Developing early career professional auditors at work: what are the determinants of success?

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Abstract

Purpose – The purpose of this paper is to identify the determinants of internal audit workplace learning success for developing professional internal auditors in South Africa.

Design/methodology/approach – A qualitative research design was used to collect data through focus group discussions and semi-structured interviews from 65 internal audit stakeholders in South Africa on their experiences of the determinants of workplace learning success for internal auditors.

Findings – In line with workplace learning theories, it was found that there are five determinants of internal audit workplace success: the learning environment, management support, the early career internal auditors' commitment (attitude and motivation to learn) and a relevant, structured and effective formal workplace learning programme.

Practical implications – Internal audit employers, early career internal auditors, workplace learning assessors and presenters as well as the Institute of Internal Auditors globally and in South Africa can use the results of this study as a benchmark for their internal audit workplace learning practices.

Originality/value – This paper provides insight into the determinants of workplace learning success for internal auditors and contributes to the limited body of knowledge in internal auditing on developing professional competence in the workplace.

Keywords – Internal audit, learning environment, professional development, workplace learning

Paper type Research paper

1 Introduction

Workplace learning and development contribute to the achievement, maintenance and renewal of professional competence (Cheetham & Chivers, 1996:20). In recent years, the need to educate, train and develop competent and professional internal auditors has increased. The reasons for this need include the evolution of the internal audit profession and the changing profile of internal auditors (Goepfert, 2006; Harrington, 2004; Hass, Abdolmohammadi & Burnaby, 2006:835; PwC, 2014), which requires internal auditors to possess a considerably enhanced repertoire of competencies (Allegrini, D'Onza, Paape, Melville & Sarens, 2006:845-853, Bailey, 2010; Protiviti, 2015; PwC, 2015; Ramamoorti, 2003).

A process of learning and development, which includes relevant education, training and assessment processes, is necessary for individuals to become professionals (Dornan, Boshuizen, King & Scherpbier, 2007:84; Epstein & Hundert, 2002:226; IFAC, 2014:128; Loyens, Remy & Rikers, 2008:411; Webster-Wright, 2009). This process of learning and development is not limited to the internal audit profession; it also applies to other professions, for example, in the fields of medicine, law, engineering and education (Chisholm & Blair, 2006:19; Epstein & Hundert, 2002:226; Webster-Wright, 2009:702-739; Wilcox & King, 2014:1-28).

Studies on the role of internal auditors as providers of assurance and consulting services, highlight the need for value adding and effective services rendered to a variety of stakeholders (Lenz & Hahn, 2015; Sarens & De Beelde, 2006). Furthermore, competence is described as an indicator of internal audit effectiveness

and quality (Abuazza, 2012; Al-Twaijry, Brierley & Gwilliam, 2003; Alzeban & Gwilliam, 2014; Lenz & Hahn, 2015). Traditionally, internal auditing was only a compliance function, whereas today internal auditors are expected to be trusted advisors to senior management and the board of directors on governance, risk management and control processes (PwC, 2015; Ramamoorti, 2003). This changing profile resulted in changing competency expectations from industry (Sarens, 2009:4). However, research indicates that internal auditors do not always add value, do not understand business and lack the necessary competencies and skills (Bartlett, Kremin, Saunders & Wood, 2016:143; Lenz & Sarens, 2012:533). The question therefore arises as to how internal auditors can develop the necessary competencies and skills in the workplace to improve their effectiveness. This study aims to explore the phenomenon of workplace learning which plays an important role in developing professional competence, as experienced by internal auditors in South Africa. Insights into workplace learning and its determinants of success, could contribute to a better understanding of competence as an indicator of internal audit effectiveness, thus positively impacting on the status of the internal audit profession.

Prior research on internal audit workplace learning is limited. The Institute of Internal Auditors Research Foundation (IIARF) undertook the Common Body of Knowledge (CBOK) studies in an attempt to identify, amongst other things, the skills needed by professional internal auditors, as recognised by internal audit practitioners (Bailey, 2010; IIARF, 2010). The CBOK studies do not, however, provide any answers to the question of how workplace learning for developing internal audit professionals should take place. As a result of the CBOK studies, the IIA also developed an internal audit competency framework in 2007 (updated in 2013), indicating the competency requirements for various levels of internal auditors (internal audit staff, internal audit management and heads of internal audit functions) (IIA, 2013a). However, learning paths to achieve the set competencies are not addressed in the competency framework, and this was identified as an area for future research by the task team responsible for updating the competency framework (IIA, 2013b).

Apart from the CBOK studies and internal auditor competency frameworks, other relevant competency studies focusing specifically on internal audit workplace

learning are limited. Since 1974, research studies on the education and training of the internal auditor have focused on the education component (Barrett, Baker & Weis, 1974; Foster & Greenawalt, 1995; Hassall, Dunlop & Lewis, 1996; Vinten, 2004). In 2002, McCartney, Marden and Adair (2002:315) investigated differences between academics' perceptions of relevant internal audit topics and their use of case studies at a tertiary level versus the views of internal audit practitioners in an attempt to determine the expectation gap between internal audit education and internal audit practice. Palmer, Ziegenfuss and Pinkster (2004:889-896) provided a summary of prior competency studies in accounting and auditing and highlighted the CBOK studies conducted by the IIA. More recently, two studies conducted by Seol, Sarkis and Lefley (2011:217-230) and Siriwardane, Kin Hoi Hu and Low (2014:193-205) investigated the specific competencies needed by internal auditors.

South African studies related to internal audit workplace learning are limited to a study by Chetty (2011) on the applicability of learnership programmes as a mode of workplace learning and Fourie (2014) who investigated the existence of an internal audit educational gap between graduates and internal audit practitioners. Both these studies indicated the need for future research on internal audit workplace learning, and together with the limited knowledge on internal audit workplace learning and its determinants of success – this study aims to fill this research vacuum.

