

# Audit Like a Leader: The “Practical Magic” of Auditing

By Susan Gorveatte

## Introducing the Softer Side of Audits

What do you think about when you hear an auditor is coming on site to perform an audit? Do you have visions of Darth Vader storming down a long corridor of the Death Star while John Williams’ “Imperial March” plays in your head? Maybe you know an auditor who is the opposite of Darth Vader and whitewashes everything. This kind of auditor barely skims the surface as they fly over your organization, “rubber-stamping” the management system.

No, no, no! Darth Vaders and rubber-stampers are the two extremes; it doesn’t have to be that way. As auditors we need to be better than the Darth Vaders and rubber-stampers and maybe find a happy balance between both extremes. If you want to provide audits that are value-added and supply guidance to your leadership team, you need to learn how to “audit like a leader.” That means understanding the principles of auditing, demonstrating the traits of a successful auditor, managing communication, and being a leader of a team (Figure 1).



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## Understanding The Principles of Auditing

From ISO 19011:2018, “Auditing is characterized by reliance on a number of principles. These principles should help to make the audit an effective and reliable tool...by providing information on which an organization can act in order to improve its performance.” It further goes on to explain, “Adherence to these principles is a prerequisite for providing audit conclusions that are relevant and sufficient, and for enabling auditors...to reach similar conclusions in similar circumstances.”<sup>1</sup>

These principles are:

- Integrity
- Fair presentation
- Due professional care
- Confidentiality
- Independence
- Evidence-based approach
- Risk-based approach<sup>2</sup>

As a consultant and corporate trainer for 25 years, I have worked with and trained too many auditors to count, yet it still surprises me when I am working with internal auditors who tell me they have never heard of these quality principles. These seven principles can guide auditors as they conduct their audits. Understanding the spirit and intent of each principle will help auditors find the balance between their inner Darth Vader and rubber-stamper so they can conduct audits that will bring value and spark positive change within the organization.

## Demonstrating the Traits of a Successful Auditor

Just as organizations have minimum competency requirements for employee roles within an organization, auditors should have a set amount of training and knowledge before being able to conduct audits. To be a “trained” auditor, it is important to have certain skills and knowledge related to auditing (and how to

conduct and lead audits) but also have knowledge or experience in the related field of work. It is such audit knowledge and skills and generic competence that make a trained auditor.<sup>3</sup>

When I am instructing, I often tell my audit workshop participants that I can make them a trained auditor, but I can’t make them a successful auditor, because the success of an auditor depends on their ability to demonstrate personal behavioral traits upon which the success of the audit will rely.<sup>4</sup> It is these personal traits that can make an auditor successful and balanced; collectively, these traits are the fulcrum between a Darth Vader and a rubber-stamper.

The softer skills of auditing represent the approach and tone of the audit. The list of soft skills required would include every synonym of *patient*, *kind*, *tenacious*, *sincere*, *diplomatic*, *empathetic*, *versatile* and more. I recently had a student in a workshop suggest another personal trait that would lead to audit and auditor success, it was “respectfully humorous.” Having a sense of humor can definitely help when conducting audits, as long as the auditor acts with sensitivity and civility.

It is the combination of these traits that adds to the success of the audit. Think of using *tenacity* and *sincerity* at the same time—that is, being persistent while at the same time acting with genuine care so the auditee (the person being audited) can feel that the auditor has their best interests in mind and is there to help. Another example could include using two soft skills that I find can be the most challenging: *patience* and *versatility*. When schedules change (and they frequently do), auditors need to be flexible in order to accommodate the change in an understanding and calm way to ensure the audit objectives will still be met.

It is how the auditor blends and demonstrates these soft skills, while still being focused on meeting the audit objectives that provides the pathway to audit success. Auditors should use all of their soft skills while collecting the required audit evidence through interviews, observations, and records review. It is hard work, but worth it.

