

Contents lists available at [ScienceDirect](https://www.sciencedirect.com)

# Critical Perspectives on Accounting

journal homepage: [www.elsevier.com/locate/cpa](http://www.elsevier.com/locate/cpa)

Full length Article

## Narratives of internal audit: The Sisyphean work of becoming “independent”

Ingrid Gustafsson Nordin

SCORE (Stockholm Centre for Organizational Research), Frescativägen 14A, 10691 Stockholm, Sweden



### ARTICLE INFO

#### Keywords:

Narrative analysis  
Independence  
Internal audit  
Ambiguity

### ABSTRACT

Based on a study of the Internal Audit Department at the Swedish Police Authority, this text offers insight into the everyday work of a group of internal auditors, showing how they manage the ideal of being independent in an organization of which they are a part. The text is built on a narrative framework and structures the analysis according to different plots. Because the internal audit is neither part of the organization to be audited, nor truly independent from it, the plot of internal audit independence can become that of a Tragedy, where the cast of the story never find their way to success but get stuck somewhere along the way. The narrative analysis brings out several findings, where special focus is put on the costs of the Tragic plot: the emotional work of the auditors, the ambiguity of internal auditor's authority and the attempts they make to “deparadoxify” their practice – that is, how they manage their sometimes very paradoxical everyday work life.

### 1. Introduction

One of the strongest plots in the audit society is that of achieving “independence”. Many tales are told about the auditor's search for independence – from commercial interests and/or knowledge biases. This ideal of independence prescribes certain features – for auditors and audit processes – while disqualifying others. Auditors should be neutral, impartial and objective; the audit should follow rational rules, and be free of emotion and erratic behavior. Auditors gain most of their legitimacy and trustworthiness in society by being presented as unyielding, unbiased, non-compromised guardians of the truth (Power, 2003, 2011).

Like all ideals, independence is difficult to live up to, and the complications of achieving and maintaining independence become particularly clear in one type of audit, namely internal audit. Dependent on the organization they are to independently audit, internal auditors bear their independency in a Sisyphean fashion, with the internal audit fraught with contradictions and at times also conflicting requirements. This makes the internal audit particularly interesting to study in order to gain knowledge about how the independency ideal plays out. Scholars have shown, perhaps counterintuitively to what the independency ideal prescribes, that the emotional work and social skills of auditors are crucial for the auditors to appear legitimate and get the job done. Rather than being uncompromised and unyielding, internal auditors are expected to be socially adept, humorous, communicative, and even cajoling (Van Peurse, 2005, Guénin-Paracini et al., 2015) at the same time as being “independent”. However, very little is known about how these balancing practices – being independent, objective and socially adapted – play out in practice.

Studies of internal audit have increased in tandem with internal audit's spread into various sectors of society, but there remains at least one blind spot: a description of what internal auditors do in practice to live up to the independence requirements and how they manage the ambiguities of their position within the audited organization they belong to. At the end of their literature review of the

E-mail address: [Ingrid.gustafsson@score.su.se](mailto:Ingrid.gustafsson@score.su.se).

<https://doi.org/10.1016/j.cpa.2022.102448>

Received 1 December 2020; Received in revised form 7 March 2022; Accepted 17 March 2022

Available online 28 March 2022

1045-2354/© 2022 The Author(s). Published by Elsevier Ltd. This is an open access article under the CC BY license (<http://creativecommons.org/licenses/by/4.0/>).

field, Roussy and Perron (2018) called for more research into the everyday practice of internal audit. In response to this call, I present a study of a group of internal auditors at a department of the Swedish Police. In the study, I ask the auditors what it means to be independent in their work, which amounts to the research question: *How do internal auditors manage the requirements of independence in their day-to-day practice?* The result is a close-up look at the everyday work of internal auditors, a micro-perspective to counter the macro-structural perspectives previously applied, often with a positivist account, uncritically assuming that independence is something that can actually be achieved (see e.g. Stewart & Subramaniam, 2010).

In my quest to answer the research question, I combine narrative analysis with fieldwork inspired by ethnographic studies of organizations to capture the “localized little stories” (Llewellyn, 1999) presented by the auditors themselves. After all, stories play an important role in organizing (Czarniawska, 1997), and highlighting how auditors talk and reason about their work is one way to better understand their practice (Van Peursesem, 2005, Flyvbjerg, 2006, Dillard & Vinnari, 2017) and how they manage the requirements of independence.

My findings highlight that when the auditors try to live up to the independence ideal, the audit itself becomes ambiguous, with the internal auditors falling between positions, time frames, places, types of knowledge, and relations. Earlier studies have discussed the inherent ambiguities of internal audit (Van Peursesem, 2005, Roussy 2013, 2015), including how the auditors’ competencies and the performed audit quality, might be circumscribed by their dual position (Sarens, De Beelde & Everaert 2009, Roussy & Brivot, 2016). Using a narrative analysis, I extend, deepen and partly challenge these prior insights. I understand the ambiguity of internal audits as being along the lines of a typical Tragedy plot – not from a moral perspective, but from a narrative one. The Tragedy plot explains events in terms of the unrealized powers and strengths of what could have been, but cannot be (Booker, 2004). Using the Tragedy plot as the analytical framework, the study contributes to the field of internal audit research by drawing attention to what can be lost in the process of trying to manage independence requirements.

I begin by looking at internal auditing’s position in relation to earlier studies about auditing independence. I then present the theoretical framework for the study, namely the narrative approach, followed by a description of how the field material was collected, after which I present the results: the narratives of the work of internal audit, as told by internal auditors. I conclude my analysis with a discussion of why the quest for independency can become a Tragedy. The last sections of the paper present my main contributions by relating my findings to prior research: my usage of the concept of “deparadoxification” in order to understand how the auditors handle ambiguities and paradoxes in their everyday work life, the inherent dilemma of their weak professional status, and their extensive emotional work and the gender aspects of it. I then generalize my findings and outline a research agenda for how futures studies can be designed using a narrative analysis.

## 2. The independence ideal in auditing

The critical branch of auditing studies has long considered the ideal of independence to be socially constructed and context-bound, which is why one must not study independence as such, but rather various expressions of it (Humphrey & Moizer, 1990, Sikka & Willmott, 1995, Power, 2011). In the cited literature, two basic principles of how auditors manage independence can be distinguished: by emphasizing the auditors’ belonging to the audit profession or by emphasizing the separation of auditee and auditor organizations. The audit profession has a code of ethics to guide the auditor in maintaining integrity and distance to the auditee. This belief in professional self-regulation has been questioned, however, after the scandals that have surfaced in recent years, and due to the fact that the profession as a whole is dominated by the Big Five (or Big Four) (Humphrey, Loft & Woods 2009, Malsch & Gendron, 2011). The requirement for separation also extends to the auditor’s family ties to- or ownership or stakeholder interests in, the auditee organization – a requirement that is sometimes difficult to meet.

Researchers have also questioned the value of independence as such, stating that other aspects – such as competence, pricing, and a deep knowledge of the area being audited – might lend more credibility to an auditor’s conduct than declaring one’s independence (Jamal & Sunder, 2011). In a study of audit independence in Saudi Arabia, Hudaib and Haniffa (2009) used an interpretative approach to illustrate how independence was connected with ideals such as honesty and righteousness – ideals that were religiously derived – arguing that, rather than a technical matter, the idea of independence is to a large degree cognitively and culturally dependent. Studies that take a sensemaking perspective (Weick, 1995) have discussed that auditors use various strategies to appear independent, such as referring to specific independence routines and rituals, though the auditors were unable to describe in more practical terms how these routines were to be enacted (Kouakou et al., 2013). In sum: “independence” is not a given technical issue of audits, but a phenomenon that shifts contours, content and interpretation in different contexts and situations.

### 2.1. Independence and internal auditing

Compared to the external audit, internal audit has received remarkably little scholarly attention, and of the studies conducted of internal audit, only a few deal with the ambiguousness of internal audit’s independence (Roussy and Perron 2018). This means that, how internal auditors manage the requirement of independence remains a puzzle, the solution to which is not to be found in the strategies presented by studies of how external auditors manage independence. Obviously, internal auditors cannot lean on the independency strategy of coming from an external organization; they are internal. Neither does the strategy of leaning on one’s profession appear to help internal auditors in their independency work – interpretations regarding the professional status of internal auditors seem to vary. Sarens, De Beelde and Everaert (2009) used the sociology of professions to discuss internal auditors as demarcated professionals, their professional jurisdiction being risk assessment and internal control. A later study by Everett and Tremblay (2014) concluded, however, unlike external auditors, internal auditors do not have a strong profession to guide them.

The weak professionalization of internal auditors may be explained by the status of the Institute of Internal Auditors (IIA), a US-based international organization with local offices around the world that serves as the professional organization for internal auditors. Since its founding in 1941, the IIA has amassed more than 200,000 members worldwide and its stated mission is to professionalize internal auditing, seeking to accomplish this mission in various ways: by issuing standards for internal auditors to follow, and by providing a set of certifications for internal auditors that together function as a passport of sorts whereby an IIA-certified auditor should be recognized around the world. The IIA also organizes auditor meetings in order to develop its members' competencies.

Some studies refer to IIA's influence as a given, a constant in "the internal audit and independence" equation. For example, in the introduction to their review of literature on independence and objectivity in internal auditing, Stewart and Subramaniam (2009) wrote: "As a basis for our review, we draw on the current definition of internal audit promulgated by the Institute of Internal Auditors (IIA), together with IIA professional standards and guidelines on independence and objectivity" as the "IIA definition of IA is now familiar and well accepted" (ibid. pp. 329). Stewart and Subramaniam borrowed not only IIA's definition of independence, but also its definition of internal audit as a phenomenon. Several other studies demonstrated, to the contrary, that IIA is an organization that many internal auditors join for networking and education reasons, but an organization that lacks any real influence or has any real impact on the professionalization of internal auditors. Neither does the IIA help to shape the independency work of internal auditors in practice (Roussy & Brivot, 2016).

Internal audit serves a dual role: to advise top management on decisions to be made, and to provide assurance to the organization at large: "Internal auditors are in a unique situation as providers of both assurance services within the organization and consultancy services to managers" (Stewart and Subramaniam 2009, p. 329). Add to the mix the fact that internal auditors are employed by the organization they are to "objectively and impartially" audit, and the ambiguity of the independence construct becomes evident. Internal auditors should both verify and advise, both assure and consult. Brody and Lowe (2000) concluded that the consultancy role negatively affects the auditor's ability to be objective and independent. Ahmad and Taylor (2009) confirmed this conclusion, adding the observation that the multiple roles and tasks assigned to the internal audit increase as a reflection of the increasing complexity of an organization's environment. This, in turn, has a negative effect on auditors' ability to perform their tasks "independently". Another review of studies on internal audit and independence, conducted by Stewart and Subramaniam (2010), discussed the organizational status of internal auditing in the organization, the assurance assignments versus the consultancy services of internal auditors, the auditors' role in risk management, and the out- and co-sourcing of internal auditing.

