AuditCon

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Overcoming Cultural Resistance: Rebuilding Trust in Internal Audit

Wednesday, September 30th, 2026

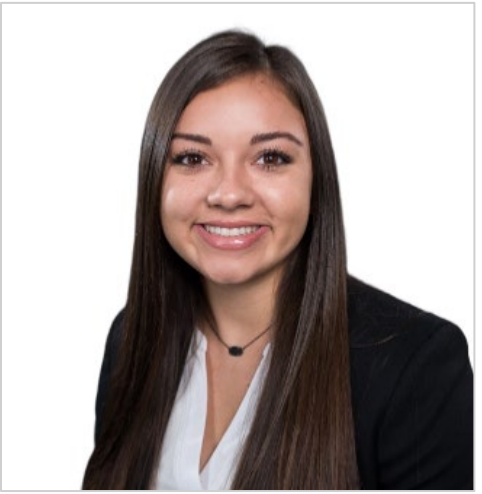
Introductions

Dan Graves, CPA, CCA
Partner - Governance, Risk and Compliance Services



- 20+ years of public accounting and internal audit experience
- Internal audits, construction audits, contract and compliance, risk assessments, process improvement, and fraud prevention
- Higher Education Industry co-leader

Afton Bowie, CPA
Manager - Governance, Risk and Compliance Services



- More than seven years of internal audit and advisory experience
- Contract compliance, internal audit and process improvement services for higher education and public sector clients
- Internal audit training leader

Why this conversation matters

Trust is not a soft issue. It directly shapes audit access, candor, cooperation, and institutional impact.

Low trust changes the room

- Stakeholders share less context
- Auditors spend energy overcoming defensiveness
- Meetings become compliance driven instead of solution focused

Resistance changes the work

- Requests take longer
- Findings feel personal
- Corrective actions can become performative instead of sustainable
- Completing work becomes adversarial

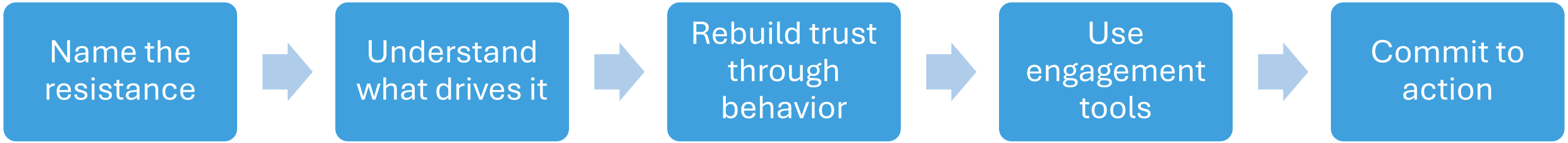
Relationships change outcomes

- Better planning conversations
- More complete evidence
- More practical recommendations
- Buy-in and adoption of corrective action

Learning Objectives

a) Identify cultural factors that contribute to distrust, resistance, or fear of internal audit.
b) Apply communication and engagement strategies that reduce defensiveness and reshape perceptions of internal audit's purpose and value.
c) Build credibility and trust through consistent behaviors, transparency, and value-focused audit practices.
d) Use stakeholder-engagement tools to strengthen relationships and increase collaboration during audit planning, fieldwork, and reporting.
e) Implement practical techniques to shift the institutional narrative from "audit as adversary" to "audit as ally," improving both audit outcomes and campus partnerships.

