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Learning Objectives

- Attendees will be able to differentiate between technical and soft skills and understand the importance of soft skills.
- Attendees will be able to identify the key soft skills that contribute to success in internal audit and implement practical strategies for developing those skills.
- Attendees will be able to build and utilize their soft skills to effectively navigate challenging audit interactions and build strong rapport with stakeholders.

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Disclaimer

- This is a peek into my mind.
  - Movie references, presidential quotes, it's all over the place.
- Some of this won't work for **you**.
- Some of this won't work for your **supervisor**...and you'll have to respect that.



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My story

- 2 years in public accounting
  - Audits
  - Tax
  - A little of everything
- Moved to the Nashville area
  - Knew I wanted to work at a university
- Applied for a Senior Auditor position at Vanderbilt...



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Guiding Principle for Today

- Mission of Internal Audit - "to enhance and protect **value**…"
- "Value is a perception, not a calculation. **Value is something people feel**, not something we tell them they get."
  - Simon Sinek



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What skills do Internal Auditors need?

According to Cherry Bekaert:

1. **Relationship management**
2. Critical and strategic **thinking**
3. **Adaptability**
4. Continuous learning
5. Time management
6. Attention to detail
7. Ethical integrity

Source: https://www.cbh.com/insights/articles/top-7-internal-audit-skills/

According to KPMG:

1. **People skills**
2. Critical **thinking**
3. **Agility**
4. Business acumen
5. Professional demeanor
6. Technical (meaning audit and tax knowledge)

Source: https://www.wsj.com/business/kpmg-summer-interns-auditing-ai-training-941ad5cc

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Interpersonal Skills

- Audit is all about people, people, people
- Building trust is like a jar of marbles
  - Brene Brown



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Emotional Intelligence

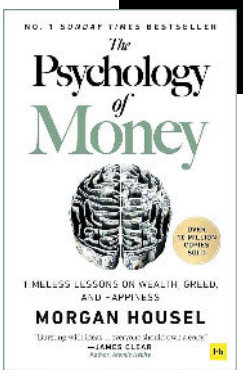
- the ability to recognize, understand, and manage your own emotions in positive ways, while also **understanding and influencing the emotions of others**. It is the foundation for effective **communication** and building strong relationships.



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Emotional Intelligence

- The Psychology of Money
  - We yearn for control (and predictability)
- New Horizons spacecraft
  - Launched in 2006
  - Captured images of Pluto in 2015



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Communication

- Communication is **HARD**
- Be **authentic**
- Storytelling
  - In meetings and…
  - In workpapers
- Overcommunicate
  - F/U emails after meetings
  - Psychological safety
  - Builds trust



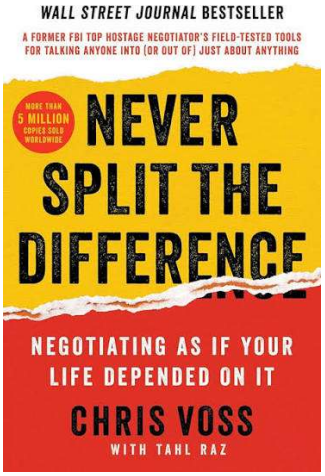


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Communication -Negotiating Skills

- Negotiating is just a type of communication
- Skills applicable to auditors
  - How to extract information
  - Be prepared
  - 7/38/55
- Get comfortable with **conflict**

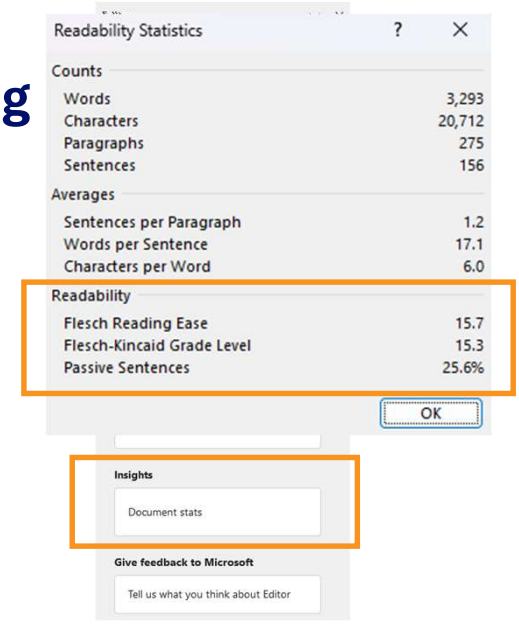


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Communication- Writing

- What style of writing are you looking for?