This article therefore reports on the experiences of internal audit employers, early career[1] internal auditors, internal audit workplace learning assessors and presenters as well as members of the IIA (SA) Education and Training Committee of the determinants of workplace learning success for early career internal auditors in South Africa. This article is structured as follows: firstly a literature review examines internal audit as a profession, the need for professional learning and development and workplace learning determinants of success. Secondly, the research design and methodology applied to achieve the research objective is explained, followed by a description of the findings of the study. Lastly, a conclusion is reached and recommendations are made for future research.

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[1] Internal audit literature distinguishes between management training ground (MTG) auditors and career auditors (Messier Jr, Reynolds, Simon & Wood, 2011). Career auditors therefore refer to individuals who aim to remain in the internal audit landscape and qualify as internal audit professionals.

2   Literature review

2.1   Internal audit as a profession

Since the early 1900s, philosophers have debated the characteristics of a profession and the requirements for professionalisation (Carr-Saunders, 1928:21; Greenwood, 1957:44; Larson & Larson, 1979). In the late 20th century, in particular, the professionalisation of accountants (Lee, 1995:48-69; Willmott, 1986:555-580) and internal auditors (Fogarty & Kalbers, 2000:125; Hassal *et al.*, 1996:28) came under the spotlight. For the purposes of this study, a discussion of the characteristics of a profession is regarded as sufficient to make an argument for internal audit being recognised as a profession. The prerequisite characteristics noted over the years are a formal education and training programme, specialised knowledge and skills development, adherence to ethical standards, service to the public, and association with a professional body (Abbott, 1991:383; Botha, 2001:25; Larson & Larson, 1979; Lee, 1995:49). These characteristics are associated with members of the earliest formally recognised professions, namely the medical and the legal professions, with their centuries-long pedigrees, but also with members of other professions, such as accountants, engineers and architects, who, since the Industrial Revolution (in the late 1780s), have claimed professional status (Lee, 1995:50), as their involvement in the design and management of established companies, factories and industrial towns grew.

Sawyer, Dittenhofer and Scheiner (2003:10) argue for the recognition of internal audit as a profession, describing internal auditors as individuals who have completed some form of tertiary education at a recognised institution, have gained relevant practical experience, are members of a professional body, and perform services in the interests of society at large. Several authors argue that internal auditing should be recognised as a "quality profession" (Cox, 2007:74; O'Regan, 2001:215-226; PwC, 2012; Sawyer *et al.*, 2003; Pickett, 2010), because its members render value-adding services to society, belong to a global professional body, adhere to a set of internationally recognised and applied standards, as well as to a formal code of ethics. On the other hand, a number of authors in recent studies (Lenz & Hahn, 2015; Lenz & Sarens, 2012:533) critique internal audit as a profession, questioning its value added to stakeholders.

Although globally the practice of internal auditing is not limited to licensees (Sawyer *et al.*, 2003:11), an increasing number of organisations in South Africa encourage their internal audit staff to become members of the IIA at least, and to pass the CIA examination (Von Eck, 2011). In addition, the IIA (SA), the 2nd largest chapter of the IIA in terms of membership numbers (IIA (SA) 2015a), advocates the delivery of competent, well-rounded internal audit professionals as one of its most critical objectives (Von Eck, 2011). This is being done by promoting the IIA's own continuing professional education programmes and by working closely with South African tertiary educational institutions to keep curricula up to date. In South Africa, the CIA designation is identified by the IIA (SA) as the "final test of competence", and is a requirement for progress along the career path of internal auditors in South Africa (Von Eck, 2017). The IIA (SA) distinguishes between "members" and "fellows", and the latter class of membership is available only to CIAs and other designated individuals (IIA (SA), 2015a). For the purposes of this study, an internal audit professional is therefore defined as a person who has successfully completed the education, workplace learning and certification components required for professional association. These requirements are illustrated in Table 1 below. In addition to the IIA (SA)'s career path, governance requirements in South Africa also highlight the need for effective internal audit functions, thus providing the context for this study.

Table 1:   Internal audit professional requirements

Characteristics of a profession	Internal audit professional requirements
Formal education and training	• Bachelor's degree or equivalent • IAEP curriculum recommended at tertiary level • Workplace learning – practical experience requirement • Continuous professional development (CPD)
Adherence to ethical standards	• IIA Code of Ethics
Association with a professional body	• IIA via IIA local chapters
Service to the public	• Independent and objective assurance and consulting services to stakeholders

Source: (Adapted from Kalbers and Fogarty, 1995).

For many years, the CIA designation has been the only certification offered by the IIA. More recently other certifications have been added to the Institute's portfolio of designations: these include Certified Government Audit Practitioner (CGAP), Certified Financial Services Auditor (CFSA), the Certification in Control Self-Assessment (CCSA), Certified Risk Management Auditor (CRMA) and the latest, Qualification in Internal Audit Leadership (QIAL) (IIA, 2015). Whether those who have achieved these designations can all be regarded as professionals, remain debatable, but the debate falls beyond the scope of this study, with its focus on the workplace learning of internal auditors who intend to become CIAs.

From the literature it is apparent that there are several arguments for internal audit to be recognised as a growing profession. It is concluded that the internal audit profession has established a set of international standards, its members adhere to ethical standards, and render services to the public. Furthermore, for members to acquire and maintain professional status, a specific range of competencies needs to be developed in the workplace, which is the focus of this study. The next section discusses the shared elements of workplace learning in professions.

2.2 Shared elements of workplace learning in professions

As discussed, one of the characteristics of a profession is specialised education, training and practical experience (initial professional development). Initial professional development requires some form of workplace learning (see section 2.3), which is also a requirement for professional development. In the accounting or auditing professions, as in the medical, legal and engineering professions, practical experience is a prerequisite before entering these professions (Epstein & Hundert, 2002:226; Perucci, 1971; Rotem, Godwin & Du, 1995:211; Williams, 2010:624). The majority of professions are regulated by law (Garoupa, 2004:3) and make provision for a workplace learning component in their professional development frameworks.

