

## CHAPTER FOUR

### RESULTS

This chapter reports the results of in-depth interviewing, which is divided into 4 main parts (1) background of the respondents, (2) the degree of efficiency in communication skills, (3) the areas of communication capabilities for improvements, and (4) the suggestions to improve the communication capabilities.

#### 4.1 BACKGROUND OF THE RESPONDENTS

This part describes the background information of the respondents who are Thai internal auditors working in Bangkok in different environments that vary by type and size of the organizations, and have various positions and years of experience in the internal audit profession.

*Table 1. Type of the Organization*

Type of the Organization	Numbers of Respondents
Food Manufacturing	1
Restaurant	1
Department Store	1
Telecommunication	1
Refinery	1
<b>Total</b>	<b>5</b>

From Table 1, five respondents work in different types of organizations. The first respondent works in a food manufacturing organization; the second respondent works in a restaurant organization; the third respondent works in a department store; the fourth respondent works in a telecommunications organization; and the fifth respondent works in a refinery organization.

*Table 2. Size of the Organization*

Numbers of Employees	Numbers of Respondents
Below 500	2
500 – 1,000	1

*(Table continues)*

*Table 2. (continued)*

Numbers of Employees	Numbers of Respondents
1,000 – 2,000	1
Above 2,000	1
<b>Total</b>	<b>5</b>

From Table 2, five respondents work in different organizations varying in size. Two respondents work in an organization having less than 500 employees; another respondent works in an organization having 500 – 1,000 employees; another respondent works in an organization having 1,000 – 2,000 employees; and the other respondent works in an organization having more than 2,000 employees.

*Table 3. Current Position*

Current Position	Numbers of Respondents
Internal Audit Staff	4
Internal Audit Manager	1
<b>Total</b>	<b>5</b>

From Table 3, four respondents are internal audit staff; and the other respondent is an internal audit manager.

*Table 4. Years of Experience in the Internal Audit Profession*

Years of Experience in the Internal Audit Profession	Numbers of Respondents
Under 10 years	3
Over 10 years	2
<b>Total</b>	<b>5</b>

From Table 4, three respondents have less than ten years experience in the internal audit profession, and two respondents have more than ten years experience in the internal audit profession.

## 4.2 THE DEGREE OF EFFICIENCY IN COMMUNICATION SKILLS

The respondents were asked to evaluate their degree of efficiency in communication skills, which can be divided into four levels as follows:

- 1) Outstanding means their communication skills are much better than other internal auditors’.
- 2) Good means their communication skills are better than other internal auditors’.
- 3) Fair means their communication skills are as good as other internal auditors’.
- 4) Poor means their communication skills are worse than other internal auditors’.

The question asked was “To what extent are you efficient in communication skills?” and the results of their self assessment are shown as follows.

**Table 5. The Degree of Efficiency in Communication Skills**

Communication Skills	Numbers of Respondents			
	Outstanding	Good	Fair	Poor
1) Proficiency in <i>conveying and translating</i> a message to <i>another person</i>	1	4	-	-
2) Proficiency in <i>conveying and translating</i> a message to <i>two or more persons</i>	-	2	3	-
3) Proficiency in <i>receiving and acknowledging</i> a message from <i>another person</i>	1	4	-	-
4) Proficiency in <i>receiving and acknowledging</i> a message from <i>two or more persons</i>	-	3	2	-

Table 5 shows that one respondent assessed her proficiency in conveying and translating a message to another person as outstanding, and four respondents assessed their proficiency as good. For proficiency in conveying and translating a message to two or more persons, two respondents assessed their proficiency as good; and three respondents assessed their proficiency as fair. For Proficiency in receiving

and acknowledging a message from another person, one respondent assessed her proficiency as outstanding, and four respondents assessed their proficiency as good. For proficiency in receiving and acknowledging a message from two or more persons, three respondents assessed their proficiency as good, and two respondents assessed their proficiency as fair.

In addition, the respondents were also asked to explain the reasons supporting the results of their self assessment above. The supporting reasons, which are sorted by the assessed degree of efficiency in communication skills and the respondent number, are shown in Table 6 – Table 9.

