Ed Gelbstein, Ph.D., 1940–2015, worked in IS/IT in the private and public sectors in various countries for more than 50 years. Gelbstein did analog and digital development in the 1960s, incorporated digital computers in the control systems for continuous process in the late '60s and early '70s, and managed projects of increasing size and complexity until the early 1990s. In the 1990s, he became an executive at the preprivatized British Railways and then the United Nations global computing and data communications provider. Following his (semi) retirement from the UN, he joined the audit teams of the UN Board of Auditors and the French National Audit Office. Thanks to his generous spirit and prolific writing, his column will continue to be published in the *ISACA Journal* posthumously.

Is There Such a Thing as a Bad IS Auditor? Part 1

Previous columns explored what it takes for an audit to be successful and also the characteristics of a good auditor.[1, 2, 3]

Auditors are human (some auditees may challenge this!). As such, they are unique individuals and imperfect in one way or another. Recognition of such imperfections has led humanity to develop the concepts of good and bad. Some are codified in legislation, others remain subjective and nonbinary, i.e., there are many shades between the absolutely perfect and wonderful and the diabolically bad. In many analyses, e.g., yin and yang, these coexist and interact and are seen to represent the duality of nature. However, this takes us away from IS audit "goodness."

It is hard to imagine that anybody would set out to become a bad auditor. However, cognitive bias and self-assessments may lead us to see ourselves as "good," but others may not share this view.

After half a century of being audited, conducting audits solo and in teams, as well as following other auditees' experiences, I find that there are some IS auditors who would be hard to define as good. Every shade described here reflects people I met in the category.

The purpose of listing the various profiles is to help the reader recognize possible weaknesses in their own profile as well as negative role models that, if adopted, could frustrate their intentions to improve themselves and become *really* good.

SHADES OF "NOT SO GOOD"

This is a short list of categories of anonymous auditors in different organizations and countries that have caused difficulties, frustration and worse (some have caused their companies to spend large sums of money on failed projects and even to go out of business). No doubt the reader will have come across additional shades and some will include a mix of elements of the categories listed herein.

The Well Connected

There are many forms of nepotism and calling for favors. Some join an IS audit group by having an influential person contact an executive to request they take an individual as a "trainee," "intern" or "junior auditor" because "they like computers," but cannot find a job because of lack of experience. No mention is made of poor qualifications or skills.

When the person in question is used to using influence to get what they want, they may exhibit poor soft skills (most often arrogance) and their heart may not be in doing a good job. The good news is that once they have had some experience, they can be encouraged to pursue their career elsewhere. Any chief audit executive (CAE) will know how to find suitably unexciting assignments to encourage them to leave.

Another scenario arises when a poorly qualified auditor is appointed to meet a quota (e.g., gender, race) and feels protected by this status. When such an auditor gets promoted over those who are better qualified and more experienced, the audit department's atmosphere can be poisoned and good auditors may be tempted to leave.

Then there are CAEs who accept failed IS/IT professionals to train them as auditors and end up getting stuck with them.

The Faker

The IS/IT audit universe continues to grow to cover more activities and new technologies and bring new business opportunities and risk, forcing audit methodologies and practices to change, too. This happens fast enough to make it impossible for an individual to know everything there is to be known about IS/IT audit.

Those who are honest enough with themselves to recognize this will continue to learn and/or rely on the expertise of others specializing in a specific domain. But then there are those who

are unable to say "I do not know and will find out" and instead pretend to know[4] things they are far from mastering and rely on bluffing, faking and jargon to cover up their ineptitude. An experienced auditee will see through this and the auditor will lose credibility. This is aggravated when the CAE is unwilling or unable to accept that a small team cannot possibly cover the entire IS/IT audit universe.

While obtaining a Certified Information Systems Auditor® (CISA®) is a good benchmark for having a broad understanding and some experience in the field, it may not be enough to identify and deal with this shade of auditor, who could also be lazy (next shade). A good CAE should weed them out before they become a danger to their organization. Organizations with a "job for life" culture may need to find another way of dealing with them. My own favorite was the Special Projects Office (SPO) in another building to physically remove them from the audit office. Sarcastic colleagues referred to the SPO as the "turkey farm."

