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THE AUDITING PROFESSION

Volume 1

eBook

WORLD OF AUDITING

helps you increase the value to the business.

THE AUDITING PROFESSION

Volume 1

CONTENTS

- | | | |
|----------|---|-----------|
| 1 | Is Auditing a Dying Profession? | 1 |
| 2 | The Role of Auditing in Shaping The Future of Food Safety | 3 |
| 3 | How Can We Attract People to the Food Safety Auditing Profession? | 5 |
| 4 | Hi, My Name is The Future of Auditing | 7 |
| 5 | Three Reasons Why Auditing Can Support Your Career | 9 |
| 6 | How to Recruit The Right Talent | 11 |
| 7 | Five Critical Skills for Audit Professionals in the New Normal | 13 |
| 8 | Seven Traits of High Performing Auditors | 15 |

Is Auditing a Dying Profession?

Research states that employment of auditors will be growing during the next 10 years. On the other hand, there are some studies pointing out the decreasing appetite in choosing auditing as a profession, which leaves the companies with the trouble of finding the right talent. Indeed, this is not an easy dilemma to overcome, unless the auditing companies and the industries work together to make the job an interesting one to take.

There are a couple of misconceptions about auditing which we may need to deal with in the first place:

1. Auditing is a routine job.

Auditing is the process of assessment and ascertaining of financial, operational, and strategic goals and processes in organizations to determine whether they are in compliance with the stated principles and regulations. There is always a standardized approach to what should be assessed. From this point of view, auditing could be seen as a routine, to check the same boxes wherever the individual goes as an auditor. Indeed, auditing is never a dull job for a couple good reasons. Although the set of principles are the same, their interpretations and implications will not necessarily be the same and may differ from one location to another. And with the current pace of change, we should not expect the set of principles remain the same for a long period of time either. Every single audit is a completely new experience for the auditor and the auditee.

2. Auditing is not promising a future career.

Auditing is like total body fitness, giving you lots of opportunities to strengthen your weak muscles. Are you having problems to announce the bad news and make it sound rather a great improvement opportunity? Are you willing to learn more about the operations in the company and do not know where to start? Do you believe you have a long way to go to be able to reflect your thinking into your writing? Do you want to create a network of people in the company, including the top management, who may help you explore opportunities for the future? Do you want to develop your resiliency? Be our guest and welcome to the world of auditing. The challenges faced during the audits will stretch you to the limits and help you realize your true potential.

3. Auditing does not provide a good work-life balance.

It is true that an auditor will be spending most of his/her time away from home. Yes, indeed hours will be spent in the airplanes and at airports. A few flights, if not more, will be missed. Your luggage will not always arrive on time or can even get lost. Sleeping in different hotels every other week is not always fun. In order to survive within this pace, you need to develop two important skills. One is being very well organized and the other is being flexible. They may look alike and irrelevant, but they complement to each other. You need to be organized well to be able to navigate through a very busy schedule,

but also be flexible and prepared for the last-minute changes. This gives you the required skills for a balanced life, both emotionally and physically. An experienced auditor would know how to spend his/her time at his/her best also when not travelling for business. Family time is spent to its full.

Is auditing an easy task? Definitely not. It can even be exhausting. But as Nietzsche once said: "What does not kill me, makes me stronger".

Auditing is clearly a profession with important challenges, which pays reasonably well in return. The recipe for a good quality auditor is rather complex. It requires a high level of education to start with, that germs through a bunch of technical skills acquired in the industry and then blended with the right level of soft skills.

Auditing is for sure not a lifetime job for most people but will provide lots of opportunities to grow into other roles. And here comes the most desired ingredient: the commitment. The commitment from the auditor to improve, the commitment from the hiring company to develop and the commitment from the industry to support the future career of auditors.

By Tülay Kahraman
February 1, 2021



The Role of Auditing in Shaping The Future of Food Safety

The food and beverage industry is undergoing much change, and companies deal with significant challenges that need immediate remedies. And when we talk about challenges, there are several of them, and they come in different sizes and impacts. These challenges are discussed through the following three arguments to facilitate a simple yet effective flow of thoughts.