***Table 6. Proficiency in Conveying and Translating a Message to Another Person***

The Degree of Efficiency in Communication Skills	Respondent Number	The Supporting Reasons
Outstanding	No. 1	- The message receiver could understand the message the respondent would like to send because the respondent gave and took feedback to and from another person immediately leading to their clear understanding. The respondent could control this communication process well because there were only two people.
Good	No. 2	- The respondent mostly got positive feedback from the message receiver, so the respondent implied that the receiver could understand the message as the respondent expected.
	No. 3	- The respondent could send the message as well as the respondent expected. When the respondent and another person misunderstood each other, they could ask for explanation immediately

*(Table continues)*

*Table 6. (continued)*

The Degree of Efficiency in Communication Skills	Respondent Number	The Supporting Reasons
		leading to their clear understanding.
	No. 4	- When communicating with another person, the respondent was concerned with the knowledge and experience of the message receiver. Therefore, the respondent always gave details or examples to make the receiver understand the message.
	No. 5	- The respondent could customize the communication style to suit the interest and type of the message receiver; the respondent could assume what would happen after sending the message, and always prepared herself to cope with the reaction of the receiver.

*Table 7. Proficiency in Conveying and Translating a Message to Two or More Persons*

The Degree of Efficiency in Communication Skills	Respondent Number	The Supporting Reasons
Good	No. 4	- The respondent always adjusted the communication process including presentation style to attract the target audience's attention and to suit each of them.
	No. 5	- Before starting to convey and translate the message, the respondent always balanced knowledge and experience of the target audience by introducing background information in order to

*(Table continues)*

*Table 7. (continued)*

The Degree of Efficiency in Communication Skills	Respondent Number	The Supporting Reasons
		help them understand the message better.
Fair	No. 1	- The respondent could not completely send the message to two or more people, especially when attending a meeting with many people including top management or attending formal social occasions, because she was often nervous and unable to control the situation. She would like to improve her skills concerning communicating with two or more people.
	No. 2	- The respondent was often nervous when communicating with two or more people, especially in a formal meeting with many people and top management.
	No. 3	- When attending a formal meeting with many people and top management, the respondent was sometimes so nervous that she could not convey and translate the message to others completely. Different frames of reference and various personal attitudes also affected her proficiency because they made it difficult to control the communication.

**Table 8. Proficiency in Receiving and Acknowledging a Message from Another Person**

The Degree of Efficiency in Communication Skills	Respondent Number	The Supporting Reasons
Outstanding	No. 3	- The respondent was able to ask questions immediately when she did not understand a message from the sender. This was the highest proficiency for her.
Good	No. 1	- The respondent always asked the message sender for more details immediately when she could not understand a message he or she tried to convey.
	No. 2	- The respondent could easily understand a message from the sender; she always used eye contact, and asked the message sender immediately when she did not understand a message.
	No. 4	- The respondent always asked in-depth questions continually to get hidden data and root causes of problems.
	No. 5	- The respondent always asked the sender for giving examples or illustrating when she could not understand a message.

**Table 9. Proficiency in Receiving and Acknowledging a Message from Two or More Persons**

The Degree of Efficiency in Communication Skills	Respondent Number	The Supporting Reasons
Good	No. 1	- The respondent could receive and acknowledge a message well in a

*(Table continues)*

*Table 9. (continued)*

The Degree of Efficiency in Communication Skills	Respondent Number	The Supporting Reasons
		meeting because there were formal meeting procedures and the minutes of the meeting.
	No. 3	- The respondent could understand a message well when receiving it from many people in a meeting because various opinions from them could clarify the message. In addition, formal meeting procedures and the minutes of the meetings could help the respondent clearly understand the message as well.
	No. 4	- The respondent was able to ask the message senders to clarify messages. Sometimes the respondent used information technology, such as notebook, voice recorder, to get all the messages completely.
Fair	No. 2	- The respondent was relatively good at receiving and acknowledging a message from others; however, when attending the meeting with many people, proficiency in receiving a message was often a bit lower due to different terms used and limited time. In addition, it is inconvenient to ask for more details, so the respondent would ask other attendants after the

*(Table continues)*



*Table 9. (continued)*

The Degree of Efficiency in Communication Skills	Respondent Number	The Supporting Reasons
		meeting instead.
	No. 5	- When receiving messages from many people, the respondent sometimes could not acknowledge all messages completely and it was hard to ask for more details.

