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Leadership Styles and the Moral Choice of Internal Auditors

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Abstract

Internal auditors' performance largely depends on their moral decisions when faced with ethical dilemmas. This study explores the impacts of different leadership styles on internal auditors' moral choice using ERG theory and Path-goal theory. The findings of the survey demonstrated support for both theories. Regression analysis revealed that a sample of West Australian internal auditors were motivated by growth needs and the motivation was enhanced if the leader took a Standard-achievement-oriented approach. Gender appeared as an important predictor and female respondents in the survey were younger and less experienced than their male counterparts and appeared less motivated towards moral choice.

Keywords

Internal auditors, leadership theory, growth needs, moral judgment regression analysis

1. Introduction

Internal auditing, as a profession, has been elevated largely in recent years as enormous efforts have been made to improve corporate governance and restore market confidence. Because of the nature of internal audit, internal auditors are often faced with ethical dilemmas unique to their profession and have to make moral decisions. To improve internal auditing performance and enhance corporate governance, it is crucial to understand the factors that motivate internal auditors to make moral decisions.

In the wake of recent high profile company failures, the role of internal audit and auditors has changed historically in aspects of organizational status, function and accountability. Porter (2004) identifies internal auditors as one of the components of the "Audit Trinity" in line with external auditors and audit committee. As such, the performance of internal auditors has a significant impact on the governance process in the organization.

However, the performance of internal auditors is not only affected by their specialised skills but also on their ethical decision making ability. In practice, the ethical standards of internal auditors are often challenged by dilemmas involving split loyalty, the expectation gap and conflicts of interest between various parties. Given the massive responsibility and growing expectations, internal auditors' moral decision can have a critical impact on the governance of the organization in many ways.

What will motivate the internal auditor to make ethical decisions when faced with such challenges? The answer to this question will be of great value to the Board and management, as well as to the internal audit profession at this historical time of the professional growth and change.

The rapid development of the profession has produced much behavioural research into the activities of internal auditors. Little, if any, past research is known to have found convincing evidence that the IIA Code of Ethics has any overwhelming influence over internal auditors' moral perceptions. Therefore, it would be interesting to identify other principal domain drivers of ethical behaviour.

Bass (1990) argued that much evidence has been found indicating that leader behaviour impacts subordinates' satisfaction and motivation in the work environment. However, there has been little research examining the impact of leadership styles on internal auditors' moral choice. This study aims to fill the gap and trigger future interest in this area. Practically, the researchers aimed to explore the impact of leadership on internal auditor's motivation towards moral behaviour.

2. A Review of Morality and Motivation Theory

2.1 Morality Studies

The term morality is defined in several ways. Rest (1981, p.81) reviewed the main streams of morality and suggested morality could be regarded as 'standards or guidelines that govern human cooperation – in particular, how rights, duties, and benefits are to be allocated'. Rest elaborated further that morality reflects shared values within a cultural or professional setting because 'moralities are proposals for a system of mutual coordination of activities and cooperation among people'.

Morality plays a significant role in the process of decision-making. Numerous efforts have been devoted to the measurement of morality and prediction of moral behaviour. Because of the difficulties associated with directly observing behavioural processes as they occur, many researchers use surrogate measures of moral behaviour. For example, 'moral choice' was used as precursor to moral behaviour (e.g., Woodbine and Taylor, (2006)). The use of surrogates is based on the theory of reasoned action developed by psychologists Ajzen & Fishbein (1977) Their theory suggests that 'most actions of social relevance are under volitional control' (Ajzen & Fishbein, p. 5). A person's intention to undertake an action or attitude towards others' action may be viewed as the likelihood he/she is going to perform the same action.

Understanding and measuring a person's intention provides valuable information when predicting behaviour. The theory of reasoned action provides a

theoretical foundation that allows the researcher to study the moral intention of the subjects as substitute of their moral behaviour. 'Moral choice', adopted from Woodbine and Taylor [4], will be used as the substitute measure of moral behaviour in this project.

