

Aspire | Handling difficult client situations - challenges and strategies | 3 June 2020

Question	Assigned to	Answer
Do the panel think that an externally validated qualification to manage difficult audit conversations add value to the internal audit role and competencies?	All panellists	Definitely. I believe that a variety of 'non technical' training courses and qualifications would benefit internal auditors. Behaviour skills and the general value of emotional intelligence are frequently underestimated by some in the profession.
I've joined a foreign/non uk organisation recently and am having trouble understanding the language differences for verbal and written communication. Also the cultural differences and styles - do you have any tips for learning how to deal with this and build better relationships quickly in remote working.	Ben Rawal	An old saying comes to mind - "When in Rome, do as the Romans do!" Spending time understanding cultural differences can prove extremely helpful in building rapport. As mentioned during the webinar, the more that others recognise that you are like them, the easier you will find rapport building. Clearly, in another country where language, proxemics, customs and social differences may occur, this can be tricky. I would therefore recommend that you are patient in understanding these differences and how you can adapt your own approach. One aspect of behaviour that is consistent throughout the world is facial expressions. Regardless of who you are dealing with, we all show signs of emotion on our face, even if only for a split second. Learning more about these expressions could help you understand how someone is feeling, even if you don't understand the verbal language that is spoken. Try researching the work of Paul Ekman for more information in this area.

<p>How to best deal with situations where clients are very defensive (usually due to findings being linked to bonus/performance appraisal) and put a lot of pressure on the findings going away and at what point is escalation required?</p>	<p>All panellists</p>	<p>This is an interesting question, as it appears to align more to organisational culture and the acceptance of internal audit within the business, rather than building rapport and having a difficult conversation. It is important from the beginning of any internal audit review that both the auditor and auditee are clear on the scope, what specifically will be covered during the audit and what constitutes a 'finding'. I would focus on achieving agreement at this stage, which you can refer back to should your auditee become defensive about the findings that are raised. The other important element to consider is what both the auditor and auditee truly need from the audit - it is not clear whether this question refers to assurance, advisory or both. It may help to consider these needs when providing feedback to the client on audit findings and whether this is relevant to an audit opinion or not.</p>
<p>How do you build rapport with a senior member of the board who is being questioned within an audit meeting, especially in cultures that are reluctant to 'challenge'?</p>	<p>Ben Rawal</p>	<p>The underlying principles of building rapport continue to apply in this instance - I am like you and I like you. Adapting your approach to meet cultural expectations remains important and this is ultimately a critical aspect of whether you can successfully build rapport. When working with cultures that deal differently with challenge, I have explored different ways of achieving my needs but remaining within the boundaries of behaviours and actions that are deemed culturally acceptable. For example, some organisations have a hierarchical approach to challenging or instructing others to undertake a particular task. It doesn't matter whether I believe this approach is right or wrong, as this would simply be based on my perspective and opinion on business. In these instances, I have explored how I can change or adapt my approach to achieve my goals. This could mean building rapport with individuals that are not directly involved in the audit as they hold significant power or influence when it comes to gaining agreement over an audit action.</p>

