Workplace harassment of internal auditors – the results of a qualitative study*

*Lena Grzesiak***

Abstract

This article is based on the findings of 2 Focus Group Interviews (FGIs) [respectively conducted with internal auditors and Human Resource (HR) managers] and 30 Individual In-depth Interviews (IDIs) with internal auditors. IDIs were used to set the information gathered during the FGIs in a wider, Polish cultural context. Internal auditors were asked to share their experiences and knowledge about the causes, scale, forms, symptoms and consequences of mobbing of internal auditors and to determine effective ways of mitigating the problem. HR managers were expected to shed more light on the workplace mobbing issue due to their responsibility for making organisations a safe and friendly place for all employees, including internal auditors. Internal auditors estimated that mobbing incidents were relatively frequent, which they attributed to auditees' concerns over audit findings, their fear of internal audit and internal auditors interfering with auditees' daily routines.
The article discusses workplace mobbing and characterising internal auditors' work, as well as explains research methods and findings. It lies in showing the mobbing of internal auditors, who are relatively independent employees in organisations, through their own experiences. The manuscript can be useful for other researchers, educators, internal auditors, and HR professionals.

Keywords: internal auditors, Focus Group Interview, Individual In-depth Interview, workplace harassment of internal auditors
JEL codes: M12, M42, M50

Introduction

According to "The Three Lines Model" proposed by the Institute of Internal Auditors (IIA), internal audit provides the governing body, organisation's executives and managers with "independent and objective assurance and advice on all matters related to the achievement of objectives" (IIA 2020: 4, 6). Accordingly, internal auditors focus their efforts on adding value to organisations (International Standards for the Professional Practice of Internal Auditing, further: Standards) through assurance services (provided as part of regular control activities) and consulting services (Ruud/Jenal 2005), which complement each other.

The assurance services encompass objective evaluations of evidence from the audited area and the formulation of independent opinions and conclusions on its performance. In contrast with advisory services (which are delivered on request

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** *Lena Grzesiak*, PhD, Assistant Professor, University of Lodz, Faculty of Management, Department of Human Resources Management. Email: lena.grzesiak@uni.lodz.pl. Main research interests: internal audit effectiveness, People Analytics, psychosocial aspects of internal auditing, HR risk, control function of management, pathologies and standards in Human Resources Management. ORCID: 0000–0001–5078–1675.

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and whose scope is defined by their users) they are executed in line with the audit plan (Dittenhofer/Evans/Ramamoorti/ Ziegenfuss 2011).

According to Standards (2016), auditors must be objective and independent in their work. Objectivity means that they must formulate audit results based on their own opinions and the conviction that they will benefit the organisation (Sawyer/Dittenhofer/Scheiner 2003). Therefore, objectivity requires internal auditors to carefully scrutinise all pertinent circumstances based on fair criteria and to ensure that neither positive nor negative biases are involved (Standards). With regard to internal auditors' independence, it rules out taking sides, stresses fairness in expressing professional opinions, requires the use of objective data and professional and life experience in assessing them, as well as avoiding situations involving conflict of interest (Dittenhofer 2001).

Effective internal audit has become critical for organisations. A measure of the effectiveness of internal audit and internal auditors is their ability to deliver the intended outcome (Mihret/Yismaw 2007). This, however, is not always achieved, because the usefulness of internal audit reports depends on the quality of cooperation between an internal auditor and auditees and a range of other factors, including the human factor (Arena/Azzone 2009).

Internal auditors functioning in a supportive work environment are more effective (Blakeney/Holland/Matteson 1976), but the existing research suggests that such environments are relatively rare. In a survey by Grzesiak (2021), most respondents (auditees and senior managers) were critical about internal auditors and their role in organisations, which implied an increased risk of disapproving or openly abusive behaviours that in extreme cases may lead to workplace harassment. A "not-so-friendly" attitude towards internal auditors, frequently unleashing mobbing behaviours is a concern for many organisations.

One of the challenges confronting modern management theorists and practitioners is to make organisations effective in the long-term and coordinate the governance function so that internal auditors can add and protect value in the pursuit of business objectives, whose achievement may be obstructed by various organisational dysfunctions and pathologies such as workplace harassment.

Workplace harassment – the repeated and persistent targeting of one or more co-workers – is a widespread problem that affects personnel regardless of their job or status in the workplace (International Labour Organisation 2022). It is a form of interpersonal aggression and hostile, antisocial behaviour (Salin 2003), encouraged by perceived power imbalance and creating a hostile work environment. Since a catalogue of unfriendly behaviour has not been compiled, and there is no predetermined way that bullies behave, the question of whether or not a given behaviour constitutes harassment should be judged on a case-by-case basis (Branch/Ramsay/Barker 2013).