Rest (1981) further studied 'reasoned action' and presented an 'interactive four-component model'. The four components are interpretation, judgment, motivation and character. They 'work in an interrelated fashion to explain moral behaviour' (Woodbine and Taylor, (2006), p. 264) Any deficiency in one of the processes would affect the action undertaken by the individual. Within the domain of this study, interest will only focus on moral motivation and the issues involved determining the moral choice of internal auditors.

2.2 Motivation Theory

According to the theory of reasoned action, the intention of an individual is influenced by personal attitudes, the social norms and weighing of these two considerations. These motivational factors emanate from the self (personal identity), the environment and the interaction of the two. Within organizational settings, the self could be studied using needs theory, while the environment can be studied using leadership theory. This study assumes that internal auditors are motivated to make moral choices by their personal needs and the leadership style of their immediate supervisors.

2.3 Needs Theory

Although Maslow's hierarchy of needs model initiated personal needs research, it is Alderfer's ERG theory (1972) that received greater support in arena of empiricism. ERG theory categorizes human needs into three groups: existence, relatedness and growth needs. The three needs categories are ranked in terms of concreteness with the existence needs, the most material-oriented, at the lowest level of abstraction, and growth needs at the highest level. Alderfer suggested that:

- The lack of satisfaction of a need will increase motivation or desire to have the need fulfilled;
- The satisfaction of a need results in a decrease in the motivational effect and an increase in the desire for a higher level need;
- A satisfied need may remain active if it serves as a substitute for an unsatisfied need.

These threefold needs concepts are the elementary drivers of motivation. They can be simultaneously active in varying degrees and the strength of each category of needs changes over time as circumstances change. One need category is not contingent on the order of the other needs, although they may interact with one another in certain ways.

At the workplace, people are particularly sensitive to the behaviour of supervisors or managers. It is understandable that the leadership approach is an essential source of motivation for subordinates.

Yukl (1994) suggests that the existing leadership theories can be classified into four approaches: trait approach, behaviour approach, power-influence approach and situational approach. Typically, situational theorists, like Spector (2006) argue that a certain type of person, behaviour or power cannot predetermine leadership effectiveness in all situations. It is necessary to address the confronting effects of contextual factors such as work environment and followers' characteristics, and responsive managerial behaviour that attempts to cope with situational factors.

Path-goal theory, a branch of situational leadership theory, was initially proposed in the early 1970s (House (1971), House and Mitchell (1974)) and has been well tested over the last three decades (e.g., Silverthorne (2001), Al-Gattan (1985)). House and Mitchell (1974) believe that effective leadership is seen as supplemental to what is lacking in the subordinates and the environment and is necessary for effective performance. Based on the knowledge of subordinate wants and needs and the workplace environment, the manager should adjust his/her leadership style (not the environment or the subordinates) to 'make satisfaction of subordinate's needs contingent on effective performance' (p. 84). An appropriate leadership style should 'increase subordinate goal attainment and clarifies the paths to these goals' (p. 81), and thus maximize subordinates' motivation and satisfaction. In other words, one type of leadership style, which is effective under certain circumstances with certain people, will not necessarily guarantee success if the situation changes.

House and Mitchell (1974) identified four leadership categories of Path-goal theory:

- Supportive – the leader displays concern for subordinates' well-being and needs and creates a friendly and psychological supportive working environment;
- Directive – the leader gives specific guidance and clarifies paths, including roles, procedures and rules etc., to expected performance and rewards;
- Participative – the leader encourages subordinates to present ideas and so contribute in decision-making. Through participation, subordinates
    - o Clarify the path to performance and rewards by themselves
    - o Increase congruence of personal and organizational goals
    - o Are rewarded with greater autonomy and ability to achieve the intended goals
    - o Are faced with increased pressure for satisfactory performance through self-commitment and peers' comments.
- Achievement-oriented – the leader allows subordinates higher autonomy by showing high confidence in the subordinates and encourages them to seek and achieve challenging goals and/or performance excellence.

