Lena Grzesiak

Internal auditor burnout
– an urgent area for research?

Summary: The article explores the problem of professional burnout among internal auditors. The phenomenon of professional burnout has been known for almost five decades, but the knowledge of it is still insufficient. This is a major problem because burnout affects more and more professions and the number of organizations struggling with its impacts is increasing.

This paper was inspired by the author's previous research into internal audit effectiveness. The internal auditors surveyed then reported among others that their profession was more at risk of burnout than many others, and seriously hindered their effectiveness. These findings led the author to conclude that being an internal auditor inherently involved a higher risk of burnout. Hence the aim of this theoretical paper is to assess the urgency of studying professional burnout among internal auditors. In the article question whether or not (and why) more research in this area was necessary, was answered. The article may be an incentive to undertake further research on internal auditor job burnout. In preparing the paper, research methods such as a critical analysis of the literature and content analysis were used.

The paper is organised as follows. In Section 1 provides the introduction. Section 2 contains an overview of the risk factors for burnout among internal auditors. In section 3, the directions for future research are proposed based on the presented findings (discussion).

Keywords: internal auditors, risk factors for internal auditors' burnout, internal audit effectiveness

**Wypalenie zawodowe audytorów wewnętrznych
– czy jest to obszar badawczy, który wymaga pilnych badań?**

Streszczenie: Artykuł podejmuje tematykę wypalenia zawodowego audytorów wewnętrznych. Wypalenie zawodowe, jako zjawisko, jest znane od prawie pięciu dekad, jednak wciąż brakuje w tej tematyce badań. Jest to istotne, ponieważ problem zdaje się dotykać większą liczbę zawodów, ponadto coraz więcej organizacji zmaga się z efektami tego zjawiska. Inspiracją do podjęcia tematu opisywanego w artykule były wyniki wcześniejszych badań autorki nad skutecznością audytu wewnętrznego. Badani audytorzy wewnętrzni wskazywali, że wykonywana przez nich profesja jest bardziej (niż inne) narażona na ryzyko wypalenia zawodowego, co wpływa

ujemnie na ich skuteczność. Te ustalenia badawcze doprowadziły autorkę do konkluzji, że bycie audytorem wewnętrznym wiąże się z wyższym ryzykiem wypalenia zawodowego z uwagi na specyfikę audytu wewnętrznego. Stąd celem niniejszego artykułu teoretycznego jest ocena pilności badania wypalenia zawodowego wśród audytorów wewnętrznych. Odpowiedziano w nim na pytanie: czy i dlaczego badania nad wypaleniem zawodowym audytorów wewnętrznych są konieczne? Opracowanie może być zachętą do podejmowania większej liczby badań nad wypaleniem zawodowym audytorów wewnętrznych. Jako metody badawcze zostały wykorzystane: krytyczna analiza literatury oraz analiza treści.

Struktura artykułu jest następująca. W sekcji 1 jest wprowadzenie. Sekcja 2 zawiera omówienie czynników ryzyka wypalenia zawodowego wśród audytorów wewnętrznych. W sekcji 3 wskazano na kierunki dalszych badań (dyskusja).

Słowa kluczowe: audytorzy wewnętrzni, czynniki ryzyka wypalenia zawodowego audytorów wewnętrznych, skuteczność audytu wewnętrznego

JEL: M42, M50, M59

A standard definition of job burnout has not yet been created, even though the term was introduced into the scientific language by the American psychiatrist Herbert Freudenberger as early as 1974 (Anczewska, et al., 2005, p. 68). One of the definitions of burnout, that deserves special attention for its wide use in research, has been put forward by Maslach (2009, p. 15). Maslach defines burnout as a syndrome combining: (1) emotional exhaustion (a feeling of excessive emotional stress and of significant depletion of one's emotional resources), (2) depersonalization (an individual's negative, callous or too indifferent attitude to people who use their services or are given care by them), and (3) reduced personal accomplishment (a feeling of being incompetent and unsuccessful at work).