Supply Chain Instabilities:

Today, we do not need a big event or disaster like a pandemic affecting the entire world anymore to face supply chain problems. The world is getting smaller every single day. We are connected more than ever. And we are getting equally the heat of what is happening in other parts of the supply chain and the world. We live in a world where things are Volatile, Uncertain, Complex, and Ambiguous. Doing business is like riding on a roller-coaster, creating the feeling of a void in your stomach.

We see food manufacturers in need of developing local resources more and more to avoid big supply chain problems happening in the future. While doing business in an FMCG environment, being agile and flexible is crucial. But being fast does not necessarily mean being safe at the same time. Having foresight is critical—the foresight comes from insight (internal) and horizon scanning (external). Having your supply chain mapped with possible alternatives is essential for success.

Can auditing be an aid in developing solutions?

Companies can and should deploy auditing to understand risks and opportunities to redesign their business strategies for their existing and future supply chain.

Scarce of Resources

Imagine that you need to move your supply base from one location to another for many reasons. Do you have the capable resources? Do the new suppliers meet your food safety and quality requirements from day one?

Imagine you have the safe food produced, but do you have the business partners with the right capabilities to ensure consumers are getting it still safe and fresh? Business partners like logistics, co-manufacturers, and distributors. You name it. You must also understand their capabilities in meeting your food safety and quality requirements.

Food safety can only be ensured when you have full governance over each step of your supply chain. Unfortunately, the food and beverage companies are struggling with the limited number of capabilities in people, suppliers, and business partners, which limit their agility and flexibility.

The food and beverage industry generates a massive amount of data daily. Technology is evolving. AI, the Internet of things, and robots are all in our hands. The methods we produce and sell are completely different from 10 years back. Is the food industry capable of analyzing the data to understand the risks better?

Imagine the food safety data of a particular

company can be analyzed with a simple movement of your finger by hitting the enter key. Wouldn't it be marvelous to see the risks just by looking at the data generated? I must admit that some food companies, particularly big multinationals, had some critical progress; however, I believe there is a long way to go to complete the journey of digitalization. Okay, there are some obstacles to having complete network and data access. Yes, it takes time, effort, and money to transform. However, we need to get there.

Auditing here can help organizations understand the available resources, including the digital footprint and capabilities. Companies would then be able to plan to address the gaps.

Consumer Expectations

As mentioned earlier, the world is getting smaller, and we are connected more than ever. This has shaped the behaviors and expectations of consumers too. They are more demanding. They are more conscious. They read labels, know the ingredients used in the products, and have access to information, including recalls. They look for healthier choices but would still like to enjoy the taste. They are more mobile. They travel and taste different products in different locations and would like to have those in their market too.

So, consumers are asking for novelty more than ever. The shelves of supermarkets are full of new products. From plant-based to paleo, from no sugar added to gluten-free, you can see various kinds of the same products. There is no more one type of milk or meat. For example, consumers want a vegan hamburger to taste like a meat hamburger. They also ask for a reasonable price. Can you imagine the complexity of all these? Every new type of product will require new ingredients, technologies, processes, capabilities, and supply base, so the list is long.

Most global companies have their "new product innovation process," which is probably the most critical business process with the most extensive scope and considerable scale. Each step in the

innovation process triggers a sub-process for at least a few different departments. It involves all functions, from CEO to the shop floor. When food safety design requirements are not appropriately integrated into this chain of processes, eventually, the organization will fail to produce safe products.

Auditing here can play a role in assessing the health of the entire process in addressing food safety requirements while meeting the consumer's expectations and objectives of the business.

By Tülay Kahraman

25 June, 2022



How Can We Attract People to the Food Safety Auditing Profession?

