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CIVIL SERVICE

Working With Internal Auditors Building Trust, Accountability, and Public Value in the Ghana Civil Service

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Session Objectives

- Correct misconceptions about Internal Audit
- Demystify the Internal Audit process
- Build a complementary working relationship with Internal Auditors

Why This Matters

- Every staff member is a steward of public funds.
- Audit protects both the institution and the individual.
- Accountability strengthens national development.

Correct misconceptions about Internal Audit

- Several misconceptions, misunderstanding and mindsets exist regarding the internal audit function.

- Internal Audit is the police of the organisation - Internal Auditors are sometimes perceived primarily as investigators looking for wrongdoing, mistakes or people to blame. While Internal Audit may investigate irregularities when required, its broader role is to provide **independent assurance and advisory services designed to add value and improve organisational operations**.

Correct misconceptions about Internal Audit

- **The Auditor is looking for my mistakes** - This mindset can make officers defensive or reluctant to provide information. An audit should not ordinarily be viewed as an exercise to find fault with individuals. It seeks to determine whether **systems, controls, processes and practices are working as intended** and whether risks are being properly managed.

- **Internal Audit belongs to management, so management can tell them what to do**. Internal Audit is part of the organisation, but its effectiveness depends on an appropriate degree of **independence and objectivity**. Management has responsibility for running the organisation and managing risks; Internal Audit provides independent assurance and advice on those arrangements.

Correct misconceptions about Internal Audit

- **Internal Audit is responsible for preventing every irregularity.** This is an important misunderstanding. **Management owns the risks and controls.** Internal Audit evaluates and reports on them. Internal Audit cannot take over management's responsibility for establishing controls, supervising staff or preventing every instance of fraud, error or non-compliance.
- **Giving information to Internal Audit could get me into trouble.** This can create withholding of information, incomplete explanations or defensive behaviour. A healthy audit environment encourages officers to provide **timely, accurate and complete information**, including information about control weaknesses.

Correct misconceptions about Internal Audit

- **Internal Audit is an obstacle to getting work done.** Sometimes controls are perceived as unnecessary bureaucracy. In reality, appropriate controls are intended to help the organisation achieve its objectives while managing risks such as fraud, waste, error, non-compliance and poor service delivery.
- **Internal Auditors expose the organisation to the External Auditors**. Some staff including some who should know better make this statement. They say if the internal auditor did not raise the infraction, it would not have been known and picked by the external auditor. Meanwhile the recommendation to infraction should have been implemented leaving better controls and evidence that management is living up to expectations.

Correct misconceptions about Internal Audit

- **Once Internal Audit has raised an issue, their job is finished.** An audit finding is not the end of the process. What matters is the **management response, agreed corrective action, responsible officer, implementation and follow-up**.
- **Internal Audit and management are on opposite sides.** This is perhaps the most damaging mindset. The relationship should instead be understood as **different roles serving the same institutional objectives**. Management manages the organisation and owns the risks; Internal Audit independently assesses and provides assurance on how those risks are being managed.

Correct misconceptions about Internal Audit

- **Internal Audit is not management's adversary, nor is it management's substitute. Management owns the risks and controls; Internal Audit provides independent assurance and advice on whether those arrangements are working effectively.**
- And as Civil Servant specifically:
- **The question should not be, 'How do I avoid Internal Audit?' but rather, 'How can I work with Internal Audit to strengthen my systems, manage my risks and achieve my mandate?'**

Correct misconceptions about Internal Audit

Why do these misconceptions, misunderstandings and mindsets exist?

- **Historical perception of Internal Audit**
  In many organisations, audit has traditionally been associated with checking compliance, identifying errors and reporting exceptions. This creates a **"fault-finding" image** that can persist even after the function has evolved into a broader assurance and advisory role.
- **Fear of being exposed**
  An audit can uncover weaknesses, irregularities, non-compliance or poor decisions. Even officers who have done nothing wrong may associate an auditor's questions with potential consequences. **Fear naturally produces defensiveness.**

Correct misconceptions about Internal Audit

- **Lack of understanding of the Internal Audit mandate**
  Many officers have never been adequately introduced to what Internal Audit is actually supposed to do, what it can do, what it cannot do, and how it differs from external audit, management, finance, investigation and inspection.
- **Past experiences with auditors**
  Perceptions are often formed from personal experience. If an officer has previously encountered an auditor who was confrontational, dismissive, overly rigid or focused only on faults, that experience can become the person's mental model of **all Internal Auditors**.

Correct misconceptions about Internal Audit

- **Poor communication between Internal Audit and management**
  Where Internal Audit communicates only when requesting documents, raising findings or pointing out weaknesses, management may naturally perceive the function as a source of problems rather than a source of assurance and improvement.
- **The language auditors use**
  Audit terminology can sometimes create distance. Words such as *non-compliance, deficiency, control weakness, irregularity, exception and adverse finding* may sound accusatory when the officer does not understand their technical meaning.

Correct misconceptions about Internal Audit

- **Organisational culture**
  Where mistakes are punished rather than used as opportunities for learning and improvement, staff will naturally become defensive when auditors ask questions. They may focus on **protecting themselves rather than explaining the process honestly**.
- **Fear of management's reaction**
  Sometimes the problem is not actually Internal Audit. Staff may fear that information provided to auditors will be used by supervisors or management against them. This can lead to withholding information or giving auditors carefully constructed answers.

Correct misconceptions about Internal Audit

- **Internal Audit's own behaviour**
  We should be honest about this in the presentation. **Auditors can contribute to the misconceptions.** If auditors do not communicate well, fail to understand the business, appear arrogant, focus excessively on minor issues, or approach every engagement as an interrogation, they reinforce the very stereotypes they want to eliminate.
- **Insufficient engagement before the audit**
  When an audit engagement begins without explaining its purpose, scope, methodology and expectations, the auditee may wonder: *"Why are they asking for all these documents? What are they looking for?"* Lack of context creates suspicion.