Session Agenda and Roadmap



The reputation audit inherits

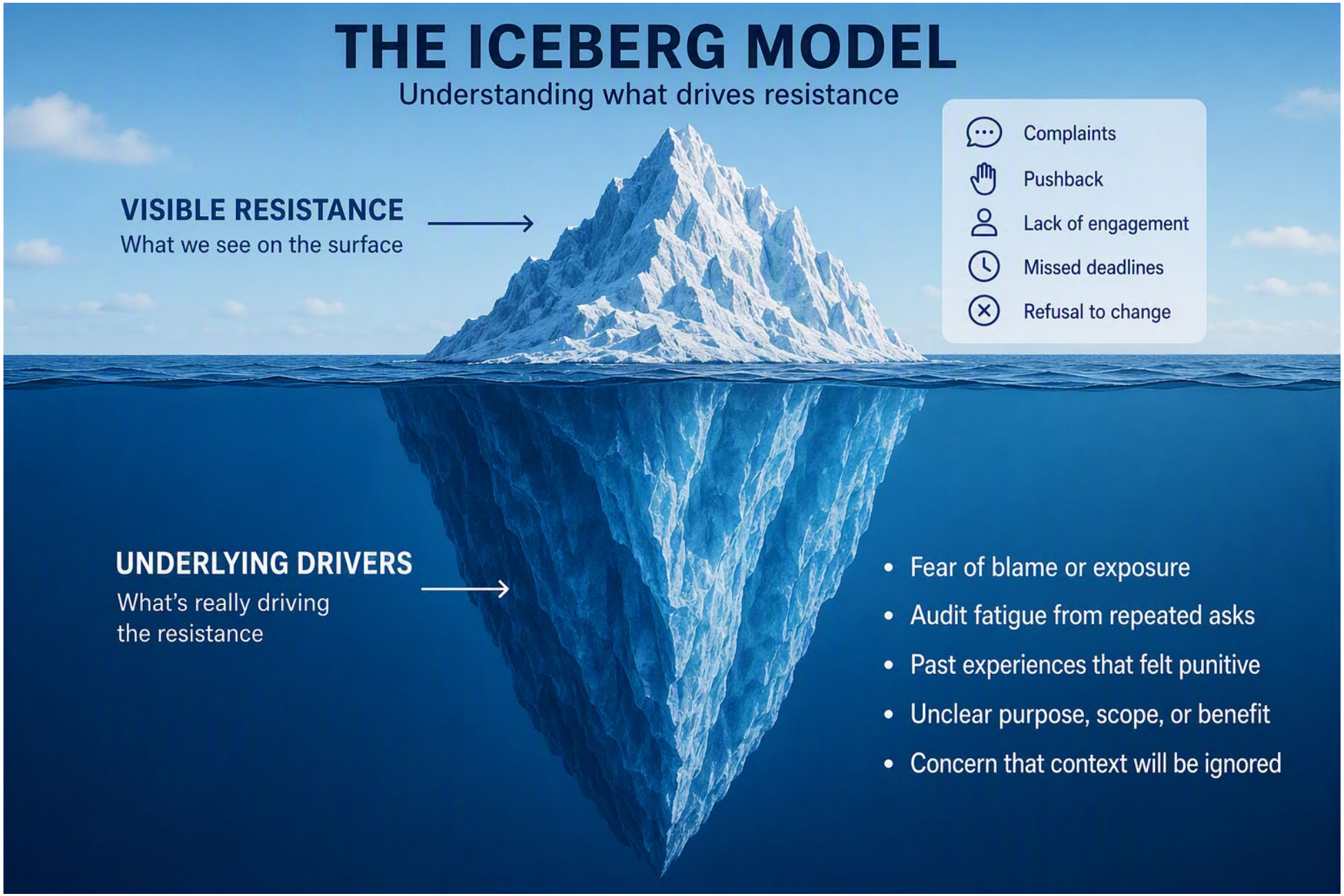
Sometimes internal audit enters with a history already in the room.

What stakeholders may assume

- Audit is here because we did something wrong.
- This will create extra work without helping us.
- A finding means blame or embarrassment.
- The auditors do not understand our environment.
- Audit is “out to get me”

What we want them to experience

- Audit clarifies risks and strengthens decisions.
- Audit listens before concluding.
- Findings are opportunities to improve controls.
- The process is transparent, fair, and useful.
- Audit can be my advocate
- Additional insight benefits everyone


THE ICEBERG MODEL
Understanding what drives resistance
VISIBLE RESISTANCE
What we see on the surface
Complaints
Pushback
Lack of engagement
Missed deadlines
Refusal to change
UNDERLYING DRIVERS
What's really driving the resistance
Fear of blame or exposure
Audit fatigue from repeated asks
Past experiences that felt punitive
Unclear purpose, scope, or benefit
Concern that context will be ignored

Common resistance patterns

The gatekeeper

One person controls access to information, filters every request or they are the “only one” who understands.

