

University of KwaZulu-Natal

**Assessing the emotional agility of internal auditors while remote
working at eThekweni Municipality**

by

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Declaration

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Abstract

The COVID-19 pandemic has altered many workforce environments driving almost a forceful directive for employees to work from home. Such a shift in workforce dynamics had many ripple effects on private and public sector businesses and employees. The Internal Audit Unit at the eThekweni Municipality had compelled its Leadership to start looking differently at how Internal Audit operates and conducts work as a professional unit within the municipality. Having to work under such conditions affected many aspects within the work environment; hence the department had seen the need to assess its working environment allowing staff to work remotely to ensure it maintained its effectiveness and productivity whilst keeping its employees safe during the various lockdown levels declared by the president of South Africa. This study used a qualitative research method where interview questions were posed to senior managers of the Internal Audit Unit within a local municipality in South Africa to assess the emotional agility factors and how they impacted the workforce during remote working. The dissertation comprises of two important parts, a comprehensive literature review and fieldwork. The target population consisted of 17 members of the Leadership committee of the Internal Audit Unit in the eThekweni Municipality. Interviews had been administered on ten randomly selected senior managers where the results were thematically assessed against two conceptual frameworks. The study results aimed to provide Internal Audit leaders with tools and information needed to understand how to better manage employee engagement, commitment, and development of remote working employees. The findings may be used at other similar organisations in the same industry, i.e., other metros in the country to obtain an understanding of how internal auditors assess employee engagement, commitment, and development during remote working and the decisions taken to ensure optimum productivity. Internal Audits in other public sectors and private sectors have not been included as part of the research as it is assumed that each entity has its own challenges and opportunities. The factors considered in this study can be used as a benchmark for other Internal Audit entities to consider in their employee management and remote working strategy.

Keywords: COVID-19 Pandemic, Emotional Agility, Internal Audit, Local Government, Remote Working

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List of Acronyms

4IR	Fourth Industrial Revolution
ACFE	Association of Certified Fraud Examiners
AE	Assisted Education
DCM	Deputy City Manager
EMARAS	eThekweni Municipality Audit and Risk Assurance Services
HR	Human Resources
IA	Internal Audit
IAU	Internal Audit Unit
IIA	Institute of Internal Auditors
IIASA	Institute of Internal Auditors South Africa
IPPF	International Professional Practices Framework
Industry 4.0	Fourth Industrial Revolution
IRMSA	Institute of Risk Management South Africa
MFMA	Municipal Finance Management Act 56 of 2003
MILE	Municipal Institute of Learning and Education
PFMA	Public Finance Management Act 1 of 1999
PWC	PricewaterhouseCoopers Company
UKZN	University of KwaZulu-Natal
WSP	Workplace Skills Plan

Chapter 1: Introduction and overview

1.1 Introduction

The COVID-19 global pandemic acknowledged by the World Health Organisation in February 2020, has placed all businesses, both private and public, under innumerable challenges. The focus for most organisations is now based on their ability to move forward with agility and resilience. Organisational leaders are thinking very long and hard about the turnaround recovery strategies and change in business operations to ensure continued organisational existence and to address unprecedented fiscal setbacks. New opportunities are being sought to better position organisations in delivering effectively and efficiently and to leverage out of redundancy or worse off, becoming obsolete. Along with this, the Internal Audit unit needs to keep up with the Fourth Industrial Revolution (4IR) developments. According to the World Economic Forum, this is a digital revolution where a fusion of technologies between the digital, physical and biological spheres are becoming more integrated and comprehensive.

The pandemic has put a new spotlight on the public sector as citizens and the private sectors turn to governments for guidance, assistance, and information. The eThekweni Municipality, along with all its umbrella of disciplines and units which include the Internal Audit Unit, is no different. This has left the City Manager, Deputy City Managers, and unit Heads with the responsibility of deciding how this transformation will take place and the implications it may have.

Internal Audit at the eThekweni Municipality had, since the first lockdown announcement in March 2020, seen the need to assess its working environment and have taken steps to allow staff to work remotely to ensure it maintains its effectiveness and productivity whilst keeping its employees safe during the various lockdown levels declared by the president. This crisis had forced the Internal Audits Leadership to start looking differently at the way in which Internal Audit operates and conducts work as a professional unit within the municipality. The pandemic had served as a catalyst in presenting the unit with the opportunity to really assess its processes and start implementing changes to transform the way in which it works, allowing audit teams more flexibility and yet, still meeting the requirements of the Institute of Internal Auditing Standards.

1.2 Background of study

During the first wave, the COVID-19 global pandemic acted as a catalyst that created the necessity to work from home and resulted in the Internal Audit Unit (IAU) making the necessary changes to equip employees to ensure continuation of productivity. The changing working environment led to challenges but also presented it with immense opportunities to modernise and embrace current best in the world work environments.

The South African local government Internal Audit functions within a broad range of legislative frameworks such as the Constitution, National Treasury Regulations, PFMA, MFMA and King IV report (Okodo, Aliu & Yahaya, 2019). Whilst these legislative requirements outline the foundations of the Internal Audit function, it has not delved into the requirements of the profession in a remote working environment leaving it to the practitioners to interpret and apply and adopt to the changes required. The intention of this study was to evaluate the emotional agility of internal auditors at the eThekweni Municipality, while working remotely. This research looked at three specific constructs that influence emotional agility such as employee engagement, commitment, and development, of the profession that affect the productivity of internal auditors. The results are aimed to provide Internal Audit leaders with instruments and knowledge needed to better understand how to manage engagement, commitment, and development, of their remote working employees.

1.3 Rationale of the study

This study is about how factors of emotional agility such as employee engagement, commitment, and development, affect internal auditor productivity during remote working. It was aimed to understand how the triple bottom line in terms of social, environmental and performance excellence is affected through these three constructs. Perceptions vary among individuals where some of them may deem that remote working enhances value and promotes agility whereas others differ. It is critical to understand the affect that remote working is having on the Internal Audit function at local government level in the eThekweni Municipality. Hence, this study has provided insight and has contributed towards understanding how Internal Audit management perceives the

value derived from remote working employees through three main constructs of emotional agility that affect productivity namely employee engagement, commitment, and development.

1.4 Research Problem

The “new norm,” where individuals are required to keep their distance and wear masks continuously based on the start of the pandemic, has catapulted Internal Audit to work remotely and still attain the provision of its services to its client at the eThekweni Municipality. During this transition, this presented the unit with a new way of working and still meeting the demands of its professional services. However, whilst success has been met on key deliverables, pertinent factors such as employee engagements, commitment levels, and development, of the professionals within the unit is not being closely monitored and assessed. Organisational leaders cannot assume that the culture that exists in traditional office workspace can automatically work in a virtual working environment (Lee, 2018). Not being able to have a closer look at these soft skills within the unit may be detrimental to the service it strives to provide in the ever-changing work environments that are currently taking place. There are many elements that contribute to the opportunities and benefits of remote working but there are also challenges in enforcing a remote working workforce for the Internal Audit function. Although the current pandemic of COVID-19 through the various lockdown levels have been restricting workers to come to their offices, the long-term sustainability of internal auditors in bringing innovation and creative solutions to its client is essential and by evaluating their main resource (employees), based on continuous engagements, commitment levels from employees, and the development of skills, will better equip the unit on areas for improvement.

1.5 Problem Statement

It is imperative that IAU makes informed decisions on the employee’s well-being through understanding the implications of employee engagements, commitment, and development during remote working. Lack of this understanding may result in them making inadequate and uninformed decisions that may hinder employee progress resulting in lost opportunities of human capital investment nurturing long-term sustainability of employee growth and development in the internal

audit profession where human capital is seen as the primary functioning source of a successful IAU.