People may find it hard to get into the field of food safety auditing for a number of reasons:

- Lack of awareness: Many people may be unfamiliar with the food safety auditing profession, making it difficult to attract potential candidates. This lack of understanding may be due to limited information about the job and career opportunities.
- Lack of prestige: The food safety auditing profession may not be regarded as prestigious, especially when compared to other food-related careers such as food science or product development. This can make it difficult to attract talented individuals seeking career recognition.
- Some may perceive food safety auditing as a stagnant career with few opportunities for advancement. This perception could be due to a lack of knowledge about the various career paths available in the food safety auditing field and a scarcity of leadership positions in the industry.
- Lack of support: The food safety auditing profession may lack a robust support system, making it difficult for individuals to obtain the training, mentorship, and guidance they require to succeed in their careers.
- Long working hours: Food safety auditing frequently involves long hours, which can be a barrier for some people seeking a better work-life balance. This can make attracting people who value a more flexible work schedule challenging.

Despite these obstacles, attracting people to the food safety auditing profession is still possible by emphasizing auditors' critical role in protecting public health, providing competitive salaries and benefits, and promoting professional development opportunities.

The following strategies can help:

- Emphasize the importance of food safety: Highlight the critical role that food safety auditors play in ensuring consumers' health. Do share experiences and statistics about the impact of foodborne illnesses and the value of food safety audits in preventing them.
- Highlight professional development opportunities: Many talented people are looking for ways to grow and develop their skills. To attract and retain top talent, provide professional development programs and opportunities for advancement within the organization.
- Foster a positive and supportive work culture: A positive and supportive work culture can go a long way toward attracting and retaining top talent. Encourage open communication, offer opportunities for collaboration, and recognize your auditors' accomplishments.
- Use social media and online platforms to promote the profession, your organization, and opportunities.
- Network with universities and attend industry events to reach out to potential candidates. Participating in career fairs and attending industry events can help you connect with talented people while promoting your

organization as a great workplace.

- Provide opportunities for continuous personal development: Provide opportunities for training to assist individuals towards becoming more knowledgeable and qualified food safety auditors.
- Offer competitive salaries and benefits: Attracting talented individuals frequently begins with competitive wages and benefits. Offer comparable salaries to other food-related professions, and consider offering bonuses and other incentives to top performers.

By Marc Cwikowski
February 16, 2023



Hi, My Name is The Future of Auditing

In many sectors, it is the young and dynamic group between the ages of 30-35 who carry the workload, including in auditing. Auditing as a young professional is a big challenge where only experienced auditors are considered to be capable and effective.

I am an auditor and consultant for quality management systems in her early 30s and have audited almost 500 hotels and performed 1500 audits with different scopes during the last four years. One of the most common concerns I have encountered is that people think I am young and that they could easily mislead me. I firmly believe I have a powerful weapon in my hand. Asking the right questions gives me the strength to perform a robust risk assessment which then helps people shift their perception of me positively.

When curiosity and new ideas matter

Successful auditing skills will indeed come with experience, but I'm afraid I disagree that the most successful auditors are solely the experienced ones. An experience, by its definition, is developing the right level of knowledge and skills. The essential skill for being a good auditor is curiosity and hunger to learn. In other words, a good auditor never stops asking questions, not only as part of auditing but also as part of professional development. Even in a smooth audit where things are in their right places, there is still a need for verification and analysis. A comprehensive assessment will be generated as a result of professional

scepticism and curiosity. According to the research co-authored by Chinese University of Hong Kong researchers Li Chu and Helene H Fung, older adults showed a lower level of trait curiosity than younger adults. Therefore, younger auditors have more chance to perform better by being more sceptical and curious. There is nothing like "one solution to a problem". There may be many ways to approach a nonconforming situation. Young minds will be open to new ideas, they have fewer prejudices, and their thinking paths are not framed. This fresh thinking will result in making a well-balanced, and unbiased risk assessment and new ideas will generate different added values.

On the importance of communication skills, agility and flexibility

One of the other essential skills of a successful auditor is communication. Lack of communication will lead to situations where crucial aspects of a potential problem are missed. Considering the workforce is also getting younger in all industries, it is wise to keep a balance in communication by introducing young auditors. Younger adults have a completely different set of communication skills, which will help the young auditors reach the workforce's younger population with ease and comfort. It is also correct that young individuals may have difficulties to have smooth communication with older individuals due to their perception of "old". Auditing is a very demanding profession that requires the right level of agility and flexibility.