While acknowledging, to some extent, the inherent duality in the internal audit function, what underlies the studies of Brody and Lowe (2000), Ahmad and Taylor (2009) and Stewart and Subramaniam (2010) is the assumption that independence is something that actually can be achieved. Everett and Tremblay (2014) added nuance, discussing the specific "ethical authority" ascribed to internal auditors, a mandate that does not always align with the overall ethics and values of the organization of which the internal auditors are a part. Their conclusion was thus that internal audit constitutes a "weak field" of authority – internal auditors simply do not carry the authority that other auditors do, and that this affects their independence. Nickell and Roberts (2014) analyzed the multiple roles ascribed to internal auditors using the theory of organizational hypocrisy (Brunsson, 1989), which requires a de-coupling of organizational talk, action and decisions, to discuss how internal auditors manage the dilemma of serving many functions. Roussy (2015) discussed the ethical problems that arise in a situation where internal auditors have little, if any, independence, having earlier compared internal auditors to chess players whose goal is not to topple the king, but to survive (Roussy 2013). She illustrated how the internal audit alternated between helping and shielding top management, adopting the concept of "grey independence" to explain how internal auditors were able to do this while still claiming independence.

A number of other studies are more critical of the independence of internal audit and have discussed the various relations internal auditors have: to top management, to the audit committee, and to the auditees (Trotman & Duncan, 2018, Soh & Martinov-Bennie, 2011). These studies highlighted how, as an auditor, one is dependent on the auditee to cooperate, to provide information, and to even show up to meetings. This in turn results in specific behaviors among the auditors – they need to compromise, be communicative, maintain a sense of humor, and use the same jargon as the auditees. They also need to be consensus-oriented and find ways to "sweeten the pill," that is, to write their reports in ways that will not upset the auditees too much (Guénin-Paracini et al., 2015, Roussy & Brivot, 2016). Of importance also is the type of background the auditor has – if the auditee knows more about auditing or about what is being audited than the auditor, the auditor's independence might be threatened. Having the same background as one's auditee can, on the other hand, afford better access, as this can make it easier for the auditee to accept the person auditing them (Daoust & Malsch, 2020). Certain types of knowledge may also provide greater comfort to those being audited as well as the audit committee (Sarens, De Beelde, and Everaert 2009).

In a study from 2005, Van Peurse asked: given the multiple relations internal auditors have, and given the internal auditors' dependence on many functions in the organization of which they are a part – what are the conditions that enable them to retain their independence? Using role theory, Van Peurse took the ambiguity of internal audit as a starting point and let the internal auditors' own assessments "be the most legitimate indicators of their role effectiveness" (2005, p. 491). She stated that the duality, the conflicting roles, and the ambiguity of the internal auditors' work results in a "complex interweaving of collegiality and friendships, guides and impositions, qualifications and status" (ibid. p. 501), and that the internal auditors who are most successful in their work are those who master the juggling of these roles. Van Peurse thus added rich nuance to the everyday struggles of internal auditors and their attempts to remain independent, but more studies are needed to explore what they do in practice and the possible implications of their internal audit practices, something we still know very little about:

...the very nature of internal auditors' teamwork and interactions with one another remains unexplored. It would be significant to understand this aspect of their function as this would shed light on how they collectively perform assignments and establish their professional judgment. (Roussy and Perron 2018, p. 377)

While the studies of Van Peurseem and others contribute to conceptualizing the internal auditor's role as both an independent evaluator of, and consultant to, management, their conceptualizations do not allow us to fully comprehend the practical impact of such duality and the costs behind attempts to deal with it. In other words: what is gained and what is lost by the internal auditors' attempts at being independent? I seek to carry on the complex conversation that extant literature started about internal audit and independence but that only a few have specifically targeted. A narrative analysis indeed allows us to better apprehend how internal auditors struggle with the requirements of independence as well as the implications of these struggles in terms of what they bring to light and what gets left behind.

### 3. Narrative analysis

If one wants to study ambiguities, contradictions and paradoxes, a narrative approach is advantageous. Just as Van Peurseem (2005, citing Munro 1995, p. 468) noted about ambiguity in internal audits, "the presence of ambiguity does not entail a collapse of order"; paradoxes and ambiguities are to be viewed as the result of people trying to apply a logic perspective to a world that does not fit the logic framework, not as sign of a malfunction or something gone wrong. The narrative perspective is able to accommodate paradox (Czarniawska, 1997) because it does not seek to solve or rationalize; rather, the narrative perspective helps us to see what actually plays out in the face of paradoxes and contradictions – all the actions invoked in order to handle such ambiguities.

A narrative analysis comprises a set of devices that are not restricted to a specific discipline, enabling its users to "concoct" (Czarniawska, 1998) their own setting and theoretical framework. Thus, narrative analysis that originates from literary theory can be used as a framework and toolbox for understanding organizing and organizations: "Organizations are, among other things, dramas in progress, hence narratives about something, performed by collectives of humans. There is a limited store of narrative structures (archetypes) at hand, and these are available also for organizations" (Sköldbberg, 1994, p. 233).

In recent years, the narrative perspective has been extended to accounting studies (Czarniawska, 2017), but few studies have used narratology in a systematic way. One of the best examples of a thorough narrative analysis of accounting practices was conducted by Llewellyn (1999), who suggested that people reason and persuade in two ways: through numbers (calculation) or stories (narration); it is not for nothing that "to account" has a double meaning in English (to enumerate, and to tell). In professional accounting, numbers have been the predominant way of communicating. Given that accounting has a powerful way of defining what should and should not be counted as significant in an organization (Roberts & Scapens, 1985), interpreting accounts as narratives may offer important insights into how organizations work. The most essential devices of a narrative analysis are the plot of the story (section 3.1) and the rhetoric and vocabulary found in the field material (section 3.2).

#### 3.1. The plot

Creating a story is about piecing together different parts into a greater whole, a whole that makes sense. The most important part of a narrative is the *plot* – the plot of the narrative being what ties the story together. Polkinghorne (1995) described the plot as the thematic thread of the narrative, and the adjustment of the various parts into the whole (i.e. the plot) as "emplotting" (after White 1987): "When happenings are configured or emplotted, they take on a narrative meaning" (Polkinghorne, 1995). Czarniawska (1998), following Aristotle, identified three elements in a plot: an original state of affairs, an event or action, and the consequent state of affairs. The plot can follow sheer chronology that is reworked into a causal relation (that happened because this happened first), or it can ignore the chronology and offer explanation by way of other causes.

There are a number of recognized "basic" plots, and many classifications thereof. In the present context, one of the relevant ones, and a well-known plot, is that of the Quest (Booker, 2004). The Quest begins with a call that compels the hero to set forth in search of something, with the search often portrayed as an adventure. The adventure is a way of narrating success, but, prior to this success, there needs to be some sort of conflict that the hero must solve. Hence, the basic plot is often one where the hero or heroine is faced with a conflict (*agon*), fights a villain (*pathos*, or as Frye put it – a "death-struggle"), and comes out recognized by the environment as successful, thus reaching the resolution of the story (*anagnorisis*) (Frye, 1957). A Quest requires both a hero and a villain; only by being mirrored in dangerous, vicious and evil characters can the hero rise. In the legend of St. George and the Dragon, for example, St. George could never have been portrayed as a hero had there been no dragon to slay.

The plot of the Quest revolves around the dream of accomplishing a goal, with the call to attain this goal providing the hero of the plot with a mission. This means that stories plotted as a Quest also have happy endings: the call, the adventure, has been successfully fulfilled. The Quest ends with a completion of a whole, producing a cathartic ending where everything comes together as intended.

In management studies and management literature, a genre crowded with success stories (Barry & Elmes, 1997, Craig & Amernic, 2008), the Quest is the predominant narrative. All of the strategies, guidelines, standards, consultants, handbooks on practices, and novel programs directed towards organizations essentially carry the same message: for an organization, the "call" is to find and become its optimal version. The evil villains and dragons of management are dressed up as "inefficiency", "red tape", or "lazy employees". In auditing, it is the corrupt auditors letting things pass or manipulating numbers in return for money that are the villains.

Another basic plot is that of the Tragedy, which centers around the impossibility of attaining the ideals of the Quest. In a tragedy, there is no call to greatness, but rather temptations, often from dark forces or spirits (Booker, 2004). The tragedy consists of imitating something successful, an act of courage or strength, without actually succeeding; the hero does not win the war in the end, and is not

recognized by the environment as successful. The tragic plot does not lead to anagnorisis (Frye, 1957). In a tragic plot, the hero is entrapped by real life and held back, unable to fulfill the search for authenticity and a higher spirit. Consequently, the hero is not recognized and lauded by society but isolated from it, ultimately often through death. As Frye wrote, this should not be over-interpreted in a moral sense: “The particular thing called tragedy that happens to the tragic hero does not depend on his moral status. If it is causally related to something he has done, as it generally is, the tragedy is in the inevitability of the consequences of the act, not in its moral significance as an act” (Frye, 1957, p. 38).

The tragic plot incorporates ambiguity: double-, conflicting- and at times paradoxical and unresolvable meanings. The ambiguity might be semantic, where, depending on who utters them, words take on different and sometimes contradictory meanings, leading to confusion and conflict (Vernant, 1978); the ambiguity might arise as an effect of the duplicity of the characters in the story; or the ambiguity might be inherent in oneself for which Vernant cited Oedipus as a prime example (ibid.). Booker (2004) called such ambiguity “the divided self” – for example, when the main character in the story hesitates, struggling to decide whether to give in to temptation or not, or when the character must hide their darker side from the environment, Dr. Jekyll and Mr. Hyde being the prime example of the latter.

Sooner or later, the tragedy comes to an end with the character succumbing to their destiny, the divided self ultimately falling to pieces. The endings of tragic stories are not happy, and often reveal what was missing. In many cases, this is due to the main character having missed or refused to take into account some piece of knowledge, as when Icarus neglected the concept of gravity. The characters of a tragic story become separated from their environment, often dying, isolated and alone.