Correct misconceptions about Internal Audit

- **People's perception of Internal Audit is shaped by three things:**
  - **What they understand about Internal Audit**
  - **What they have experienced with Internal Audit**
  - **How Internal Audit engages with them**

Correct misconceptions about Internal Audit

- The Mindset Shift Required
- From: Fear & Avoidance
- To: Partnership & Protection

- “Audit is not about catching people. It’s about fixing systems.”

Demystify the Internal Audit process

- **The Audit Lifecycle – What to Expect**
- Understanding the audit process removes anxiety and enables civil servants to prepare effectively. Every standard audit flows through four distinct phases:
- **Phase 1: Planning and Engagement**
- **Notification and Entrance Conference:** Management receives an engagement letter outlining the scope, objectives, and timeline, introducing lead auditors and scheduling an entrance meeting.
- **Risk Assessment and Scope:** Auditors review legislative mandates, past reports, and operational goals to determine exact areas (e.g., procurement, payroll, asset management).
- **Your Role:** Be an active participant. Share operational challenges, known risks, and areas where you value independent review.

Demystify the Internal Audit process

- **Phase 2: Fieldwork and Testing**
- **Data Gathering and Interviews:** Auditors review processes, test internal controls, analyze data through sampling, review documents, interview key personnel, and observe operations.
- **Communication of Emerging Issues:** Good audit practice involves "no surprises." Auditors discuss preliminary observations as they arise.
- **Your Role:** Provide timely access to records, systems, and personnel. Answer questions transparently and communicate proactively if documents are delayed.

Demystify the Internal Audit process

- **Phase 3: Reporting and Management Responses**
- **Draft Report and Exit Conference:** Findings are shared in a draft report, giving staff an opportunity to clarify facts. An exit conference ensures accuracy.
- **Management Responses and Action Plans:** Management provides formal written responses stating agreement levels, action plans, and implementation timelines.
- **Your Role:** Draft realistic, measurable responses focusing on root causes rather than cosmetic patches.

Demystify the Internal Audit process

- **Phase 4: Follow-Up**
- **Tracking Progress:** Auditors periodically review the implementation status of agreed-upon recommendations to ensure continuous improvement and embed corrective actions.
- **Your Role:** Implement action plans on schedule and keep the audit team informed of milestone achievements.

Demystify the Internal Audit process

- Everyone Has a Role
- Junior Staff → Officers → Managers → Directors → National Impact
- Good governance is built one action at a time.
- Junior & Support Staff
  - Keep records safe
  - Provide information honestly
  - Ask when unsure
  - Respect audit processes
- Small actions protect big systems.

Demystify the Internal Audit process

- Officers & Supervisors
  - Ensure proper approvals
  - Maintain documentation
  - Engage professionally
  - Implement recommendations

Demystify the Internal Audit process

- Middle Management / Heads of Unit
  - Own risks in your unit
  - Support audit access
  - Track recommendations
  - Lead by example

Demystify the Internal Audit process

- Directors & Top Management
  - Set the tone at the top
  - Protect auditor independence
  - Demand corrective action
  - Allocate resources for controls

Build a complementary working relationship with Internal Auditors

- **Best Practices for Civil Servants – How to Partner Successfully**

Make the internal audit process smooth, efficient, and high-impact by applying these core principles:

- **Cultivate Openness and Transparency:** Notify auditors early of significant operational changes, emerging risks, or major project milestones. Share control weaknesses or delayed reconciliations proactively.
- **Avoid a Defensive Posture:** Treat audit findings as free professional consulting. An objective outside look often catches blind spots.

Build a complementary working relationship with Internal Auditors

- **Provide Timely and Accurate Access:** Supply requested documentation and data promptly to keep the schedule on track.
- **Designate a Single Point of Contact (SPOC):** Appoint a liaison to coordinate document requests, arrange interviews, and track audit milestones.
- **Organize Documentation:** Provide promptly supplied, neatly indexed, and clearly explained documents to conclude fieldwork faster.
- **Focus on Root Causes:** Resist arguing over minor data points on a finding (e.g., delayed asset verification). Instead, determine why it was delayed and fix the underlying driver.
- **Collaborate on Action Plans:** During exit conferences, work with auditors to ensure proposed action plans are realistic, cost-effective, and implementable within public sector constraints.

Build a complementary working relationship with IAs

- Implement Audit Recommendations expeditiously and provide evidence to Internal Auditors
- Involve Internal Auditors in all processes early. Do not call on him to fix challenges that have already been created. Adopt a preventive mindset.
- Include Internal Auditors in all meetings. Management, Entity Tender Committee, Budget meetings. It helps the Internal Auditor to understand the organisation and management's mindset better. This allows for the provision of better assurance and advisory service.

Call to Action

- Civil Servants - Internal Audit Partnership
- Trust • Transparency • Accountability
- National Impact
  - Stronger institutions
  - Better service delivery
  - Higher public confidence
  - Reduced financial losses

The Value Your Internal Auditor Carries

- Protect your organisation and you by ensuring things are done right.
- Save you money – they prevent payment duplications, ghost names, over invoicing and value for money.
- Improve systems of the organisation through recommendations.
- Assist your organisation prepare for external audits and other investigation.

Conclusion

- Internal audit is not a separate entity standing across a divide; we are part of the same governance family working toward the same national development goals. Your success in delivering public services is our success.
- By embracing transparency, open dialogue, and mutual respect, civil servants and internal auditors can build a resilient public sector that delivers exceptional value to citizens.

THANK YOU

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