



The Confrontational Auditor: Don't Put Out the Fire, Redirect It

By Ann Butera CRP, President, The Whole Person Project, Inc.

What does confrontation mean to you? Is it a hostile disagreement from a clash of ideas or opinions? Is it a galvanizing “meeting of the minds”? How you view a confrontation will dictate how you react to one. Internal auditors are in the unique position of monitoring an organization while belonging to it. Broaching sensitive topics and highlighting weaknesses or deficiencies in a business’ process could create conflict so intense that you and the client, your peers, or the Board may become involved in a confrontation, that is, disagreement or discord from a clash of ideas or opinions. These situations are more likely to arise during the end of testing, but could occur at any part of the audit. When a conversation becomes critical, people do not feel safe, and you or the other person may become silent or aggressive. Your own style under stress – physical or behavioral signals – may become evident.

Confrontations are like fires – when wild, they can be destructive, wreaking havoc on lives, homes, and livelihoods, as the recent fires in Colorado and California have shown. On the other hand, controlled fires (those intentionally set by professional wildlife preservationists) burn excess fuel, resulting in healthier soil, a sustainable habitat for wildlife, and reducing the potential of more serious wildfires.

So, a confrontation, like a fire, is not always detrimental when handled correctly. Doing so can lay the groundwork for better interactions in the future, if you will be working with the same parties. The key is in preparing ahead of time, determining when a conversation is becoming critical, and redirecting the energy so that both parties work together to produce effective results.

Prepare the terrain

People need to believe in a mutual purpose, i.e., we’re working towards a common goal and that you care about their goals, interests, and values. You need to:

1. Establish or re-establish the mutual purpose.
2. Establish or re-establish the mutual respect. Feelings of disrespect arise when we dwell on our differences. Counteract this by looking for similarities.

This entails beginning with the right motives. This will help create a free exchange and sharing of meaning, which will encourage people to speak out. Get all the relevant information out in the open and stay goal-focused, avoiding the “fight or flight” reaction when you feel provoked.

Contain the fire

Unlike a prescribed fire professional, you’re not setting the fire, that is, you’re not intentionally provoking the other party into a confrontation. However, when faced with a crucial conversation, you, as the influential auditor, should channel the energy to address the issue at hand. (Refer to my article “**Five Tips for Increasing Your Influence as an Auditor**” for some pointers.) A conversation is crucial when opinions vary, the stakes are high, and emotions run strong.

Calm yourself. Remember the goal of the meeting and try to determine the root cause of the conflict. If you are reacting too energetically, tone down your approach immediately. The more you care about an issue, the less likely you are to be on your best behavior. Believe that the other person might have something to say.

Often, rephrasing your question or concern could reveal that the client originally misunderstood you. Reassure the other party that your intent is not to offend, but to understand all facets of the situation.

If the news is coming as a shock to the other person, be prepared for their emotional reaction. LET THEM vent, if they seem to need to. DO NOT try to get them to "calm down" or "be reasonable."

Use empathy to understand how the other person interprets your words and message, perceives the topic under discussion, and views the organization, his/her role and your role. Listen carefully to determine the source and cause of the objection. Empathy means understanding, not agreement. You don't have to water down your message or omit sensitive information – this is akin to putting a band-aid on a deep gash. While you want to smooth ruffled feathers, you are there to complete a job.

The confrontation may have been as a result of an objection. To overcome these, follow these tips:

- Restate your understanding of the objection so that you prevent misunderstandings and assure the audit customer that you have been listening.
- Correct erroneous beliefs or assumptions
- Clarify the nature and extent of required changes
- Reiterate the business risk using different expressions, examples or war stories
- Quantify or qualify how the benefit of accepting your position will off-set the customer's business risks
- Ask whether you have overcome the objection. If the other person says no, ask what information would overcome the objection. Then seek to provide that information.

Redirect the Energy

Define the benefits by thinking through the impact if the situation continues unaddressed. Answer the question: "So what -- why should anyone care about taking action?" Consider the effect on the company's reputation and customer service as well as whether the company could be liable for fines and penalties.

If presenting results, do so within the context of the "Big Picture". Correlate your results to the company's business challenges and priorities. Make sure your recommendations address the root cause of the risk.

Your object is not to come out as the victor, but to get the other party to trust you. That trust will pay off now, since you will have created an atmosphere where communication can flow freely. At this point, you should be able to close on a commitment.

Like prescribed fires, the positive results of a confrontation may not be immediately apparent. One clue to look for is that the other party looks to you for advice and sees you as a resource. As an internal auditor, you and the involved parties are likely passionate about the issue at hand. If you view a confrontation as negative, chances are you will react negatively to one. By perceiving a confrontation as an opportunity to address a sensitive situation in an energetic way, you can do much to avoid it becoming like an uncontrollable wildfire. Confrontations are a natural part of the process. They are unavoidable, but you can do your best to handle it well. You can only control yourself, but by changing your behavior you will cause a change in the other person.



Ann M. Butera, MBA, CRP, is President of The Whole Person Project, Inc., an organizational development consulting and training firm, is a frequent conference speaker, and served as audit committee chair for a financial services firm. Please visit www.wholepersonproject.com for more information on her consulting and training services. She welcomes your reactions and questions concerning this article, and can be reached at amb@wholepersonproject.com or 516-354-3551.