In his seminal work *The System of Professions,* Andrew Abbott explores central questions about the role of professions in modern life and views professions as exclusive occupational groups applying abstract knowledge to particular cases (Abbot 1988:8). The development and maintenance of an abstract system of knowledge is considered the key to professions' survival and the claim to

professional stature because "professions both create their work and are created by it" (Abbott 1988:316). The link between a profession and its work, referred to as a jurisdiction by Abbott (1988:20), is established from this abstract knowledge base. It enables a profession to define and redefine the problems it addresses, develop the services and practical techniques that must be performed to address these problems and control jurisdiction against competing professions or factions within the profession (Sarens, De Beelde & Everaert 2009). Frost (2001:5) argues that the claims for professionalism are based on learning and expertise.

An examination of the requirements for becoming a member of a profession, with specific reference to the traditional professions in medicine, the law and engineering, revealed that workplace learning in all these professions shares the following characteristics (Argyris & Schön, 1974; Dall'Alba & Sandberg, 1996:411; Epstein & Hundert, 2002:226; Gray & Sim, 2011; Maudsley & Strivens, 2000:535; Perruci, 1971; Pinnington, 2011; Rotem *et al.*, 1995:211; Williams, 2010:624):

- relevant policies and legislation regulating the education and training of professionals;
- a professional body or council accepting responsibility for the education and training of professionals;
- a professional development model consisting of an academic education component, a workplace learning component and a final test of competence prior to registration;
- compulsory workplace learning requirements prior to registering as a professional;
- assessment of professional competence prior to certification or registering as a professional; and
- CPD programmes subsequent to registration to ensure that professional competence is maintained.

Based on the literature, it therefore appears that professional development includes a component of workplace learning prior to obtaining a professional designation. The notion of workplace learning is subsequently discussed.

2.3 The notion of workplace learning

The notion and practice of workplace learning has been studied extensively (Billet, 2004; Billet, Gruber & Harteis, 2010; Cheetham & Chivers, 1996; Chisholm & Blair, 2006; Dall'Alba & Sandberg, 2006; Dornan *et al.*, 2007; Ellström & Kock, 2008; Eraut, 2004; Eraut, Maillardet, Miller & Steadman, 2004; Fenwick, 2013; Jacobs & Park, 2009; James & Holmes, 2012; Van der Vleuten & Schuwirth, 2005; Vaughan, 2008; Webster-Wright, 2009). Authors examine topics such as the workplace as a learning environment, the specific learning methods applied in the workplace, the impact of teams and other participatory practices on learning, as well as the benefits and the challenges of workplace learning. Recent studies on workplace learning increasingly point out the changing nature of work in complex business environments and the need for more skilled workers who are able to adapt, change and innovate in today's knowledge society (Vaughan, 2008:5).

The literature focused on internal auditors and their learning at work remains limited (Hassall, Dunlop & Lewis, 1999; McCartney, Marden, Adair, 2002:311-329) and the focus in the prior research has been on internal audit education at a tertiary level (Barrett *et al.*, 1974; Foster & Greenawalt, 1995; Hassall *et al.*, 1996). As has already been mentioned, a wealth of literature that contributes to the body of knowledge on learning at work is available. For the purposes of this study, the topics identified in the literature that put workplace learning into context and are relevant to early career individuals aspiring to become internal audit professionals are the following:

- the adult learner and the learning environment; and
- the learning organisation's determinants of workplace learning success.

2.3.1   Adult learners and their learning environment

Knowles's theory of adult learning is based on the assumptions that an adult learner is someone who is motivated and willing to learn, and who engages in a process of self-directed learning (Knowles, 1977). More recently, Knowles's theory has been used to support a number of cognitive and behavioural models where learning is conceptualised as an individual activity (Mann, 2011:60) and the focus is on the learner only. However, other scholars in the learning landscape consider adult

learner with reference to their learning environment (Lee & Roth, 2007; Marsick, Watkins & O'Connor, 2011), namely the workplace. Researchers and theorists see learning as a multi-dimensional, socio-cultural activity that cannot be separated from the context in which it takes place (Billet, 2004:313; Lattuca, 2002:711; Lave, 2009; Rogoff, 1990). Rogoff (1990) and Lave (2009:200-208) describe learning as a social and cultural activity. Similarly, Lattuca (2002:711) states that learning activities occur through social interaction whereas Billet (2004:313) argues that individuals at work learn through participatory practices and not in isolation.

More recent studies expand on the social context of learning by examining the learning environment as a knowledge society (Vaughan, 2008:1) and a community of practice (Wang, Ran, Liao & Yang, 2010:167). In addition, the notion of the workplace as a learning organisation (Gilley & Maycunich, 2000:103-154; Marquardt, 1996:226; Senge, 1990) has gained prominence.

2.3.2   *Learning organisations*

The purpose of this discussion is not to provide an extensive review of the literature in the field of human resource development, but rather to examine the notion of a learning organisation as a lens to view the workplace learning environment and its determinants of success for developing early career professionals, such as internal auditors.

Marquardt (1996:226) defines a learning organisation as an entity that "learns powerfully and collectively, continually transforming itself to more effectively manage knowledge. Learning organisations empower their people to learn as they work, utilising technology to maximise learning and production." Gilley and Maycunich (2000:123) explain that a study of the learning organisation focuses on the systems, principles and characteristics of organisations that are used for learning and produce as a collective entity (the *what* of learning). In describing the characteristics of a learning organisation, they expand on four subsystems of learning organisations identified by Marquardt (1996) and also discussed by Eraut and Hirsch (2010:1-97): learning, organisation, people and knowledge. These subsystems are explained in more detail below.

Firstly, *learning* as a subsystem occurs at three levels:

- individual, as an increase in competence through various modes of learning underpinned by adult learning theories;
- the team/group, as an increase in the competence of, by and within groups; and
- organisational, as an increase in the learning capacity of the organisation with reference to the depth and breadth of learning.

