



Welcome to:

We will start at 12.30pm

Skills for the Modern Auditor

Colin Langford

CIPFA The Chartered Institute of Public Finance & Accountancy

A bit about me...

... and a bit about logistics





cipfa.org





Question panel

How can we talk?



By the end of the session you will be able to:

- Appreciate the importance of the "human" aspect of auditing
- Consider the core elements of the auditing process that deserve special attention
- Identify some tips for success

Complementing the technical aspects

Think about the nature and purpose of auditing for a moment ...

What/where/why/how?

Communication and credibility!



Knowing Me, Knowing You

"Seek first to understand, then to be understood"

What makes auditing so fascinating to me?

CIPFA The Chartered Institute of Public Finance & Accountancy

Poll Number One

What do you think the dominant feeling is when an auditee is being audited?

Pick one of the following:

Irritation and annoyance? Enthusiasm and gratitude?

Communication

"If language is not correct, then what is said is not what is meant, then what ought to be done remains undone"

Key components:

Sender

Message

Receiver

The sender

Working in an area where their operational knowledge will be less than those whose do "the day job"

Hostile environment?

Preserving independence

Pressured by time pressures

Relying on co-operation

Maximising effectiveness of the sender

Preparation!

- Putting the auditee at ease why and how?
- Seeing the audit from the "other side"
- The importance of the non-verbals the 7%-38%-55% split

CIPFA The Chartered Institute of Public Finance & Accountancy

cipfa.org

The message

The obvious points ...

Delivering unwelcome news?

Shooting the messenger!

Helping the receiver

Perception is everything!

Know their blind spots

Identify any "baggage"

Make it as "easy" as possible



Consequences of ineffective communication

Rise in conflict and defensiveness

Deterioration in relationships

The three "F"s ...

Helpful suggestions

- Self examine first
- Recognise that interactions don't happen in isolation
- Take time to prepare
- Accept that you may get it wrong

The art of being assertive

Put your case forward without getting emotional, losing integrity or losing your respect

Assertiveness is a balance between passive and aggressive

Hallmarks of assertiveness

The "I" statements

Situation Interpretation and understanding Feelings and emotions Wants and needs Future actions

Assertive behaviour

Clearly state your needs/wants/beliefs

Ask about others' needs/wants/beliefs

Show empathy and understanding

Active listening

"I know you believe that you understand what you think I said, but I am not sure you realise that what you heard is not what I meant"

Overcoming distractions

Active listening skills

- Don't jump ahead!
- Encourage the auditee to keep talking
- Have an open mind
- Listen with your eyes as well as your ears
- Understand each point before moving on

The power of positivity

If you look and sound convincing, you probably will be convincing!

The key audit stages to be aware of

Planning the audit

Initial contact with auditee

Fieldwork

Audit close-out

Draft reporting to final report





Some observations ...





Upcoming webinars...

- 3 November 2016 Trading and Commercialisation
- 8 December 2016 Outcomes Measurement

CIPFA The Chartered Institute of Public Finance & Accountancy

cipfa.org

Contact us