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In addition to putting an emotional and mental strain on the targeted employees, workplace harassment also impairs organisation performance by hindering the creation and fostering of healthy, diverse and productive work environments (Branch et al. 2013). Even though workplace harassment financial costs are difficult to measure, estimates show that in Western Europe they may reach millions of Euros per year (Marciniak 2020), as a result of employees not being able to perform to the best of their capacity (Boddy 2011).

The article presents the findings of a study undertaken to determine the causes and scale of mobbing experienced by internal auditors in organisations and its consequences, to create effective countermeasures for the Polish culture context. Workplace harassment of internal auditors is studied in the context of internal audit effectiveness. The following constructs relating to workplace harassment and internal audit effectiveness are considered: the scale of the phenomenon, its manifestations, causes and consequences, and preventive measures. The study was guided by the following research questions:

RQ1: Why are internal auditors targeted in the workplace?

RQ2: How does the harassment of internal auditors manifest itself?

RQ3: What proportion of internal auditors are harassed?

RQ4: What are the consequences mobbing for internal auditors and the organisation?

RQ5: How are internal auditors protected from workplace harassment?

Studying internal auditors' experiences of mobbing is important for the theory and practice of management and internal audit. Workplace mobbing is a serious problem in many industries and sectors, which impairs employees' performance and productivity and thus the functioning of organisations. It can be speculated that internal auditors are targeted in workplaces because of auditees' and managers' uncertainty, fear and concerns over audit outcomes.

In spite of the relative abundance of mobbing studies, Salin/Cowan/Adewumi/Apospori/Bochantin/D'Cruz/Djurkovic/Durniat/Escartín/Guo/Išik/Koeszegi/McCormack/Monserrat/Zedlacher (2019: 205) stated that "to date, with rare exceptions (…), workplace bullying research is fairly western-centric". This observation was confirmed by the author's mobbing literature review, which failed to identify studies dealing specifically with mobbing of internal auditors in Poland. This research gap encouraged the author to investigate the problem more closely.

The terms "workplace harassment", "mobbing" and "bullying" are used in the article as referring the same phenomenon (cf. Hoel/Sparks/Cooper 2001; Salin

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2003; Einarsen/Hoel/ Zapf/Cooper 2011). The category "HR managers" includes managers dealing with employee careers, personnel development, training plans, and evaluating employee attitudes, whereas "auditees" are managers or personnel in the audited departments.

Literature review

The official English translation of the Polish Labour Code (article 94^3 § 2) defines workplace mobbing as "*any act or behaviour relating to an employee or targeted against an employee that involves persistent and long-term workplace harassment or intimidation, resulting in lower self-evaluation by the employee of his professional abilities, with the purpose or effect of humiliating or ridiculing, isolating or eliminating that employee from the team*". The European Parliament also emphasizes intentionality, persistence and humiliating effect on the victim as characteristics of harassment behaviours (European Parliament 2001).

Workplace harassment is increasingly experienced by employees in all professions all over the world and reflects poor interpersonal relations and human resource mismanagement in organisations (European Agency for Safety … 2010). A survey of Polish employees showed that 46 % of the respondents had been bullied at work and 78 % had witnessed their colleagues being bullied (Koalicja Bezpieczni w Pracy 2019). A similar proportion of bullied employees (40 %) was reported by Leśniak (2022). A GoWork survey found that estimated almost every sixth employee was a victim of workplace harassment (Pawłowska 2023). Employees' rising awareness of the problem and non-acceptance of abusive behaviours and practices, as well as the risk of the latter tainting employers' public image, cause organisations to rethink their anti-harassment policies and take a more pro-active stand on the protection of workforce members (International Labour Organisation 2022).

Under the Polish Labour Code (article 94^3, § 1), employers are required to have workable anti-harassment policies in place. Even so, a survey found that as many as 57 % of employees believed that there were no such policies in their organisations, and only 26 % acknowledged their presence (Koalicja Bezpieczni w Pracy 2019). In another survey (Leśniak 2022), 33.1 % of employees stated that they would not intervene, when witnessing others' abusive behaviours in the workplace.

Although the internal audit literature attributes a role to internal auditors in identifying and preventing employee harassment and creating safe work environments (cf. Gnbri 2020; O'Reilly 2019; Marks 2021), they are as exposed to workplace harassment as all other employees (European Agency for Safety … 2010). The control nature of their job makes them quite unpopular in organisations, where they are often seen as "necessary evil" and "bad policemen". This attitude and the resulting harassment of internal auditors can be explained,

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at least in part, by the risk they pose to auditees' organisational status and careers, following from unfavourable evaluation of the latter's adherence to the organisation's policies, plans, procedures and objectives. For many employees, the very thought of being audited may be a source of frustration and anxiety (Sawyer et al. 2003). Obert and Munyunguma (2014) found that auditees tend to concentrate during audits on whether their outcomes would not reveal their inferior performance, errors or failures, which might damage their ratings with superiors and the board. Unsurprisingly, knowing what is at stake, auditees may try to pre-empt possible problems by discrediting internal auditors and thereby their findings. The relationship between an auditee and an internal is often tense, troubled and volatile (Grzesiak 2021) and loaded with negative emotions from the start (Sawyer et al. 2003).