1.6 Research Objectives

Research objectives have been created to provide key insights to Internal Audit leadership on the impact and outcome of remote working by assessing three constructs of employee engagements, commitment, and development, to improve and promote emotional agility.

1. To evaluate how the factors of emotional agility such as employee engagements, commitment, and development, affect the IAU during remote working.
2. To assess the impact and outcome of emotional agility in the IAU that influences productivity during remote working.
3. To ascertain ways to promote emotional agility of internal auditors at the eThekweni Municipality during remote working.

1.7 Research Questions

Research questions have been designed to answer the three objectives displayed above. These questions have been further expanded when presenting participants with interview questions.

1. How are the factors of emotional agility such as employee engagements, commitment, and development, affecting the IAU during remote working?
2. What is the impact and outcome of emotional agility in the IAU that influences productivity during remote working?
3. What tools can be used to promote emotional agility of internal auditors at the eThekweni Municipality during remote working?

1.8 Motivation of the Study

A remote working environment has become the “new norm” for many entities including the public sector. Currently with the various COVID-19 lockdown levels being imposed in South Africa, the eThekweni Municipality along with many other entities have been temporarily adjusting the workplace plans on an informal basis with no wholistic approach on employee engagements, commitment, and development. Since remote working had been implemented, there have been several management transformation concerns experienced in embracing and adapting to remote working processes. The City Managers circulars and Occupational Health and Safety and Labour Relations act have assisted and provided guidelines for remote working. Remote working and the impact it has on its employees requires more investment and clear decision making to inform management on ways to promote employee engagement, commitment, and development. Many public entities are reluctant to invest in a remote working strategy that may result in mismanagement or lack of an effective working environment. Internal Audit by its profession is expected to guide its client base on the remote working factors to consider and set an example on how to start the first step in shifting to a more versatile agile environment for long-term Fourth Industrial Revolution (4IR) benefits and adoption. The units’ investments in its resources are its main source of service provision. Therefore, this study was aimed to assist the IAU to promote emotional agility such as employee communication, commitment, and development, during remote working so that Internal Audit adds value to the eThekweni Municipality in its ability to become more agile for Industry 4.0.

1.9 Significance/Importance/Contribution

The study is expected to offer an informed view on how the leadership of Internal Audit of the local municipality of the eThekweni Municipality can consider remote working as a new working norm setting it up to become a more versatile and agile environment for not just the current lockdown circumstances but for the Fourth Industrial Revolution (4IR). The basis of the decisions can stem from the outcome of results shown in this study.

1.10 Methodology

1.10.1 Research design and instrument

Quantitative research is created to quantify the actual problem using numerical data collected and involves, surveys, structured content such as numerical or statistical analysis. This type of research follows a mode of enquiry approach that quantifies defined variables and examines the relationship amongst them. The advantage of a quantitative research is that it is effective in comparing research findings with similar studies and eliminates subjectivity.

Qualitative research is aimed at gaining deep insight into a phenomenon by exploring behaviours, attitudes, and experiences by using instruments such as interviews, group discussions and observations. Data is analysed by getting in-depth opinions of participants using words or visuals. This type of research usually studies a small group of people where the aim is to understand them not measure them. The researcher focuses on meaning and seeks to construct theories and models from the data.

To achieve the research objectives the study followed a qualitative research approach. To gather the research data, the dissertation comprised of two important parts, a comprehensive literature review and fieldwork. An exploratory research design, consisting of semi-structured interview questions as the research instrument which was appropriate for this study. The reason for using an exploratory research design is that very little knowledge is available on the implication of remote working in the internal auditing environment. Exploratory studies provide key information where little data exists and can be useful in understanding the magnitude of a problem or phenomenon. This type of research design aims to explain ambiguous circumstances or uncover potential business opportunities. Hence the aim of this research was to understand the impact of remote working on employee engagement, commitment, and development, experiences through interviews. The interviewees for the qualitative research were chosen based on their seniority and agility experience in the Internal Audit Division in the eThekweni Municipality. Interviews were conducted with Executive and Senior managers within the IAU. Online interviews were conducted (Creswell and Creswell, 2018). The transcripts were free from any obvious mistakes during transcription.

1.10.2 Study area

The study was conducted at the IAU in the eThekweni Municipality. The motive for selecting the Internal Audit division was because the researcher is employed in the organisation and hence had straightforward access to the Leadership team of the IAU to obtain interviews. Further, this study is expected to provide motivation for adjusting the remote working approach and strategy for the IAU in the eThekweni Municipality setting a tone for versatility and agility in 4IR.

1.10.3 Target population

The target population was the full population that consisted of 17 members of the Leadership committee of the IAU in the eThekweni Municipality. Further details of this population are described in Chapter 3.

1.11 Limitations/Delimitations to the Study

The research may find that the limitations of traditional culture and methods of local government in having to physically see employees daily may influence the results of the study. This will have a cascading effect on the profession resulting in hindering the potential of the IAU to be agile during remote working. The focus can then lead to a process of identifying and understanding the benefits of remote working in the IAU, the reason being to enhance IA morale and the ability to pivot during the transition. This may be a tool to counter argue the challenges and show how the benefits of the transition from office based to remote working are enough. It will also justify why it was important for IA to overcome any challenges faced during its adoption. Internal audit in other public sectors and private sectors have not been included as part of the research as it is assumed that each entity has its own challenges and opportunities. The study was focused on the internal audit leadership of one municipality only and the overall results may lead to subjectivity based on the municipality's overall leadership decisions. Although the factors considered in this study can be used as a benchmark for other Internal Audit entities to consider in their employee management and remote working strategy.

1.12 Study assumptions

The senior officials being interviewed were skilled in managing the internal audit teams within the unit and provided good representation on the overall concerns of all employees in their respective teams. The leadership officials had clear, objective, and independent views of remote working and did not show any personal interest that influenced their perceptions. The leadership team understood the dynamics of the Internal Audit profession, its work requirements, and deliverables.

1.13 Conclusion

There is uncertainty regarding the quality and the value add of work that internal auditors will bring to the organisation should a remote working environment ensue. It is crucial to provide local government internal auditors with adequate support to build their knowledge base and soft skills which will inform their future success. It does not necessarily mean employing people with the right set of experience and skills but means seeking out creative ways to commend the opportunities and benefits of working in the Internal Audit Profession. Hence the ability to provide people with the opportunities and support to build their own capability. If the profession can develop an attractive employee value proposition, it can become a hub for cross-functional and agile working, an incubator for new technology and work practices, and a destination for top talent, thus transforming the future of the profession.

Chapter 2: Literature review

2.1 Introduction

The literature review in this chapter expands on emotional agility as it is a new concept in the working environment. The literature provided examines its influence in the workplace on three specific human capital elements that are impacted by emotional agility. The effect that remote working has on internal auditors as a profession is critiqued in Sections 2.5, 2.6 and 2.7. This part of the chapter looks at the literature on how remote working impacts communication, commitment, and development, of internal auditors and address's objective 1 of the study. The next part of the chapter in Sections 2.8, 2.9, 2.10 and 2.11, concentrates on literature and theorists' views on the productivity of employees during remote working through the three constructs of communication, commitment, and development. This speaks to objective 2 of the research. Sections 2.12, 2.13, 2.14 and 2.15 refers to literature that advises on ways to assist an organisation to function effectively during remote working which is in keeping with Objective 3 of the study. The study endeavoured to extract inferences by various theorists and academics on emotional intelligence and the relationship between remote working and the three constructs of employee engagements, commitment, and development.

2.2 The profession of Internal Auditing

Based on the study performed by Enofe, Mgbame, Osa-Erhabor & Ehiorobo (2013), Internal Auditing (IA) does play an effective role in the public sector, however, the study also concluded that Internal Audit does impact the control of management in the public sector seemingly not substantial enough to influence effectiveness on management in government (Enofe et al., 2013). Such a conclusion may stand more strongly in the face of remote working by auditors.