Professional burnout has more than one risk factor. Its causes can generally be divided into factors associated with working life and factors related to the psychological and emotional resilience, which largely determines the ability of individuals to carry on through adverse circumstances without being affected by them (Schaufeli, Leiter, 2001, pp. 397-400). The following are indicated as some of the factors increasing the probability of burnout developing (Jackson et al., 1986, pp. 630-640; Halbeslebin and Buckley, 2004, pp. 859-880):

1. prolonged exposure to emotional and interpersonal stressors on the job;
2. the feeling of being irrelevant or ineffective at work;
3. poor organisation of work and workplace relations;
4. discomfort associated with one's role in the organisation.

Its association with the physical and mental health conditions increases the risk that the affected employees will not be able to meet the performance standards adopted by their organisations. There is research evidence that burnout employees underachieve, are more at risk of making mistakes, are less concentrated and less likely to solve problems creatively (Wright, Bonett, 1997, pp. 491-499). Because proper mental and physical functioning of employees is a prerequisite to the success of their organisation, burnout is represents a major risk to its ability to achieve its goals (Guillot, 2013, pp. 44-49).

The effects of burnout on individual employees range from emotional control problems and to a feeling of losing the meaning of life. In time, burnout erodes their engagement in work and reduces their work input to a minimum; thus, not only their present jobs but also future careers become uncertain. In acknowledgment of the gravity of professional burnout as an individual, social and economic problem, WHO has added professional it to the International Classification of Diseases (*International Statistical Classification of Diseases…*).

The highest risk of professional burnout is reported to be associated with jobs involving frequent contacts with other people, but, in fact, there is hardly a job or a profession that is free of it (Zbyrard, 2017, p. 90). Internal auditors are not an exception in that respect; burnout risk is one of the key features of this profession due to the specific of internal auditing (Kalbers, Fogarty, 2000; Kalbers, Fogarty, 2005; Guillot, 2013).

Internal audit and professional burnout

Internal audit fulfils its control and advisory functions mainly through the assurance and advisory services (*International Standards…*). Internal auditors are required, first and foremost, to add value to their organisation by helping managers to improve its operations and identifying potential and actual irregularities and flaws that might impair its effectiveness (*International Standards …*). In fulfilling this task, they support managers in upholding corporate policies and procedures in line with their ethical and professional Standards and monitor and advise on procedures and operations within each manager's and executive's area of responsibility. Because internal auditors are permanent employees of their organisations, they are immersed in workplace politics and risk punishment if they do not meet the expectations of those who rank higher in the organisational hierarchy (Everett, Tremblay, 2014, p. 182). Because they report and are accountable to top management and the audit committee (Mauer, Sutter-Rüdisser, 2011, p. 719], they are sometimes referred to as "*a servant of two masters*" (Eulerich, et al., 2017, p. 1) and the representatives of "*schizophrenic management function*" (The Institute of Internal Auditors, 2011, p. 14).

The ability of internal audit to achieve its goals hinges on the independence and objectivity of internal auditors (Pickett, 2004, pp. 10-21). The first attribute means that internal auditors are protected in their work from any interventions from superiors and executives and that the latter cannot express discontent over their findings, let alone punish them, for a job well done (*International Standards…*). The second attribute, objectivity, requires internal auditors to be objective and carefully control their personal sympathies and antipathies in order not to bias audit outcomes (*International Standards…*). It is notable that the need to be objective and neutral over the course of an audit can be psychologically straining for internal auditors (Stewart, Subramaniam, 2010, p. 333). An objective and independent stance can be easily mistaken for a lack of empathy, aloofness, and reluctance to mix with other employees, causing internal auditors to be seen as untrustworthy by non-auditors (auditees and executives). Unsurprisingly, internal auditors are frequently treated with distrust and avoided by non-auditors. In the survey by Grzesiak (2020), auditees rejected the possibility of having an internal auditor for a "workplace pal", while internal auditors indicated that their job involved frequent contacts with other people, mostly strained, toxic, and delicate. Because of the way they are perceived, internal auditors may encounter problems in establishing good collaboration with those non-auditees, especially that, as Sawyer et al. (2003, p. 1226-1227]) have put it, "nobody likes to be audited".