### 3.2. The rhetoric and vocabulary

When analyzing a narrative, one also needs to pay attention to language and rhetoric. In this respect, I follow Czarniawska (1997) by bringing in Kenneth Burke’s (1945/1969) dramatic pentad as a mode to interpret people’s actions. Burke wrote that human action can be heuristically captured in five elements relating to the questions of “who, what, where, by what means, why, how, when.” In Burke’s vocabulary, this translates into the *agent* (“who”), the *act* (“what”), the *scene* (“where and when”), the *agency* (“how and by what means”) and the *purpose* (“why”) (ibid.), categories that help to sort out a narrative. The pentad builds on the metaphor of the theater, which applies particularly well in my case because the internal auditors at the Swedish Police are very much on public display, something that becomes evident in the field material. The pentad also helps to break down and capture ambiguities – how places, people and actions are connected or disconnected from one another to different degrees or in different “ratios”, displaying contradictions and paradoxes. With respect to language, Czarniawska-Joerges & Joerges (1988) emphasized the role of labels, metaphors and platitudes as ways of producing meaning in organizations (or in any other social setting). *Labels* classify what things are. Labelling is a powerful tool as it defines something as well as manages ambiguity. *Metaphors* have a function of telling how things are, by transferring the meaning of one object to another object so that one may speak of the second object as if it was the first. *Platitudes* communicate what is normal (in a given context), they are “verbal rituals” and “dead metaphors”, they communicate the routine and the usual, what is well known to everyone involved (Czarniawska-Joerges & Joerges, 1988). Organizations are to a large extent constructed through the use of labels, metaphors and platitudes. The success promised by consultants – if one only follows a specific standard, policy, or reform plan – is often communicated using such labels, metaphors and platitudes. One might expect, however, that different plots require different labels and metaphors and different ratios of the pentad.

## 4. Collection and analysis of the field material

In a narrative approach, there is no clear line between theory and method. A narrative analysis is closely connected to ethnography, however, and the story-like nature of fieldwork reports (van Maanen 1988/2011) all but invites the use of a narrative approach (Bruner, 1986). After all, an ethnography is a written representation, not an objective presentation of an actual truth because, as Rorty (1991), such an objective representation of reality can never be made. Every narrative collected from the field is an account of someone’s own particular reality. Also, a narrative approach focuses on the “how come?” in order to understand what it is that people do when they do what they do, and how they talk about it. The focus here is on the practice, on emphasizing the little things and particularities, rather than on finding universal patterns (Polkinghorne, 1995, Flyvbjerg, 2006). Doing fieldwork and using a narrative analysis also requires a different role for the researcher. Instead of being muted in order to appear objective, the researcher may alternate between narrator, author, reader and interviewer (Hatch, 1996).

### 4.1. Field material and setting of the study

Not all Swedish public authorities are required to perform internal audits. Of the 341 public authorities in Sweden<sup>1</sup> at the time of the study, in 2017, 69 had internal audit departments (Riksrevisionen, 2017:5). The argument for having an internal audit is often based on the size of the organization’s budget: the bigger the budget, the more reason to conduct an internal audit. Together, the 69 authorities with internal audits made up 90 percent of the budget for state public authorities in Sweden (ibid.). The audits performed relate not only to budget, however. The issues covered at the Swedish Police range from organized crime to internal work culture at the

<sup>1</sup> <https://www.statskontoret.se> Accessed 13 October 2020.

Police. The internal audit is different from external and financial audits in that it covers broader areas.

In 2017/2018, the Internal Audit Department of the Swedish Police (referred to below as “the Department”) had 13 employees. In order to obtain an exhaustive picture of what goes on in their day-to-day work, I felt it necessary to interview the entire group and not just a “representative sample” (see Roussy 2015). Thus, during the fall of 2017 and spring of 2018, I interviewed 18 people. The additional five interviewees worked at the Stockholm-based branch of IIA (two persons) and the Swedish National Financial Management Authority (ESV) (one person), and as single internal auditors at two other Swedish public authorities (one each at each authority). A “single auditor” means that an organization only has one person working as an internal auditor in the entire organization. This is a practice that is more common in smaller organizations; larger organizations tend to have more auditors.

For reasons of confidentiality, I have given the auditors fictitious names: Joan (Head of Department), Alan, Gram, Tanya, Toby, Sturgill, Willie, Dwight, Linda, Tammy, Sheryl, George, Kris, Jason, Townes, Courtney, Buck and Margot. A list of the interviews, including the dates they were conducted, is given in [Appendix 3](#).

The interviews were structured in the sense that I asked all of the interviewees the same questions (see interview guide, [Appendix 1](#)). The questions were very broad, however, and left room for follow-up questions, which varied between the interviews. I asked the auditors about their background, what they did when they conducted an internal audit, usually in the form of asking them to “walk me through it.” I also asked them what an internal auditor should do to be independent, and what the audit process should look like to be independent. I paid particular attention to the details, such as the clothes they would or would not wear, or the rooms they would or would not use. Following [Spradley’s \(1979/2016\)](#) advice to ask about use, not meaning, I also continually asked for examples.

The interviews with the Department’s internal auditors took place at Police Headquarters in Stockholm. The other interviews were conducted at IIA, at ESV, at one public authority outside Stockholm and, for one of the single auditors, in my office at the research center where I work. In the case of the latter, the auditor did not want to meet at their workplace due to concerns about anonymity. Most of the interviews lasted about an hour, though some were shorter and four of them a little longer. With the exception of three interviewees who did not want to be recorded, all of the interviews were recorded and later transcribed verbatim, resulting in 271 pages of transcripts, single-spaced. In the case of the interviewees who did not want to be recorded, I took extensive notes during the interviews. For all of the interviews, I also took notes about things not captured on tape – such as the layout of the offices, casual meetings in the hallways, and informal chats in the elevator on our way to and from the meeting rooms.

Internal auditors who work at public authorities in Sweden have their own network that meets regularly. In November 2017, I was invited to present my study at one such meeting. I was thus there as a participant observer: as an observer I wrote down what they asked each other as well as what they asked me; and as a participant I presented my ideas about the independence ideal and thereby directed their attention to that particular matter. Had I not done this, it is not certain the auditors would have discussed issues of independence. I also observed an ESV webinar held at the ESV premises with participants from the network. The webinar was broadcast online, which is how I observed it, not visible to the participants.

In order to deepen the understanding of the interviews, I also studied documents that related to internal audit in the public sector in Sweden. A list of these is given in [Appendix 2](#). The documents I read consisted mainly of information brochures from IIA and ESV, but also reports on public investigations into internal auditing in public agencies. The documents dealt with internal audit as a public activity and/or issues regarding independence in internal audit work. While my observations and the documents about internal auditing were coded in the same manner as the interview transcripts (see below), for me as a researcher they functioned more as a complement and a way for me to navigate the field. The observations were particularly helpful in this regard, informing me of important questions the auditors wanted to address in plenum, as well as enabling me to see who was included in these forums. That in turn served as a stepping stone in finding people to interview.

#### 4.2. Coding the field material

After collecting the material and converting it into text (documents, interview transcripts, and notes from interview visits and seminars/webinars), I started reading and interpreting it. Among others, [Polkinghorne \(1995\)](#) offered useful advice on how to move back and forth between the field material and the story under construction. Field notes are interpreted as text and thus part of the narrative construction. I also structured the interviewees’ answers into what [Spradley \(1979/2016\)](#) called “domains” – a domain being a kind of meta-category, made up of several other categories. “Independence” was one such domain that contained other categories, such as ways to behave, where the auditors conducted their audits, etc. I analyzed the vocabulary used looking for the verbs used by the auditors (on the importance of verbs, see [Weick 1988](#)), but also their use of labels, metaphors and platitudes. It soon became clear that certain labels were of particular importance to them, such as the *IIA standard*, *risk assessment*, and the *audit report*. The interviewees were very cautious about the words they used in the reports. They also talked, in various ways, a lot about their “place” (physical or as depicted on a chart) in the larger organization.

I performed a first-order coding by sorting the auditors’ various answers regarding what they believed to be important in order to be “independent”, in the form of specific and concrete references to things like the room they used for their meetings with auditees or who they included in their mailing list, lumping together things that seemed related. For example, things that related to the auditor as an individual were coded into one category, and things that in some way related to the physical or figurative “room” were coded into another. After going back and forth several times, I ended up with four categories that seemed important to the auditors in managing their independence, summarized in [Table 1](#).

**Table 1**  
Categorization of data.

Where	How	Who	Why
Statements about where the audit took place, i.e. a physical or figurative space. Depiction of the auditor's place in the organization. Answers about how interviews with auditees were conducted as well as the auditor's ties to other departments at the Police and the Commissioner.	Descriptions of what the auditors did when they performed an audit, how they did it, the elements emphasized, such as how (not) to write a report, the recipient of the report, how they made risk assessments, who could or could not participate and why.	Answers related to the auditors: behaviors, how they dressed, the expressions they used, their social integration with others, background/education.	Answers related to rules referred to ("the standard", public rules such as laws or instructions for public authorities), guiding documents, taken-for-granted know-how, references to the general "order of things", i.e. why things were the way they were.

In order to carry out a theoretical coding, I revisited Burke's pentad. Different plots require different characters, scenes, motivations and time frames, where a plot is based on different ratios of the pentad elements. Identifying the particular structure of each specific narrative is part of the analytical process. For the purposes of the current study, I modified the pentad into categories that resonated with what I found when coding, ending up with: the *script* (the why; the script prescribes what agency is possible), the *scene* (the when and where), the *cast* (the agents, the who), and the *performance* (the enactment of the script, incorporating the how and the agency). This interpretation enabled me to illustrate how fundamental the script is for all of the other elements in the story. A script can be defined as a written text of a play or screenplay, a document that specifies the characters and their lines, and the settings in which the play takes place.<sup>2</sup> Without a script, the actors would not know what to enact. The script determines the scenes, the cast, and the performance itself. Thus, interpreting the IIA standard for internal auditing as a script makes its impact visible.

## 5. Internal audit at play

### 5.1. The script

The script for internal auditors has a name: it is called the IPPF, short for International Professional Practices Framework, and "is the authoritative guidance on the internal audit profession." Published by the IIA in 2009, it comes in a red folder with tabs of various colors, and is most commonly referred to merely as "the standard". Although the IPPF is cited as the primary script for the internal auditors, IIA provides other scripts as well, for example, various information brochures about the role and importance of internal audit.