The internal audit literature points out that the internal audit effectiveness primarily depends on organisation-specific factors. Thus, studying mobbing of internal auditors in this context seems both justified and necessary, as it can help identify and deal with its causes and consequently improve the effectiveness of auditors and organisations. This study examines the following aspects of harassment of internal auditors in the context of internal audit effectiveness: its scale (including the frequency of its occurrence, intensity and duration), symptoms, causes (including organisation-related factors) and consequences, and the ways of dealing with it (methods and measures deployed by internal auditors and organisations to prevent, detect, solve or contain the causes of mobbing).

Methods

The study was used the contingency theory framework, which "(…) is defined as identifying and developing functional relationships between environmental, management and performance variables" (Luthans/Stewart 1977:183). The contingency theory is a compromise between two extreme viewpoints – the situation-specific approach and the universalistic approach (Hambrick/Lei 1985). This theory aims to identify the "fit" between contingent factors and practices (Morton/Hu 2008) and situational variables that may "undermine" an organisation's success. It also helps understand the organisation's situation, and has many implications for organisational performance, which is directly related to the degree to which its key characteristics match contextual factors (Donaldson 2001). Organisations can influence these variables to improve performance by shaping situational conditions appropriately (Otley 1980). As a result of incorporating contingency theory into this research, it is acknowledged that internal audit effectiveness depends on compatibility with a variety of contextual factors. Consequently, the contingency approach may explain the wide range of ways in which internal audit operates in practice (Badara 2017).

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Following internal audit researchers' recommendations (Power/Gendron 2015), a qualitative research method was used in this research. It allows greater research flexibility than a quantitative approach, does not require hypothesis testing, and has been proven useful in cases when little statistical information is available (Babbie 2005).

The empirical part of the study presents data collected during two online Focus Group Interviews (FGIs) with internal auditors and HR managers, who were selected making sure that they had a regular employment contract. The purpose of the FGIs was to learn more about internal auditors' views about their work environments and contrast them with HR managers' opinions. All internal auditors and HR managers participating in the study were Polish nationals.

Internal auditors and HR managers were recruited for the study for three different but complementary reasons. Internal auditors were to share their personal experiences with mobbing and indicate its causes, manifestations and consequences for their profession, and give suggestions as to possible countermeasures. The importance of interviewing HR managers was related to their role in designing and implementing anti-mobbing procedures and practices and ensuring the quality of work environments (Rayner/Lewis 2011). Most bullying research focuses on the target's perspective while neglecting the human resource professional, whose role and perceptions of what is bullying are significant because of their responsibility for investigating and responding to employee issues and needs (Fox/Cowan 2015). Additionally, an assumption was made that combining information obtained from both groups of interviewees would prompt the ways of more effective dealing with mobbing of internal auditors.

The first FGI was conducted with 7 internal auditors and the second one with 7 HR managers, who represented 5 organisations from the private sector (5 internal auditors and 5 HR managers) and 2 public finance institutions (2 internal auditors and 2 HR managers). They were invited via LinkedIn. The literature recommends focus groups of 5 to 8 participants (Barbour/Schostak 2011). The recruitment process for FGIs started in February 2021 and ended in November 2021. The FGIs were conducted on 18 November 2021 and 19 November 2021, respectively, via MS Teams.

The FGIs were performed according to scenarios created based on the literature review. They aimed to gather more information about how internal auditors and HR managers viewed the content and organisation of internal auditors' work, their relations with other employees, and the psychophysical aspects of their job. The FGI scenarios were delivered to all participants one week before the session so that they could familiarise themselves with their content and learn more about the research rules. To encourage the respondents' active participation in the FGIs, they were assured of the value and usefulness of all opinions and comments they would be willing to share (Babbie 2005).

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The second stage of the study involved online IDIs, whose purpose was to deepen and verify the FGI findings and to gain better understanding of them. The IDIs were also an opportunity for exploring themes and ideas that emerged during FGIs or were insufficiently covered by them.

The IDIs were conducted with a new group of internal auditors between February 1 and March 14, 2023, to assess the scale, severity, and consequences of mobbing of internal auditors, which was indicated by most internal auditors participating in the FGI as their major workplace problem. Forty-one invitations were sent by LinkedIn to internal auditors selected using purposive sampling in January 2023, of which 30 were accepted. Sixteen of the willing auditors worked in private organisations and 14 in public organisations. The guidelines for the IDIs were compiled based on literature review and FGIs results. The IDIs focused on the causes, consequences, and scale of workplace harassment of internal auditors, and possible countermeasures.