As previously stated, none of the four leadership styles is superior. The effectiveness of a leadership style depends on the situation. Different leadership styles can be seen in the same leader under various circumstances. It is also possible that a leader adopts a strategy of using different leadership approaches to deal with different subordinates.

3. Modelling and Research Methodology

3.1 Modelling

Based on literature review, a conceptual model was developed for the study of motivational factors for internal auditors. The model is shown in Figure 1. It is proposed that personal needs strengths, the leadership style of the immediate supervisor, the interaction of the needs strengths and leadership style, and situational factors could impact internal auditors' moral choice when faced with ethical dilemmas.

3.2 Research Subject

The research subject population is "internal auditor currently holding a full-time internal auditing job or who worked in this area in the previous 12 months in an organization located in Australia". A mailed survey was conducted during 2006-7 to measure critical variables and to explore the relationships between them. The questionnaires were firstly sent to the IIAA.

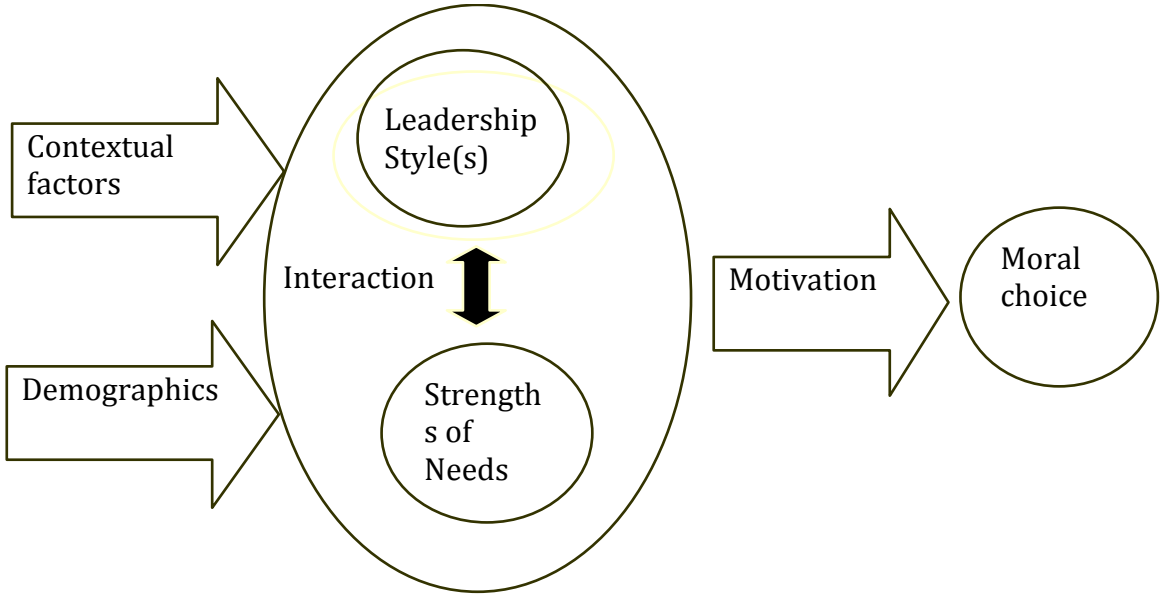


Figure 1 Motivation Process Model

The Institute used its West Australian mailing list to post each member with a copy of the questionnaire, which they could choose to complete, ensuring complete anonymity. It was not possible to determine which member completed the instrument and the Institute did not wish to be involved in contacting non-respondents.

3.3 Measurement Instruments

The dependent variable is internal auditors' moral choice, which was measured using three scenario questions specifically designed for this study. Each scenario, detailed in an Appendix, describes a challenging and commonplace situation and the action taken by the auditor. The respondents are required to state their level of agreement with the auditor's action using a Likert ranking from "strongly disagree" to "strongly agree".