Score range	Readability level	Who can understand it
90–100	Very easy	An average 11-year-old student
80–89	Easy	Middle school students
70–79	Fairly easy	Teenagers aged 13–15
60–69	Standard	High school students
50–59	Fairly difficult	College students
30–49	Difficult	University graduates
0–29	Very confusing	Specialists, academics, or experts



Source: https://yoast.com/flesch-reading-ease-score/

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Pause for Questions

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Rules-based vs principle-based auditing

- Rules-based
  - Strict criteria
  - Consistency
  - Limited flexibility
- Principle-based
  - Focuses on objectives
  - Inconsistent
  - **Adaptable**
  - Requires ***judgment***



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Rules-based vs principle-based auditing

- Arion Carter, UT linebacker, suspension
- December 2025
  - declares for NFL draft
  - agent purchases $427 flight on his behalf for pre-draft work
- January 2026
  - discovers injury and withdrawals from draft
  - repays agent for flight
- Returns to Tennessee
- July 2026
  - receives 2 game suspension from NCAA



Source: https://www.wbir.com/article/syndication/associatedpress/ncaa-suspends-tennessee-linebacker-arion-carter-for-two-games-tied-to-427-flight/616-b6122513-6be6-488c-b332-bdffe96a938a

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Rules-based vs principle-based auditing

- *"NCAA **rules** are clear: student-athletes may not sign with agents to pursue NFL Draft opportunities, and this student-athlete knowingly violated those longstanding rules.*

  *When student-athletes violate NCAA **rules**, the school declares them ineligible and works with the national office to determine requirements for reinstatement, which can include repayment and/or withholding from competition."*

  -NCAA Statement



Source: https://www.wbir.com/article/syndication/associatedpress/ncaa-suspends-tennessee-linebacker-arion-carter-for-two-games-tied-to-427-flight/616-b6122513-6be6-488c-b332-bdffe96a938a

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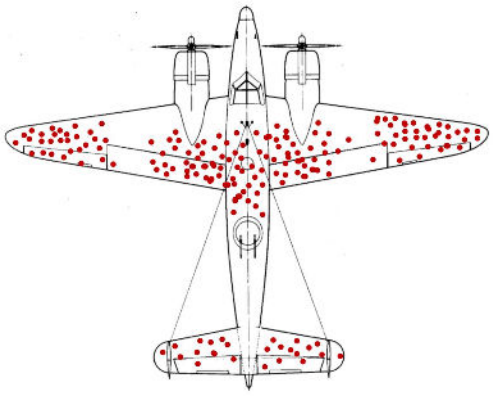
Critical Thinking and Judgment



- Why is Berkshire Hathaway headquartered in Omaha, Nebraska?

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Critical Thinking and Judgment

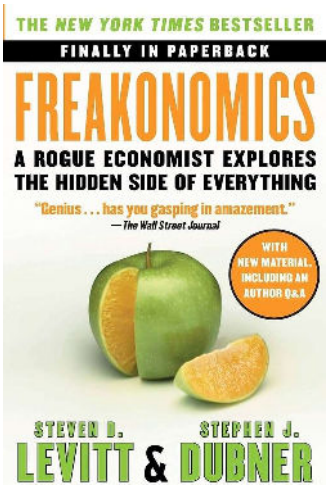


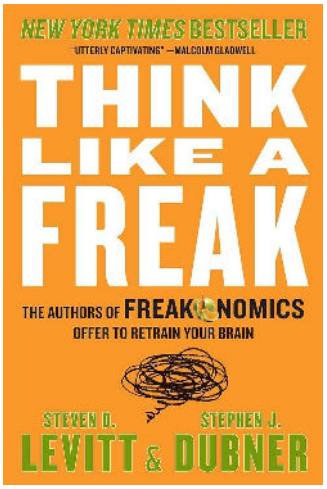
- Abraham Wald, mathematical statistician
- Key contributor to the Allies victory in WWII