The selection of participants for FGI and IDI was performed using the same method. Because the actual numbers of internal auditors and HR managers in Poland are unknown, two kinds of non-probabilistic sampling were used. First, potential participants were selected from among the users of the LinkedIn based on purposive sampling. Subsequently, those who accepted the invitation were asked to suggest professionals who might be willing to join the study (a snowballing approach; Babbie, 2005).

Both FGIs and IDIs were conducted online because this approach is more convenient for researchers and participants, allowing them to conduct interviews from any location and without time restrictions.

The information shared by participants during the interviews was recorded, then transcribed, anonymised, coded and categorised to make it suitable for qualitative analysis. An open coding procedure was employed, where each transcript line is described by a short phrase or a word (the code) in the margin next to it. Depending on their source, data were processed in MS Excel (for FGIs) and NVivo software (for IDIs).

Respondents' characteristics are not provided because they are unrelated to the purpose of the study and to keep respondents' identities anonymous. Only their job and the kind of interview in which they participated can be revealed. The letters in the codes concluding quotations indicate whether its author is an internal auditor (IA) or a HR manager (HR) and the type of an interview (FGI or IDI), whereas numbers were selected according to alphabetical order by last name (FGI) or according to when interviews were conducted (IDI). The quotations are presented as a thick description (cf. Geertz 2005), because establishing the respondents' understanding of the elements of their environment was more important than finding objective truth.

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Results

Internal auditors responding to the first research question "Why are internal auditors targeted in the workplace?" explained that the main reasons were their: relatively low status and standing in organisations and the employees' tendency to associate them with unpleasant consequences of potentially unfavourable internal audit outcomes, as well as their dislike for being judged: *"Harassment of internal auditors is a defensive tactic against fear and concerns surrounding IA*" (IA 8, IDI). The tense relations between them and other employees were attributed to the latter's limited knowledge of internal auditing, concerns about accountability for potential failures, sometimes stoked by negative outcomes of previous audits, and managers' reluctance to intervene in conflicts between auditees and internal auditors: *"Workplace harassment of internal auditors is probably related to people having no idea about what internal audit is about." (...). Some employees, managers and stakeholders tend to see internal auditors as a threat or obstacle, and consequently may try to influence their independence, objectivity and professionalism (...)*" (IA 17, IDI).

The IDI participants also indicated that a factor increasing their exposure to harassment was employees' perception of internal audit as a policing or enforcement function rather than one adding value to organisations by improving their systems and processes, and as a threat to employees' *status quo* and disturbance of their daily routines: *"The realities of internal auditors' work are harsh (...). Polish society tends to interpret control activities as seeking scapegoats, and this is the bane of all these <control – professionals>, and particularly ours"* (IA 19, IDI). According to another respondent: *"We [auditors] are considered 'a jack of all trades but master of none', hence the opinion that we are dispensable in the organisation, and that training us is just an unnecessary cost*." (IA 4, IDI).

Some surveyed auditors noticed that in addition to having to pay for training they needed but were refused by employers, they also incurred the psychological costs of their job. Many of them met with disrespect and ridicule from other employees, which eroded their satisfaction, involvement and motivation for work and made them feel undervalued and unappreciated, consequently impairing their performance and audit effectiveness. Unfriendly and unsupportive workplaces were, in the internal auditors' opinion, the root cause of many of their psychosocial problems: *"The harassment of internal auditors can be best seen in their effectiveness* (…). *Disrespectful treatment [...] may take a toll on their satisfaction with work and impair their motivation"* (IA 7, IDI).

Several HR managers put forward arguments why internal auditors' training expectations were not met, including: waste of resources, wariness, disregard and disapproving executives. Most HR managers seemed surprised that someone might expect them to provide training opportunities for internal auditors or oth-

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erwise facilitate their training. To explain why internal auditors were excluded from training policies, some referred to them as "*uncreative individuals with difficult personalities*" (HR 1, FGI) who would not benefit from training anyway and claimed that: "*internal auditors are a bit weird (...), hence the belief that they will not benefit from training"* (HR 6, FGI). Others mentioned senior managers labelling internal auditors "*a harassment profession*" (HR 4, FGI) and alleging that they "*spoiled the organisation's image*" (HR 2, FGI) as a reason for not dealing with internal auditors' workplace problems.

HR managers claimed that the challenges internal auditors faced in workplaces were due to their oversensitivity and "*bloated egos*" (HR 4, FGI). This attitude, too, seems to explain their reluctance to take measures that might solve the problem of workplace harassment of internal auditors or reduce its incidence, likewise their belief that (1) all employees struggle with the same challenges so why give preferential treatment to internal auditors, (2) the responsibility for maintaining good relations with other employees and achieving audit goals lies with internal auditors themselves. *"Internal auditors control employees and interfere in their work (...)"* (HR 2, FGI). "*I don't think internal auditors are worth HR support. I don't see how they add value to our organisation*" (HR 1, FGI).