All of the interviewees at the Department had a copy of the red IPPF folder in their office. The extent to which they followed it, on the other hand, varied. Joan, the head of the Department, was the only person I talked to who said she used it in her day-to-day work. While Joan said that the standard defined independence, Toby said that they were dependent on the standard. At any rate, the internal auditors at the Department all agreed that the standard was important to their work because it defined them in relation to the rest of the organization – no one else in the Police used the IPPF in their work. The script therefore connected the interviewed internal auditors with other internal auditors around the world, rather than with other employees at the Police. Several of the auditors came back to this point during interviews. "We're the only ones with our own standard," they explained, while also adding that IIA wrote the standard with (US) corporations in mind. In other words, it was not specifically designed for Swedish public authorities. While most issues described in the script could be transferred directly to the work at the Department, others were in direct conflict. Joan told me that the standard permits the internal auditors to classify the material they work with to a much greater extent than public authorities usually have a right to in Sweden (such as the right to not make the reports public, for instance). The Swedish public sector boasts of allowing extensive open access to the work done by public authorities. These two ideas are not easy to combine.

The script was supported and enforced in various ways, also outside the work at the Department. For instance, the ESV (National Financial Management Authority) referred directly to IIA's definition of an internal audit, as did several other public documents. Because it was able to enforce the use of the script through a set of IIA certifications, the IIA had therefore not only a central role in internal audit, but in practice also a monopoly on defining what "internal audit" means.

Globally speaking, the most widely known IIA certification for internal auditors is the CIA (Certified Internal Auditor) program. There is also one for internal auditing in public organizations, called the CGAP (Certified Government Audit Professional). All employees at the Department were members of the IIA, but only a few were certified. Several of them told me that a certificate was extremely hard to get: one needed to study hard – "and most of the hours you put into it, would be on your own spare time." Willie was nearing retirement and did not really see the point of becoming certified at his age. Others had tried to become certified multiple times but given up. Joan had several certifications, with her certificates hung on the wall in her office. Some of the auditors at the Department spoke of Joan with awe, referring to the certifications when describing her as a very, very competent auditor. When the Police were looking to hire new auditors, the recruitment ad explicitly asked for IIA certification.

The IPPF not only guided the auditors' work but also had a more tacit and almost consoling function: it served as a support when something an auditor did was questioned or they felt exposed in the organization. The standard seemed particularly important to Courtney and Margot, the single auditors. They told me that at times when they had to present serious critique to management, and management explicitly questioned the internal audit, they were able to "lean on" the standard, knowing that – at least according to the

<sup>2</sup> <https://www.merriam-webster.com/dictionary/script> Accessed 14 October 2020.

standard – they were doing the right thing. They could tell management: “You may not like what I’m doing, but I’m actually following an international standard.”

At one network meeting arranged by IIA, Courtney gave a presentation. She had been through a hard time with her bosses and received a lot of support from her fellow internal auditors in the network. This support was sometimes explicitly based on the standard – her fellow auditors said that as long as she followed the standard, she could be sure she had done the right thing. She also referred to the standard several times during her presentation, to validate her actions.

Others had a more distanced attitude towards the standard. Gram was rather sarcastic: “Oh, the standard? Yeah, I keep it under my pillow. Any chance I get, I read a couple of chapters in it. Sure.” Sturgill thought the standard basically presented what “ought to be common sense,” and Toby commented: “These ‘codes of ethics’, I mean, it’s like: just behave. How hard can it be?” He also added, with an ironic tone, that the standard is the law – “Joan’s law” – implying that the only person at the Department who actually cared about the standard was Joan.

### 5.2. *The cast*

The internal auditors I talked to came from different backgrounds. Some had had lengthy careers as internal auditors in the private sector, whereas others had worked at the Police, but as police investigators. The unit therefore sported a mix of people and, according to Joan, the diversity was an explicit goal for the Department; it meant that the group could encompass a variety of insights and ideas, and it was obvious during the interviews that these backgrounds mattered when it came to the views they held both of their audit work and on independence.

During interviews, they often noted that it was really “up to each individual auditor,” suggesting that the auditor’s character played a big part in how “independence” was managed. So, I asked: How does one become independent? And: What should an ideal internal auditor be like? Their answers surprised me. No one mentioned characteristics one would typically associate with the ideals of independence, impartiality and objectivity, such as neutrality and showing no emotions. Rather, they told me, for example, that an ideal internal auditor should maintain a sense of humor in their work: several of the auditors explained how important it was to make the auditee laugh and feel comfortable. They noted also how one should downplay the seriousness and the sense of inspection, how one should be able to get people to talk, and how one should be responsive and “not step on anyone’s toes.” One must not put oneself on a pedestal, one should be humble, and communicative. But also that they should be “strong”, “unafraid”, “confident”, “self-assured”, be “able to stand up for oneself”, and be “able to take it” (meaning criticism, counter-arguments, and a sometimes decidedly hostile atmosphere). They should also be steadfast, and very, very accurate in what they write: “You just can’t be wrong,” explained Toby.

Situations could become awkward for the internal auditors at times, such as when meeting someone who had just been the recipient of harsh criticism by the internal audit in the hallway or when running into them by chance at the gym. Many of the interviewees underscored the importance of belonging to a group, and talked about how hard it must be for single auditors: “We can sit and have lunch together, if you’re a single auditor, who are you supposed to eat lunch with?” commented Gram, shaking his head, when we talked about how the support of others could affect their independence. This was an observation confirmed by Courtney and Margot, the single auditors. Courtney, who experienced a fierce clash with her bosses when she cited some of their misdoings, said that she was becoming more and more “odd” in her organization, and mostly kept to herself. She seldom ate lunch with others. She also described how she felt compelled to explain herself, to “patch things up” or even to comfort and console the people she had audited. She often tried to do this in socially neutral places, like the lunchroom at work.

### 5.3. *The scene*

The ambiguity of internal auditing became even clearer when the interviewees talked about their place in the organization, the scene. One way to determine this place was to try to find out who they worked for, so I asked them just that. For many of them, their first, spontaneous answer was: “the public”. Later, they usually modified their answer a bit, saying they worked for the National Police Commissioner,<sup>3</sup> or for the organization as a whole. “It’s not easy to answer that question,” Sturgill concluded.

It was a difficult question to answer because of the inherently dual role of internal audit at the Department, where the internal auditors’ scene is defined by two relationships: their relation to the “rest of the organization” as they put it, that is, the auditees, and their relation to the Commissioner. The two relationships seemed interconnected. It was important to project a close relationship to the National Police Commissioner because that positioned them in an authoritative position relative to other departments at the Police. That is, they had direct access to the highest executive, something that they found important to point out when they met with auditees. At the same time, those relations could not become too close; the internal auditors could not be seen as running the Commissioner’s errands, as that would hurt their independence.

Maintaining a good relation with the rest of the organization as well as the National Police Commissioner was essential to their work. Several auditors at the Department said that the biggest threat to their independence was not getting a hold of people or information, for example, where the auditees simply failed to respond or refused to provide information about the topic of audit. This was a significant problem for Courtney and Margot, the single auditors, who both described how they could be excluded from email lists and had therefore not been notified when certain meetings were to take place – meetings that they, as internal auditors, should have attended. Exclusionary

<sup>3</sup> At the Swedish Police Authority, the director-general is called the “National Police Commissioner”.

measures such as these were sanctioned by the top executives at the agencies where Courtney and Margot worked.

The IIA describes the dual role ascribed to internal auditors as follows: “internal auditors view the organization with the strictest sense of objectivity that separates them from – but makes them integral to – the business” (IIA [Internal Auditing](#)). The fact that the combination of “insight” and “objectivity” might be hard to achieve in practice is addressed, according to IIA, through what it calls “double reporting”: the internal audit reports are sent both to the top management and to a separate audit committee. In Swedish public authorities, however, there is no such audit committee, nor even a board of directors. There is only the director-general or here – as noted in the case of the Police – the National Police Commissioner, and this person is the ultimate recipient of all reports written by the internal auditors. There is nothing about this in the script. Instead, the dual roles are to be handled at the “individual level”. It is thus not surprising that the auditors, especially Joan, as department head, had a very close relationship with the Commissioner.

The auditors referred to the Police Department’s organization chart several times, saying that they (the auditors) were placed “directly under the National Police Commissioner” but were still “at a distance from Dan” (referring to the Commissioner by his first name, which is common in Swedish organizations). All of the lines on the chart depicting the relations between the various departments of the Police are straight and solid – except for the one between internal audit and the Commissioner, which is dashed. As noted, the auditors interviewed mentioned the organization chart several times – it seemed that much of their independence was captured in that dashed line. Or, as Joan expressed it: “We’re out there, like a little satellite.” Another auditor also captured the ambiguity well, saying: “We’re part of the organization, but we’re still not a part of it, if you know what I mean.” Yet another, Tanya, said: “In the organizational structure, we’re off to the side, we’re sort of nowhere. But as to how that makes us independent... I really don’t know.”

One way in which the auditors depicted their scene was through what they called the “three lines of defense”. These lines of defense are also illustrated in several ESV (National Financial Management Authority) policy documents, where they form a pyramid. At the pyramid’s base is the first line of defense – all of the departments of the Police; the second line is internal inspection, which, as underscored by many when explaining it to me, is *not* to be confused with internal auditing. The second line inspects the conduct of the first line and, at the top of the pyramid, the third line of defense – the internal audit – audits the second line. The concept stems from IIA, which, according to Alan, originally adopted the idea of lines of defense from an EU directive. He chuckled at the thought of a US association mistakenly or unknowingly replicating EU policy. From the IIA perspective, the internal audit is hardly “a little satellite out there,” but located at the top of the pyramid.

For the single auditors, the formal depiction of their status had a significant effect on how they interpreted their independence. Although, in reality, the internal audit of many public authorities consists of that one single person, the lone internal auditor is depicted on the organizational chart as a separate department, the Internal Audit Department. In other words, Courtney and Margot could be said to have the title of “head of department”, despite having no “body” to govern. And both Courtney and Margot said that, even though it was only on paper, this designation helped to strengthen their position in relation to the rest of the organization, especially when challenged. Also, when meetings at one of these authorities were to involve all department heads, the single internal auditor was automatically included.

The auditors’ scene is also enacted in how they describe their organization, how they put it into words. For example, they talked about the rest of the organization as something “out there”, and that when they needed to “penetrate” new areas, one way of doing this was to “bring in” people from the organization. As Sturgill put it, “everything outside of us is the organization.” The rest of the organization as something “out there” was amplified by the fact that all of the auditors’ offices were grouped together, wall to wall along the same corridor, which housed nobody else. Some shared rooms and others had their own offices but interacted often in the corridor, by the coffee machine, or when eating lunch together. These hallway chit-chats were described as very important for group dynamics and the feeling of support.

