

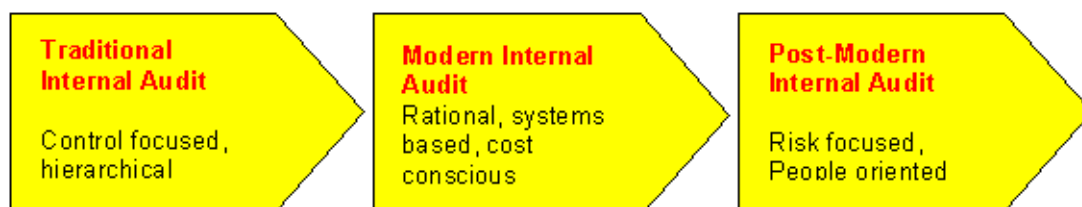
POST MODERN INTERNAL AUDIT



Internal Audit had its origins in the first half of the twentieth century and its traditional role grew out of financial external audit. Working for management, audit was control focused and hierarchical, checking compliance with financial controls. In the pre-computer age there was plenty of paperwork to check and departments could be large for relatively low cost. It was the finance director's policeman.

The signs of modernity in internal audit include a broadening of the audit scope to include non financial processes and the development of a rational, systems based, cost conscious approach. The brisk no nonsense modern era was focused on speed, efficiency and getting value for money from internal audit. The bullying continued.

Internal audit has been undergoing a paradigm shift from an old set of values, beliefs and practices to a new one. What we see today is focused on risk and takes into account the people in the organisation as well as tasks and processes. Since it comes after modern internal audit, there is no barrier to naming it **Post-Modern Internal Audit**, but it is also post-modern in that it sees the world as more complex, less rational, more fragmented and less absolute than its predecessors.



One of the features of post modernism is the fragmentation and diversification of the new as compared to the neat uncluttered landscape of modernism, the movement which brought us "less is more" and "the house is a machine", streamlined and impersonal, efficient but cold. Post modern internal audit is self aware, humanistic, facilitative and ironic: it recommends action yet it is itself without responsibility, it is incapable of action yet can move mountains when the owners of those mountains agree.