Many of the surveyed internal auditors admitted that internal audit report users' failure to seriously consider their findings frequently made them less committed to finding inefficiencies, bottlenecks and errors, with an adverse effect on the organisation's processes and systems: *"It is so discouraging to see a report containing critical information and findings (...) being disposed of for a lack of interest or resources.*" (IA 1, IDI).

Although the internal auditors pointed to numerous disadvantages of their profession and were disappointed with their workplaces, they did not consider doing another job and unanimously declared that they would choose it again. Most of them viewed internal auditing as a calling or a mission that had more benefits than downsides: *"This job can be demanding, but I would not trade it for any other, (...) it gives me a sense of accomplishment that I wouldn't get elsewhere."* (IA 3, FGI).

Increasing organisations' value and helping them become more competitive was a source of professional satisfaction for the surveyed auditors and something that they felt responsible for, even though they sadly admitted that the trust they once had in being supported by the employer faded away in time to be replaced by a simple wish that they were just allowed to do their work undisturbed.

The auditors stated (FGI, IDI) that the main problem regarding their relations with HR departments was their staff failing to provide them with adequate protection against harassment from other employees. Perceived reluctance, refusals

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to intervene on their behalf or dismissals of their complaints were attributed by them to HR employees' misjudgement and unawareness of their function and contribution to the organisation. *"The HR personnel apparently believe that internal auditors are not entitled to professional development and so they do not give them the same training opportunities that other employees have, or cut their training budgets"* (IA 3, FGI).

Most HR managers attributed employees' abusive behaviours towards internal auditors to the profile of internal auditors' job: "*Internal auditors are disliked because their findings are frequently received as criticism […] and a menace to employees, managers or stakeholders*" (HR 4, FGI). "*Their job is to persecute us, so why we and other employees should not retaliate and criticise them*?" (HR 1, FGI).

Responding to the second research question "*How does the harassment of internal auditors manifest itself?*", the internal auditors stated that its forms varied and that they encountered with harassment from various employees, sometimes condoned or encouraged by the employer. Those of them who had experienced workplace mobbing themselves or had first-hand accounts from their victimised colleagues defined it as:

- Discrediting – disseminating untrue rumours about auditors, accusing them of unethical or illegal conduct, questioning their reputation or achievements, or subjecting them to public criticism or shaming;
- Intimidation -threatening, pressuring, blackmailing, manipulating or bullying auditors into refraining from or doing things against their will and professional standards;
- Harassment – ignoring internal auditors, refusing to cooperate with them, ridiculing, and behaving in a way hurting their self-esteem;
- Isolation – denying access to information, resources or training opportunities, ignoring opinions or suggestions, barring from participation in meetings or events, or obstructing contact with other employees or stakeholders.

Employees' unfriendly attitude to internal auditors and their tendency to restrict contacts with them to purely professional matters was construed by internal auditors as amounting to social ostracism: *"A negative attitude to internal auditors is part of their job (...). Internal auditors face many challenges but still carry on, determined to do their best. Their commitment to accuracy and excellence is unwavering even when they are bullied" (IA 18; IDI).*

The surveyed auditors indicated that the way their organisations treated them largely met the definition of harassment. Explicit or implicit harassment was, according to them, "*what they experienced on a daily basis*" (IA 1, FGI), mainly in cases involving "*hiring, remunerating, rewarding, and employee appraisal*" (IA 5, FGI). They created an extensive list of harassment and abusive behaviours experienced by internal auditors, which included: belittling language, public

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insults, ridicule and mockery, disrespectful treatment, baseless criticism, damaging gossips, emotional blackmailing, concealing critical information or denying access to it, refusing to cooperate, challenging, ignoring, blacklisting from company events, discrediting, and accusing of incompetence: *"Auditees can make internal auditor's job difficult in many ways [by] last-moment rescheduling of meetings, ignoring or isolating, refusing access to data or resources (...). Auditees can express their dislike for internal auditors by ignoring their requests, refusing to cooperate (...), aggression or responding with utter silence*" (IA 1; IDI). Internal auditors' social separation from other employees frequently had a physical dimension, as many of them worked in premises located far from the rest of the organisation.

The internal auditors also complained about executives trying to use them to advance their personal agendas against internal audit standards and ethics. "*The pressure put on internal auditors is also a form of harassment (...), which may involve excessive demands, unreasonable deadlines, and criticism of performance." (IA 30, IDI).* As a form of harassment, they also interpreted implicit requests to target specific employees during an internal audit or to downplay or ignore errors and irregularities. Non-compliance with such requests could entail a range of punishments, including a transfer to another job, a pay cut, or reduced training budget for internal auditors. Training policies were also frequently indicated as an element of workplace harassment. Training opportunities offered by employers were assessed by the auditors as grossly insufficient given that the IIA Standards required them to regularly take training to upgrade their skills and improve performance. As a result, in order to keep abreast of legislative changes and new professional practices, they had to use their own funds to pay for training taken in their private time.