Secondly, the *organisation* itself is recognised as a subsystem of a learning organisation (Boud & Garrick, 1999; Marquardt, 1996). Gilley and Maycunich (2000:113) support this view and emphasise that the culture, vision, strategy and structure of an organisation where learning takes place should be aligned to facilitate a learning environment for continuous learning and improvement, as well as sustainable business success. Thirdly, the *people* as a subsystem refer to all the internal and external stakeholders, such as the employees (as adult learners who should take responsibility for increasing their competence), managers (as coaches, mentors and leaders who should take responsibility for providing learning opportunities) and alliance partners (such as professional bodies or government agencies who share competencies) (Evans & Kersh, 2006; Gilley & Maycunich, 2000:114). Finally, the *knowledge* subsystem is described as the management of acquired, created, stored, transferred and used knowledge in the organisation, which is an ongoing and interactive process where problem-solving skills and insights are required (Bierema & Eraut, 2004:63; Gilley & Maycunich, 2000:114; Vaughan, 2008:10).

It appears from the literature that the workplace is recognised as a site for learning where both adult learners and their learning environment are studied. The notion of a learning organisation contributes to an understanding of adult learning at work in an environment where the focus is on subsystems as determinants of workplace learning success: learning, the organisation, people and knowledge. The next section examines workplace learning specifically for early career internal audit professionals.

2.4   Internal audit workplace learning

The global landscape for internal audit workplace learning for internal auditors highlights two years' relevant practical experience to be obtained in the workplace prior to certification (IIA, 2014). Apart from this two-year requirement set by the IIA Global as well as the competency framework and career map published in 2013 and 2014 respectively, a CBOK report makes recommendations for "targeted learning" to build competence, such as formal training and on-the job training (Rose, 2015:25). Based on the IIA Global guidance, it appears that internal audit workplace learning for early career internal auditors is not formalised or structured and specific workplace learning enablers or determinants of success are not identified.

In South Africa, the IIA (SA) was established in 1964 and currently has more than 10 000 members (IIA (SA), 2016). The IIA (SA) developed a new career path for internal auditors, which includes a formal, structured workplace learning programme – the professional training programme (PTP). The PTP entails completing two learnership programmes: the Internal Audit Technician (IAT) and the Professional Internal Auditor (PIA) learnership programmes (IIA (SA), 2015b). These learnerships were initially developed by the IIA (SA) in 2003 to expand entry into the profession for candidates who do not have an academic qualification, but who work in internal auditing (Shellard, 2011). However, to address the need for skilled internal auditors in South Africa, the entry requirements for the learnerships have been adjusted to ensure that only candidates with a Bachelor's degree can enrol (Shellard, 2011). Both learnerships are comprised of an education component and a practical experience component (both workplace-based) (IIA (SA), 2015b).

Like Australia, South Africa has also identified a need to formalise the development of internal audit professionals, thus establishing the PTP programme. Currently, the IIA (SA) promotes the PTP programme as the preferred pathway to qualify as a CIA and has over 140 employers who are registered as service providers for the learnership programmes. Although more than 1 600 internal auditors have completed the IIA (SA) learnership programmes (1215 IAT and 434 PIA) (IIA (SA), 2016:13), there are a number of early career internal auditors who completed in-house internal audit workplace learning programmes presented by their employers.

The question therefore arises as to what internal audit workplace learning for early career internal audit professionals is - with specific reference to the determinants of such workplace learning success, hence the purpose of this study.

Currently, the South African learning environment requires the re-registration of occupational qualifications, including those related to internal auditing. A community of internal audit experts developed two internal audit qualifications (internal auditor and internal audit manager), which were presented to the Quality Council for Trades and Occupations (QCTO) to consider for registration (QCTO, 2012; Von Eck, 2016). Figure 1 illustrates the preferred route to becoming a CIA in South Africa.
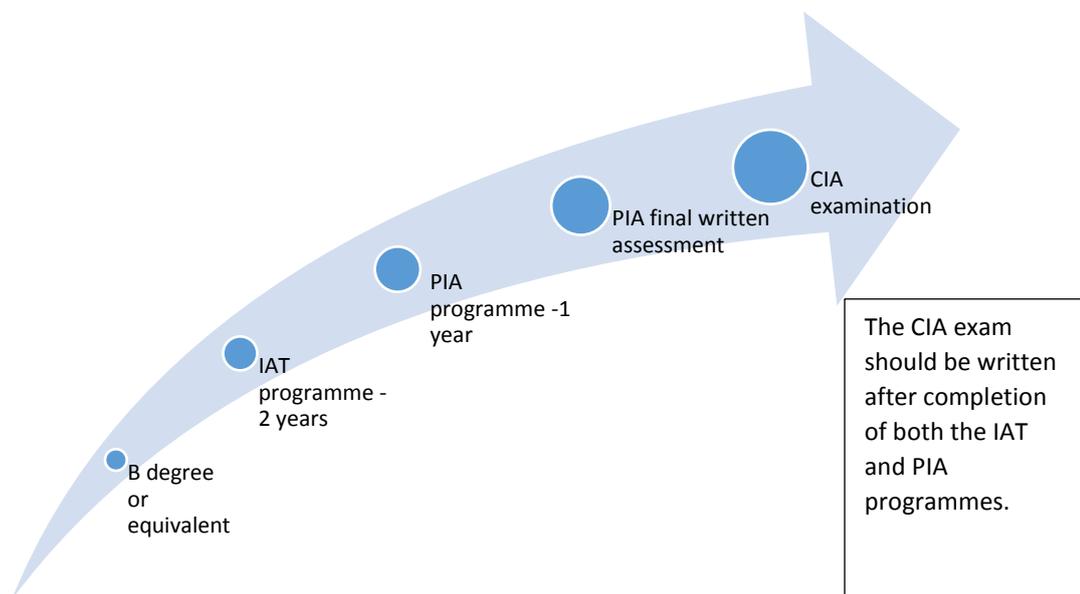

Figure 1:   Preferred route to becoming a CIA in South Africa

Source: (Adapted from IIA, 2015a).