The independent variables used are: leadership styles in the workplace, auditors' personal needs strengths, and demographic variables such as gender and age. Leadership styles were measured using a simplified 20-question model, which was extracted from the Leader Behaviour Descriptive Questionnaire XII (LBDQ XII) and verified in previous research. (e.g., Schriesheim, Kiniki, & Schriesheim (1979)) To measure needs strength, the researchers adopted a modified version of Alderfer's (1972) 'E.R.G. Need Questionnaire' used and validated in previous studies. (Rauschenberger Schmitt & Hunter,1980)

A six-point Likert scale was used to measure all above variables. Based on previous research, the researchers also identified 11 demographic variables including age, gender and years of experience.

4. Data Analysis and results

The complete questionnaire was sent to 317 potential participants in Western Australia. One hundred and twenty-eight useable responses were returned. As shown in Table 1, the respondents consist of 84 male and 44 female, which is close to the member/non-member breakdown for Western Australia (WA). According to the Member Services Manager of the IIA Australia, 35% of all IIA members and non-members in WA are female.

As indicated in Table 1, male respondents have a relatively higher average age at 44.4 years in comparison to the female average age of 36.3. Two female respondents left the age question unanswered. The mean experience in years of males is nearly twice as much as that of females. More (62%) male auditors have at least one professional certificate compared to females (52%). Forty-three percent of male respondents occupy audit manager or equivalent positions compared to 30% female respondents.

As shown in Table 2, only 9 respondents had recent experience but are not currently working in the internal auditing area. The internal auditing area is dominated by auditors with western cultural backgrounds. Ninety-seven respondents reported having Australian, New Zealand, North American, or European heritages. Twenty-four reported an Asian cultural background.

Table 1 Personal Profile.

		Total	Age (mean)	Experience (mean, year)	Certificate	Audit Manager or equivalent
Gender	Male	84	44.4	13.9	52	36
		65.6%			62%	43%
	Female	44	36.3	7.4	23	13
		34.4%			52%	30%

Seven respondents are classified as others because they do not belong to any of the above groups or it is difficult to identify them with one of the groups. Most respondents plan either to continue internal auditing work in the same organization or to move to an upper management position in the next 5 years.

At the time, fifteen respondents claimed no access to an audit committee or equivalent independent oversight body. The 128 respondents consist of 48 audit managers or equivalent. Twenty-six of the audit managers report to the audit committee or an equivalent independent oversight body; eighteen report to senior managers including CEO's and CFO's; and four report to both audit committees and senior managers. Nearly half of the respondents work for government departments or instrumentalities; about 31% work in the private sector, mainly in large companies. Others come from accounting firms and other types of organizations. The organizational profile is summarized in Table 3.

4.1 Dependent Variable

Three scenarios were designed to test the auditors' reaction to different ethical issues (Refer to Appendix). The respondents' degree of agreement with the decision made by the auditor in each scenario is used as a reflection (or proxy) of respondent moral choice in each case. Respondents' moral choices were coded 1 through 6 with 1 representing 'strongly agree' and 6 'strongly disagree'. Table 4 shows the summary of the frequencies of scenario scores. The responses to all 3 scenarios are heavily skewed to the end of 'strongly disagree'.

Correlation analysis suggested that the 3 scenarios were significantly related to each other at the 0.01 level (2-tailed test). A

Table 2 Personal Profile – 2.

Experience in internal audit	Current		Past		Total			
	119		9		128			
Cultural Background	Western		Eastern		Other		Total	
	97		24		7		128	
Career Plan	Same Job Same Org.		Same Job Diff. Org.		Promotion		Other	Total
	48		12		49		18	127

Table 3 Organizational Profile.

Access to Audit Committee	Access	No Access	Total				
	113	15	128				
Reporting Line of audit manager	Audit Committee	Senior Manager	Both	Total			
	26	18	4	48			
Type of Employer	Tier 1 Acc. Firm	Tier 2 Acc. Firm	Small Acc. Firm	Government	Private Sector	Other	Total
	17	5	2	59	40	5	128

Table 4 Summary of Scenario Scores.