The range of negative attitudes that internal auditors and the fear of change associated with them instil is fairly extensive and includes, for instance, cynicism, impatience, undisguised distrust. Their cumulative impact on internal auditors' performance can be significant. The very expectation that they will not be able to win the cooperation of auditees and that executives may dislike the audit conclusions may discourage internal auditors to carry out an audit in a thorough and responsible manner. Paradoxically, good relations with non-auditors do not make their job more comfortable because than they have to ensure that their relations with co-workers and personal sympathies do not conflict with their professional ethics (Grzesiak, 2020).

Grzesiak (2019, 2020) reports that internal audit is misunderstood in organisations and misperceived as a function that is detached, vague, and potentially threatening. Internal audit is usually associated by the auditees with being controlled, scrutinised, and criticised. The ostensibly "investigative" nature of internal auditing and its unfounded but long-established reputation of a control activity cause internal auditors to be perceived as "policemen", usually the bad ones (Everett, Tremblay, 2014, p. 188; Kabalski, Grzesiak, 2017, pp. 9-20). Pre-formed beliefs and stereotypes about internal audit may stem from unfair generalisations compromise the quality of the relations between internal auditors and non-auditors and lead the latter to question the need for internal audit and describe it as "a spanner in the works" and cost rather than benefit (Grzesiak, 2020).

The goals of internal audit in organisations are set by the non-auditors whose expectations are likely to change with the circumstances and needs (Ngah, 2016, p. 61). If an internal auditor finds the expectations to be in conflict with their professional Standards, then they have to choose between ethics and catering for their executives' wishes (Al Shbail, 2018, p. 792). If they take the first option, then they find themselves on a collision course with those who decide about their careers (Pei, Davis, 1989, p. 104; Moeller, Brink, 2009, p. 628). Internal auditors deem such dilemmas part of their profession, which seems to indicate that they are quite commonplace (Roussy, 2014, p. 238). In the survey by Everett and Tremblay (2014, p. 188), one of the internal auditors remarked that: *you need to be a good collaborator, be nice to the people in power and not create conflicts. Disagreeing with management is seen as being disloyal and therefore as an internal auditor you would be removed from your functions.* A number of the internal auditors surveyed by Grzesiak (2020) knew of cases when internal audits were unfairly used to gather incriminating evidence against employees targeted for dismissal and of managers asking internal auditors to find information for them that could be weaponised against their opponents. They also indicated that they themselves or other auditors were sometimes forced to subordinate the audit plans to the personal needs of the executives.

Internal auditors' concern about how their findings will be received by the executives sometimes makes them opt for less ethical but safer solutions. Rittenberg (2016, p. 4]) has concluded that almost all internal auditors have been or will be faced with unethical pressures during their careers. In his study, 23% of the respondents admitted to hiding their findings or manipulating them to some extent. It is noteworthy, however, that the pressure of tight deadlines and other constraints make internal auditors cut corners even without external interventions (Svanström, 2016, p. 42).

The majority of internal auditors studied by Guillot (2013) did not praise their work. For many internal auditors, it is not only challenging but also unrewarding, meaningless, ordinary,

and demotivating (Bastable, Collins, 1976, p. 100). Moreover, they believe that their employers neither appreciate nor respect them because they do understand the role of internal audit and its benefits for organisations. Many of them feel frustrated and defeated but not by the work they do but rather by problems such as tight budgets, inadequate pay, insufficient organisational support (funding and personnel shortages), excessive workloads, and strict deadlines that prevent them from meeting the legitimate expectations of non-auditors (Larson, 2004, p. 1119; Shih, at al., 2009, p. 153). The constraints may be understood by internal auditors as a sign of their low status and expendability (Grzesiak, 2020), leading in time to their psychological withdrawal and impairing their ability to do their job according to the Standards (Guillot, 2013, p. 44-49).