Another study conducted by, Motubatse, Barac & Odendaal (2015) reveal that the challenges that internal auditors face in government are deficiency in business information, inadequate support from management, lack of monitoring processes to follow through in audit actions, and no reliance of internal auditors work from the external auditors (Motubatse et al., 2015). Based on this studies

results, remote working may lead to growing suspicion of the internal audit function as commitment is usually asserted through physical presence.

A recent study through Okodo et al. (2019) argues that Internal Audit challenges include the IA reliability, issues of independence and objectivity, competency of IA's and regulatory issues (IIA, 2013). This in turn would mean that remote working may contribute to a concern on the integrity of audit opinions.

Another study by Antipova (2019), posits that when the public community is confident that information received is relevant and reliable it creates trust. As long as budget resources stem from public taxes citizens will expect to see where their money goes and how it is spent and controlled (Antipova, 2019). Public sector auditing performs assessment procedures to determine how adequately budget resources are spent and to avoid misrepresentation and fraud in public sector financial statements (Antipova, 2019).

On the contrary and in a more recent study, Dubihlela and Gwaka (2020), highlight through reports from PWC, KPMG, IRMSA and other sources that the risks faced by organisations globally require internal auditing skills that are agile and adaptive to stay-ahead of the risk curve. Hence this study aims to seek and understand how the IA function can still bring confidence in the utilisation of taxpayers' money by addressing emotional agility during remote working.

2.3 Emotional agility and the three constructs

Emotional agility can be described as one's ability to deal with his/her emotions and thoughts that will either change or retain behaviours so that one can live in ways that align to one's goals, values and intentions (Mishra and Panwar, 2020, Kamilah and Hanifah, 2021). According to Mishra and Panwar (2020), the term has not been used widely but is essential to understand as it plays a significant role in one's life for successful survival especially during volatile and stressful times.

This study addresses the Sustainable Development Goal No. 8 that “promotes sustained, inclusive, and sustainable economic growth and productive employment and decent work for all.” In order to have sustainable economic growth and a productive employment base, employers need to understand their employee’s emotional agility on the human capital elements of communication (social), development (intellectual), and commitment (emotional and spiritual). Whilst many emotions and thoughts can be explored on an employee’s behaviour in the workplace, this study focused on these three specific constructs that influence emotional agility of internal auditors during remote working. The aim was to get a deeper understanding of employee emotions and thoughts through these human capital elements to see if such goal can still be achieved during remote working by internal auditors.

2.4 Remote working for Internal Auditors

Okodo et al. (2019) explains that Internal Audits role of ensuring that an organisation’s governance, risk management and internal control processes are operating effectively, makes the function of IA more central to the entire organisational success as its scope encompasses all units. To confirm the professions significance, the Goodwin (2004) research, also stated that some participants reflected that Internal Audit needs to set out a prominent brand and a supportive management structure. With the Internal Audit profession having such a significant role to the organisation, many stakeholders question the level output and impact auditors’ opinions, and level of assurance will have on their work through operating in a remote working environment. Hence this study aims to understand the impact and outcome of emotional agility that influences productivity during remote working.

2.5 Remote working and communication in Internal Auditing

Cartwright and Holmes (2006) explain that due to non-visibility in the workplace of employees there is an increase on employee cynicism and mistrust. The demands placed on employees are greater and hence have taken on longer hours of work and more responsibility (Cartwright and Holmes, 2006). Their study subsequently reveals that individuals are becoming more frustrated and dissatisfied with work and that “connection” of an individual with organisational outcomes is

necessary during these conditions of remote working (Cartwright and Holmes, 2006). They conclude that employers need to actively “restore the balance” and understand the meaning and emotional aspects of work for employees creating a more energised and fulfilled workforce. Further studies reveal that organisations must attempt to actively engage with employees and is the link to the triple bottom-line (Chanana and Sangeeta, 2020, Howell, 2018). Engaged employees aids the organisation to reach its mission, execute on its strategic goals and attain significant business results (Chanana and Sangeeta, 2020). Communication levels are hence examined in this study to understand what keeps employees motivated during remote working.

2.6 Remote working and commitment in Internal Auditing

A study conduct by Howell (2018), suggests that virtual arrangements amongst team members affects relationships and attitude of employees towards their organisations. Howell (2018), further emphasises that traditional performance measurements are not effective in motivating and engaging employees to commit further in their work, hence employers are looking at new ways to manage their employees.

Another study revealed that whilst it is important to ensure that employees are adequately equipped to perform remotely, managers need to continuously engage and attain good rapport with their teams as this acts as a mediator to enhance behaviour, intention and attitude of employees, resulting in better work performance (Chanana and Sangeeta, 2020). These researcher’s further add that employee commitment is impacted on the way an employee feels about his/her job (Chanana and Sangeeta, 2020). In order to take notice of this, Lee (2018), posits that an engaged employee is an individual that is committed to his/her work and workplace. His study explains that engagement increases when employees spent both time at an office workspace and through working remotely using a hybrid approach (Lee, 2018). He further explains that this blend of a working arrangement have higher levels of engagement and hence commitment (Lee, 2018). Based on these studies, this research will aim to understand from participants ways to promote emotional agility in terms of commitment.

Commitment in a remote working environment is also influenced by an employee's level of concentration and focus. Lassiter (2020) describes how distraction at the office workspace is greater than working from home. A home working environment is more likely more constructive as it avoids "office talks" allowing for employee's more focus on their work deliverables. Further, Lassiter (2020) explains how management styles may vary depending on the generational gap you were born in. For example, the older generations may prefer a workforce that is more present at the office as a sign of commitment to their work. The younger generations are more flexible in evolving into a more digitised environment where trust, commitment and dedication become inherent to the employee to perform optimally. Based on these viewpoints, this study can observe whether feedback received is also influenced by the generational gap in management.

2.7 Remote working and development in Internal Auditing

Mikołajczyk (2021) posits that due to the pandemic, e-training platforms conducted thus far have given employees the desire to learn new subjects to aid in their development. His study revealed that organisations are buying more online training courses as opposed to previous in-house trainings (Mikołajczyk, 2021). Companies are benefiting with virtual training by saving on travel costs but are also expanding on the platforms of knowledge as courses offered are not restricted to specific locations. Mikołajczyk (2021) further posits that e-learning had become the only source of learning for most organisations based on the effects of the current COVID-19 pandemic. He further explains that whilst these are seen as positive actions from organisations in terms of investing and developing their employees more is required to balance the increased online screen fatigue syndrome (Mikołajczyk, 2021). Therefore, this study aims to understand the developmental factors in internal auditor employees and how have they adjusted to online training.

2.8 Productivity of audit work during remote working

The direct impact of audit quality and productivity during the pandemic is critical to understand as it influenced audit employee commitment and self-development potential. In the study conducted by Akrimi (2021), it states that the quality of audit for Saudi Arabian auditors were significantly impacted by the pandemic. This study was aimed at understanding the impact of the coronavirus pandemic on audit quality for Saudi Arabian auditors using five characteristics such as audit fees, audit issues of going concern judgements, human resource capacities of auditors, audit measures taken during the pandemic and audit employee remuneration. The research tool used was Likert five -point style questionnaire using a quantitative approach which received 89 questionnaire responses. Limitations of the study only included opinions of Saudi Arabian auditors, whereas it was recommended that further studies can be conducted by exploring other groups such as investors and directors.

In another study conducted by Serag and Daoud (2021), they however, posit that partial remote audit can be conducted where auditors are on-site when they need to be. This is similar to a hybrid model where employees do come into the office to work on-site with clients. They also mention that the use of a modern technological auditing tool will aid in advancing the way audits are done, improving their assurance and advisory services, and reduce costs of the audit process as reports are electronically set-up (Serag and Daoud, 2021). Furthermore, they state that auditing tools increase productivity, saves time and effort in producing audit programs which in turn increase the speed and efficiencies of the audit process (Serag and Daoud, 2021).