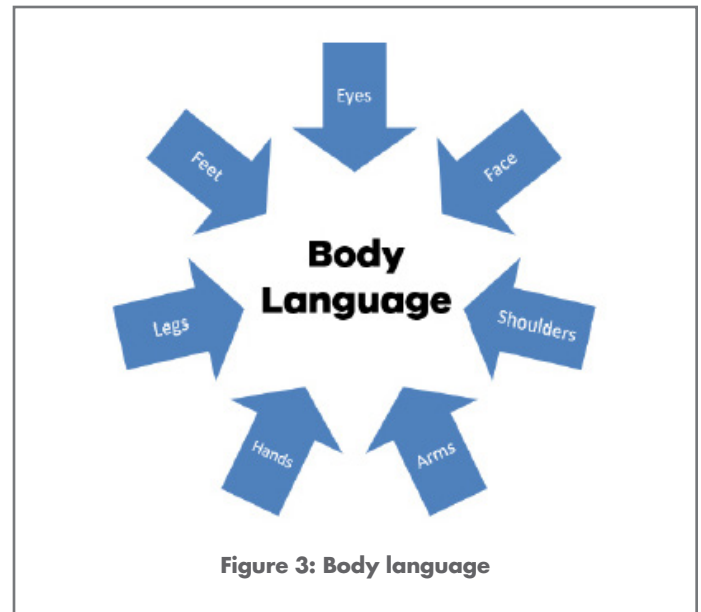
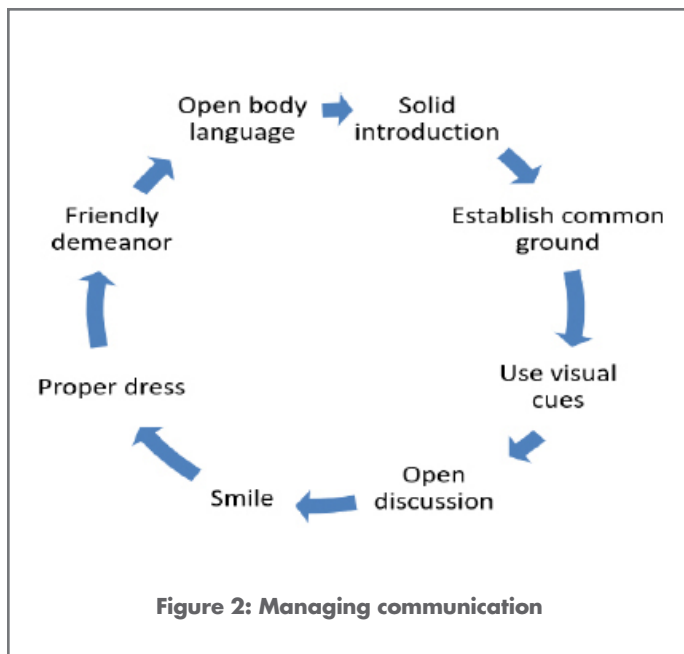
## Managing Communication

Effective communication is critical during an audit. Think about it—if an auditor asks a question in a bold or brash way, it is likely

going to paint a negative tone for the audit and the auditee may react by feeling the audit is punitive or demeaning, or they may feel anxious or upset. However, if an auditor asks a question with diplomacy and sincerity, the auditee is more likely to respond with more volume and depth of information and be more collaborative throughout the audit process.

Good communication between the auditor and auditee begins with a good introduction. It sounds so easy, but since everyone has different backgrounds and behavioral styles, collaborating and connecting often can be challenging. While it may come naturally to some, to others, not so much. Remember, an auditee may not know much about the audit process and may be nervous. A solid introduction and an ability to build good rapport can go a long way toward great two-way communication and ultimately, toward audit success. So, take the time to get to know the auditee, have a formal introduction, and always be clear about the purpose of the audit while trying to put the auditee at ease.

Other ways to manage communication are included here in Figure 2.



Keeping the channels of communication open and positive will help the audit run smoothly. Remember, good answers begin with good questions. Ask a variety of different questions in a variety of styles. Try to use open-ended questions and be genuinely curious. Of course, this will lead to the need for good listening skills.

When listening to an auditee's response to a question, try to listen with an open mind. Remember what was said and use positive body language (Figure 3) to send positive cues. Paying attention to the speaker will help the auditor comprehend and retain the information and guide information sharing so the audit runs smoothly and is effective.

Managing communication through a strong introduction, good questions, and active listening helps ensure the audit will be efficient and the evidence collected will be captured appropriately.

## Being the Leader of a Team

Auditing is more than just asking questions and writing answers. Auditors are often the face of the management system and auditors often work in teams. This requires some additional skills

to ensure the teams are effective in achieving the audit objectives. Frequently the leader habits spill over onto, or ripple out to, the team members. Therefore, leaders have to walk the walk and lead by example.

Team leaders need to listen to their team members and be prepared to manage any conflict or issues as they arise. Team leaders need to be decisive and have an ability to prioritize in order to ensure tasks are accomplished on time. I've always said that auditors have one enemy, and that is *time*. Team leaders need to be great time managers. Team leaders need to motivate the other team members to accomplish tasks on time (such as report writing) which is critical to the success of the audit. Finally, audit team leaders should develop and encourage other auditors so they too can move into a leadership role when auditing.

## Conclusion

To find the balance between the Darth Vader and rubber-stamper auditor, the qualities of a successful auditor should rely on adhering to ISO 19011:2018 principles, pulling all the soft skills from your personal auditor toolkit, managing communications effectively, and developing leadership skills to drive the audit team to success. Before you know it, you will be auditing like a leader!

## References

1. International Organization for Standardization. "ISO 9011:2018: Guidelines for Auditing Management Systems.", 2018, pp. 5-6.
2. International Organization for Standardization. "ISO 9011:2018: Guidelines for Auditing Management Systems.", 2018, pp. 5-6.
3. International Organization for Standardization. "ISO 9011:2018: Guidelines for Auditing Management Systems.", 2018, pp. 28-32.
4. International Organization for Standardization. "ISO 9011:2018: Guidelines for Auditing Management Systems.", 2018, pp. 28-32.