The difficulties and challenges that internal auditors frequently encounter in their work require of them to have expertise and competencies that they need to develop on an ongoing basis (cf. *International Standards…*, *The Code of Ethics*). There is a rule that internal auditors may not have operational links with any of the business areas, but studies show that they are expected to be able to audit "everything" and to have expert understanding of different aspects of their organisation's business (Chambers, 2014). Because of their knowledge and proficiency in identifying and solving inefficiencies and irregularities they are sometimes metaphorically called "sages" (Kabalski, Grzesiak, 2017); much more often, however, they are labelled *jacks of all trades and masters of none* (Guillot, 2013, p. 44-49).

Workplace stress depletes internal auditors' satisfaction and engagement in their work, making them less effective and less committed to doing it to the best of their abilities. Burnout auditors are a problem for the internal audit department and the organisation as a whole, both in the short term and in the long term ineffective employees have to be replaced by new ones who will not become fully operational until they accumulate sufficient knowledge of the organisation. Many authors report that the internal auditors they asked to self-assess their stress levels during audits (cf., Larson, 2004, p. 1119) rated it as very high (Herda, Lavelle, 2012, p. 707). Brown and Mendenhall (1995) have found time pressures and problems in relations with auditees and supervisors to be some of the main reasons for high levels of stress among internal auditors.

The foregoing can be summed up as follows. Psychological strain and stress that internal auditors experience in their work significantly increase their risk for professional burnout. Those affected by it start to feel uncomfortable in their organisational roles and become less engaged in their work and, consequently, less productive. As a result, the executives do not have access to vital knowledge about the organisation, which puts at risk its performance and long-term sustainability.

Discussion

Professional burnout is defined as a major job-related stress condition or work-related mental health impairment resulting from a prolonged exposure to stressors. It impairs the psychological well-being of the affected internal auditors, deprives them of satisfaction with their job, and turns into a source of frustration. By reducing their effectiveness, it affects the performance of the internal audit departments and hinders organisations in achieving their goals (Fogarty, Kalbers, 2006, p. 52; Herda, Lavelle, 2012, p. 707). Ineffective internal auditors may increase the risk of frauds and irregularities remaining undetected, leave the managers

unaware of inconsistencies between operations and procedures, and do not provide them with vital and accurate information they need to make correct decisions (compare Grzesiak, 2020). Chambers (2016) has concluded that having a dysfunctional internal audit function is worse than not having it at all. Therefore, burnout is not only a problem for internal auditors but also a major as a challenge and risk for organisations.

The number of studies on professional burnout is increasing, and more and more professional groups are analysed in terms of its impacts (Zbyrard, 2017, p. 87). According to the literature search performed for this paper, the first article on burnout among internal auditors was published in 1983 (Kusel, Deyoub, 1983). However, the total number of studies in this field identified was suprisingly small, especially given that the internal audit function and burnout auditors occur in all industrial, national, cultural, and institutional contexts (cf. *International Standards*).

There are a number of practical benefits from theoretical studies of internal auditor burnout. Most of all, theoretical research can provide a solid basis necessary to better understand and explain mechanisms that initiate the occurrence of burnout and influence its course. The knowledge is a prerequisite to designing safe and encouraging working conditions for internal auditors and creating policies and practices reducing their risk of burnout. For such precautionary measures, to be taken employers must first realise that the mediocre performance of burnout internal auditors has a long-term impact on the sustainability and competitiveness of the entire organisation.

The answering of some of questions could advance our knowledge of professional burnout among internal auditors. These are, for instance:

• What is the exact role of each risk factor in the development of burnout in internal auditors?
• Are there any burnout risk factors that are unique to the internal audit profession?
• What measures (f.e. programmes, policies) can be effective in protecting internal auditors from burnout and its consequences?
• How does burnout influence internal auditors' attitude and cooperation with other members of the organisation?
• What is the burnout incidence among internal auditors?
• Are there risk factors for burnout other than discussed in this study, and what are they?