The FGI conducted with HR managers revealed that they were virtually unaware of internal auditors' workplace problems. Their comment on workplace harassment was that "*the risk of moblike behaviours is part of the work environment*" (HR 2, FGI), with most of them believing that employees in their organisations were well protected from mobbing and could feel safe.

The internal auditors were critical about their organisations' working conditions that increased the psychosocial demands of their job beyond acceptable limits. In particular, they criticised vague job descriptions, unsafe and uncomfortable physical work environments (poorly lighting, a lack of air conditioners, limited access to IT tools and computers, inadequate premises, etc.), employers' insensitivity to their needs, and exclusion from job satisfaction surveys: *"All this causes that work is uncomfortable and unsatisfactory and, consequently, less effective" (...). These factors can reduce involvement in work and make it unsatisfying and more stressful, which can be detrimental to the [internal auditors'] morale and performance of the organisation"* (IA 26, IDI).

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The HR managers blamed targeting on internal auditors by other employees on their demeanour and attitude. A number of them (HR managers 1, 2, 3, 5, and 6) claimed to have witnessed internal auditors showing their superiority and disregard for others and inappropriately communicating with them. They also thought that internal auditors were an entitled profession and that their negative image was at least partly due to their refusal to socialise with other employees and attend workplace events, and a tendency to keep others at arm's length. The best illustration of HR managers' position on the mobbing of internal auditors, which appeared to normalise it, is their opinion that "*they were quite uninterested in internal auditors*" (HR 4, FGI) because "*they are all focused on finding irregularities*" (HR 3, FGI).

In response to the third research question: "*What proportion of internal auditors are harassed*?", the IDI participants stated that few internal auditors had not experienced workplace mobbing and that private organisations and public finance institutions were not much different in that respect: *"although no employee is safe from harassment (...), we are a special target (...); the harassment of internal auditors is a mounting problem (...), but abuses against them are a taboo in many organisations. Their true scale is hard to establish because nobody reacts to them"* (IA 17, IDI).

The overwhelming majority of surveyed internal auditors had witnessed their colleagues being harassed or physically assaulted or had first-hand accounts of such incidents, which they believed were increasingly common. Fifteen of the auditors had personally experienced abusive behaviours: *"...organisations have formal anti-mobbing policies, but internal auditors are rarely allowed to take advantage of their provisions"* (IA 7, FGI). Another respondent added that: *"nothing is being done to protect internal auditors from harassment, probably in the hope that one day they will not turn up for work"* (IA 2, FGI).

The scale of mobbing in organisations was sparingly commented on by the HR managers, as most of them claimed to have not received complaints about mobbing from their employees: "*We are doing our best to make sure that effective countermeasures are in place (...). No incidents of mobbing have been reported in our firm for the last 17 years*" (HR 4, FGI).

As regards the fourth research question: "*What are the consequences of mobbing for internal auditors and the organisation?",* the internal auditors found them "*not to be different from the consequences of mobbing in general*" (IA 15, IDI). At the individual level, they pointed to somatic disorders (neuroses, depression, various pain symptoms) and mental disorders impairing health and well-being (dwindling motivation, involvement, and creativity, lowered quality and effectiveness of work, souring relations with superiors, employees, customers and stakeholders, isolating oneself, more frequent sick-leave days, burnout) resulting in the termination of employment and sometimes withdrawal from the profes-

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sion. With regard to the organisational impacts of the mobbing of internal auditors, more frequent conflicts in the workplace, a heavy atmosphere, erosion of trust and collaborative attitudes, lowered effectiveness of employees, and a tainted image and reputation of the employer were indicated.

Commenting on the fifth question: "*How are internal auditors protected from workplace harassment*?", the internal auditors stated that the biggest issue regarding the mobbing of internal auditors was that people in organisations were getting used to it and did not object to its existence, and that both mobbing and the presence of internal auditors in organisations were a taboo.

According to many internal auditors, the problem of workplace harassment that they experienced relatively frequently in their workplaces was aggravated by anti-mobbing policies giving less protection to internal auditors than other employees, even though they should create a safe workplace for all. In fact, internal auditors were practically excluded from them: *"senior managers know of it [about abusive behaviours towards internal auditors] (...), but take no action [because] our role and value as employees are always thrown into question"* (IA 1, FGI).

The internal auditors admitted that they did not want to file formal complaints, or even consider filing them, as they expected to meet with ridicule and taunts that might even lower their status in the organisation: *"We are left outside of anti-mobbing policies, probably because of our independent status in organisations (...). My colleague, an internal auditor, was informed having reported a harassment incident that he was not welcome in the organisation any more* (…). *Internal auditors often refrain from reporting harassment incidents to not be stigmatized as victims (...) and to not deepen their isolation and attract more ridicule."* (IA 3, IDI).