Time is the most precious asset and to be managed professionally, mainly when you are an auditor. Working long hours is given, and travelling together with being mobile puts an extra level of pressure on the auditors' shoulders. One of the reasons why auditing is not a lifetime job for many people is that it affects family life. Younger adults may demonstrate more flexibility and agility in shaping their work-life balance. Research states that the new generations ask for more "on the go" type of lives; they are free from the old styles of looking at things. They find themselves a shelter within a chaotic situation and adapt if they see meaning in what they currently do. Their urge to finding a sense of purpose is much stronger than the previous generations.

In conclusion, I believe the most successful auditors are critical thinkers. Being good or bad is not linked solely to ageing. I highly recommend looking for the new generation auditors and seeing their passion, professionalism, dynamic energy, fresh and value-adding knowledge.

By Ayşegül Çelik
March 01, 2021



Three Reasons Why Auditing Can Support Your Career

Auditing is not a career cul-de-sac.

On the contrary, it can lead to many career opportunities once people have acquired that invaluable experience in an organization.

Auditing is quite something!

At the end of the nineties, life decided that it was time for me to change job. This was totally unexpected and happened after having spent several years in quality assurance, research and development, and plant management's leading roles with two different major food industry players. I then decided to start a new job as external auditor for a renowned global certification body, realising that it was the beginning of a new career at — what I thought then — the bottom of the career ladder. This later proved to be a great decision and a fantastic opportunity for a wonderful and exciting new career path that took me where I am today.

I would nowadays make the same choice and recommend the audit function as a step — or even a destination — in a career trajectory for three key reasons:

1. Auditors gain a deep understanding of an organization.

Auditors are in a very unique position. They see and get to understand the high level end-to-end operations of organizations. As such, their career opportunities are only limited by their potential and competencies. Working for a few years as an external auditor and later much longer as an internal audit manager helped me understand

the processes and dynamics of organizations. It evidenced also some of the reasons why enterprises succeed while others struggle or even fail. As opposed to positions in fixed locations and departments within an organization, the audit function is unique in that it usually has a scope that covers the entire organization, from end to end. I had the opportunity — and privilege — in my career to audit the end-to-end supply chain processes and steps, from innovation to customer experience, through manufacturing and distribution. This helped me gain an in-depth understanding of what makes organizations successful and customers delighted. I discovered how companies can achieve sustained success if they decide to do so. I cannot think of a better way for someone to experience a global company culture and learn what an organization does from so many perspectives. An auditor interacts on a day-to-day basis with many different stakeholders and has numerous opportunities to build diverse relationships and networks within a company. This wide exposure helps decide which future opportunities are of interest for the auditor's career and next steps.

Many multinational companies have a very strong international presence. Within these, auditing provides an opportunity to see the world and learn how diverse the international business environment can be. I remember well my time in a global audit organization, being exposed to different cultures and my experience

in auditing compliance and risks in diverse environments. It definitely did influence my way of thinking and refined my communication, relationship-building, and leadership soft skills.

2. Visibility for the auditor's work and making a difference

The auditor's work is highly visible to a broader audience, including senior leadership, mainly through audit reports. In addition, audit meetings give auditors the opportunity to present themselves and their work professionally to peers and company leadership. Many companies also use the independent internal audit function to share best practices and look for value-adding opportunities. Nothing can be more rewarding than making an impact and helping drive positive change within an organisation.

On top of the usual career path in an external audit company or within an internal audit organisation, auditors have a lot of opportunities outside audit, depending on the functions (e.g. quality, environment, sustainability) they perform as an auditor.

3. Unforeseeable situations and exciting experiences

Every audit is unique and dependent on the situations encountered. Auditors never know how the work will evolve and what tomorrow will look like. I have had some very exciting moments during audits that I could have never predicted. I was one day in Morocco auditing a manufacturing facility and the other one in China evaluating a supplier for compliance to requirements and specifications. I changed my plans often during these audits based on what was being observed and discovered, practicing audit agility while keeping the focus on the value to be obtained.