	Scenario 1 (%) (N = 124)	Scenario 2 (%) (N = 122)	Scenario 3 (%) (N = 123)
Strongly Agree	0.0	0.0	0.0
Agree	0.8	1.6	0.0
Somewhat Agree	0.8	6.3	0.8
Somewhat Disagree	3.1	10.9	1.6
Disagree	31.3	41.4	21.9
Strongly Disagree	64.1	37.5	75.0
Total	100	97.7	99.2
Missing		2.3	0.8

single underlying construct was then extracted using multivariate factor analysis. The principal component explained 54.4% of the total variance and was titled 'Moral choice construct'. This factor variable appeared heavily skewed because of two outliers (identified by checking z-scores). A review of outlier cases revealed that the two cases were doubtful, so that they were removed. After removal of the outliers, the normality descriptives of the variable are acceptable, i.e., –0.683 (skewness) and –0.455 (kurtosis). Satisfactory Q-Q plots and detrended normal plots were obtained to establish normality and reliability of the dependent variable.

4.2 Independent Variable

Principal Component analysis (along with a Varimax rotation of factors) was conducted in an attempt to identify the principal needs and leadership style components from the measurement models. Meaningful factors were extracted for the purpose of further analysis each with eigenvalues greater than 1; and together they explained 68.2% of the total variance.

The original model measuring personal needs strengths contains 12 questions. The factor analysis showed only 9 questions are effective measures of the needs of internal auditors. In particular, "perks and fringe benefits" is a measure of existence needs strength in the original model, but was here included in the relatedness needs factor. It suggests that internal auditors view perks and fringe benefits more in terms of what is socially acceptable rather than as a form of remuneration per se. "Trust between me and my colleagues" was originally designed as an indicator of relatedness needs; however in this analysis it identified best with growth needs. An understanding of internal auditors' work environment would help explain how critical "trust" is for auditors to improve performance. Other items fell in needs categories in consistence with the original design.

Table 5 summarizes the average scores of the three needs categories and their corresponding measures. The maximum score is 6. All three needs categories received average scores over 4, indicating the level of desire to have all three needs satisfied. Growth needs received the highest score among the three. According to ERG theory, it may suggest growth needs is the strongest motivational factor influencing internal auditors.

The leadership style measurement model investigates the respondents' perception about their supervisor in 20 dimensions, i.e., the 20 questions. Principal Component analysis (with rotation) extracted four leadership styles with eigenvalues greater than 1 and 62.4% total variance explained. Except for one principal component, the meanings of the three leadership styles appeared consistent with path-goal theory and thus were named accordingly.

The average score of each measure is given by category in Table 6. The questionnaire used 6 levels of agreement from strongly disagree (score 1) through strongly agree (score 6). Reverse measurement were used in some instances as a validity check, and have been converted back in Table 6.

The last factor in the factor model has an item that focuses on standards, rules, regulations and uniform audit procedures, which can be related to the characteristics of the audit profession.

Indeed, the auditor's performance can hardly be measured in terms of the results of the review, such as frauds/errors found in the audit. It is more important that the auditor apply standardized audit procedures and regulations and performs audits with professional diligence and care. Thus, the fourth factor is named as standard – achievement – oriented leadership style.

The statistics shows that, Supportive and Participative leadership styles are generally more popular than Directive and Standard-achievement-oriented leadership styles in the workplace of internal auditors. However, in the regression analysis below, it appeared that Standard-achievement-oriented leadership styles are positively associated with the higher ethical perceptions of internal auditors (as identified by the dependent variable moral choice).

As leadership styles may interact with needs strengths it is suggested that some may impact internal auditors' motivation towards moral choice. The interaction effects were measured using a data transformation technique, that is, to multiply each leadership style with every needs category. With 4 leadership

Table 5 Average Scores of Needs Measurement.