The answers to the six questions above can be instrumental in formulating guidelines for the training of internal auditors and for designing "burnout-proof work environments" and burnout-prevention programmes.

While the workplace setting is essentially the same for all employees in the organisation, their psychological and emotional vulnerability to stressors is different and strongly associated with their individual resilience and personal traits. Al Shbail et al. (2018) have presented evidence of direct and significant links between neurotic personality and an internal auditor's susceptibility to burnout. This points to the need for studies enabling the creation of instruments for assessing the psychological profiles of would-be internal auditors. In this way, only the individuals best matching the demands of the profession would enter it, which would save many problems in the future. Investigations into personality types that are more easily affected by burnout than others could also help future auditors make informed decisions about their careers.

The importance of burnout studies lies in their ability to generate knowledge necessary to plan policies and practices facilitating the work of internal auditors and thereby contributing to better performance and results of the entire organisation. Given that professional burnout costs are high not only for individual internal auditors [emotional exhaustion, stress, poor career prospects] but also for organisations (the costs of undetected irregularities, risk of fraud, etc.), there is an obvious need to step up the efforts to contain their impact. It is important to note here that burnout symptoms are reversible but the process of removing their causes is time consuming; thus, preventing their occurrence is much more effective in terms of time and money.

As the awareness of the adverse effects of burnout rises, the need to find effective ways of dealing with them becomes more and more obvious. The creation of effective preventive measures requires a good understanding of the mechanisms that contribute to its development and influence ng its course. The range of the measures should include instruments enabling the internal audit students to self-assess their suitability for the profession and programmes preparing them for its challenges. It should also be made sure that internal audit training programmes will provide them with soft and hard skills that they will need to safely continue in their profession for years. Apart from the programmes directed to internal auditors, special programmes for non-auditors should also be created to familiarise them with internal audit, its benefits, and place in organisations in order to ensure that they will cooperate with internal auditors without bias and prejudice. Measures intended to prevent burnout among internal auditors should primarily make them aware of the job-related stressors (the cause root of burnout) and their impact on the human psyche and emotions and show them effective ways of lessening their effects. There is also a need for programmes teaching managers about early detection of stress symptoms in employees and the ways of preventing their development (Larson, 2004, p. 1129).

The above can be summed up as follows. Studies into internal auditor burnout are indispensable because of their ability to generate knowledge that organisations need to prevents its occurrence and mitigate its impacts. The knowledge is also essential to create measures increasing employers' and internal auditors' awareness of the risk of burnout, as well as the ways of coping with it. While such knowledge alone is not likely to eradicate the cases of burnout, it can certainly help reduce its costs incurred by individual auditors and organisations.

Conclusions

This paper assess the importance of studying professional burnout among internal auditors and determine future lines of research in this area.

Given that internal audit is a vital function for organisations and their stakeholders, the present state of knowledge of burnout within the internal audit profession seems unsatisfactory and calls for more research effort. After almost four decades from the 1983 study by Kusel and Deyoub (Fogarty, Kalbers, 2006, p. 74), who first brought attention to the phenomenon of burnout, it is still largely unexplored, despite the rising number of reports published by researchers, mainly psychologists (studying adverse effects of burnout on human psychophysics) and management experts (considering burnout effects on employee performance and organisational effectiveness and competitiveness). The insufficiency of theoretical and empirical studies on internal auditor burnout hinders the development of special prevention and educational

programmes for this profession, dealing with issues that the formal curricula focused on the technical aspects usually omit.

Therefore, the title question can certainly be answered in the affirmative.

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Dr **Lena Grzesiak**, Katedra Zarządzania Zasobami Ludzkimi, Wydział Zarządzania, Uniwersytet Łódzki, lena.grzesiak@uni.lodz.pl