Travelling for audits brought so many experiences and unexpected moments. I remember spending nine hours at the Karachi airport waiting for a well delayed flight back home. I have been walking on The Great Wall of China, visiting the Taj Mahal, and looking across the Amazon River in Manaus,

Brazil. I had to renew my passport several times and lived in China for a year. I will definitely remember all these experiences as they contributed to make the person and professional I am today. Auditing is definitely not what one would call unsurprising. Auditing is exciting, challenging and very rewarding.

The audit profession is vital to an organization. Many companies are recognizing the need to go back to the basic management principles so they can identify questionable management practices and non-compliance situations and rectify them. Audit plays a crucial role in this as only a true and effective assessment can help improve risk management procedures within a company. Auditing can lead to many opportunities of progress to other numerous roles once a person have gained that key experience in an organization. It is a career path that may lead someone to positions such as chief audit officer on up to chief executive officer. Auditors gain an in-depth understanding of the processes, policies and procedures of an organization. They are able to provide invaluable operational knowledge and industry insights to companies, with frequent exposure to the board. That experience may frame the rest of their careers. If they wish.

By Marc Cwikowski
August 4, 2020



How to Recruit the Right Talent

The search for qualified auditors remains a challenge for many organizations. Have you ever considered to review your recruitment practices as the head of the function? Are they updated, organized, and well structured? You can view your recruitment process as the starter solenoid. If it malfunctions, both you and the individual will struggle to succeed in the longer run. There are three main aspects to consider if you would like to increase the likelihood of hiring the qualified auditors:

- How do you define your organization's ideal candidate?
- How do you structure and execute interviews to select candidates with desired skills who can quickly adapt to your organization and culture?
- How do you attract individuals to apply?

Define your ideal candidate

Auditors are required to demonstrate excellent technical skills – industry-specific knowledge and expertise, understanding of processes and controls – as well as critical soft skills such as interpersonal communication and conflict management.

While designing the skillset, it is extremely important to pay equal attention to technical and soft skills. Technical skills will vary based on the industry, type of assessment, and your specific needs, but soft skills would be similar across the world of auditing. It could be a good idea to benchmark with other companies or functions on soft skills, both for defining and assessing those.

Companies should also consider diversity when defining the required qualities. Having a team of people with the same background and skillsets who think the same will be toxic to your organization.

Design your process

As technical skills will vary, this article will focus on assessing some critical soft skills and providing tips that can be used as part of the interview and selection process.

It is also important to set the minimum entry criteria such as experience, and years of service in the company to avoid failures.

"Curiosity is the engine of achievement." – Sir Ken Robinson

It is not an easy exercise to confirm the presence of the required curiosity. One way to assess would be to ask candidates about things they have learned outside of work, anything that could surface a sign of feeding their hunger for learning new things. I remember, in one of the interviews, I was asked to talk about my hobbies. The interviewer was so professional in getting the evidence she needed for a curious mind, by asking what new things I brought into my life because of my hobbies. Any knowledge not transformed into practice will fade away, therefore looking for such evidence is critical.

"There are three constants in life: change, choice, and principles." – Stephen Covey

Self-discipline and integrity complement each other and contribute to the quality of a good

auditor. Evaluating particularly integrity during an interview, when most candidates are going to be on their best behavior, is not always straightforward. One approach is to ask candidates how they have handled previous difficult discussions and ethical dilemmas. For example, if they witnessed a situation where a senior manager challenged them with the result of their assessment, how did they respond?

“The most basic of all human needs is the need to understand and be understood.” – Ralph Nichols

Auditing requires nothing less than a “great communication” to drive the desired results both for the organization and the auditing function. One question that can be used as part of the interview process would be how the individual will be handling the situation when for example one of the auditees is very slow in providing needed documents. There will be some other visual signs of “people skills” such as body language, the tone of the voice, as part of a traditional interview process. It could be a good idea to take the candidate to lunch together with a few other members of the function or walk him/her through a factory floor to observe other signs of the skill supporting your overall judgment.