The basis of the auditors’ work consisted of interviews they conduct with staff from the various parts of the Police being audited. The Swedish Police Authority is scattered across the country with several local offices, meaning that the auditors sometimes needed to make field visits. Some preferred to go to the local offices to conduct interviews, others felt that video link and digital meetings were just as good: “We can meet here or over Skype, doesn’t make any difference. I’m Toby with them either way,” said Toby, who had a long background as a police officer. In other words, he knew a lot of people. Others claimed that it was absolutely vital to meet their auditees face to face, to make sure that the auditees were not uncomfortable and to pick up on possible nuances and shifts in people’s facial expressions as they were being interviewed.

Dwight described how he usually presented himself and the internal audit like this: “I usually start by saying that we’re independent and that we report directly to the Commissioner, but that at the same time we’re also a part of the organization, and that our goal is to improve the Police Authority. I believe that when I say that, people tend to relax a bit. Like – we’re not strangers, we work here, in the same building as you, we’re co-workers.” Joan underscored the balancing act of being internal at the same time as being sort of external: “We can never make them so uncomfortable [by our reports or critiques], that we can’t come back, because we always come back. These are people we’re going to meet again. But then, it’s mutual.” Here, she captured the very essence of internal audit ambiguity.

While some emphasized the importance of keeping a distance from the rest of the organization in order to stay independent (as Willie put it, “it’s not appropriate for an internal auditor to sit around and gossip”), others claimed the opposite – that you can really only be independent if you have been a part of the organization, meaning that you have to actually know what they do, because then you also know when someone is trying to fool you or mislead you by giving false information. This was very much the view of Gram and Toby, both former police officers. They believed that the key competence needed was the knowledge of true police work, not of the true auditor’s work. As Gram explained it:

You need to understand your role, which is a part of the independency thing. But you also need to understand the organization. Because if you're out there and have no clue what's going on, they can tell you whatever they want to and you won't know it. I don't hesitate to say that I know when someone is trying to give me false information. I can tell immediately – that guy is full of shit.

Both Gram and Toby expressed great skepticism towards the IPPF script and all of the procedures that come with it, and sighed a little when talking about some of the other auditors who have master's degrees in accounting or IIA certifications. Toby wore his police uniform when he met with the auditees. He believed this gave him respect and signaled that he couldn't be fooled, and that it showed that he was one of them, that they were on the same page, they were buddies: "They [the auditees] would say, 'I know I can talk to you Toby, you know what it's like!' I'm always gonna be Toby with them."

According to IIA, however, an auditor can actually become too close. Someone who has worked with particular tasks or in a particular department of the organization must wait one year before auditing those tasks or that department. The auditors referred to this waiting period as being put in "quarantine" or as "deferred time" and, accordingly, a person who had worked in an area that was to be audited as "infected". It is up to the auditor to raise the warning flag if they feel they are too close. As Toby explained it: "We've had several audits on organized crime in which I couldn't participate because I know the area too well. It's to protect me, because I have insight into certain things that the others don't." Joan called the quarantine a tool in the internal auditors' independency work, as they determine who might be "infected" already during their planning phase.

#### 5.4. The performance

So, what do the internal auditors do when they work? It seemed obvious that at the heart of their work was the preparation of the audit report, a process that follows a specific routine. When I asked the auditors to walk me through an audit, nearly all of them started with the same act: identifying "risks". Once a year, the Department meets to go through all of the risks they can identify within the Police. One year they identified over 250 risks – no wonder IIA calls the internal audit "a safety net for the organization"! Once the list of risks is approved by the Commissioner, the auditors rank the risks and choose which ones will be the target of audits during the coming year. Each audit results in a report. The structure of the report resembles that of a research report, starting with the purpose of the audit followed by a description of the inquiry conducted and the method used to reach the auditors' conclusions and recommendations.

As the reports constitute the core element of their work, the auditors put a lot of effort into their report writing. As Gram explained: "It's very much about semantics [...] even though you have a rather harsh comment and severe critique, you want to communicate it in a nice way," adding also that "the pen is the sword." So the internal auditors would go through the text several times, editing out words that could be interpreted as amplifying or accentuating, to make the text what they called "clinically clean". They also anonymize their audit interviews. After all, as Joan pointed out to me several times, they audit processes – not people.

Several of the auditors from the Department described how they found it difficult to be critical in their reports. Tanya noted the importance of not being too negative or critical, explaining that this could lead to losing the reader already in the beginning of the report:

I feel it's like a scale you're afraid is going to tip over; you need to be very, very balanced in what you write. It all needs to be based on facts as much as possible. The auditees often get emotional [when visited by the internal auditors] and defensive, and that can be really hard to balance, I think.

The auditors were also well aware of the media attention that can sometimes surface when internal audit reports are published – there is even a company in Sweden whose entire business concept centers around going through internal audit reports from the larger corporations and public agencies to see if they contain anything newsworthy. The reports are official and are published on the Police's website, a decision made by the Commissioner in order to pre-empt the media's demand for them. Growing public attention has made the auditors extremely conscious of what they write and how they word it in their reports. Dwight, who worked as an internal auditor at a private bank prior to joining the Department, said he used to have a fiercer tone when writing at the bank, adding that he is more cautious now because the Police is a public agency and their reports are official documents that anyone can read – not to mention the media, who were "breathing down our necks." Sturgill similarly said that he was very careful about what he wrote in the reports because the media could use it against the organization, and he did not want that to happen. At the same time, it was also possible for the auditors to use this media attention as leverage to put things on the agenda, one of the auditors noted – that sometimes the mere mention of "media" was enough to get people to get to work.

As mentioned earlier, one of the questions I asked the auditors was: What is independence? Most of them seemed to be really excited about the topic and reasoned, discussed and tried out various definitions. Sturgill, who had been previously engaged in the issue of independence among internal auditors, was very critical of this requirement. He showed me press clippings he had saved on the topic, wanting me to know that there was no way that an internal auditor could ever be "independent".

But Sturgill was the only one who was outspokenly critical about the requirement for independence. Others regarded independence as a no-brainer, either because they took it for granted that they were independent (it is inherent in the very definition of internal audit practices defined by IIA, so they must be), or because they simply did not care. Still others were truly intrigued by the topic. Joan, for example, had previously authored an internal policy document on independency and now felt that she needed to revise it. It had not been clear to her that independency is related to organizational structure, and objectivity to the auditor's state of mind. She attempted to explain it to me:

As an internal auditor you can't really be independent, in some ways you just can't, depending on how you define "independence". Because you're a part of the organization, you can't be independent from the organization. But what you can do, is

arrange certain premises, conditions, so that you can be as independent as possible within the organization. That is what we mean by “independence”.

Tanya said she thinks it is really hard to put answers to these kinds of questions into words, but added that to actually think about these things is a good starting point; otherwise their reports are “just another one of those hazy things that isn’t thought-through.” Interestingly, when discussing independence, no one referred to the IIA.

## 6. Will internal audit become a Tragedy?

Having presented the narratives of the internal auditors organized according to my interpretation of Burke’s pentad, I will now demonstrate how there is ambiguity inherent in every category of the pentad. I begin with a brief summary of the ambiguities here below, before discussing what this means in terms of the plot in section 6.2, followed by a discussion of my findings and how they contribute to the existing literature on internal audit and independence in section 6.3. I then conclude in section 6.4 with a presentation of a research agenda for how other scholars can conduct studies using a narrative approach.

### 6.1. The ambiguity of internal audit

The narratives told at the Department contain a number of metaphors and platitudes, several of which allude to war, knights and heroes. This is especially apparent with respect to the *performance* and the *cast*. For instance, the internal auditors referred to using “the pen as a sword,” suggesting that – armed with their texts – they were battling something (the rest of the organization, the auditees, the Commissioner, the public). The weapon wielded was the audit report. Their awareness of the importance of vocabulary was demonstrated in their being fully engaged and cautious with what words to use and/or not to use. In addition, the characteristics presented as important for auditors to possess resemble those of a knight or warrior: the internal auditor should be strong, confident, able to stand his or her ground, be ready for a fight. And when describing their place in the organization, the internal auditors spoke of “lines of defense”, with the auditors themselves at “the top of the pyramid,” the ultimate warriors positioned to defend the organization, with a special relationship to the Commissioner.

But as the warriors and knights of the organization, the internal auditors were also humble and communicative, warm and consoling. Their swords must not be made too sharp or the wounds they inflicted too deep – in which case the knights would have out-fought their position. As internal auditors they needed to be both fierce warriors and consoling counselors. They needed to offer both critique and advice, be firm yet gentle, investigator as well as colleague.

There were also ambiguities with respect to the *scene*, i.e. where in the organization the auditors performed their work. The ambiguity was evident in that the internal auditors were depicted as being on top of a pyramid – both in various documents and in their own narratives – at the same time as they were “nowhere,” “off to the side,” or flying solo “like a little satellite.” They were heads of empty departments. Close to the Commissioner, but not too close. Wanting to be part of the Police and presenting themselves as “one of you guys”, at the same time as having to keep their distance so they would not be quarantined. At times left out, unwanted, alone, and lonely. The most illustrative quote regarding the inherent ambiguity in the internal audit came from Joan when she described how internal auditors must be honest and critical – but not too critical, because they always come back. That is a core feature of the *internal audit* – they never leave. But neither are they ever really accepted as part of the organization.

One important reason for the ambiguity has to do with the internal audit *script* and how it is written. IIA writes the script for the internal auditors. IIA is the entity that defines internal auditing. In practice, however, the script led to ambiguity due to the kind of organization the Department audits: the script is specifically designed for private, for-profit US firms, while the Department is part of a Swedish public authority. This means that the requirements in the script did not always align with those of the Department because a public authority functions on very different premises than a private firm. Hence, the script was circumscribed by the institutional setting in which the Police existed. IIA also supplied the costumes, the attributes of membership and certification that internal auditors need to perform the role of internal auditor. Even though the majority of the auditors were not certified, certification served as a goal, a beacon signaling what a real auditor should be like – at least for some of them. It seemed that the more alone one was, the more one needed this support system. For the single auditors, IIA provided the armor they needed to battle on. Most importantly, IIA’s script is what directs the cast, regulating what they can and cannot do. And while the script could make them independent, it also made them dependent on the script. The ambiguities are summarized in [Table 2](#) below.