### 4.3 THE AREAS OF COMMUNICATION CAPABILITIES FOR IMPROVEMENTS

The respondents were asked to select the areas of their communication capabilities that currently required improvements. The question was “Which areas of your communication capabilities currently require improvements?” The results of their selection are shown as follows.

*Table 10. The Areas of Communication Capabilities Needed to Be Improved*

The Areas of Communication Capabilities Needed to Be Improved	Numbers of Respondents
1) Ability to listen to the requirements of the board and senior management or the engagement clients	2
2) Ability to communicate the internal audit activity's plans and resource requirements to senior management and to the board for review and approval	1
3) Ability to share information and coordinate activities with other internal and external providers of relevant assurance and consulting services to ensure proper coverage and minimize duplication of efforts	1
4) Ability to communicate with the process owner to gather information about the process, system, or other subject matter	-

(Table continues)

*Table 10. (continued)*

<b>The Areas of Communication Capabilities Needed to Be Improved</b>	<b>Numbers of Respondents</b>
5) Ability to report periodically to the board and senior management on the internal audit activity's purpose, authority, responsibility, and performance relative to its plan	2
6) Ability to discuss with the process owner in order to analyze, evaluate, and conclude opinions on information about the process, system, or other subject matters	-
7) Ability to communicate results to the parties who can ensure that the results are given due consideration.	-
8) Ability to communicate with all parties accurately	-
9) Ability to communicate with all parties objectively	-
10) Ability to communicate with all parties clearly	4
11) Ability to communicate with all parties concisely	3
12) Ability to communicate with all parties constructively	3
13) Ability to communicate with all parties completely	1
14) Ability to communicate with all parties timely	3

Table 10 shows that, from a total fourteen areas of communication capabilities, there are five areas of communication capabilities that were not selected as the areas needed to be improved: 4) Ability to communicate with the process owner to gather information about the process, system, or other subject matters; 6) Ability to discuss with the process owner in order to analyze, evaluate, and conclude opinions on information about the process, system, or other subject matters; 7) Ability to communicate results to the parties who can ensure that the results are given due consideration; 8) Ability to communicate with all parties accurately; and 9) Ability to communicate with all parties objectively.

Table 10 also shows that the area of communication capabilities which was selected to be improved by four respondents was 10) Ability to communicate with all parties clearly.

The areas of communication capabilities which were selected to be improved by three respondents were 11) Ability to communicate with all parties concisely; 12) Ability to communicate with all parties constructively; and 14) Ability to communicate with all parties timely.

The areas of communication capabilities which were selected to be improved by two respondents were 1) Ability to listen to the requirements of the board and senior management or the engagement clients; and 5) Ability to report periodically to the board and senior management on the internal audit activity's purpose, authority, responsibility, and performance relative to its plan.

Finally, the areas of communication capabilities which were selected to be improved by one respondent were 2) Ability to communicate the internal audit activity's plans and resource requirements to senior management and to the board for review and approval; 3) Ability to share information and coordinate activities with other internal and external providers of relevant assurance and consulting services to ensure proper coverage and minimize duplication of efforts; and 13) Ability to communicate with all parties completely.

In addition, the respondents were also asked to explain the reasons supporting the results of their selection above. The supporting reasons, which are sorted by the selected areas of communication capabilities needed to be improved and the respondent number, are shown in Table 11.

#### **4.4 THE SUGGESTIONS TO IMPROVE THE COMMUNICATION CAPABILITIES**

In this part, the respondents were asked to suggest how they could improve the areas of their communication capabilities that currently required the improvements. The question was "What do you suggest to improve those selected areas of your communication capabilities?" The respondents' suggestions, which are sorted by the selected areas of communication capabilities needed to be improved and the respondent number, are shown in Table 11.