Response: clarify purpose, build a relationship first, create predictable request rhythms, and be creative about getting data.

The minimizer

Exceptions are framed as isolated, harmless, or not worth discussing.

Response: connect the condition to risk, impact, and practical improvement.

The exhausted partner

Stakeholders are cooperative but fatigued by audits, reporting, or change.

Response: reduce friction, explain why each request matters, and avoid duplication where possible.

The defensive expert

The stakeholder hears questions as criticism of their competency or deflects the responsibility to others.

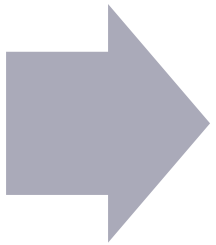
Response: lead with curiosity, acknowledge expertise, and distinguish process risk from personal blame.

From Adversary to Ally

Shifting the frame without weakening independence

Audit as adversary

- Catches mistakes
- Arrives after decisions are made
- Communicates mainly through requests and findings
- Feels like a compliance event



Audit as ally

- Clarifies risk
- Engages early and listens first
- Communicates throughout the process
- Helps leaders strengthen controls and outcomes
- Helps prevent mistakes before they are made

Trust is built through repeated behaviors

Credibility is not a message. It is an accumulated experience.

- Consistency
- Transparency
- Competence
- Respect
- Follow-Through

Strategy 1: Listen before you inspect

Better listening lowers defensiveness and improves audit quality.

Start with context

Ask how the process actually works before asking why it failed.

Name the pressure

Acknowledge competing demands, timing, staffing, or system limitations.

Reflect before concluding

Summarize what you heard and confirm understanding before moving to exceptions.

Strategy 2: Clarify purpose, role, and process

Stakeholders are less defensive when the process is predictable.

Purpose	Role	Process	Use of Input
Why this audit matters and how it connects to institutional risk objectives, or strategic plan.	What internal audit will and will not do during the engagement.	How requests, meetings, status updates, exceptions, and reporting will work.	How stakeholder explanations and context will be considered.

Strategy 3: Communicate often and without surprises

The timing and tone of communication can build or erode trust.

Kickoff	Purpose, scope, roles, cadence
Planning	Process walk-throughs and evidence needs
Fieldwork	Status, open items, emerging themes
Draft Results	Validate facts and root cause
Remediation	Collaborate before developing recommendations
Final Report	Clear message and practical action

No-surprise rule: stakeholders should hear emerging themes before they read them in a draft report.

Strategy 4 : Create value, not just findings

Value-focused audit work recognizes risk and improvement.

Finding-focused question

“What went wrong?”

Useful, but incomplete when used alone.

- Can feel blame-oriented
- May focus on isolated exceptions
- Can miss systemic barriers

vs

Value-focused questions

“What risk is this condition creating?”
“What would a sustainable control look like?”
“What constraints should we account for?”
“How can the recommendation support institutional objectives?”

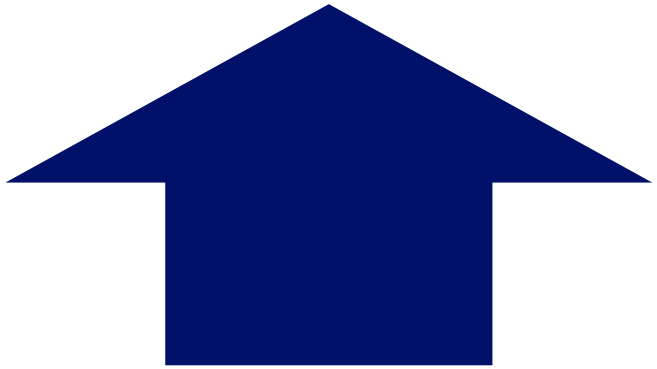
The recommendation should help management act, not merely agree.