2.5   Summary

Based on the literature, it is evident that internal audit is a profession where early career individuals need to develop competencies and skills to do their work. Internal audit professionals, similar to other professionals, need practical work experience to qualify as professionals. Learning at work is therefore a key component of professional development. The learning environment, the learner and management, as well as the learning organisation are key determinants of workplace learning success.

3   Research design and methodology

This study forms part of a bigger study which focused on proposing a workplace learning framework for developing internal audit professionals. This study explores the determinants of workplace learning success. Data was gathered from 65 internal auditors consisting of early career internal auditors, their employers, workplace learning presenters and assessors and the IIA (SA) Education and Training Committee members. Data was collected in two phases from three stakeholder categories[2]: in phase 1, four focus group discussions were conducted in accordance with the interactive qualitative analysis (IQA) technique (Northcutt & McCoy, 2004). Participants for each focus group were selected based on specific criteria (refer to Table 2 and Annexure A). An independent facilitator was used to facilitate all four focus group discussions and the same question was posed to all focus groups, namely: *What are your experiences of workplace learning for developing early career internal audit professionals?*

The IQA technique applied an inductive approach to data collection and analysis whereby participants – after the question was posed – prepared +/- 10 "idea cards" in silence and then posted these on a wall. In silence, these ideas were sorted by participants into groups or categories. The facilitator then opened the discussion and each idea card was discussed to ensure that a collective meaning is agreed on. The outcome of each focus group discussion of 180 minutes, was a collection of themes and sub-themes that were clearly described by the group. The researcher documented these descriptions and requested participants via e-mail to confirm that the descriptions are a reasonable representation of the focus group discussion held.

Subsequent to the four focus group discussions, the researchers analysed the 277 themes and 63 sub-themes by eliminating duplicate themes and merging similar themes resulting in 11 themes and 24 sub-themes which informed the questionnaire used for the semi-structured interviews.

In phase 2, 16 participants (refer to Table 3 and Annexure A) were selected purposively to share their experiences on internal audit workplace learning based on

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[2] For the purposes of this study, participants were divided into three stakeholder categories, namely internal audit employers, early career internal auditors and workplace assessors, presenters and IIA (SA) Education and Training Committee members.

the 11 themes identified in phase 1. It was decided to select at least 3 participants per stakeholder category and continue to a point of data saturation. Participants willingly participated anonymously and data gathered via these interviews were recorded and transcribed. Subsequent to the interview process, the researchers performed a second data analysis which resulted in five themes and 24 sub-themes. Transcripts were then analysed using AtlasTi and applying Creswell's (2012:237-264) method for thematic analysis of qualitative data using these five themes and 24 sub-themes as a point of departure. The use of four different focus group discussions facilitated the simultaneous collection and analysis of the data whereas the use of interviews subsequent to the focus group discussions, enabled the researchers to obtain "rich" data relating to the phenomenon studied. This article reports on the "determinants of workplace learning success" theme and its four related sub-themes as presented in Table 4.

Table 2: **Number of focus group participants, themes and sub-themes generated per focus group**

Stakeholder category	Focus group	Number of participants	Reference in analysis	Number of themes	Number of sub-themes
1 (Employers)	1	11	FG1	11	79
	2	13	FG2	13	69
2 (Early career internal auditors)	3	13	FG3	24	76
	4	12	FG4	15	53
		49 participants (see ANNEXURE A)		**63**	**277**

Table 3: **Number of interview participants**

Stakeholder category	Reference in analysis	Number of participants	Reference in analysis
1	E1	4	P1, P2, P3, P5
	T1	2	P10, P11
2	E2	3	P7, P8, P9
	T2	3	P6, P12, P15
3	O3	4	P4, P13, P14, P16
		16 participants (see ANNEXURE A)	

Table 4:   **Main theme and sub-themes**

	Determinants of workplace learning success
1	Learning environment
2	Management support
3	Early career internal auditors' commitment (attitude and motivation to learn)
4	Relevant, structured and effective learning and development programme

4   Findings

From the data analysis, four elements that drive the success of workplace learning emerged: firstly, the workplace as a nurturing learning environment is identified as a determinant of success. Secondly, management's commitment to the development of early career internal auditors aspiring to become internal audit professionals, is a determinant of workplace learning success. Thirdly, the early career internal auditors' commitment (including their attitude and motivation to learn), determines workplace learning success. Fourthly, establishing and maintaining a relevant, structured and effective learning and development programme in the workplace, is a determinant of workplace learning success.

4.1   *Learning environment*
(i)   Discussion

From the focus group discussions, the learning environment emerged as a theme or sub-theme from the two employer focus groups. Focus group 1 (FG1) described the learning environment as a sub-theme of drivers for success, stating that effective workplace learning only takes place in a nurturing environment where there is management support and commitment. Focus group 2 (FG2) also described the learning environment as an environment where the employer is involved and committed, where knowledge is transferred and where there is a balance between employer needs and employee needs.

For the purposes of the interviews, the learning environment was described as a separate theme encompassing the training methods and equipment used to facilitate workplace learning, the need to accommodate early career internal auditors from different streams or backgrounds, the role of the professional body, the IIA (SA) as

an enabler of workplace learning and the alignment of workplace learning programmes with career development programmes in the learning environment. Participants were asked to describe what, in their views, the enablers and drivers for success are with specific reference to the learning environment.