Based on the studies above, it can be deduced that whilst internal auditors were impacted during the pandemic, and alternative approach like implementing a hybrid model and using a modern technological auditing tool, can improve productivity. Hence, this study aims to understand how productivity for the internal audit unit has been affected during remote working.

2.9 Communication and effect on IA productivity

According to Ratmono and Darsono (2022), communication is essential to the effectiveness of any audit function. They emphasise the significance of the competency skills of auditors and the need to carry out their duties with effective communication (Ratmono and Darsono, 2022). Another study, revealed that face-to-face interaction by auditors in conducting audit tests is also important and cannot be an online activity (Saleem, 2021). The researcher highlights that audit quality has been impacted by the pandemic and audit opinions may not be accurately informed as travel restrictions to obtain evidence and meet with clients was not possible. Based on this study, it was recommended that auditors must have full access to all evidence in order to complete their activities with accurate information to avoid any legal implications in the future (Saleem, 2021). According to the researcher, meeting clients' needs who are unable to engage with auditors on an online platform must be met. This study therefore aims to understand how emotionally agile were employees in ensuring that communication were effectively maintained during remote working. Furthermore, it would be pertinent to evaluate how auditors adapted to meet with client's needs, and ensuring evidence obtained is precise and accurate so as not to jeopardise the quality of the audit.

2.10 Commitment and impact on IA productivity

A study conducted by Mishra and Panwar (2020) focussed on assessing emotional agility on employees in India. Their study aimed at showing that every emotion is important in dealing with unpredicted circumstances to live a fully-fledged life. Semi-structured questions on emotional agility were posed to employees in two age categories (20-30 years and 40-56 years) through qualitative research over 8 months in the Indian context. This article posed critical questions to employees who explained why emotional agility was low in a work environment. The main limitation of the article is that it focussed on a small group of individuals which does not give an overall concept of emotional agility in the Indian context fully, hence more research is recommended in this area. The study had concluded that employees are aware of both positive and negative emotions that impact on their work performance and that on-site working employees have low emotional agility. Furthermore, it was critical to note that although participants of the study understood the effect of both positive and negative emotions, expressing both equally in the work

environment was not always productive. Hence only positive emotions are expressed as compared to negative ones. The factors that led to low emotional agility for employees in a work environment are that it is challenging, stressful, and many other demands that require the job to get done. The outcome of such results may be similar to this study, hence this research aims to understand how emotionally agile internal auditors in terms of commitment during remote working.

Another influence on commitment levels is remuneration. Higher salaries enhance audit performance by encouraging additional efforts made, however if economic circumstance does not allow for performance pay-outs or increase in remuneration, then employees will have little incentive to resume their work efficiently, thereby impacting on commitment levels and audit quality. Such effects of the pandemic and remote working may have forced internal auditors to be in the same position. Hence the study is aimed at evaluating how managers motivate staff and encourage commitment and performance in a remote working environment.

2.11 Development and effect on IA productivity

In the Chagelishvili (2021) study, the authors research entails the role of emotional intelligence in career success and human resource development. Their research uses the components of emotional intelligence to determine the impact it has on career success and human resource development. The research was conducted using documentary analysis by reviewing scientific literature and summarises theoretical approaches. The article is useful for this study as their results show that emotional intelligence does help workers to achieve success in the workplace and that more focus must be paid attention to in developing employee's emotional intelligence at work. There was no date limit conducted in this research. However, from the 80% of the retrieved publications in this study, it can be concluded that emotional intelligence successfully develops an employee through their activities and levels of career development. Whilst initially intellectual abilities may advance career development, in the long term, emotional intelligence will contribute significantly to one's career advancement. Hence it is recommended that it is important for individuals to pay attention to a particular skill for future success and improve their emotional intelligence through emotional training.

In addition, the authors recommend that it is vital for a person to reflect on their personal and professional values to assist him/her in difficult situations. A teacher of personal development in the form of growing thinking and a rational attitude is also considered as emotional intelligence and contribute to a person's advancement at work (Chagelishvili, 2021). They argue that emotional intelligence can be considered as a contagious phenomenon, for example where an emotional style of management can spread to the rest of the sub-ordinates or where a motivation of the leader can also become the motivator of the team (Chagelishvili, 2021). Furthermore, they state that timeliness of career advancement is critical because emotional intelligence takes time to develop (Chagelishvili, 2021).

The article above, touches deeply on an individual's goals and career development and how personal development can be achieved with understanding emotional intelligence. This study however, will look at and understand the extent to which employees have been assisted in their development and training by the internal audit leadership during remote working as there is a tendency for progress to become hindered. Personal development through understanding emotional intelligence is not part of the scope of this study and can be included in further studies to understand emotional intelligence. Hence this study aims to evaluate if training had continued for internal auditors during remote working and how agile were internal auditors during this time.

2.12 Tools for effective communication during remote working

Online communication over extended periods of time can become tiresome and may lead to distractions. Interactions on virtual communities as explained by Shih-Tse Wang, Shui-Lien Chen & Tsai (2012), is where employees, employers and clients can engage and interact but may lose interest or commitment to the relationship over time (Shih-Tse Wang et al., 2012). Their results revealed that social interaction and group connections have a significant effect on participation and that member-to-member interaction is encouraged (Shih-Tse Wang et al., 2012). Hence, they recommend that in order to motivate employees to interact socially, employers must consider a relationship-retaining strategy. Online interaction and social interconnectedness is essential for

people to maintain good working relationships even on the virtual community and suggest that current topics of interest can be presented to employees to discuss on the virtual community.

In another study conducted by Teeter and Vasarhelyi (2011), they also concur by stating that communication efficiency through the use of online platforms can be tedious as more instructions are needed to clearly and effectively communicate expectations and confirm understanding. They argue that while online communication promotes divergent thinking, however convergent thinking, and reaching consensus is more effective in face-to-face engagements. Furthermore, they explain that online communication promotes quicker information flow and encourages greater participation (Teeter and Vasarhelyi, 2011).

Based on these studies above, it would be pertinent to understand what tools can be used on the virtual platform to enhance communication during remote working.

2.13 Mechanisms to promote commitment

Agile employees means that employees are willing to adapt to their environments and make it a success. It is assumed that when employee performance is met, employee commitment is high. In their research, Varshney and Varshney (2020), focuses on workforce agility and the correlation between emotional intelligence and employee performance. The authors used data from surveys of six small entrepreneurship businesses in India to review the relationship of emotional intelligence and work performance focusing on the function that agility plays. Their research looked at three categories of workforce performance such as task performance, adaptive performance, and contextual performance. The article is useful to this research topic as Varshney and Varshney (2020) suggest that workforce agility acts as a mediator between emotional intelligence and work performance but only to adaptive and contextual performance not on task performance . The limitation of the research is that it is focused on self-reported data which may have led to bias. A limited number of samples were selected which also limited the extent of the results which may have been generalized. The cross-sectional study was conducted only at a point in time and recommends that future studies should be longitudinal in nature with a larger sample.

However, this article is relevant to this research as it supports the argument that work performance and emotional intelligence have a direct relationship with workforce agility. The more agile a firm is the more advantageous a workforce becomes in their emotional intelligence and performance. Therefore, this study aims to evaluate how the leaders of the IAU encourage adaptability and still maintain work commitment.

2.14 Tools to develop employees during remote working

Developing employees requires not only opportunities for effective training facilities during remote working but extra effort is needed from leaders to support and guide their teams to successful growth. This does not mean growth towards a specific position within the organisation but also includes self-development beyond a specific job spec.