“Creativity involves breaking out of expected patterns in order to look at things in a different way.” – Edward de Bono

Looking for drive and creativity in candidates is extremely important. “Are they resourceful enough to figure out how to analyze and manage situations? A candidate thinking, he/she knows everything will fail as he/she would not be able to identify different patterns, welcome opportunities to grow, and challenge himself/herself.

“If the book is true, it will find an audience that is meant to read it.” – Wally Lamb

A beautifully written audit report is a result of blending science and art professionally. Writing skills are one of the most important qualities that

a recruiter should be looking for. Some audit functions could introduce writing tests within their hiring processes. One way of doing this is to provide a case study to an auditor. This will help you understand the candidate's not only writing skills but also analytical capabilities. Another point to check with the candidate could be his/her reading habits, which compliments the overall writing skills.

Be an attractive recruiter

One of the most important aspects of the recruitment process is to attract the right talent to apply. When posting about an audit position, be that an internal or external one, give the applicant a couple of good reasons to be interested and excited. Some candidates may assume auditing consists largely of checking boxes, and not realize that auditors often interact with a wide range of departments and assess a range of functions.

Also convey the goals and values of the audit function, rather than focusing solely on the position's day-to-day responsibilities. This helps candidates envision how the position fits into the organization and potentially, their career plans. Consider and position the job as a milestone throughout your organization's career-advancing program.

The required skills may be already available within your function, in a different department within your company, or outside of your business. If you are recruiting externally, spend enough time and effort to explain to the team why they were passed over. This will eliminate the risk of demotivation as well as turnover. One other important aspect to consider for the recruiting manager would be to build a strong network through industry organizations, events, and communities in advance, to find the right candidate when needed.

Is your industry suffering from the work of unqualified auditors? Maybe it is time to discuss collectively auditor capabilities, development programs, and recruitment practices.

By Tülay Kahraman
October 12, 2020

Five Critical Skills for Audit Professionals in the New Normal

The world of auditing is changing very fast. Audit customers want more added value; digitalization offers many new ways of working, and the current pandemic forces organizations to reinvent the audit function. There is a need for more auditors, for example, in the food and beverage industry, and the bar is raising for the competencies they need to demonstrate. Amongst the specific skills key to the function, there are some to which audit professionals should pay particular attention. The time is now.

1) Understanding of the business

Audit professionals need to make sure they understand the business they are auditing. How would they get good results and the trust of the auditees if not? Getting there is not easy, especially in a VUCA world. A piece of advice for audit professionals is to be curious, watch, read, and read more. That is not enough, though. So it will be critical to connect with and learn from others and listen to audit customers. Auditing is an incredible source of learning for auditees and auditors—the latter need to practice active listening as an essential component of their communication skills that will help them to better connect with the business. A good understanding of the ever-changing industry is for audit professionals a pre-requisite to value-adding auditing, which is what audit customers rightly require more and more.

2) Communication skills

Communication skills are and will remain critical

for audit professionals. More than ever, in the virtual environment in which auditors are operating, the ability to pay attention to and effectively interpret what auditees are saying is essential. Auditors should sharpen their saw in this area and develop their communication skills as conveying messages clearly to audit customers will be more than ever of the highest importance in the future. New technologies, such as data mining visualization techniques, will help audit professionals convey the information effectively.

3) IT skills

The increasing use of information and communication technologies, enabling audit professionals and auditees to access, retrieve, and transmit information in a digital form is now a daily reality. The pandemic has accelerated the speed at which audit organizations have adopted new ways of working with both benefits and challenges. Capturing opportunities and addressing obstacles will require auditors to develop their abilities and knowledge in this domain, allowing them to use computers and related technologies to their best.

4) Data mining and analytics

The volume of data produced through audits is vast but more data does not always mean more knowledge. Understanding what is relevant and then make good use of that information is critical for audit organizations. Data mining and data analytics will help the audit function to become

more effective and intelligent. Defining which data to use to maximize the outcome and value of the audit efforts is critical. World-class audit organizations that perform at maximum effectiveness are data-savvy. Audit professionals will need to develop their competencies in this area and understand how to determine the right data to use and the right analytics to deploy. By doing so, they will help their organization to move from being reactive to proactive and ultimately predictive. As a result, they will provide more value to their audit customers and their organization.