In the interviews, it was evident that the learning environment is an enabler of workplace learning. One stakeholder category 3 (O3) participant believed that the learning environment should be conducive to both the early career internal auditors and the organisation, saying that "…there is an expectation both ways" **(P13)**. It was apparent from employer participants' views that to create an environment conducive to learning – two internal audit employers (E1 & E2) referred to a "nurturing environment" **(P3; P8)** that requires a balance between the organisation's needs and the development needs of early career internal auditors. An E1 participant said, for example: "So it is looking at resources; that is going to be critical to get success" **(P5)**.

(ii)   Summary

Based on the analysis, the learning environment is regarded as an important determinant of success to workplace learning. Employers highlighted the importance of the workplace's being a "nurturing environment", conducive to learning. They also mentioned considering the needs of both the organisation and the early career internal auditors. This is in line with the literature on workplaces as learning organisations. Gilley and Maycunich (2000:113) emphasise that the culture, vision, strategy and structure of an organisation where learning takes place should be aligned to facilitate a learning environment for continuous learning and improvement, as well as sustainable business success.

4.2   Management commitment
(i)   Discussion
In the focus group discussions, management commitment to workplace learning for developing entry-level internal audit professionals emerged as a theme or sub-theme from both employer focus groups. FG1 described management commitment as management support and ownership of workplace learning programmes. FG2

referred to the involvement and commitment of the employer as a sub-theme of the learning environment.

For the purposes of the interviews, this theme was categorised as a driver for success and described as such during the interviews. Participants were asked to describe the drivers for success of a workplace learning framework for early career internal auditors with specific reference to management ownership and management support and was renamed management commitment for the purposes of this discussion.

In the interviews, management commitment was alluded to 14 times. All the participants saw management's commitment (including ownership and support) as a very important enabler of effective workplace learning. One E2 participant stated: "Owners of the programme lead by example, there should be ownership and commitment" **(P5)**. An E1 participant highlighted that management's attitude towards learning and development should be positive; it should be strategically driven from the top: "When the benefits are sold up front, everyone buys into it" **(P3)**. He also stated that "if it's a mere compliance thing, then it's not really going to work" **(P3)**. Another E1 participant stated that their senior management value and "see the absolute necessity of training" and they involve audit partners in the formal training sessions to "demonstrate their commitment to learning interventions" **(P1)**. An O3 participant reported that having a dedicated senior manager responsible for learning and development, someone who is "enthusiastic and a good coach" and a good leader, can assist in enabling effective workplace learning (**P13**).

Not all participants reported positively on their experiences regarding management's commitment in their organisations. An E2 participant reported on his experience of management's not being committed to training and believing that it is a waste of time – "they see training as a waste of time, instead of being on a job, you know, why must they leave their audit client and then go and attend training" **(P9)**.

Early career internal audit participants also reported on their experiences of management's commitment to workplace learning. As with the employers' views,

there were both positive and negative experiences. One early career auditor (T1) stated that "training always gets postponed" and "there is always a crisis" due to client pressures; he felt that "there is not much in terms of ownership for training here" **(P11)**. He also stated that there is no purpose in having formal learning and development sessions "if managers are not willing to release the early career internal auditors" for training **(P11)**. In his view, improved planning and communication of training schedules could assist in ensuring that early career internal auditors are able to attend formal training sessions. Two E1 participants reported on similar experiences where early career internal auditors scheduled for training sessions were withdrawn from these sessions by their managers and partners due to "some big client crisis" (**P1; P2**).

An E2 participant's statement provides a synthesis of the employers' views on getting management involved:

> Leadership in the organisation needs to understand that they have to prioritise learning…I have explained to them a million times, if you allow me to train your staff and make them more competent, you will have less upward delegation, less pressure on yourselves, so make it your priority when you do your planning, put my training first and then build everything around it **(P9).**

(ii)   Summary

Based on the analysis, it appears that management's commitment to workplace learning is essential to facilitate effective learning and development. It is also evident that a lack of management's support and buy-in results in learning and development initiatives' not being prioritised. Contrasting views were obtained from both employer and employee participants, and it appears that workplace learning only becomes a priority when management is committed to it. This is in line with the literature on workplaces as learning organisations that highlight people (including managers who should take responsibility for providing learning opportunities) as a determinant of workplace learning success (Evans & Kersh, 2006; Gilley & Maycunich, 2000:114).

4.3   Early career internal auditors' commitment (attitude and motivation to learn)

(i)   Discussion

In the focus group discussions, early career internal auditors' motivation to learn emerged as a sub-theme from the two employer groups. FG1 described the early career internal auditors' motivation to learn as a sub-theme of a driver for success to workplace learning, and FG2 highlighted the commitment and responsibility of the learners towards workplace learning and development.

In the interviews, this sub-theme was alluded to several times and was expanded to include early career internal auditors' attitude and commitment to workplace learning and development. It appears from the experiences reported by employers in particular that they are often "frustrated" with early career internal auditors' attitude **(P2),** which ranges from a lack of commitment, not "going the extra mile" **(P1)** and not being motivated to learn, to still "expecting to be promoted" **(P5)**. Two E1 participants reported on their similar experiences of the "new generation" early career internal auditors who "demand and expect promotion" and always seek other job opportunities – "they are not committed to a company, they're not afraid to job hop" **(P1; P2)**. An E2 participant lamented that he wants early career internal auditors who are "willing to continuously learn and explore avenues", but stated that "the current batch of learners, they don't have drive" **(P7)**. This, for him, is the "biggest problem" **(P7)**. Both E1 and E2 participants commented that the new generation demand to work only the minimum required hours per day with an attitude of "if I don't get through the work, it is not a problem" **(P1)** – "the youngsters of today have a sense of entitlement" **(P9)**. The E2 participant also alluded to new early career internal auditors' attitude, saying that "they know everything, we can't teach them anything" and "they're lazy in a sense, they think that their degree or diploma is all that they'll ever need" **(P9)**. An O3 participant reported similar experiences with this "different generation" being a "big challenge" in organisations – "they learn at their own pace and they do what they think is good for them and then they'll look at what else there is" **(P13)**. He also made the observation that "in today's age there is no excuse for not doing informal learning on your own regularly because there is just so much out there" **(P13)**. However, this participant however maintained that the early career internal auditors of today need to have the right attitude to capitalise on

these opportunities. Adding to the aforementioned view, an E2 participant stated: "The most important…is the desire and commitment by the learner…you can take the horse [to the water], you cannot make it drink" **(P9)**.