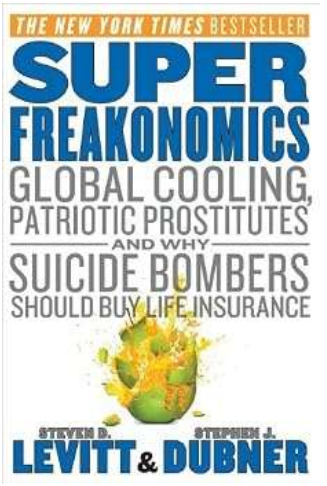
Source: https://www.wearethemighty.com/popular/abraham-wald-survivor-bias-ww2/

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Critical Thinking and Judgment







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Grit and Adaptability

- Get in there and do the work – join committees, etc.
- Maintain independence by **advising**, not deciding or designing.
- Strive to be "**built-in**" your organization, not "bolted on."

THE MAN IN THE ARENA

It is not the critic who counts; not the man who points out how the strong man stumbles, or where the doer of deeds could have done them better. The credit belongs to the man who is actually in the arena, whose face is marred by dust and sweat and blood; who strives valiantly; who errs, who comes short again and again; who spends himself in a worthy cause; who at the best knows in the end the triumph of high achievement, and who at the worst, if he fails, at least fails while daring greatly, so that his place shall never be with those cold and timid souls who neither know victory nor defeat.

THEODORE ROOSEVELT

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Reflect

- Pain + Reflection = Progress
  - Ray Dalio
- Your annual and interim evaluations are for you, not your supervisor.



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Courage

- Required by IIA standards
- In the context of audit, what is courage?
  - *"Balancing **assertiveness** with **diplomacy** is key, and it involves both standing firm and knowing **when to listen**."*
- Use **humility** to complement **courage** and help diffuse hard situations.



Source: https://internalauditor.theiia.org/en/articles/2025/december/basics-the-power-of-courage/

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Humility

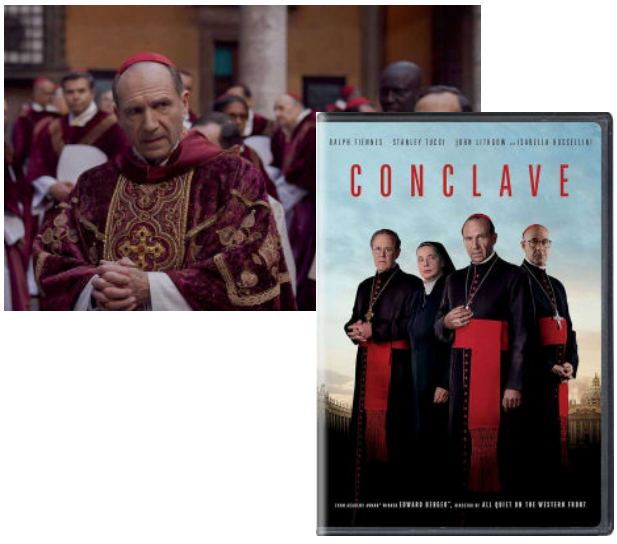
- It's not about having all the answers
- It's about being a **contributor**
- Don't be afraid to apologize
  - It's not a sign of weakness



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Humility

- "Allow for the possibility that you may be wrong."
  - – my wife
- "Certainty is the great enemy of unity."
  - Cardinal Lawrence, Conclave
- Maybe you don't understand something. Maybe they don't. Use humility to close the gap.



Source: https://thefulcrum.us/election-2024/conclave-movie

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Project Management - getting to “done”

- Start with “Paint done.”
  - – Brene Brown
- Identify blockers to success
- Escalate when necessary
- Limit work in progress
- Celebrate wins!
  - *“Another one bites the dust”*



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Keep Learning

- Read (or listen to) books
- Ted Talks
- Masterclass



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