The HR managers did not discuss this issue in much detail, although they admitted that the anti-mobbing policy in their organisations did not sufficiently protect internal auditors. They agreed that internal auditors had fewer options to report mobbing incidents than other victims, could not expect such incidents to be resolved in a fair and effective fashion, and were denied the same degree of assistance that other employees were entitled to. Even so, they believed that there was no need to extend anti-mobbing policies to include internal auditors, because they were independent professionals. One of the HR managers frankly admitted that "*this is what the top brass expect*". (HR 7, FGI), and another added: "*We cannot treat them the same way we treat other employees*" (HR 3, FGI).

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Discussion

The purpose of this study was to learn more about the causes, scale, forms, and consequences of workplace harassment of internal auditors to enable the creation of appropriate and effective countermeasures. The data analysed in the study were collected from internal auditors participating in FGIs and IDIs and from HR managers interviewed during FGIs. The discussion section is structured according to the following constructs: the scale of workplace harassment, its manifestations, causes and consequences, and preventive measures.

With regard to the scale of the workplace harassment, the mobbing of internal auditors proved difficult to quantify. Nevertheless, the interviews revealed that the reason for harassing them was the very nature of their job and perceived independence and objectivity in the organisation, which made them uncontrollable and dangerous to other employees and managers.

As regards the manifestations of mobbing experienced by internal auditors, they broadly revealed resistant, hostile and retaliatory attitudes among employees and managers due to internal audits being perceived by them as a threat, a criticism or interference in work routines. Among the types of harassment, the surveyed auditors or their colleagues fell victim to, refusal to cooperate, ridicule, baseless criticism, denial of vital information, and malicious gossip were the most frequent. The repetitive comments on their low workplace status and exposure to abusive work environment made internal auditors feel unwanted in the organisation. Anxiety and depression associated with that feeling eroded their performance. Few training and professional development opportunities and employers' inadequate training policies were also indicated by internal auditors as a form of harassment, one of the most serious they had to cope with (c.f. Larson 2004). Insufficient training opportunities are a particular problem for internal auditors, because the ability to recognise risks and identify areas for improvement in an organisation is the raison d'être of their profession (Johnson 1991).

As far as the causes and consequences of the mobbing of internal auditors are concerned, the surveyed auditors believed that their low status in organisations made them convenient scapegoats for auditees and managers who wanted to avoid being blamed for mistakes or negligence. Many internal auditors found this attitude demotivating, discouraging and lessening their work satisfaction. Research has shown that disrespected and unappreciated internal auditors may also unintentionally be less alert to irregularities, inconsistencies in system and processes, or frauds (Guénin-Paracini/Malsch/Tremblay 2015).

Insufficient protection of internal auditors under anti-harassment policies and the apparent neglect of their training needs were attributed by the surveyed auditors to the perpetuated misconceptions and poor knowledge of the internal

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audit, including its role in adding value to organisations and making them more competitive. The limited understanding by organisations of why they need internal auditors may explain employers' disinterest in their working conditions, well-being, and safety.

Despite the stress, pressure, tense relations with other employees and superiors, and the risk of premature burnout accompanying their profession (Fogarty/Kalbers 2006), most of the interviewed auditors remained loyal and committed to their profession and did not even contemplate having another job.

With regard to preventive measures, the internal auditors proposed a number of common sense solutions that in their opinion could make their work environments less challenging and more supportive. Among them were the suggestions to extend HR workforce surveys to include internal auditors, to educate employees in the responsibilities of internal auditors and the purpose of internal auditing, to raise employees' and managers' awareness of the problem of workplace harassment, to revise anti-harassment policies to make them more effective, to introduce a "zero-tolerance harassment" policy, to establish clear rules on employee cooperation and communication, and to promote a culture of mutual respect. It is noteworthy that the measures are not narrowly focused on the well-being of internal auditors but aim to make work environments better and safer for all employees. They are also relatively affordable and easy to implement. The employers are responsible for preventing mobbing. All employees should be included in the organisation's anti-mobbing policies. Therefore, it is unacceptable to exclude internal auditors from these policies and the research – including this study – indicate that this is often the case.

A friendly and supportive work environment has been found to determine internal auditors' ability to perform their control and advisory duties according to the standard expected by organisations and stakeholders (Johnson 1991). However, the surveyed internal auditors' narratives about their workplaces shared during the FGIs painted them otherwise, as environments where auditors struggled daily with numerous problems, including equipment shortages, non-compliance with health and safety standards, restricted autonomy in performing internal audit, and disregard for their efforts to make the organisation more efficient and more competitive.