In addition, the practice of making workplace learning (and specifically the attendance of formal classroom training) compulsory, appears to be a challenge, especially in organisations that are using the IIA (SA) learnership programmes. One E2 participant stated that in his organisation, "it is forced on them, because I told them they won't move levels, they will stay juniors for the rest of their lives" **(P9)**. A T2 participant also stated that early career internal auditors must participate in the learnership programmes, but that they are not motivated or committed at all – "they drag their feet when they have to attend" **(P11)**. An opposing view was expressed by a T1 participant, claiming that training is mostly "driven by the individual" and that there is enough support in his organisation "to assist to drive me forward" **(P11)**. This view was shared by another T1 participant, claiming that it depends on the individual's commitment, on "how willing you are to accept what is … in front of you" **(P10)**. This participant went on to say that "if you do not have a positive attitude, you are not going to be willing to learn" **(P10)**.

On the positive side, a few employers highlighted that there are a number of early career internal auditors who have the right attitude, specifically towards learning and development, and who are committed to the organisation – "they are confident, they get involved and that is nice to see" **(P13)**. An E1 participant interestingly deliberated on early career internal auditors' attitudes being related to specific cultures and educational backgrounds. He reported on his experience of early career internal auditors who are white and Afrikaans-speaking, and who "recognise that it would be difficult for them to find a job, so they excel here and they stay here and have a very good reputation" **(P1)**. An E2 participant perceived early career internal auditors with the intention to become "career auditors" to be "perfectionist which makes criticism very, very difficult to deal with" **(P5)**.

(ii)   Summary
From the analysis, it is evident that early career internal auditors' attitude and motivation to learn is a determinant of success for workplace learning. However, it is

concerning to note the apparent extent of negative attitudes among early career internal auditors ranging from feelings of entitlement to a lack of motivation, drive to learn and commitment to the organisation. Furthermore, it is apparent that employers are struggling to manage this "new generation" of early career internal auditors and that those early career internal auditors that "go the extra mile" and "are willing to learn" are few and far between. Some employee participants concurred with the view that a positive attitude is needed to demonstrate commitment to workplace learning. An E1 participant alluded to the complexities of early career internal auditors' behaviour, because other factors (such as cultural orientation, educational background and future prospects) have an impact. This is an area for future research.

4.4 Relevant, structured and effective learning and development programme

(i) Discussion

In the focus group discussions, three focus groups identified relevant, structured and effective learning and development programmes as a theme or sub-theme. FG1 described workplace learning as a structured process including an effective training programme among the drivers for success theme. FG2 identified a structured training programme as a sub-theme of the IIA (SA), whereas FG4 identified such a programme as a theme and described it as organised, based on organisational frameworks, outcomes-based, well-facilitated, learner-oriented and aligned to the IIA's competency framework. For the purposes of the interviews, this theme was categorised as part of formal learning and described as such to interview participants.

In the interviews, this theme was alluded to 11 times and all participants agreed that a relevant, structured and effective learning and development programme is necessary for workplace learning, although not all the participants' experiences were positive. One E1 participant stated that "a structured process is key" **(P1)** and "workplace learning is critical for any internal audit department to be relevant" **(P1)**, whereas another E1 participant confirmed that his organisation uses "a very structured learning curriculum" **(P3)**. An E2 participant referred to the need for "a

structured, systematic process" **(P8)**. Similarly, an E1 participant argued that with a structured programme, training could be standardised across an organisation operating in various locations and this would reduce "inconsistencies [found] in the past" **(P2)**.

One T1 participant reported on his experience claiming that the learning and development initiatives in his organisation are not adequately structured and aligned to a career path. He compared the internal audit learning and development initiatives to those for the external auditors in his organisation and stated that "a programme needs to be effectively run, just like the [chartered accountant] CA programme, that would be the most ideal situation, because now internal audit, I don't think it's taken seriously" (**P11)**.

(ii)   Summary

Based on the analysis, it appears that the use of a relevant, structured and effective learning and development programme is essential for workplace learning. Furthermore, it appears that not only the formal learning, but the entire career development path for early career internal auditors, should be adequately structured from the induction through to successful completion of the professional examination prior to entry into the profession. Some employer and employee participants used the example of the Chartered Accountant (CA) training model applied by the South African Institute of Chartered Accountants (SAICA) as an example of a structured, relevant and effective learning and development programme.

4.5   Summary

Based on the analysis, it is evident that there are a number of determinants that contribute to workplace learning success. A nurturing learning environment is conducive to successful learning. Management's commitment to the learning and development of early career internal auditors enables learning, whereas a lack of such commitment contributes to a hostile learning environment. Early career internal auditors who have a positive attitude and are motivated to learn ensure workplace learning success. This is in line with the literature, which indicates the on-going challenges to balance the needs of organisations to perform with employees' needs and career planning (Gardiner *et al.,* 2001). Finally, the establishment and

maintenance of a quality, effective, relevant and structured training programme is an important determinant of successful workplace learning. The key findings and areas for improvement are summarised in Table 5.

