Understanding and Auditing Corporate Culture: A Maturity Model Approach

Angelina K. Y. Chin, CIA, CRMA, CPA

Culture is a highly valuable asset, difficult to replicate, and a powerful competitive advantage when aligned with corporate strategy. The actions of an organization and its employees are influenced by a set of dynamic factors that are collectively known as their corporate culture. Those factors include the organization’s leaders’ vision, mission, values, and beliefs; leadership and management styles; relationships among the teams and with partners, suppliers, and customers; the industry environment; and geographical locations.

This book uses a maturity model to illustrate different levels of corporate governance infrastructure and internal audit function maturity at an organization and the associated assurance and advisory services. As the third line of defense, internal audit can play a vital role in culture risk assessment and management by:

- Assessing risks
- Providing assurance and advisory services
- Offering a point of view on the state of culture
- Sharing insights
- Monitoring culture
- Validating culture risk mitigation activities.

Culture is driven primarily by leaders’ behavior and actions (tone at the top). What leaders do, what they accept, what they reject, and what they reward—these are the factors that ultimately shape company culture. Investment in culture is a continuous, long-term commitment. Culture will always remain a work in progress. Auditing culture is a marathon, not a sprint!

About the Author

Angelina K. Y. Chin, CIA, CRMA, CPA, is a retired executive of General Motors Company and Federal Reserve Bank of Chicago. She has 40 years of global audit and leadership experience in businesses and operations. Angie has been active on various IIA boards and committees and currently serves on the Internal Audit Foundation’s Committee of Research and Education Advisors (CREA). She co-authored and reviewed many IIA Practice Guides and publications, including Sawyer’s Internal Auditing: Enhancing and Protecting Organizational Value, 7th Edition, in 2019.
This IIA Bookstore catalog was created with your professional development needs in mind. Whether you are just beginning your internal audit career, need management-minded and team training resources, or seek executive-level thought leadership, we have organized resources by category and topic.

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Understanding and Auditing Corporate Culture: A Maturity Model Approach

Corporate culture is increasingly recognized to factor heavily into an organization’s success, its reputation, the protection of its stakeholders, and the morale of its employees. If internal audit is to help the organization to grow its maturity in corporate culture and increase its own capabilities in providing culture-related assurance and advisory services, it must be a few steps ahead of the organization in understanding corporate culture and developing the appropriate audit approaches at varying levels of culture maturity.

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