Strategy 5 : Balanced Administrative Support



Working with Audit Committee/Board and Executive Administration to encourage participating in the audit process

Using tone at the top punitively or as the “bad cop” when met with resistance



Stakeholder Engagement Toolkit

Simple tools that strengthen relationships across the audit lifecycle.

Engagement plan	What does each group need to understand, provide, or decide?
Stakeholder map	Who owns, influences, feels impact, or can remove barriers?
Prior concern log	What fears, prior pain points, or misconceptions should we address early?
Value statement	How does the audit support the institution, department, or student outcome?
Communication cadence	How will we keep stakeholders informed without overwhelming them?

The toolkit is most effective when it is used before resistance becomes visible.

Practical fieldwork moments that rebuild trust

Trust-building happens in the small moments of the engagement.

- Scope buy-in
- Evidence requests
- Exception discussions
- Status updates
- Root cause conversations
- Management responses
- Closeout meeting

Reporting: preserve rigor, reduce defensiveness

The report should be clear, fair, and actionable.

Fact clarity	Balanced tone	Action orientation
Use precise conditions, criteria, cause, effect, and context. Give credit where possible.	Avoid language that feels personal, exaggerated, or punitive.	Make recommendations specific and realistic for management to respond meaningfully.

Audience exercise: choose the next best move

Value-focused audit work recognizes risk and improvement.

Scenario

A department has delayed evidence requests twice. In meetings, the leader says the process is too complex for audit to understand and repeatedly states that prior audits created unnecessary work.

What might be below the surface?

What should we clarify first?

What communication choice could reduce defensiveness?

What would create value for the department and the institution?

Common traps that undo trust	Do this instead
Assuming resistance equals bad faith	Look for context and incentives
Using jargon as a shield	Explain audit language plainly
Over-requesting evidence	Connect requests to objectives and avoid duplication
Saving concerns for the report	Discuss emerging themes early
Treating the audit plan as the only value case	Explain institutional relevance

Three actions to immediately implement

Before kickoff	During Fieldwork	Before Reporting
Write a one-sentence value statement for the audit.	Add a no-surprise communication checkpoint for emerging themes.	Ask: would this wording make the finding clearer, fairer, and more actionable?

Closing Takeaways

- Culture shapes how audit is received.
- Trust is built through consistent, transparent behaviors.
- Resistance often has a reason below the surface.
- Communication can reduce defensiveness without reducing rigor.
- Audit as ally means independent, credible, and value-focused.

Thank You!

Questions?

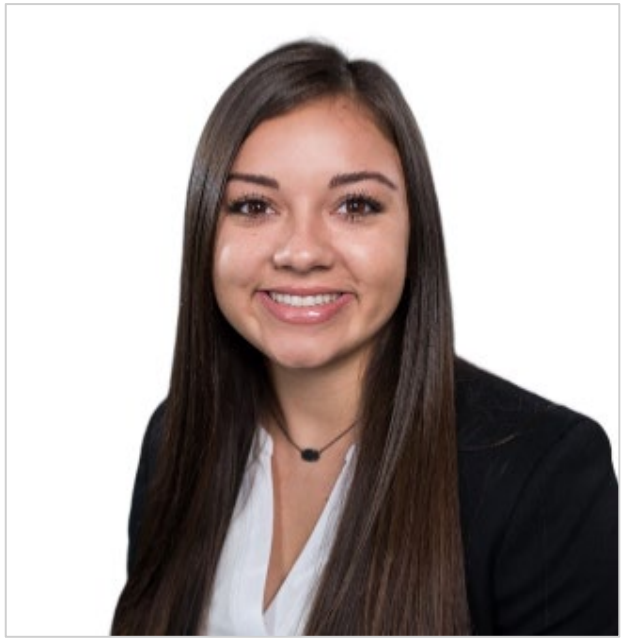
Get in touch with us!



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