**Table 2**  
Remodeled pentad and ambiguities.

Script	Cast	Scene	Performance
Shield for some (single auditors in particular), common sense to others	Fierce warriors <i>and</i> consoling counselors	Work for the public/the Commissioner (dual role)	Audit report – the “sword”. Sharp but not too sharp
Independence <i>because of</i> the script, or <i>dependent on</i> the script	The odd birds of the organization	A dashed line – part of the organization and outside of it (a “satellite”) at the same time	Visitors <i>and</i> internal, IAs always come back but can never leave – a permanent balancing act
Script designed for private firms, while functioning as a script in public authorities	Membership in IIA: meaningful to some, unnecessary to others	“Three lines of defense”, top of the pyramid, heads of empty departments	
Places Department IAs in relation to other IAs globally rather than others at the Police (the script sets the scene)		Part of the collective <i>and</i> keeping a distance (“one of you guys”/ quarantine)	

It is evident that the internal audit is filled with ambiguities. But what does this mean in terms of the plot? What is it that unfolds here, in terms of how the narrative of internal audit is constructed?

## 6.2. From Quest to Tragedy

Plots constitute the thematic thread of a story, and the plot in this specific study revolves around the idea of auditor independence. The internal auditor's search for independence resembles one of narratology's well-known or "basic" plots, which Booker (2004) called the Quest: to look for, find, and express one's core and authentic inner self, that is – truth. Just like other stories in what is sometimes referred to as a romantic genre, "independence" echoes a dream world, where the good can easily be distinguished from the bad (Frye, 1957) and an authentic state of being can be achieved. In a success story, that of a Quest, the hero succeeds and becomes one with the environment, celebrated and adored; fulfillment of the call is completed and authenticity is achieved. At the Department, however, the auditors tell a story of being split between offering consolation and remaining fierce, between following the standard that defines them and not seeing the point of it, between following advice for private corporations while working for a public authority, witnessing how core values clash, of being part of the organization yet not part of it, a dashed line. And ultimately – split between being independent and dependent. The Quest plot of the script does not end happily: there is no success, no finding of authenticity, no celebrating, no "finding a way home" for the internal auditors.

In fact, the split features of the internal audit come close to Booker (2004) definition of the plot of a Tragedy. That is, a Tragedy often unfolds when a Quest cannot be fulfilled, a tragedy being the flip-side of a happy ending. The internal auditors, the battle-ready knights of the internal audit, are held back by their own position, preventing them from becoming heroes; they are trapped, their potential powers unreleased. Just as Frye (1957) noted, the death, fears and pains of tragedies' heroes are not the result of moral failings – they are merely the natural outcome of the plot. The ambiguities of internal auditing are not due to misconduct or poorly performed auditing – they are merely a result of the script.

What, then, are the implications of internal auditors strive for independence becoming the plot of a Tragedy? As in any Tragedy, something is lost. When certain values are so strongly emphasized, others become downplayed or pushed aside. In the current case, a lot of time and energy is spent trying to be seen as "independent". Efforts expended on how to write their reports and what to avoid writing in them, such as leaving some messages out for fear of appearing too close to either the auditee or the Commissioner. There is also a knowledge loss, loss of specific practice-based auditors' knowledge deemed of less worth or disqualified as infected or toxic, in need of quarantine. The auditors are held back, not enabled to tap into their full capacity – their competencies become circumscribed (Roussy & Brivot, 2016, Trotman & Duncan, 2018), as they possess more knowledge about things than they can actually use. As it stands now, the internal auditor risks becoming, as Roussy and Perron (2018) expressed it, a "jack of all trades but master of none" – too circumscribed by their own script to become masters in the sense of being able to reap the full reward of using all of their knowledge and experience to the best of their ability in their work.

The IIA did not invent the ideal of independency in audits but it did write the script for the internal audit independence plot. Without this script, the plot might have looked very different; other values and ideas other than independence, objectivity and impartiality might have surfaced. Llewellyn (1996) suggested that a strong plot can turn into a template and become institutionalized. This is exactly what happened to the idea of independence in auditing. A strong plot carries many explanations; it serves a clear "cause map" (Weick, 1988) that many can read and understand. Given what is lost in the process – perhaps the time has come to ask whether the independence requirement is really what the plot of internal audit should revolve around. In the next section, I elaborate on the losses that the narrative perspective brings into view, in relation to previous research.

## 6.3. Contributions from a narrative perspective

It has been noted that studies of internal audit are in need of expanded perspectives and theoretical lenses (Mihret & Grant, 2017). Following this advice, Mihret and Grant (ibid.) themselves presented a Foucauldian analysis of internal audit, while I conducted a narrative analysis and, in doing so, enabled a discussion of losses incurred from and ambiguities inherent in internal audit. I will now discuss this further before taking these contributions one step further and generalizing them into an agenda for future research.

### 6.3.1. Managing paradoxes by "deparadoxification"

Many studies have acknowledged the constant and ambiguous work required to keep the ideal of independence intact, and that this work is both situational and cultural and requires constant balancing (Van Peursem, 2005). From a narrative perspective, the concept of deparadoxification is useful for capturing such work (Czarniawska, 1997). Deparadoxification refers to attempts to solve a paradox or lessen ambiguity by relocating it to different place – one way to displace paradoxes and ambiguities is through narration.

Deparadoxification can be done spatially, such as when the internal auditors at the Department have their own corridor and keep to themselves, and "travel" out to the rest of the organization when conducting an audit. In terms of my analytical framework, spatial deparadoxification is most evident in relation to *the scene*. The work at the Department also manifested what Czarniawska (ibid.) referred to as "temporal" deparadoxification – actions taken to address the ambiguities using time. Here, the quarantine was the prime example: only after a waiting period of one year following any engagement with a particular topic, place or person to be audited, could the cast enter the scene. Before that, they were not allowed to perform. It was not entirely clear what it was that would change during that year; rather, the quarantine was seen as a way to handle the ambiguity of needing to be close but not too close, using time as a tool. When such "deparadoxifications" do not succeed, when the ambiguities remain, the Tragedy plot unfolds. This is not to say that internal audit is a tragic form of audit. It is to say that something is lost or unrealized in the way independence requirements are placed on

practices that, from the very outset, can never be independent.

Deparadoxification is a concept from the narrative toolbox that can be applied when studying ambiguities, paradoxes and contradictions. But deparadoxification is not just an added concept to describe behaviors and actions; it comes with a specific ontological perspective. The way to think about paradoxes or ambiguity is not as symptoms of a disease or a bug in the system. Rather, paradoxes set many actions in motion, the things people do to make sense of their contradictory world. Hence, deparadoxification, and the narrative approach as a whole, introduces a perspective on audit that stands in sharp contrast to many other studies of the field, where “independence” is understood as something that can be achieved, and ambiguities something that should be solved and disentangled. Other related concepts, such as “decoupling”, set out to explain related phenomena (Czarniawska, 1997). Hence, one contribution of this paper is that it puts to use the concept of deparadoxification in the discussion of how ambiguities and paradoxes exist in parallel, and how such paradoxes and ambiguities are managed in practice, spatially and temporally.

### 6.3.2. *The emotional work of “unemotional actors”*

Being an independent auditor implies being an “unemotional actor” (Guénin-Paracini et al., 2015, p 225) because inherent in the idea of an independent auditor lies the idea of being distant from one’s feelings. There is, however, an increasing number of studies that discuss the relationship between emotions and accounting and auditing (Repenning, Löhlin and Schäffer, 2021). Guénin-Paracini et al.’s study (2015) is an illustrative example as it described auditors’ independency work as involving “a significant emotional activity” (p. 229) – where the auditors managed the auditees and the audit situation using various emotions. Van Peurseem (2005) drew the same conclusion – that auditors need to connect with their auditees using specific ways of communicating (understanding the jargon, listening, using a gentle tone) and how this stands in sharp contrast to a “distant” profession (ibid. 2005, p. 502). This is evident in my study as well, where the auditors seem to employ a wide range of emotions to manage their balancing act of adhering to the independency requirement at the same time as being internal.

Guénin-Paracini et al. (2015) discussed the balancing act of managing “operational independence” as an emotional and cognitive process constantly in motion, where auditors need to be both independent inspectors and friendly enough to be invited back to secure future revenue. Contrary to Guénin-Paracini et al.’s study, the auditors I interviewed at the Department are internal. Internal auditors juggle things too, but their balancing act is different: their future revenue is not at stake and the commercial aspect of independence is not an issue. But neither can the internal auditors in my study leave the auditees behind and return to a lunchroom across town with other fellow external auditors once the audit is done. Essential to their performance is that, as Joan put it, they “always come back.” Another way of putting it is that they can “never leave.” For internal auditors, the emotional work is never completed. It is constant. Hence the emotional work and the price paid for it is likely higher for internal auditors: partly because many of them work alone, as the sole internal auditor in the organization, and partly because they, alone or as a collective, must continue to face the auditees and continue to manage the relations even after the audit is completed. This requires more emotional work and more soft skills than scholars of external audits have previously discussed, where the emotional work is related to the actual audit situation and not the auditors’ everyday work practice – internal auditors are always “on site”.

It is noteworthy that the emotional work of auditors seems to hit men and women differently. The gender aspect of emotions in accounting research is not mentioned in the review by Repenning et al. (2021), and is only mentioned in passing by Van Peurseem (2015) as an avenue for future studies. The seminal work by Arlie Hochschild (1983), on the other hand, made explicit that in sectors where women tend to work (such as the flight attendants in her study) emotional work and emotional labor is more intense. It comes as no surprise then, that the female auditors in my study seemed to do more emotional work, and some of the male auditors had a more of “take it or leave it” attitude toward the auditee. My sample is too small to determine whether there is a correlation between single auditors and women, that is, whether single auditors tend to be women. In my study they were, however, and they also seemed to be doing a lot more emotional work than the others. This left them in a vulnerable position, which made them more dependent on their script, that is, the IPPF standard. It shielded them.

But it is not only that women tend to have a heavier emotional workload in day-to-day internal auditing. The bias is also inherent in the very construction of independency. The independence ideal resonates with typical masculine features such as rationality, the ability to manage one’s feelings, and being instrumental in one’s work (Martin, 2000). Typical feminine features such as spirituality, emotional awareness and caring for others, constitute the antithesis of those required of the independent and objective auditor (i.e. the “unemotional actor”, as noted above). From this perspective, and assuming a clear correlation between women and female attributes, having women do more of the emotional work is inherent in the very construction of “independent” auditing.

