skills	Interviewing skills	Leadership skills	Motivation skills	Networking skills	Marketing skills	Listening skills
3) Addressing the needs of stakeholders – Audit committee	Allegriani et al. (2011); Anderson & Svare (2011); Baker (2011); EY (2011); Flora & Rai (2015); Jackson (2014a); KPMG's Audit Committee Institute (2013, 2014, 2015); Kramer (2011, 2013); PwC (2012); Swanson (2014); Turner (2013)	✓		✓		✓	✓		✓	✓		✓										✓
4) Addressing the needs of stakeholders – Trusted advisor	Allegriani et al. (2011); Bucero (2015); Crosby (2014); EY (2010, 2011, 2012, 2013); Harrington & Piper (2015); Harrington (in Jackson 2014b); IIARF (2016); Kramer (2013); PwC (2012, 2014, 2016);	✓	✓	✓	✓		✓	✓					✓		✓	✓	✓	✓				✓

Area of importance	Literature references	Verbal communication skills	Non-verbal (body language) communication skills	Consulting skills	Facilitation skills	Training skills	Presentation skills	People relations skills	Skills in building trust-based relationships	Persuasion skills	Influencing skills	Negotiation skills	Conflict resolution skills	Coordination skills	Collaboration skills	Teamwork skills	Interviewing skills	Leadership skills	Motivation skills	Networking skills	Marketing skills	Listening skills
5) Addressing the needs of stakeholders – Strategic partnering with business units	Sobel (in Whitehouse, 2011); Soileau & Soileau (2015) Allegrini et al. (2011); Anderson & Svare (2011); Araj (2015); Cowan et al. (2013, 2014); EY (2010, 2012); Flora & Rai (2015); IIA Global's Audit Executive Center (2015); Kramer (2013); McDonald (2014); Pett (2015); Protiviti (2011, 2012, 2013, 2014a); PwC (2012); Radasi & Barac (2015); Thomson Reuters (2012)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			✓	✓					✓		
6) Addressing the needs of	Cowan et al. (2013, 2014); EY (2012, 2015);	✓		✓	✓								✓	✓			✓					

Area of importance	Literature references	Verbal communication skills	Non-verbal (body language) communication skills	Consulting skills	Facilitation skills	Training skills	Presentation skills	People relations skills	Skills in building trust-based relationships	Persuasion skills	Influencing skills	Negotiation skills	Conflict resolution skills	Coordination skills	Collaboration skills	Teamwork skills	Interviewing skills	Leadership skills	Motivation skills	Networking skills	Marketing skills	Listening skills	
stakeholders – Coordination with similar functions in the organisation	IIA Global’s Audit Executive Center (2014, 2015); Kramer (2011); Pett (2015); Piper (2015); Sobel (2016); Thomson Reuters (2012); Van Wyk (in Jackson 2014b)																						
7) Addressing the needs of stakeholders – Implementation of internal auditors’ recommendations	Chen & Lin (2011); Chambers (2014); Chikwiri & De la Rosa (2015); Cowan et al. (2013); EY (2012); Kramer (2010)	✓			✓					✓	✓	✓							✓				
8) Changing skills set for the internal auditor of today and the future	Bailey (2010); Balkaran (2013a, 2013b); Burke & Jameson (2015); Butera (2010, 2011); Chambers & McDonald (2013a, 2013b); Coetzee et al.	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓		



**Table 3. Additional skills added by participating practising internal auditors.**

Name of skill	Number of respondents who added the skill
Respect	1
Emotional intelligence	4
Assertiveness	1
Tone (of voice/speech)	1
Time management	2
Report writing	1
Diplomacy	1
Strategic thinking	1
Innovation skills	1
Adaptability	1
Critical thinking	1
Embracing change	1
Business etiquette	1