A special form of harassment indicated by the surveyed auditors was executives' and managers' implicit expectations to align audit outcomes with their personal agendas. In Rittenberg's study (2016), 23 % of the internal auditors admitted to having occasionally complied with others' expectations and gloss over potentially hurtful information or omit it from an audit report.

Relations between auditees and internal auditors seem to form a vicious circle where non-verbal abuses or derogatory verbal comments reflecting auditees'

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anxiety and irritation about internal audits make them more and more tense, increasing the probability of more severe conflicts. In these circumstances, collecting data to prepare thorough and reliable reports becomes a special change challenge for an internal auditor (Dittenhofer et al. 2011).

The research has limitations that need to be considered in interpreting its results. During online interviews, observing respondents' body language is more difficult, and thus establishing whether they speak their mind or avoid issues because they consider them uncomfortable to talk about. Researcher's misinterpretations and respondents' memory lapses and biases may also have affected the study results (Babbie 2005).

As the study was conducted in a Polish cultural context, the findings should be interpreted with caution, as mobbing may have different forms and different consequences in different cultures. Therefore, the study results are not applicable to internal auditors in other cultures (Einarsen et al., 2011). It is also of note that different national cultures have "*different perceptions of negative acts*" (Salin et al., 2019) and that "*While bullying is a universal phenomenon, there are institutional, legal, organizational, and cultural factors that may impact upon perceptions of which behaviours are to be considered bullying*" (Fox 2012). Therefore, studies of workplace mobbing conducted in other countries may formulate different conclusions than this research, because values, norms and attitudes prevalent in a given culture largely which behaviours are perceived as culturally acceptable and which amount to mobbing. In order to determine the cross-cultural characteristics of the mobbing of internal auditors and create countermeasures effective in different cultures, comparative studies focused on cultural contexts are needed.

The results of the study can be of use for various groups of professionals. They give aspiring internal auditors an insight into the sometimes harsh realities of their profession and can help those who have been in the profession for some time understand that their workplace experiences are related to what they do and not what they are. As a result, they can enable both groups to make informed decisions about whether to proceed with their careers and find ways to make the impacts of mobbing less severe. With regard to educators, the study findings clearly point to the need of developing training programs or educational activities familiarising aspiring and active internal auditors with the risk of workplace mobbing, so that they could recognise its signs early on and take steps to prevent them from turning into proper harassment. Such training could also prepare internal auditors to deal with other workplace risks and concerns.

As a result of adopting a contingency theory for internal audit effectiveness research, the list of contingencies is not exhaustive, so further verification and supplementation is necessary. Further research using various research methods seems needed to verify and supplement the set of contingencies.

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Summing up, the study has shown complex and multifaceted relationships between mobbing experienced by internal auditors and their effectiveness. Because of the control nature of auditors' function and responsibilities in organisations, they are more at risk of being mobbed than other employees. Among the causes of mobbing, employees' limited awareness of the role of internal audit, concerns over unfavourable audit findings and their consequences, or deep-seated fear of being controlled are indicated. Regarding its impacts, the interviewed auditors pointed, amongst others, impaired ability to perform audits and their lower effectiveness, and poor relationships with other employees and stakeholders.

The protection of internal auditors from workplace mobbing has been found insufficient. The surveyed auditors emphasised that anti-mobbing policies and practices should offer them the same degree of safety as that enjoyed by other employees. One preventive measure they proposed involved strengthening the workplace position and independence of internal auditors by increasing the organisational awareness of the role, goals, and benefits of internal auditing and improving employee-auditor cooperation based on management support.

Final remarks

The article presents the results of a qualitative study into workplace harassment of internal auditors based on 2 FGIs with internal auditors and HR managers and 30 IDIs with internal auditors representing private companies and public finance institutions.

According to almost all internal auditors in the study, their biggest workplace concerns were harassment from other employees, few training opportunities available in organisations, which they also interpreted as a form of harassment, and insufficient protection by their employers. HR managers believed internal auditors was that they were not worth being supported, also financially, as they contributed little to organisations. According to them, focusing efforts and resources on other employees was more beneficial from the business perspective.

Despite its limitations, which are primarily associated with the use of online FGIs and IDIs for gathering information, the study gives an insight into the relations between internal auditors and other employees and shows why this field of research is important and worth exploring further. Studying workplace harassment of internal auditors can play a crucial role in making managers and HR specialists more aware of the need to implement measures preventing or discouraging mobbing incidents or mitigating their consequences.

By examining the causes, scale, and consequences of the mobbing of internal auditors who have the status of independent specialists in organisations, and by considering possible countermeasures, the study makes a valuable contribution to the mobbing literature as a reference for researchers studying workplace

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mobbing, HR managers, and educators. It also may broaden internal auditors' perspective on their workplace status and gives an insight into the risks involved in their relations with other employees and managers.

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