<p>Have you any advice as to when it's appropriate to walk away from an engagement meeting with a client if it's not going well for you or if there ever is any circumstances when this is the best approach?</p>	<p>All panellists</p>	<p>It depends on what we are referring to as 'not going well'. If this means that the client is being argumentative or 'difficult' but remaining calm, it is worthwhile exploring their views and attempting to understand their perspective. What information can they give you that you could use as part of the discussion to help you make your points differently? If 'not going well' refers to other, unacceptable behaviours on behalf of the client (aggressiveness or comments of a personal nature), I would focus on understanding and improving your assertiveness through relevant literature and training. If another individual's behaviour is unacceptable then an assertive individual will draw attention to this behaviour, politely but firmly outlining that this is unacceptable. I recognise that this can be difficult, especially when dealing with others in a more senior position. However, everyone has the right to be treated fairly and with respect, and assertive individuals will focus on addressing these problems as a priority.</p>
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<p>when do you decide that a relationship cannot be achieved with a client, when to escalate the concern over their lack of engagement or resistance to the role of IA?</p>	<p>Ben Rawal</p>	<p>I'm not sure I would ever decide that a relationship cannot be achieved with another individual, whether this is a client, member of my team or someone else. Although rapport does not guarantee a successful relationship, it is an important aspect of connecting with the other person. This sometimes means that you have to 'step into their world' and understand their perspective - it doesn't mean they're right and you're wrong - it's simply a perspective. Invest time and effort in understanding the other person's world as it will not only give you information about their beliefs and assumptions, but it will also show them that you're INTERESTED in them and their views. Sometimes escalating your concerns to a more senior individual can be helpful, and in other instances it can be extremely damaging to any relationship that you may have been able to generate. I therefore urge auditors to think carefully before escalating - what else can you do or try? The old expression of 'think outside the box' is particularly apt in these circumstances, as it often a highly illogical solution that is required when it comes to difficult</p>
<p>In the world where we are trying to minimise unconscious bias and people only getting on or doing deals with their mirror images, should we really take a 'I am like you' approach?</p>	<p>All panellists</p>	<p>The successes that we all can achieve from mirroring and matching fundamentally occur at the unconscious level. In addition, it is difficult to challenge the research undertaken in the areas of neuroscience and anthropology, especially given that finding others that were 'like us' was key to our survival and continues to be the case. Our personal, business and social relationships place significant (if only unconscious) reliance on other individuals with which we can relate to - often we struggle to describe why we can form relationships with some individuals but not others - this is generally due to whether we are 'like' or 'not like' them.</p>

<p>How would you handle clients that are very aggressive towards you? How do you calm down the situation and at what point would you draw the meeting to an end?</p>	<p>All panellists</p>	<p>Please refer to my earlier response on assertiveness. In addition, I would re-emphasise the importance of addressing the unacceptable behaviour, regardless of the words that are being used by the client. If you allow the unacceptable behaviour to continue and attempt to continue the discussion regardless, you are likely to experience similar situations in the future - potentially with the same client. Try to be specific when providing feedback to others about their behaviour, and what it is they are doing / not doing that you are perceiving to be aggressive. You can provide this feedback in a friendly and polite, but direct manner and gauge the response of the client accordingly. If the client refuses to adapt their behaviour, you have a choice on whether you allow the meeting to continue or state that an alternative will be arranged.</p>
<p>Prior to a difficult meeting, do you spend much time beforehand preparing for potential objections from your client?</p>	<p>All panellists</p>	<p>Regardless of whether I anticipate a meeting being 'difficult' or not, I would always spend time preparing my approach to the discussion. This involves visualising how I intend the meeting to go, including the key 'stages' of the discussion itself - this could include the opening dialogue before audit matters are even discussed, the audit findings themselves, and how the meeting will finish. If i've visited the client's office previously, I will also visualise where I will be sitting, and any specific aspects of the environment that I can recall from previous discussions. All of these steps help to prepare my mind for the discussion and make the experience as 'real' as possible without physically 'being there'. Furthermore, looking at each of my audit findings / discussion points in turn, I would undertake an NLP exercise called 'Perceptual Positioning' - the aim of this is to consider the audit feedback points from three different perspectives - the auditor, the client, and an 'independent' onlooker. How does the perspective of each individual differ based on the point being made and how can these differences help you as an auditor</p>

<p>Do you agree with the term that the role of audit is to be a 'critical friend'?</p>	<p>Ben Rawal</p>	<p>This is a phrase that has been around for many years, and I've always liked the concept - achieving it is another matter! The ability to be truly 'critical' to another individual and achieve their acceptance without pushback depends on a multitude of factors, including trust, the relationship, the level of rapport, how the information is presented, and other deeper psychological factors. In other words, it's multi-layered and isn't always within your level of control as an auditor. That being said, my advice is that you always do your best to develop and maintain the relationship with your clients / auditees even when you perceive someone as being difficult or obstructive.</p>
<p>How do you approach a situation where the client has a personal issue with you?</p>	<p>All panellists</p>	<p>This may depend on the nature of the personal issue, and whether a personal issue truly exists! Test out your assumptions and beliefs to ensure that you understand the other individual's perspective and issues they may or may not have. In an ideal world, it is important to separate personal and professional matters when having a discussion, although this is often 'easier said than done' when a genuine personal issue does exist. Remember that you cannot control the behaviour of the other individual - you can only manage your response to their behaviour. If you are uncomfortable with how the other person is behaving, change your response. This could include dealing with the individual differently, raising the issue with your line manager, or discussing the matter with someone independent to obtain a different viewpoint.</p>