**Table 11. The Areas of Communication Capabilities Needed to Be Improved**

The Areas of Communication Capabilities Needed to Be Improved	Respondent Number	The Supporting Reasons	The Suggestions to Improve Those Areas
1) Ability to listen to the requirements of the board and senior management or the engagement clients	No. 2	- Normally, the respondent could understand the requirements of her boss, but sometimes she asked the boss to repeat the requirements to confirm the requirements.	- We should be confident when communicating with the board and senior management.
	No. 5	- The respondent could not listen to the requirements effectively due to insufficient knowledge and experience.	- We should ask all parties in advance about their expectations on issues to be discussed.
2) Ability to communicate the internal audit activity's plans and resource requirements to senior management and to the board for review and approval	No. 2	- When communicating with the board and senior management, the respondent was often so nervous that she used formal and complicated terms which were difficult to understand.	<ul style="list-style-type: none"> <li>- We should be confident when communicating with the board and senior management.</li> <li>- We should not be so nervous that the board and senior management could not understand what we tried to communicate to them.</li> </ul>

*(Table continues)*

**Table 11. (continued)**

The Areas of Communication Capabilities Needed to Be Improved	Respondent Number	The Supporting Reasons	The Suggestions to Improve Those Areas
3) Ability to share information and coordinate activities with other internal and external providers of relevant assurance and consulting services to ensure proper coverage and minimize duplication of efforts	No. 5	- The respondent could not share all information with other internal auditors because of different knowledge and experience.	- We should prepare ourselves by studying information to be discussed in advance.
5) Ability to report periodically to the board and senior management on the internal audit activity's purpose, authority, responsibility, and performance relative to its plan	No. 2	- Normally, the respondent reported the work progress to top management periodically, but she was always so nervous that words or sentences used were complicated and difficult to understand.	<ul style="list-style-type: none"> <li>- We should be confident when communicating with the board and senior management.</li> <li>- We should not be so serious that we use too long sentences, but we should use understandable simple sentences.</li> </ul>
	No. 3	- Normally, the respondent did not report the work progress to top management, but she reported the final results only. However, if big	- We should report working progress to the boss continually.

*(Table continues)*

*Table 11. (continued)*

The Areas of Communication Capabilities Needed to Be Improved	Respondent Number	The Supporting Reasons	The Suggestions to Improve Those Areas
		issues happened, the respondent would report to the boss immediately.	
10) Ability to communicate with all parties clearly	No. 1	- Due to lack of knowledge about business administration, the respondent was unable to clearly propose solutions to working problems or give recommendations well enough in some areas.	- We should attend training courses providing knowledge about business administration to enhance business management skills.
	No. 2	- The respondent was unable to write audit reports clearly for every process because of insufficient knowledge and skills concerning working procedures.	- We should obtain enough information about working procedures of each department by studying working manuals, asking bosses or audit team members, attending training courses or seminars, surfing the internet, etc.

*(Table continues)*

**Table 11. (continued)**

The Areas of Communication Capabilities Needed to Be Improved	Respondent Number	The Supporting Reasons	The Suggestions to Improve Those Areas
	No. 3	<ul style="list-style-type: none"> <li>- The respondent could not conclude the audit findings clearly in some issues; her boss sometimes revised her audit reports to be clearer.</li> <li>- The respondent could not propose recommendations clearly in some issues because of insufficient knowledge and capabilities.</li> </ul>	<ul style="list-style-type: none"> <li>- We should learn more and understand working procedures of each department in order to be able to conclude clear opinions, recommendations, and solutions to working problems of each department.</li> <li>- We should discuss with our boss or the process owner about our recommendations and the practical solutions to the working problems prior to completing the final report.</li> </ul>
	No. 5	<ul style="list-style-type: none"> <li>- The respondent sometimes did not understand expectations of all parties, so the respondent could not communicate to them as clearly as expected.</li> </ul>	<ul style="list-style-type: none"> <li>- We should inquire all parties in advance about their expectations on issues to be discussed.</li> </ul>