Existence Needs	4.89	
Measure 1	4.87	the importance of remuneration
Measure 6	4.91	the importance of potential pay rises
Relatedness Needs	4.27	
Measure 9	4.34	the importance of acceptance by others
Measure 3	4.05	the importance of having opportunities to develop friendships at work
Measure 4	3.68	the importance of perks and fringe benefits
Measure 5	5.01	the importance of having colleagues who will cooperate with me
Growth Needs	5.33	
Measure 8	5.35	the importance of opportunities for personal growth and development
Measure 10	5.30	the importance of opportunities to develop new skills and knowledge at work
Measure 7	5.34	the importance of trust between me and my colleagues

styles and 3 needs categories, 12 interaction variables were produced. These 12 new variables were treated as independent variables in the regression analysis.

A regression analysis using Stepwise Method was run to explore the relationships between the variables. A total of 21 predictor variables were included in the analysis, including the 7 identified leadership styles and needs categories, 12 interaction variables and 2 demographics (age and gender). The relevant final regression indices are illustrated in Table 7. Any missing variables were excluded list wise and the linear regression resulted in a significant and stable model (F-value 5.310, Durban Watson index 1.91) identifying three factors influencing moral choice, with the model explaining a small but significant variation in the variance (adjusted R^2 10.3%)

Table 6 Average Scores of Leadership Style Measurement.

Supportive Leadership Style	4.37
My supervisor acts with consulting me on matters affecting me	4.70
My supervisor does little things to make it more pleasant at work	4.29
My supervisor does not keep work issues to himself/herself	4.12
My supervisor explains his/her actions	4.50
My supervisor look out for my personal welfare	4.07
My supervisor is flexible in the way he/she makes and administers decisions in the work place	4.32
My supervisor treats me as his/her social equal	4.62
Participative Leadership Style	4.55
My supervisor makes his/her opinions clear to me	4.72
My supervisor accommodates my suggestions	4.70
My supervisor is friendly and approachable	4.92
My supervisor lets me know what is expected of me.	4.70
My supervisor makes sure that his/her role is understood by me	4.39
My supervisor tries out his/her ideas on me	3.84
Directive Leadership Style	3.63
My supervisor schedules the work to be done	3.36
My supervisor decides what should be done and how it should be done	3.29
My supervisor is in the habit of assigning specific tasks in an approved program	3.70
My supervisor give advance notice of changes	4.17
Standard-Achievement-Oriented Leadership Style	3.83
My supervisor asks that I follow standard rules and regulations	3.72
My supervisor encourages the use of uniform audit procedures	3.86
My supervisor maintains definite standards of performance	3.92

Table 7 Summary of Regression Analysis – factors affecting moral choice.

Regression Model	Standardized Beta Coefficients	t-values	Sig.	Model Summary		ANOVA	
				R^2	Adj R^2	F-value	Sig.
(Constant)		1.748		0.125	0.103	5.310	0.002
Gender*	-.216	-2.428	.017				
Standard-achievement-oriented leadership style	.241	2.659	.009				
Growth	.223	2.448	.016				

Dependent Variable: Moral choice construct
* Gender coded as dummy variables, Male = 0, Female = 1 and missing variables

5. Discussion and conclusions

The above analysis supports the proposed conceptual model (refer Figure 1). That is, moral choice of internal auditors in Western Australia can be explained by the leadership style, personal needs strengths and demographic variables.

It is interesting to note that the findings of this study continue to support Path-goal and ERG theories, which were first presented over three decades ago. In this instance, a regression model revealed that internal auditors were motivated by growth needs and that the motivation to make moral choices is enhanced if the leader is seen to take a Standard-achievement-oriented approach, one that encourages individual achievement while emphasising the relevance of standards and procedures. Gender also appeared as an important predictor in the regression model.. Female survey respondents were younger and less experienced than their male counterparts; and appeared less inclined to make moral choices compared to than male auditors.

Codes of conduct may provide guidelines to the Board, management and professionals and help them recognize and deal with ethical issues. In addition, governance systems can build mechanisms of internal control, channels for whistle-blowing, and cultures of honesty and accountability. However, the results of this study suggest that much still depends on individual employee motivation to make appropriate moral choices in any given instance. Employees' motivation towards moral decision making and subsequent moral action can be difficult to predict in practice, but they can be encouraged with proper leadership.