The Lazy

In large organizations, it is not difficult to become a lazy auditor and concentrate on repeating past audits, requesting training or attending conferences. These auditors can be identified by poor or incomplete working papers, few or no tests, a focus on low-impact, low-risk topics. If they are close to retirement, then time will deal with the issue, but if they are not, they may be hard to motivate and quick to claim stress leave and/or complain about harassment.

The Stress Creator

One of my good friends happens to be a most effective auditor— insightful, experienced, well-adjusted personality, etc.—but he seems to sleep very little and thinks nothing of writing emails to his team at 2 a.m. and/or calling members of his team at 6 a.m. He does this to the extent that people do not wish to join his team due to the stress associated with this behavior.

The Bureaucrat

Bureaucracy includes the art of creating work for oneself and colleagues in such a way that it is not demanding and creates an illusion of activity and dedication. Masters in this art are always "overloaded," have agendas full of meetings and collect prodigious amounts of documentation.

However, this activity does not add value to the auditee. These auditors specialize in asking for more and more documents that are unlikely to be read or even to be relevant, and/or in making recommendations that they know the auditee cannot possibly implement, e.g., recommending to a small IS/IT organization to "achieve certification to ISO 27001" or "adopt COBIT® 5 in its entirety." This allows the auditor's future audits to "express disappointment that little progress has been made, etc."

The Cookbook Auditor

This profile is most often found when contracting auditors from an external company due to the lack of in-house resources or competencies. They are usually young and inexperienced, yet their company invariably refers to them as "senior." Many are MBA graduates (MBA can also stand for "mediocre, but arrogant") and come equipped with what their company calls a structured and proven methodology but is, in fact, the equivalent of a cookbook with checklists—do this, ask this, record this, etc.—without necessarily asking for evidence. The problem is that their lack of experience prevents them from recognizing evidence if it stared them in the face.

This may be acceptable for routine stuff but is unlikely to add significant business value due to insufficient insight and experience. Auditees will not like to deal with the large number of pointless recommendations made in the cookbook auditor's report.

The Timid

This is the profile of smart and knowledgeable auditors who happen to be introverted and unassertive. Confronted with an auditee with a dominant personality, timid auditors are likely to give in to their arguments as they find conflict very stressful, which limits their effectiveness. This does not need to stop the timid auditor from becoming a valuable team member if partnered with a more outgoing auditor and encouraged to develop his/her assertiveness.

The Geek

A person who has deep and detailed knowledge of technology, even a passion, is great until it becomes an obsession when things that are not done the way they expect them to be done are not good enough.

In IS/IT, it often happens that the geek's soft social skills are not well developed. In many cases, their interest in business impact and business risk is virtually zero. The geek can waste an inordinate amount of the auditees' time on irrelevant and insignificant issues.

INTERIM CONCLUSION

The not-so-good auditors discussed here are fairly harmless, a nuisance perhaps, but the real issue is that they are unable to help the business reduce IS/IT-related risk or help the auditees to focus on the best opportunities for improvement. Part 2 of this series, which will run in vol. 2, 2016, will explore those bad auditors that could be described as "dangerous."

ENDNOTES

[1] Gelbstein, E.; "The Soft Skills Challenge Part 2," *ISACA Journal*, vol. 3, 2015, *www.isaca.org/journal*

[2] Gelbstein, E.; "The Soft Skills Challenge Part 3," *ISACA Journal*, 24 June 2015, *www.isaca.org/journal*

[3] Gelbstein, E.; "The Soft Skills Challenge Part 1," *ISACA Journal*, 1 April 2015, *www.isaca.org/journal*

[4] That Audit Guy, "Three Auditors You Should Fire Now," *www.thatauditguy.com/three-auditors-you-should-fire-now/*