In the study conducted by Cavaness, Picchioni & Fleshman (2020), they state that emotional intelligence awareness is increasingly becoming recognised as an integral part of one's leadership. The study explains that workplaces previously would impede emotions as they were never considered as part of the workplace phenomenon. However, they evaluate how emotions can impact and be managed to improve outcomes in the work environment (Cavaness et al., 2020). Their research studied five constructs of emotional intelligence in the workspace namely, "self-awareness, self-regulation, internal motivation, empathy, social skills" (Cavaness et al., 2020). This article is useful to this study as it reveals how leaders can become more efficient and effective not in the demonstrated personality and cognition traits but also lead by gaining a deeper understanding of behaviour to develop employees and achieve optimum performance.

In addition, the study reveals that effective leaders should employ a technique known as emotional agility that address emotions in a mindful and productive way (Cavaness et al., 2020). Therefore, an effective work environment must be open to emotional intelligence as it offers awareness on appropriate or inappropriate behaviours enabling effective communication engagement which in

essence enhances personal development. This study hence aims to assess the tools that management of Internal Audit has looked at that support deeper development for its employees.

2.15 Employee well-being during remote working

An employee's well-being directly impacts each of the three constructs of engagement, commitment and development in employees as it the foundation to which all human beings function. In terms of emotional stability and employee well-being during the pandemic, Dirani, Abadi, Alizadeh, Barhate, Garza, Gunasekara, Ibrahim & Majzun (2020), posit that leaders will be looked up to and will have to guide each and every employee on emotional stability and how to overcome their emotional stresses. This study recommends the Human resources can assist leaders by ensuring that they communicate continuously and focus on the employee's well-being (Dirani et al., 2020). The recommendations of this study included how important it is for leaders to ensure continuous learning, facilitate regular meetings and create a platform where employees can be celebrated (Dirani et al., 2020).

An employee's well-being includes supporting employees to take care of their families. This is supported in the study conducted by Schall (2019) who states that employees experience greater job satisfaction as work-family conflict is reduced, telecommuting increases and autonomy is enhanced through remote working. An assessment to understand to what extent this is supported by the internal audit management to their teams will be conducted.

Another study conducted by Vaidya, Prasad & Mangipudi (2020), describes that an individual's emotional intelligence and self-concept are the essential aspects of one's mental wellbeing. The aim of the study was to reflect on how necessary it is for leaders in business today to be more emotionally intelligent in order to take their organisations to greater heights. This study looked at the changing dynamics of the business world and the extent of disruptive events such as the COVID-19 pandemic, Industry 4.0 and the emergence of new technologies (Vaidya et al., 2020). This article is useful to this study as it postulates the essential significance of the mental well-being

of humans during a disruptive work environment. Here the authors describe emotional intelligence as the capacity to accurately understand one's emotions, to recognise the messages that emotions transmit and to self-control one's emotions (Vaidya et al., 2020). They further add that this can be construed to mean adapting oneself in terms of understanding their emotions and reactions to the situation (Vaidya et al., 2020). The limitations of this article include that only theoretical studies published were looked at and the fact that with the current changing times, this information presented may quickly become obsolete.

This article further elaborates on how an organisations leader should see themselves to guide and direct employees on how be more resilient. These authors state that organisations are changing in such a manner today called a “new norm”, that it is not only the organisation itself that needs to see how they do business but that business leaders themselves need to see how they do business as well (Vaidya et al., 2020). The authors display that mental and emotional intelligence plays a critical role in a disruptive environment (Vaidya et al., 2020). Furthermore, they encapsulate that people who have better control over their feelings and emotions are better able to make decisions quickly, are empathic to other's feelings, self-directed and can better manage problems (Vaidya et al., 2020). They state that leaders can deal with conflict management amongst their team members and develop leader-team member relationships (Vaidya et al., 2020). The authors also identify that remote working will be a new level of work post the pandemic and leaders who understand their remote working employees by continuously engaging with them can emerge as an effective leader (Vaidya et al., 2020). They further elaborate that in as much as radical changes are occurring, those with good mental and emotional capabilities will support critical thinking needed to take strategic actions beyond the disruptive business environment.

Adverse circumstances and negative situations heighten stress and anxiety levels on all employees affecting their well-being. In the study performed by Kamilah and Hanifah (2021), they have conducted validity and reliability tests to measure emotional agility based on emotional agility theory and cognitive interviews on 112 young participants. The study was aimed at confirming the Indonesian measuring tool that measured emotional agility consisting of 49 items (Kamilah and

Hanifah, 2021). This tool can be used to identify one's emotional capacity when faced with adverse circumstances, such as the pandemic. The study is relevant to this research as it concluded that during stressful times like the pandemic, the conditions of high emotions is evident and the ability to regulate emotions during these stressful times is vital. Emotional agility helps with mental health as it includes one's ability to adapt themselves with daily stresses they experience.

With reference to the above articles, the objectives of this study in understanding the factors that affect employee's well-being during remote working is critical. The way employees feel affects their productivity and ultimately depletes human capital investment in the organisation.

2.16 Organisational and employee agility

The article below refers to studies recently conducted during the COVID-19 pandemic that provides further insight to this study on organisational and employee agility during volatile times.

The study conducted by Baran and Woznyj (2020) explain that most leaders and executives have limited resources in using agility to face the "VUCA (volatility, uncertainty, complexity and ambiguity)" world we live in today. They use a model of three sets of actions that management can take such as identifying your VUCA, defining the obstacles to agility and implementing agility practices. This study utilised surveys from 1152 leaders across 280 organisations from various industries ranging from health to technical services, manufacturing, and many others. The authors describe how leaders can promote agility using human dynamics. This article useful to this research as it invites awareness on the obstacles to become agile and provides insight on what can be adopted to become more agile the workplace. It presents with it recommendations that leaders can follow to adapt to a more agile environment having to deal with the current circumstances of the pandemic and remote working. Based on this study, one can conclude that it is essential for entities to find sustainable solutions to address the current circumstances of a volatile world. It provides a reflection for internal auditors to apply agility at personal, team and organisational levels for the effective management of a VUCA world.

In support of finding a long term sustainable solutions for organisations in a volatile world, Arokodare and Falana (2021) unique study, measured strategic agility since the global pandemic and the agility of an organisational structure. They established how an agile business structure augments the relationship between strategic agility and institutional outcomes. The authors considered past empirical studies and a conceptual model to guide the interaction between strategic agility and organisation outcomes with a flexible business structure acting as the mediator. The article is useful to this research as it reflects on the positive relationship that exists between strategic agility and organisational outcomes. The more agile or flexible a business is the more outcomes can be expected (Arokodare and Falana, 2021). The limitations of the study include a focus on South Africa only and used the perspectives of several scholars. Other contextual factors such as strategic response, sensitivity and capabilities have not been evaluated when investigating the relationship between strategic agility and organisational outcomes. The authors conclude that organisations must have an agile mindset and understand mistakes, learn lessons with speed and adjust and re-adjust their strategic thinking continuously to innovatively create value. This article is useful as it reflects on the positive relations of a strategic agile business and the outcomes of the business which can be considered for the IAU of the municipality.

Another study by Salmen and Festing (2021) focuses on the need for an agility workforce during volatile and uncertainty in many business operations. The study used a systematic literature review to conceptualise a framework that clarifies the understanding of employee agility and recommends a new definition of employee agility in the workplace. Their study consolidated employee agility with the job requirements of a dynamic work environment and highlights the importance of flexible promoting Human Resource practices. The study is useful as it conceptualises employee agility and through its recommended framework the authors augments existing theory. Salmen and Festing (2021) concluded that the concept of employee agility lacked a common definition and that there was an under-research role of human resource management in this area. This paper reflects the need for more theoretical studies to take place to enhance commonality of what employee agility is and how human resource can further assist in fostering employee agility. It highlights the lack of employee agility research to understand fully what strategies can be used to enhance agility in the workplace as well as measuring it accurately.