A narrative perspective shines an even brighter light on emotional work and gender: independent auditors are male in their construction because it is in the plot. From times long past through to the present, most fictional heroes – knights, warriors and saviors of the universe – have been men, seldom women. This means that the divergence between the independency ideal and practical reality is bigger for women. In other words, when the Tragedy plot of independency in internal audit unfolds, where loss is an overall theme, those who lose most appear to be women. Again, not out of any moral failings or because they are tragic in nature, but because the script prescribes features that are part of the Quest plot which, in turn, is masculine in construction.

### 6.3.3. *An inherently weak field of authority*

As noted in the literature review, internal audit constitutes a relatively weak field of authority compared to external audit. Authority can stem from many places, one being a strong professional status. Van Peurseem (2005) highlighted one of the many paradoxes inherent in internal audit: that the professional status of internal auditors does not stem from being internal but rather comes from external sources, for example, by bringing in external people with special competencies. The auditors themselves gained status and authority by referring to things outside the scope of internal audit, such as former positions in other areas. The weak professional status

of internal auditors has to do with their relation to IIA, their professional organization. Van Peurse's study (2005), Roussy and Brivot's study (2016), and the current study all show the same ambiguity towards the IIA. IIA does work toward the goal of strengthening the professionalization of internal auditors, but it was obvious that the attributes IIA provided (such as certifications) were not given much weight by the auditors, with some even considering IIA certification unnecessary or a waste of time. External auditors can enhance and improve their professional status in ways that do not affect their independence, but this is harder for internal auditors. Aspects that auditors could draw on to improve their professional status and enhance their independence (such as refinement of competencies, clearer demarcation of internal auditors in relation to the rest of the organization) also work in the reverse: when too much competence in a particular area leads to quarantine or when too clear a demarcation results in a hollowing out the "internal" in internal audit, for example, the same aspects are depicted as threats to the internal auditors' independence.

This is inevitable and built into the plot of independence in internal auditing: the more competent one is with respect to insight in the organization, the less independent one is. Hence the constant push and pull between being close enough to be insightful, yet distant enough to maintain independence. Some auditors at the Department even believed that real competence essentially meant knowing the organization well, as opposed to knowing auditing work well. This balancing act and the deparadoxification strategies that it entails (the quarantine, the dashed line, the being inside and outside at the same time) are at the core of the Tragic plot and clearly illustrate the losses that accompany it, namely the inability to use all of one's knowledge, and how internal auditors are circumscribed rather than professionalized. It also accentuates the difference between external and internal auditing: where internal audit turns toward a Tragic plot, external auditors are able to lay claim to their competence and authority as well as independence – and here the plot of a Quest unfolds.

#### 6.3.4. A coherent picture of day-to-day practices using the remodeled pentad

Key in my presentation was structuring the field material into a modified version of Burke's pentad. The new model enabled me to see how ambiguities and paradoxes played out in parallel – how what the internal auditors wore, where they met with the auditees, and what they could or could not say and write all fed into the narrative of independence. This has not previously been elaborated on in a structured way that addressed all of these aspects together, as a coherent phenomenon. Van Peurse (2005) did bring in role theory to discuss the work of individual auditors, but a broader framework was needed in order to capture the entire spectrum of complexities surrounding the practical everyday work-life of internal auditors. Remodeling the pentad in this way in order to enable a systematic discussion of the internal auditors' practical endeavors is in itself a contribution to the field. But application of the pentad is more than a framework for structuring field material. Burke's pentad sprung from dramatology, and it is thus particularly suited to relating one's fieldwork to various plots, that is, the analytical thread in any narrative construction. Hence, structuring one's fieldwork according to the pentad and then relating it to various plots could be seen as an "operationalization" of the narrative perspective. I was able to conclude that given the ambiguities that played out in the script, within the cast, inherent in the scene and in the actual performance, the narratives surrounding the independence ideal in internal auditing were not that of a Quest, but rather of a Tragedy. Recognizing this enabled me to start a discussion about what is lost when more and more focus is placed on trying to adhere to an ideal that is unattainable from the beginning.

As stated earlier, different plots exhibit different ratios of the pentad. Other scholars may conduct studies and structure their field material in a version of the pentad and end up discussing a different plot, that of a Quest or a Comedy maybe. What I hope to contribute with here is not only an illustration of what a narrative perspective can add in terms of new discussions and new insights about the everyday practices of internal auditors, but to go one step further: the field of internal audit is in need of more theoretical perspectives and, until now, the narrative perspective has not been explored (Czarniawska 2017). It is my hope that my endeavors in this paper can serve as a starting point or a map by which to chart a course for narrative analysis in the field of internal audit and accounting studies at large. In the next section, I close with a presentation of general themes and research questions that could be explored in the future.

#### 6.4. Research agenda for narrative analysis of internal audit studies

Future studies could put the remodeled pentad to use by asking questions related to specific parts of it. For instance, what constitutes the main *script* in a given area of a particular study? An international standard, local guidelines, or other specific instructions that shape behaviors and settings? Does the cast adapt to this script? Do they negotiate it? Or do they question it, or even neglect it? Is the script written by external parties, or by the cast itself? Does the status and/or content of the script have any effect of internal audit's inherent ambiguity? How is the script related to perceived quality in the work of internal auditors?

Also, what constitutes the *scene* in a particular study? How is it enacted spatially and over time? Is there extensive deparadoxification at work in order to produce a coherent scene? Are the auditors "in-house" or external, temporary consultants? How does this affect the idea of what the scene is? Does the scene (in terms of space and time) have any effect of the perceived independence? Future studies could also take the scene metaphor a step further, mobilizing Erving Goffman's ideas on front- and backstage. Do people know they are enacting a scene? Does that change their behavior? At the Police, the internal auditors were very aware that media was "breathing down their neck." This could be seen as the cast (the auditors) viewing them (the media) as an audience, and that they acted according to that awareness (e.g. by being very cautious about what they wrote). Having an audience likely enhances the idea of performing on a scene, but how?

Questions regarding the *cast* could help to fill in the background of those participating in the performance – their education, gender, ethnic background, earlier work places. The professionalization of internal auditors is ambiguous, as shown in this and other studies. Future studies of the cast could inform further discussions about professionalization: What features of the cast affects the professionalization of internal auditors? One could also ask whether there are cast members not participating in the performance, who are

not allowed to enter the scene, and why not? Scholars could also deepen the discussion on emotional work and gender that I have only touched upon in the present study. Is the idea of “independent auditing” a gendered feature of auditing that has been taken for granted? What does this mean in terms of gender (in)equality? How does it affect the performance and the make-up of the cast? In my study at the Police, the female (and single) auditors seemed to be more positive towards the script and called upon it more often than their male colleagues. Why?

Repenning et al. (2021) canonized the discussion of emotional work in auditing. This should be taken further by asking questions related to the *performance*. Who is doing what and why? How does emotional work affect the practical, everyday work of internal auditing? Are there patterns of gender at play? Future studies could compare gender and emotional work in internal and external audit to deepen this discussion. How is the performance affected by other parts of the set-up: the script, the scene, the cast, that is, what is the relation between space/time and audit performance? Does a change in scene have a substantial impact on what is to be performed?

The next step toward a narrative analysis would be to relate the fieldwork and the remodeled pentad to different plots. What cast features, what scene set-ups, what scripts do we see in a classic Quest? A Comedy? And is there a pendulum between plots, where the constant pursuit of independence becomes tiresome, forcing the cast to question their own endeavors, to rewrite the script, and to end up taking a part in a Quest plot? How do these things affect the practical, everyday work of the auditors? A narrative analysis, using the analytical tools of the pentad and the various plots, could then be related to core issues in the field of internal audit: would the weak authority of internal auditors be strengthened if they were following a different plot, if they used a different script? Would the ambiguous professional status of internal auditors change if they were part of a Quest plot instead? Would ideas about audit quality and auditor competencies change if the ideal of independence was supplemented by other ideals, formulated in other scripts?

## 7. Conclusions

This study was guided by the research question: *how do internal auditors manage the requirements of independence in their day-to-day practice?* Broken down into analytical categories informed by the narrative approach, I demonstrated how ambiguity was inherent in the script, the cast, the scene and the performance of the internal auditing. Taken together, this remodeled pentad gives a coherent picture of the constant “deparadoxication” processes that the internal auditors pursue, in both time and space. The standard IPPF (interpreted as their main script) worked *both* as a shield for critique, *and* was seen as common sense and unnecessary. The cast (the internal auditors), were to be *both* independent and fierce warriors, *and* consoling and warm. Their scene was *both* part of the organization, *and* separate from the organization. Also, their performance was mainly presented through their audit report which was to be critical and insightful, but not too critical. In other words, the work of the internal auditors is a constant balancing act. The internal audit as a function is trapped somewhere in the middle, a feature that makes internal audit different from external audit. The auditors’ managing of their independence requirements resembles that of a Tragic plot, because just as in a Tragedy, the consequences of unreleased powers and capabilities is that something is lost. In this text, I have analyzed the losses of the internal auditors’ day-to-day practices in terms of costs related to their emotional work, their weak authority and in that what could work as an amplification of their competence and practical skills, simultaneously challenge the ideal of independence.

## Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

## Acknowledgment

In terms of financial support, I would like to thank the project ORFA (Organizing for Auditing, grant number SGO14-1174:1), funded by Riksdagens Jubileumsfond (Sweden), and The Swedish Research Council, project 2017–01284 for generously funding me while doing fieldwork and working on this manuscript. In terms of people, I owe intellectual debt to Bengt Jacobsson, Göran Sundström, and all other participants in ORFA. I would also like to thank the two anonymous reviewers, Patricia Bromley, Emma Ek Österberg, and Kristina Tamm Hallström, for reading and providing very helpful and constructive comments. And lastly, I would like to give a very special thanks to you, Barbara Czarniawska.

## Appendix 1. . Interview guide

Can you tell me about your background? Education? When did you start at the Police? How long have you been working with internal auditing?

Can you describe your work and your work tasks? What’s the hardest? What do you enjoy the most?

What does a typical workday look like for you? Who do you work with? Who do you meet? Please give examples and be as detailed as possible!

What makes a good internal audit? What are the main obstacles?

Who or what is the internal audit aimed at?

What kind of material do you work with on a day-to-day basis? Public regulations, standards, etc.?

Are you a member of the IIA? Why/why not?