Table 5 **Determinants of workplace learning success – Key findings and areas for improvement**

Key findings	Areas for improvement
Learning environment	
• Creating a nurturing learning environment is conducive to workplace learning. • The needs of both employers and early career internal auditors should be balanced.	• It is suggested that management aim to maintain a nurturing learning environment by considering the workplace learning needs of early career internal auditors who are committed to learning, and that management commit to investing in early career internal auditors to turn them into entry-level internal audit professionals.
Management commitment	
• Managements who are committed to workplace learning for developing entry-level internal audit professionals provide continuous support. • Managements who are not committed to workplace learning result in a hostile learning environment where early career internal auditors are not motivated to learn.	• It is suggested that workplace learning be taken by management beyond mere compliance to ensure a totally aligned learning organisation where all the dimensions of workplace learning are integrated and management is committed to the learning and development of early career internal auditors into entry-level internal audit professionals. Workplace learning of early career internal auditors should become a strategic objective of an organisation.
Early career internal auditors' commitment	
• Early career internal auditors who are committed to workplace learning and development are motivated to learn and have a positive attitude. • Early career internal auditors who are not committed to workplace learning and development have a sense of entitlement, are not motivated to learn, and have a negative attitude.	• It is suggested that that early career internal auditors be informed during the induction programmes of the expectations and relevance of workplace learning and development to encourage a commitment to life-long learning. • Motivational discussions by role models could be offered during the workplace learning programme to promote a positive attitude.
Relevant, structured and effective programme	
• Workplace learning initiatives should consist of a quality learning programme. This implies that the workplace learning programme is structured, relevant, effective and of a high quality.	• It is suggested that organisations implement and maintain a structured, relevant and effective workplace learning programme which is aligned to the other dimensions of workplace learning, namely workplace learning criteria, workplace learning methods and workplace learning content. This could reduce the impact of workplace learning challenges (see Table 6.16). • As a benchmark, the SAICA workplace learning model could be used to identify positive features of an organisation's workplace learning framework for internal auditors.

5   Conclusion, limitations and areas for future research

The aim of this study was to identify the determinants of workplace learning success for early career internal audit professionals. A literature review examined internal

audit as a profession, the need for professional learning and development and the nature of workplace learning, with specific focus on the determinants of workplace learning success. Data was collected via focus group discussions and interviews from early career internal auditors, internal audit employers, workplace learning presenters and assessors as well as members of the IIA (SA) Education and Training Committee.

Based on the literature, it is evident that internal audit is a profession where early career individuals need to develop competencies and skills to do their work. Internal audit professionals, similar to other professionals, need practical work experience to qualify as professionals and workplace learning and development is therefore a key component of professional development. The learning environment, and the learning organisation are key determinants of workplace learning success. From the data analysis, it is evident that a relevant, structured and effective learning and development programme enables workplace learning success. The early career internal auditors' commitment (attitude and motivation to learn) is an important determinant of workplace learning success. In addition, without management's support and buy-in, workplace learning will be unsuccessful. Finally, it was found that a nurturing learning environment is conducive to the development of internal audit professionals.

The study has limitations. Although the phenomenon of workplace learning was examined, the impact of a formal workplace learning programme on internal audit competence and internal audit effectiveness was not investigated. Furthermore, other factors influencing the learning environment, such as organisational culture, were not studied. Behavioural aspects of internal auditors, such as identity and team dynamics, were also not examined, but are areas for future research. Finally, the study examined specifically career internal auditors; an investigation into the workplace learning practices for management training ground auditors could also provide interesting insights.

Based on the findings of this study, it is recommended that internal auditors take cognisance of the determinants of workplace learning success. Creating a nurturing learning environment with management support and implementing a structured and

effective learning programme where early career internal auditors are motivated to learn, could contribute to developing competent internal auditors, achieving internal audit effectiveness and enhancing the status of the internal audit profession.

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Data collection: Participants' profiles

Phase 1 – Focus groups			
Participant number	**Stakeholder category**	**Industry**	**Sector**
Focus group 1 – Employers with in-house workplace learning			
1	1	Retail	Private
2	1	Retail	Private
3	1	Financial services	Private
4	1	Auditing	Private
5	1	Auditing	Private
6	1	Auditing	Private
7	1	Auditing	Private
8	1	Auditing	Private
9	1	Auditing	Private
10	1	Auditing	Private
11	1	Auditing	Private
Focus group 2 – Employers with IIA (SA) learnerships			
12	1	National department	Public
13	1	Auditing	Private
14	1	Auditing	Private
15	1	Public entity	Private
16	1	Auditing	Private
17	1	Public entity	Public
18	1	Retail	Private
19	1	Financial services	Private
20	1	Public entity	Public
21	1	Auditing	Private
22	1	Retail	Private
23	1	National department: Finance	Public
24	1	National department	Public
Focus group 3 – Early career internal auditors exposed to in-house workplace learning			
25	2	Auditing	Private
26	2	Auditing	Private
27	2	Auditing	Private
Phase 1 – Focus groups			
Participant number	**Stakeholder category**	**Industry**	**Sector**
28	2	Auditing	Private
29	2	Education	Private
30	2	Auditing	Private

31	2	Auditing	Private
32	2	Auditing	Private
33	2	Auditing	Private
34	2	Telecommunications	Private
35	2	Health services	Private
36	2	Health services	Private
37	2		
Focus group 4 – Early career internal auditors exposed to learnerships			
38	2	National department	Public
39	2	Public entity	Public
40	2	Public entity	Public
41	2	Public entity	Public
42	2	Retail	Private
43	2	Health services	Private
44	2	Public entity	Public
45	2	Public entity	Public
46	2	Retail	Private
47	2	Public sector	Public
48	2	Auditing	Private
49	2	Auditing	Private
Phase 2 – Semi-structured interviews			
50	1	Auditing	Private
51	1	Auditing	Private
52	1	Mining	Private
53	1	Auditing	Private
54	1	Financial services	Private
55	1	National department	Private
56	2	Auditing	Public
57	2	Financial services	Public
58	2	Auditing	Private
Phase 2 – Semi-structured interviews			
Participant number	**Stakeholder category**	**Industry**	**Sector**
59	2	Auditing	Private
60	2	Auditing	Private
61	2	National department	Public
62	3	IIA (SA) Education & Training	Both
63	3	IIA (SA) Education & Training	Both
64	3	Presenter and assessor	Both
65	3	Presenter and assessor	Both
65			