This specific article by Suppawittayaa, Busarakulb, Wangwongwirojc & Yasrid (2021), uses theory to understand the psychological effects of human traits and choices during the COVID-19 pandemic. The author's theoretical review used three adaptive traits such as grit, resilience, and emotional agility to understand how those who are adaptive to changes are more likely to survive than those that are static who are prone to become extinct. It would be important to understand from Internal Audit's management, what behavioural changes were noted and how were they dealt with. This study revealed that grit sustains a powerful disciplined motivation to achieve one's goals, resilience allows ones to recover quickly from difficult circumstances being the pandemic as an example and emotional agility is a self-managed approach to lessen stress, approach problems adaptively and continuously refining performance (Suppawittayaa et al., 2021). The traits highlighted in this study are deemed necessary to equip the next generation to become more capable of adapting to any changes in the future. Limitations of this study include only these three traits whereas there could be many others. This article supports this study in that it highlights the necessity of emotional agility that enhances adaptability amongst individuals to prepare themselves for a volatile world in the future.

The inclusion of these articles highlights the dire need for organisations and individuals to become more agile and flexible in order to survive the world in the future.

2.17 Conclusion

The literature review in this chapter has addressed articles recently published based on the outburst of remote working in the business environment that manifested from the pandemic reactions of COVID-19. The references and sources noted in this chapter would serve as supporting elements in creating the design of the interview questions in Chapter 3. Although various literature reviews have been addressing adaptability of employees over the almost two-year pandemic, more research is required to assess the long-term effects of employee interactions, work commitment, and skill development of employees.

Chapter 3: Methodology

3.1 Introduction

This chapter includes the research design and research instrument, the area of study, the targeted population and sampling strategy. It also encompasses the size of the sample, preliminary testing conducted, trustworthiness, interview design, data collection techniques and data analysis. Ethical consideration has also been included. The last part of the chapter addresses two conceptual frameworks that aim to focus on the internal impact of remote working on internal auditors which in turn also impacts various other stakeholders.

3.2 Research design and instrument

To achieve the research objectives the study followed a qualitative research approach. To gather the research data, the dissertation comprised of two important parts, a comprehensive literature review and fieldwork. The research methodology adopted for the fieldwork was exploratory qualitative, consisting of semi-structured interviews. The aim was to understand the impact of remote working on employee engagement, commitment, and development, experiences through interviews. The interviewees for qualitative research were chosen based on their seniority and agile experience in the Internal Audit division in the eThekweni Municipality. Interviews were conducted between 3 to 14 December 2021 by looking at the Executives and Senior managers within the IAU. Online interviews were conducted (Creswell and Creswell, 2018). The transcripts have been aimed to be free from obvious mistakes during transcription.

3.3 Study area

The study was conducted at the IAU in the eThekweni Municipality. The reason for choosing the Internal Audit division was because the researcher is in the employ of this organisation and hence had easy access to the Leadership team of the IAU to obtain interviews. Further, this study will contribute directly to shaping the remote working approach and strategy for the IAU in the eThekweni Municipality setting a tone for versatility and agility in 4IR.

3.4 Population

The total population of the internal audit unit at the municipality consists of 125 staff members. The target population for this study specifically consists of 17 the members of the Leadership committee of the IAU in the eThekweni Municipality. This population was particularly targeted as their position in leadership and management roles form the best representation of their employees.

3.5 Sample

3.5.1 Purposeful Sampling

The sampling strategy used was purposive sampling. Purposive sampling is a non-probability sampling technique where judgement has been used to select the individuals that make up the sample (Saunders, Lewis & Thornhill, 2019). The characteristics of the group of participants selected provided in-depth detail information about the employee's agility during remote working. The purposive sampling technique has been applied where the participants chosen reflect the diversity of the internal audit unit.

3.5.2 Sample size

The sample size selected were 10 senior managers at the Internal Audit in the eThekweni Municipality. This sampling strategy was most convenient as it allowed me to target this specific group. Based on this groups particular characteristics, this group also would be aware of emotional and behavioural changes in their employees before and during the pandemic as they have direct contact and communication with them. The employees of Internal Audit also report directly to the senior managers on administrative issues, productivity and training and career development. The senior managers a responsibility to both lead and manage their teams to understand their behaviours, needs and wants and have the capacity to understand what would be best for suitable for their teams.

The sampling was specifically focussed on senior management as they represent and are expected to manage emotional agility in the Internal Audit work environment for the employees that they manage and lead. This particular group of individuals would have in-depth knowledge of the remote working conditions of their employees and are in senior management positions to evaluate employee agility. This group manages communication, development and ensure that commitment is maintained in the unit. At management level, this group of individuals are expected to provide recommendations to improve communication, development and commitment amongst their teams. They are also expected to take not of the well-being of their employees.

3.6 Measurement

The measurement tool used for this study was semi-structured interview questions where interview questions commenced with a set of themes however could vary in order and could include a new set of questions in the context of the research study (Saunders et al., 2019).

3.6.1 Interview Design

The interview design was created from the research objectives of this study. Each research objective has a related research question mentioned in Chapter 1. Three interview questions were created from each research question. Hence each interview question had been themed against each objective as detailed in chapter 1. The first 3 interview questions addressed objective 1 and research question 1, the second three interview questions linked to objective 2 and research question 2 and the last 4 interview questions related to objective 3 and research question. The research objectives and related research questions are displayed below with reference to the corresponding literature review sections presented in Chapter 2.

Objective 1 and Research Question 1

Objective: To evaluate how the factors of emotional agility such as employee engagements, commitment, and development affect the Internal Audit unit during remote working.

Objective 1 was created as a hindsight measure in terms of what was noted in employees' emotional agility using the 3 constructs and hence led to the following research question.

Question: How are the factors of emotional agility such as employee engagements, commitment and development affecting the Internal Audit unit during remote working?

Based on this research question 3 interview questions were designed each addressing a specific construct of emotional agility.

The sources and research articles in Section 2.5 of Chapter 2 made reference to communication levels in remote working environments amongst employees. In order to understand the communication levels that existed in the internal audit unit during remote working, question 1 was designed on the first construct of emotional agility as follows:

Interview question 1

What have you noticed about employee engagements, where communication, interaction and meaningful conversations take place between your team members during remote working?

The second interview question was guided by the literature studies referred to in Section 2.6 of Chapter 2. The aim was to understand the levels of commitment, the second construct, noted by participants during remote working. Question 2 is as follows:

Interview question 2

What type of observations can be noted regarding the commitment levels of employees whilst working remotely?

The third interview question was guided by the articles presented in Section 2.7. that speaks to the developmental factors of employees whilst remote working. The question was hence aimed to understand how this construct of emotional agility in terms of employee development affected internal audit employees.

Interview question 3

What developmental factors of an employee have been affected during this time? How has the profession-maintained training of skills during remote working?

Objective 2 and Research Question 2

Objective: To assess the impact and outcome of emotional agility in the internal audit unit that influences productivity during remote working.

Objective 2 was created as an insight measure to understand the implications on staff members and to know what the resulting outcomes are based on productivity during remote working conditions. The research question below was guided by this objective.

Question : What is the impact and outcome of emotional agility in the internal audit unit that influences productivity during remote working?

Based on the studies referred to in Chapter 2, Section 2.7, internal auditors were impacted during the pandemic, but it was critical to understand how productivity was maintained during remote working. Each of the three constructs of emotional agility were addressed in the next three interview questions to understand how productivity for the unit was impacted.

Section 2.9 in chapter 2 reflected on studies that looked at communication amongst auditors during remote working and how important it was to meet client needs. Therefore, the fourth interview question was designed to understand how the communication levels during remote working affected productivity.