If I say “independence”, what comes to mind? Or objectivity? Neutrality? Impartiality? What’s the difference between these

## concepts?

- Do you discuss “independence” among each other here at the Department?
- How is “independence” constructed or achieved?
- Where and how did you learn about “independence”?
- Should an internal auditor have certain qualities or competencies in order to be “independent”?
- If so, which ones? Please give examples!
- What can inhibit “independence”?
- What does “operational independence” mean?
- What does the physical building mean in relation to “independence”? Does it make a difference where you are located?
- Can you please describe, as detailed as possible, how you work with “independence” in practice?
- Who is the recipient of your “independence”?
- Do you ever meet resistance in your work to be “independent”?

**Appendix 2. . Official documents**

ESV 2017:14: Redovisning över den statliga internrevisionen och myndigheternas interna styrning och kontroll 2017. Internrevision och intern styrning och kontroll under 2016 Regeringens proposition  
 2000/01:146 Oberoende, ägande och tillsyn i revisionsverksamhet Regeringens skrivelse  
 2016/17:189 Riksrevisionens rapport om internrevisionen vid de statliga myndigheterna  
 Riksrevisionens interna föreskrift: Intern föreskrift om jäv eller hot mot oberoende vid Riksrevisionen. dnr. 1.1.2-2017-1248.  
 SFS 1986:223 Förvaltningslag  
 SFS 1995:686 Internrevisionsförordning.  
 SFS 2006:1228 Internrevisionsförordning.  
 SFS 2007:603 Förordning om intern styrning och kontroll.  
 SFS 2010: 1408 Lag om ändring av förvaltningslagen.  
 SOU 1999:43 Oberoende, ägande och tillsyn i revisionsverksamhet.  
 SOU 2003: 93 Internrevision i staten.

**Appendix 3**

Interviewed person	Organization	Date
IP 1	The Police	2017-06-09
IP 2	The Police	2017-12-08
IP 3	The Police	2017-11-29
IP 4	The Police	2017-12-08
IP 5	The Police	2017-11-01
IP 6	The Police	2017-11-21
IP 7	The Police	2017-11-01
IP 8	The Police	2017-11-21
IP 9	The Police	2018-03-28
IP 10	The Police	2018-03-28
IP 11	The Police	2018-03-28
IP 12	The Police	2018-05-16
IP 13	The Police	2018-05-16
IP 14	IIA	2017-05-10
IP 15	IIA	2017-05-10
IP 16	Public authority 1	2017-06-09
IP 17	Public authority 2	2017-12-18
IP 18	Public authority 2	2017-12-19
Total 18 interviewees		

**References**

- Barry, D., & Elmes, M. (1997). Strategy retold: Toward a narrative view in strategic discourse. *Academy of Management Review*, 22(2), 429–452.
- Booker, C. (2004). *The seven basic plots. Why we tell stories*. New York: Continuum.
- Bruner, E. M. (1986). Ethnography as narrative. In V. W. Turner, & E. M. Bruner (Eds.), *The Anthropology of Experience*. Illinois: University of Illinois Press.

- Brunsson, N. (1989). *The Organization of Hypocrisy. Talk, action and decision in organizations*. London: Wiley.
- Craig, R., & Amernic, J. (2008). A privatization success story: Accounting and narrative expression over time. *Accounting, Audit and Accountability Journal*, 21(8), 1085–1115.
- Czarniawska-Joerges, B., & Joerges, B. (1988). How to control things with words. Organizational talk and control. *Management Communication Quarterly* (Vol. 2,(2), 170–193.
- Czarniawska, B. (1997). *Narrating the organization. Dramas of institutional identity*. Chicago: University of Chicago Press.
- Czarniawska, Barbara (1998). A narrative approach to organization studies. *Qualitative Research Methods Series 43*. Thousand Oaks/London/New Delhi: Sage Publications.
- Czarniawska, Barbara (2017). An emergence of narrative approaches in social sciences and in accounting research. In Hoque, Zahirul, Parker, Lee D., Covalleski, Mark A. and Haynes, Kathryn (Eds.), *The Routledge Companion to Qualitative Accounting Research Methods*. London and New York: Routledge.
- Dillard, J., & Vinnari, E. (2017). A case study of critique: Critical perspectives on critical accounting. *Critical Perspectives on Accounting*, 43, 88–109.
- Daoust, L., & Malsch, B. (2020). When the client is a former auditor: Auditees' expert knowledge and social capital as threats to staff auditors' operational independence. *Contemporary Accounting Research*, 37(3), 1333–1369.
- Everett, J., & Tremblay, M.-S. (2014). Ethics and internal audit: Moral will and moral skill in a heteronomous field. *Critical Perspectives on Accounting*, 25(3), 181–196.
- Flyvbjerg, B. (2006). Making organization theory matter. Power, values and phronesis. In S. Clegg, C. Hardy, T. Lawrence, & W. R. Nord (Eds.), *The Sage Handbook of Organization Studies*. London/Thousand Oaks/New Delhi: Sage.
- Frye, N. (1957). *The Anatomy of Criticism*. Princeton: Princeton University Press.
- Guénin-Paracini, H., Malsch, B., & Tremblay, M.-S. (2015). On the operational reality of auditors' independence: Lessons from the field. *Auditing: A Journal of Practice and Theory*. (Vol. 34,(2), 201–236.
- Hatch, M.-J. (1996). The role of the researcher. An analysis of narrative position in organization studies. *Journal of Management Inquiry*, 5(4), 359–374.
- Hochschild, A. R. (1983). *The managed heart: Commercialization of human feeling*. Berkeley, CA: University of California Press.
- Hudaib, M., & Haniffa, R. (2009). Exploring auditor independence: An interpretative approach. *Accounting, Auditing and Accountability Journal*, 22(2), 221–246.
- Humphrey, C., & Moizer, P. (1990). From techniques to ideologies: An alternative perspective on the audit function. *Critical Perspectives on Accounting*, 1(3), 217–238.
- IIA Internal Auditing: Assurance, Insights and Objectivity.
- Jamal, K., & Sunder, S. (2011). Is mandated independence necessary for audit quality? *Accounting, Organizations and Society*, 36(4–5), 284–292.
- Kouakou, D., Boiral, O., & Gendron, Y. (2013). ISO auditing and the construction of trust in auditor independence. *Accounting, Auditing and Accountability Journal*, 26(8), 1279–1305.
- Llewellyn, S. (1999). Narratives in accounting and management research. *Accounting, Auditing and Accountability Journal*, 12(2), 220–237.
- Malsch, B., & Gendron, Y. (2011). Reining in auditors: On the dynamics of power surrounding an “innovation” in the regulatory space. *Accounting, Organizations and Society*, 36(7), 456–476.
- Martin, J. (2000). Hidden gendered assumptions in mainstream organization theory and research. *Journal of Management Inquiry*, 9(2), 207–216.
- Mihret, D. G., & Grant, B. (2017). The role of internal auditing in corporate governance: A Foucauldian analysis. *Accounting, Auditing and Accountability Journal*, 30(3), 699–719.
- Nickell, E. B., & Roberts, R. W. (2014). Organizational legitimacy, conflict, and hypocrisy: An alternative view of the role of internal auditing. *Critical Perspectives on Accounting*, 25, 217–221.
- Polkinghorne, D. E. (1995). Narrative configuration in qualitative analysis. *International Journal of Qualitative Studies in Education*, 8(1), 5–23.
- Power, M. (2003). Auditing and the production of legitimacy. *Accounting, Organizations and Society*, 28, 379–394.
- Power, M. (2011). Assurance worlds: Consumers, experts and independence. *Accounting, Organizations and Society*, 36, 324–326.
- Riksrevisionen 2017:5 (2017). *Internrevision vid myndigheter – en funktion som behövs stärkas*. Swedish National Audit Office.
- Roberts, J., & Scapens, R. (1985). Accounting systems and systems of accountability. Understanding accounting practices in their organizational contexts. *Accounting, Organization and Society*, 10(4), 443–456.
- Rorty, R. (1991). *Objectivity, Relativism and Truth. Philosophical papers*. Cambridge: Cambridge University Press.
- Roussy, M. (2013). Internal auditors' roles: From watchdogs to helpers and protectors of the top manager. *Critical Perspectives on Accounting*, 24(7–8), 550–571.
- Roussy, M. (2015). Welcome to the day-to-day of internal auditors: How do they cope with conflicts? *Auditing: A Journal of Practice & Theory*. (Vol. 34 (2), 237–264.
- Roussy, M., & Brivot, M. (2016). Internal audit quality: A polysemous notion? *Accounting, Auditing and Accountability Journal*, 29(5), 714–738.
- Roussy, M., & Perron, A. (2018). New perspectives in internal audit research: A structured literature review. *Accounting Perspectives*, 17(3), 345–385.
- Sarens, Gerrit, De Beelde, Ignace and Everaert, Patricia (2009). Internal audit: A comfort provider to the audit committee. *The British Accounting Review*. Vol. 41 (2): 90-106.
- Sikka, P., & Willmott, H. C. (1995). The power of “independence”: Defending and extending the jurisdiction of accounting in the United Kingdom. *Accounting, Organization and Society*, 20(1995), 547–581.
- Sköldberg, K. (1994). Tales of change: Public administration reform and narrative mode. *Organization Science*, 5(2), 219–238.
- Soh, D. S. B., & Martinov-Bennie, N. (2011). The internal audit function: Perceptions of internal audit roles, effectiveness and evaluation. *Managerial Auditing Journal*, 26(7), 606–622.
- Spradley, James P. (1979/2016). *The Ethnographic Interview*. Long Grove: Waveland Press Inc.
- Stewart, J., & Subramaniam, N. (2010). Internal audit independence and objectivity: Emerging research opportunities. *Managerial Auditing Journal*, 25(4), 328–360.
- Trotman, A., & Duncan, K. R. (2018). Internal audit quality: Insights from audit committee members, senior management and internal auditors. *Auditing: A Journal of Practice and Theory* (Vol. 37,(4), 235–259.
- Van Maanen, John (1988/2011). *Tales of the Field. On writing ethnography*. Chicago: University of Chicago Press.
- Van Perseem, K. (2005). Conversations with internal auditors. The power of ambiguity. *Managerial Auditing Journal*, 20(5), 489–512.
- Vernant, J.-P. (1978). Ambiguity and reversal: On the enigmatic structure of Oedipus Rex. *New Literary History*, 9(3), 475–501.
- Weick, K. E. (1988). Enacted sensemaking in crisis situations. *Journal of Management Studies*, 25(4), 305–317.
- Weick, K. E. (1995). *Sensemaking in organizations*. Thousand Oaks: Sage.