*(Table continues)*

**Table 11. (continued)**

The Areas of Communication Capabilities Needed to Be Improved	Respondent Number	The Supporting Reasons	The Suggestions to Improve Those Areas
11) Ability to communicate with all parties concisely	No. 1	<ul style="list-style-type: none"> <li>- The respondent could not conclude the audit report concisely; she often explained the findings with too long words or sentences because she was afraid that the process owner could not understand the audit issues. This might lead to boring or complicated audit reports.</li> </ul>	<ul style="list-style-type: none"> <li>- We should learn more from textbooks about report reading and writing to improve report writing skills.</li> <li>- We should attend training courses providing knowledge about business administration to enhance business management skills.</li> </ul>
	No. 2	<ul style="list-style-type: none"> <li>- Due to insufficient knowledge and skills for some working procedures, the respondent was unable to write audit reports concisely for every process. As a result, the audit reports may be too long because the respondent was afraid that the readers might not understand the findings and recommendations, so</li> </ul>	<ul style="list-style-type: none"> <li>- We should obtain enough information about working procedures of each department by studying working manuals, asking bosses or audit team members, attending training courses or seminars, surfing the internet, etc.</li> </ul>

*(Table continues)*



*Table 11. (continued)*

The Areas of Communication Capabilities Needed to Be Improved	Respondent Number	The Supporting Reasons	The Suggestions to Improve Those Areas
		she tried to give more details.	
	No. 3	- The respondent could not conclude the audit reports concisely; she often used too long words and sentences because she was afraid that the report readers could not understand the reports. As a result, the readers might be bored and unable to understand the reports.	- We should learn more from textbooks or other internal auditors' audit reports to enhance our report writing skills. - We should attend training courses about audit report writing.
12) Ability to communicate with all parties constructively	No. 1	- Unless the respondent was skillful in business processes audited, she would not be able to propose constructive recommendations well enough.	- We should attend training courses providing knowledge about business administration to enhance business management skills.
	No. 2	- Unless the respondent was skillful in business processes audited, she would not be able to propose	- We should obtain enough information about working procedures of each department by studying working

*(Table continues)*

**Table 11. (continued)**

The Areas of Communication Capabilities Needed to Be Improved	Respondent Number	The Supporting Reasons	The Suggestions to Improve Those Areas
		constructive recommendations well enough.	manuals, asking bosses or audit team members, attending training courses or seminars, surfing the internet, etc.
	No. 3	- The respondent always proposed recommendations accurately, precisely, and completely, but she was not concerned with constructive recommendations.	<ul style="list-style-type: none"> <li>- We should enhance our communication skills by studying working procedures of each department for clear understanding in order to be confident when proposing our recommendations.</li> <li>- We should listen to the process owner's comments so that our recommendations will be accepted and practically implemented.</li> </ul>
13) Ability to communicate with all parties completely	No. 2	- Unless the respondent was skillful in business processes audited, she would not be able to write the audit reports completely.	- We should obtain enough information about working procedures of each department by studying working manuals, asking bosses or audit team

*(Table continues)*

**Table 11. (continued)**

The Areas of Communication Capabilities Needed to Be Improved	Respondent Number	The Supporting Reasons	The Suggestions to Improve Those Areas
			members, attending training courses or seminars, surfing the internet, etc.
14) Ability to communicate with all parties timely	No. 3	- The respondent could not finish all assignments in time because most of her assignments were supposed to finish within a very short period and were often interrupted by a lot of incidents.	- We should work hard to finish our work on time to prevent an impact on the next job; however, if we cannot cope with working problems, we should report the problems to our boss and request additional time.
	No. 4	- The respondent experienced uncontrollable factors; for example, the process owners were busy doing their work, so the respondent could not finish her jobs on time.	- In the planning session, we should schedule working time with consideration of unexpected audit results leading to the time extension.
	No. 5	- There were many parties involved in the audit conclusion process, so the respondent needed to spend much time to communicate with	- In the planning session, we should schedule working time with consideration of unexpected audit results leading to the time extension.

*(Table continues)*

***Table 11. (continued)***

The Areas of Communication Capabilities Needed to Be Improved	Respondent Number	The Supporting Reasons	The Suggestions to Improve Those Areas
		much time to communicate with them. As a result, she might not finish her job on time.	