Interview question 4

How have employees in your team adapted to ensure communication and engagements are effectively maintained?

The study articles in Section 2.10 revealed how good performance by employees show their commitment to the work. Interview question 5 was designed based on understanding how emotionally agile internal auditors were in terms of their commitment during remote working.

Interview question 5

How has the team adapted to show full commitment to work whilst working remotely?

The third construct of development and training in employees would also have a direct impact on productivity. The studies presented in Section 2.11 revealed how organisations used online training and the impact it had on employee. Hence this served as a basis to design interview question 6.

Interview question 6

What can be noted from your team members with regards to adjusting to online training and development?

Objective 3 and Research Question 3

Objective: To ascertain ways to promote emotional agility of internal auditors at eThekwini Municipality during remote working.

Research objective 3 was developed as a foresight measure on the tools that can be developed to encourage emotional agility in employees of the internal audit unit which informed the following research question.

Question: What tools can be used to promote emotional agility of internal auditors at eThekwini Municipality during remote working?

The seventh interview question was informed by the literature presented in Section 2.12 of Chapter 2 where organisation used various mechanisms to promote good communication amongst employees during remote working. This question was designed to explore ideas to uphold communication levels for the IAU whilst remote working.

Interview question 7

What tools can be considered to improve employee engagement during remote working either through work flexibility, hybrid model or different communication platforms?

The eighth question addresses the second construct of emotional agility regarding commitment. It was designed to understand new ideas and thoughts on how employee's commitment can be

enhanced during remote working beyond just performing tasks as presented in the literature in Section 2.13. of Chapter 2.

Interview question 8

What recommendations can be made to enhance commitment from team members, to show their value, significance, and their worth to the organisation?

The ninth interview question addresses the third construct of emotional agility regarding development of employees. The aim was to understand if extra efforts were looked in supporting deeper development in employees during remote working as the literature highlights in Section 2.14 of this study.

Interview question 9

What advice can be provided to ensure development of employees are not hindered but rather promoted during remote working?

The last interview question was guided by the many studies presented in Section 2.15 in Chapter, the reveals how an employee's emotional well-being serves as foundation for anyone to successfully become agile to any situation. With reference to these studies, the question was aimed in understanding the factors that affect employee's well-being during remote working.

Interview question 10

What other significant noticeable changes in employee emotions and behaviours during remote working can be identified to assist employee well-being?

3.6.2 Pilot testing

An interview protocol was created once ethical clearance was obtained and pilot-tests were conducted with 3 individuals independent to the interview process of this study within the same target population group. The objective was to advise on any improvements that were required to ensure the interview questions were in relation to the research questions. This was aimed at finding unintentional mistakes and assessed the duration of completion.

The total population consisted of 17 individuals of which 3 were selected to participate in a pilot test. The 3 individuals were part of the of target population but were not included as part for the sample population of 10. The pilot study was used as an internal validity that confirmed the correctness of the interview questions in relation to the research objectives. The pilot test was conducted over 3 consecutive days from 1-3 December 2021 among 3 individuals independently.

Prior to the session starting, the participants were informed that it was a pilot test session, and they were taken through the interview questions like in a similar way of the actual test. After the questions were completed with these individuals, feedback was provided on whether the questions were appropriate and relevant and if the participants had any recommendations that could be used to improve on the actual testing session. It was recommended that the testing phase was to ensure there would be safety protocols, cell phones to be on silent and that video usage was not necessary as it would increase the data and broadband usage of participants, which may lead to interruptions or disconnections during the interview sessions. There were no other recommendations. It was ensured that the pilot test was done independently to that of the actual testing, where the outcome and recommendations were applied in the actual interview tests.

3.6.3 Interviews

The online interviews containing semi-structured exploratory questions was conducted with specific focus on the research objectives. Online interviews were conducted using MS Teams between 3 to 14 December 2021. The interviews were recorded, and the transcripts have been aimed to be free from obvious mistakes during transcription. Particularity specific themes rather than general themes was paid attention to. The digitally recorded information retrieved has been stored safely and confidentially and only accessible to the researcher and supervisor via password control.

3.7 Trustworthiness

Creswell and Creswell (2018) provided a framework to ensure that the study includes the accuracy of findings by conducting specific procedures to confirm the validity of qualitative information. The accuracy of findings was ensured by knowing that the participants involved in the interview sessions were directly reported to by employees. Hence these specific participants are well known in the field of understanding emotional and behavioural changes in employees within the unit. The researcher being in the employ of the IAU made it easier to understand the dynamics of reporting lines and the changes that were taking place during remote working. This gave the researcher confidence in the information being received for data collection as the individuals were known in terms of their duties and responsibilities undertaken during remote working.

A pilot study was conducted before collecting primary data. When analysing the data, the researcher ensured objectivity and stayed away from making biased statements. The researcher always maintained a neutral and objective position by not qualifying the responses of the participants and by stating whether or not the response was appropriate or not.

Specific attention was paid to participants positive and negative feedback that were clustered into particular themes that emerged similar to those that were projected based on the literature review. Where new or additional themes surfaced in the data collection phase, the study considered such information to enrich readers so that they are more informed of their decision-making process and the impacts of remote working. Where necessary rich and thick description was used to convey the findings with specific “real-time” examples to capture the essence of the reality faced on the ground (Creswell and Creswell, 2018).

Furthermore, a cluster of responses from participants were presented in the affirmative as well as negative to broaden the awareness and were categorised into themes to inform readers that there is more than one way to look at that concept which impact employees. Hence the study ensured that all feedback was captured accurately by noting the viewpoints of each participant against the research objectives.

Creswell and Creswell (2018) posit that the reliability of qualitative information is indicative on the consistency of the study's approach across different participants. The consistency of research information was ensured based on the impact of remote working and employee's agility on three specific constructs of engagement, commitment, and development. The procedures to ensure reliability of qualitative information has been followed have been guided by the three objectives on how the three constructs were affected, what impact did it have on productivity, and what tools could be considered. All questions posed were designed to address the three objectives and were presented consistently to all participants to prevent irregular biased responses.

3.8 Data collection techniques

The data collection techniques involved purposeful sampling for the study to be undertaken, i.e., that which would assist in best understanding the problem and answering the research question (Saunders et al., 2019). Hence senior management officials that represent each of the teams within the unit had been selected. There were four aspects taken into account in determining the site and individuals involved, namely the place of the research (IAU of the eThekweni Municipality), who formed part of the interview (Senior management), what the person being interviewed was doing (managing employee engagement, commitment, and development) and the entire process (remote working process).

3.9 Data analysis

The data analysis technique used for this study was thematic. According to Saunders et al. (2019), a theme is broad category combining many codes that appear to be interrelated to each other and indicates a concept or idea that links to the research question of the study. The qualitative information obtained from these interviews were thematically coded and analysed. Coding entails a process of labelling data using a code that summarised the meaning of the data (Saunders et al., 2019). The codes were represented in themes. The advantage of using a thematic analysis is that it offers a systematic orderly approach to analysing data and a logical manner. The transcripts

retrieved electronically were cleaned and the information and viewpoints from each participant was carefully analysed. The cleaning of the transcripts involved a process of removing duplicated words or repeated expressions that were captured and transcribed automatically by the electronic recording process during the online interviews. In this study the audio recordings were re-played to ensure that information transcribed was not misinterpreted. Subsequently key and minimised bias viewpoints were extracted from each participant. This information was further condensed into specific themes and were categorised into positive and negative responses. General as well as specific themes have been presented in the results in Chapter 4.