5) Analytical and critical thinking

Very much linked to the above, audit professionals will need to develop further their analytical thinking, especially their ability to focus on facts and evidence, analyze data, dissect the information, and analyze trends over time. Boosting their critical thinking skills will help them check for bias, take a clear line of reasoning through a logical conclusion, and check whether the evidence supports the findings and overall judgment.

None of these five skills are new, but the drastic transformation that audit organizations are going through highlights the importance and urgency for audit professionals to further develop these abilities.

By Marc Cwikowski
November 7, 2020

Seven Traits of High Performing Auditors

The day I discovered the audit profession had been one of these I will always remember. I was a young quality professional when one of our main customers decided to send an auditor to our factory. We had a quality system in place that an external pair of eyes would evaluate for the first time. The stake was high, and so was the level of stress. It was – we thought – all about keeping the customer relation alive or losing the business.

There was no reason to believe that this day would change forever my perception of the value an audit can provide.

1) They take the lead

Everyone in the plant was curious about the audit process, and the audit trail the auditor would follow. We did prepare all the available documentation for him to review and organised a facility tour. The latter proved to be a waste of time as the auditor took the lead and told us what he wanted to see and with whom he was willing to have a conversation. The auditor was leading the audit, not us. That was my first learning: high performing auditors take the lead. They prepare well and know where to go, what to see, who to interview and what documents to review.

2) They are agile

This was my second learning. Our auditor was changing the trail as the audit was progressing. He was to us unpredictable while following a clear to-him rationale. He was listening,

processing the information instantly and directing his efforts to where he perceived the significant risks were. By doing so, he took us to unknown areas of concern and helped us to uncover risks. The agility of the audit process proved to be a key element in providing value. It was a deliberate strategy from the auditor to maximize the return of his time investment.

3) They tell auditees why

High performing auditors tell auditees why. Our auditor took the time to explain the why behind his findings and their potential impact. It was his way to ensure that we understood the importance of fixing the issues after the audit. And we did. He was generous in explaining and letting us know that it was not so much about the requirements but their reasons to exist. Again, we learned from the experience, turning it from something we feared to something very beneficial.

4) They are knowledgeable

It requires knowledge and understanding of the business risks to tell auditees why non-conforming situations need corrective actions. Our auditor ticked this box too. He demonstrated technical expertise and business acumen. We understood later that he acquired these skills by working as a quality leader in a manufacturing environment for several years. He was credible, and as a result, we trusted his findings and evaluation.

5) They think positively

Interestingly, our auditor was also highlighting the things we were doing well and talked to us about opportunities to further improve our processes. High performing auditors stimulate continuous improvement by using a positive language and uncovering opportunities, not only risks. That was new to us and certainly not common for auditors in the late 80's. Auditors can be a source of motivation for auditees is something I keep in mind. I have seen many of these situations since, and it is all about the auditor's attitude.

6) They listen

Recognising the good things in place and interpreting the information collected during an audit needs good listening skills. Our auditor was one who was taking the time to listen while interviewing someone. I witnessed his ability to communicate at all levels of the organisation with the same attention and patience. He had conversations with the general manager, the supervisors and the plant operators with the same approach and generosity. To his ears, all information gathered had the same importance, so felt the associates he interviewed.

7) They report in a compelling way

The auditor debriefed us verbally at the end of the day. He focused on the things that were the most important and reiterated the why behind his findings. There was no discussion on the audit outcomes as we understood the rationale. There was no surprise when we received his final written report a few days later. It was fully aligned with what we heard, clear to the point and supported by objective evidence. The overall audit outcome was a pass, and the business relation continued. We were delighted for sure, but this was not the most important thing. We learned from the audit, appreciated the value provided and improved. From a personal point of view, I understood that auditing is a great profession that takes efforts, skills, and generosity. I remember this auditor as if it was yesterday. I thank him for what he taught

me without knowing and for contributing to why I like and value the audit profession so much.

By Marc Cwikowski

February 11, 2021



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