Internal audit has become a critical element of the 'audit trinity' in an organization's governance system. Audit responsibility has extended from traditional compliance tests to including operational efficiency, risk management and assurance. The extent to which these extended responsibilities are achieved in practice depends, not only on audit professionalism and good practice, but also on the auditor's motivation towards moral choice.

The individual's motivation to make moral choices comes from the self. Unsatisfied desires or needs effect motivation. It is suggested from this study that internal auditors are motivated most by growth needs when making moral choices. Good choices are enhanced if the leader (e.g., audit manager, CFO or CEO) adopts a Standard-achievement-oriented approach a concept that appears particularly applicable to internal auditors. Obviously it is difficult to measure an auditors' performance by the results as it is for salespeople and line workers and ultimately it is well designed rules, regulations, uniform audit procedures and standards of practice that provide the best benchmarks of audit performance. It appears the Standard-achievement-oriented leadership style can to a large extent reduce performance measurement ambiguity for auditors. Auditors possessing high growth needs would be motivated by Standard-achievement-oriented leadership approach, because they can see clear performance benchmarks and expect fair performance assessment and growth opportunities.

The sample data used in this study suggested that female internal auditors were less motivated towards moral choice, which is consistent with some previous studies (e.g., Woodbine, (2006)) and opposite to others (e.g., Larkin (2000), Gilligan, C & Attanucci, (1988)). In the area of internal auditing, female auditors may be distracted by factors other than their career prospects and may be influenced more by these motivations, particularly when making ethical decisions under pressure. Further exploration into gender issues in the accounting profession could also be valuable.

The limitations of this research, e.g., in variable identification and measurement, sample size and the one-off use of a relatively simple three-vignette based model to identify a proxy for moral choice can be overcome in further explorations. It is acknowledged that the regression model identified predictors capable of explaining only 10.3% of the variation in the dependent variable, moral choice. Given the nature of this exploratory behavioral research, which includes the use of contrived dependent and independent variables, statistical observations are likely to lack robustness, but continue to produce stable and significant outcomes (Field, 2005). Better interpretative links between the independent variables used to identify leadership style and need strengths, might have been disclosed if a structural equation model had been applied. Organizational ethical cultural background and individual religious affiliation could also be critical predictors, as found in previous studies. (e.g., Woodbine and Taylor (2006))

The contribution of this study to the extant literature is that it explored an uncharted area using traditional motivation theory, theory that continues to have relevance in today's business environment. The insights obtained from this project may open a new window for future research.

Appendix: Scenarios for moral choice measurement

Scenario 1 During an audit of revenue, Amanda, an internal auditor, noticed that a number of potential sales were recognized as receivables in order to keep a 10-year record of continuous growth. The potential sales are occurring, according to some long term sales contracts, in a couple of weeks following the end of financial year and account for 8% of annual sales.
Action: Under the instruction of her supervisor, Amanda kept silent about the finding. Her supervisor's annual bonus is related to company profitability.

Scenario 2 Tom, a recently appointed audit manager in a large company, has a dilemma. The Chair of the Audit Committee had told him that he was disappointed with his audit reports. He said that his audit reports were too "safe" and appeared afraid to offend colleagues. On the other hand, Tom's CEO told him that his senior executives are fed up with the constant demands of the Audit Committee. The CEO told him to tone down the audit reports or face his wrath. From the CEO's body language, Tom had little doubt that he meant what he said.
Action: Tom did as the CEO directed. Although he reports to the Audit Committee, Tom spends most time at work under the CEO's influence.

Scenario 3 John was an IT technician before he was employed by this company's Internal Auditing Department 6 months ago. He was assigned to review the organization's information systems; in particular, the IT supported accounting system. He is concerned that the time budgeted for the task, which was approved by his supervisor, is not sufficient to complete a thorough review. John's supervisor has no strong IT background.
Action: John is keen to appear competitive and efficient to his supervisor. In the mean time, he spends nearly all his leisure time studying for his CIA qualification. John decides to overlook some audit tasks and report that all necessary work was completed and that no significant control weaknesses were observed.

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