3.10 Ethical Considerations

Ethical considerations have made in the preliminary, planning, implementation and concluding stages of the research study. Ethical clearance was submitted to the UKZN ethical clearance office. A gatekeeper's letter was sought from the Municipal Institute of Learning and Educating (MILE) on behalf of the City Manager. Consent from participants had been obtained before interviews and recording thereof. Due to the privacy of selected individuals concealing participants details have been presented through the invention of numbering each participant to ensure anonymity. All information collected and recorded has been kept securely in electronic files. A password for the information file was created by the researcher and forwarded to the supervisor to gain access to the information. Disposal of information will be conducted in a manner that does not expose participants identities and the organisation. A brief induction was provided to the participants to assure them of the confidentiality of the research and to ensure authenticity in their responses. A high level of confidentiality was maintained because participants expressed their challenges on the remote working operations of their organisation. All issues were managed with ethical integrity, and in accordance with the University of KwaZulu-Natal Graduate School of Business and Leadership Guidelines. Forms of bias such as influencing comments, change of tone or any non-verbal behaviour to impose on interviewees responses have been avoided. The researcher's objectivity was maintained throughout the interview process, analysing and reporting of data to avoid any bias conclusions (Saunders et al., 2019).

3.11 Conceptual framework and measurement of constructs

Two conceptual frameworks that include Freeman's Stakeholder theory (1984) and Penrose's Resource-based view of the firm (1959) have been used to critique the impact each construct has on the concepts of the models and frameworks.

3.11.1 Freeman's Stakeholder theory



Figure 3.1 Stakeholder theory

Adapted from Freeman (1984, p. 25)

Freeman's Stakeholder theory is best suited to reflect on the external demands and requirements that Internal Audit provides and offers its services to (Pajunen, 2011, Gomes, 2006). The impact of employee engagement, commitment, and development, during remote working has been assessed against its services it offers to the Municipality's customers, suppliers, competitors, civil society, government, shareholders, and employees. Figure 3.1 above reflects the Stakeholder theory that has been evaluated during this study.

3.11.2 Penrose's Resource-based view of remote working

Penrose's Resource-based view of the firm (1959) adequately conceptualises the internal factors to consider for the Internal Auditing work environment and proves to be valid in analysing how employee engagement, commitment, and development, will affect the unit's effectiveness (Kor and Mahoney, 2000). Bhattacharya, Momaya & Iyer (2020), illustrate that an organisation is more than an administrative entity, but through Penrose's resource-based view model consists of various productive resources such as material and human resources (Bhattacharya et al., 2020). The advantage of using this model also focuses on looking at past experiences of employee engagement, commitment, and development, and understand what the future expectations can be based on the purpose of the Internal Audit function. By analysing these changes through the remote working process, it will be pertinent to also understand the subjective productive opportunities to promote employee engagement, commitment, and development, so that the auditing function can produce its services productively. Parallel to these assessments' management teams need to ensure growth within each of the individual teams and how it can simultaneously bring diversification by growing and expanding throughout the Municipality effectively. This model has been used as a tool to assess the risk of underutilised resources and how development can be improved. The objective of understanding these concepts will directly impact the rate of growth in terms of knowledge, the type of growth and development and the direction the unit and its resource can move towards during remote working. Each of these elements will inform management of Internal Audit on how it can manage innovative and efficiently deploy resources during remote working promoting a successful strategy for employee engagement, commitment, and development, and ultimately improve the unit's effectiveness. Figure 3.2 below represents the resource-based view model that has been applied in this study.

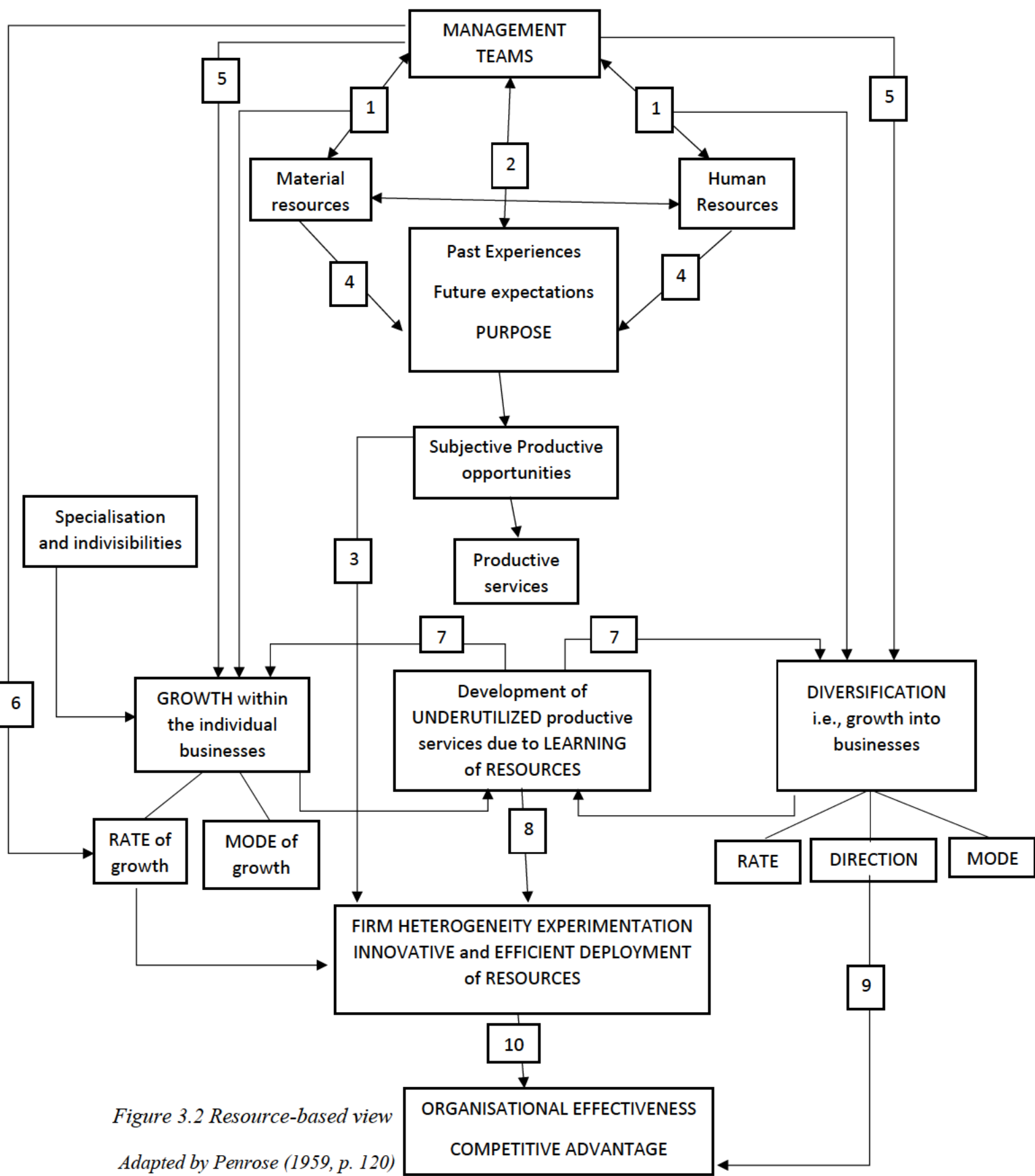


Figure 3.2 Resource-based view
 Adapted by Penrose (1959, p. 120)

3.12 Conclusion

The research methodology used to achieve the objectives of the study has been presented in this chapter. The purpose of the qualitative method was to collect data from credible resources that would have significant knowledge to inform the research objectives. Creswell and Creswell (2018) also stress the importance of providing detailed qualitative procedures that were followed for the qualitative research method for readers to understand the procedures undertaken and for the reader to make their own judgement of the quality of information provided in the study. Ethical standards were applied throughout the research process as all required permissions were obtained through each step of the research process.

Chapter 4: Presentation of results

4.1 Introduction

This chapter is dedicated to analysing the data collected from the semi-structured qualitative research interview questions. The results were used to determine how the factors of emotional agility affected the IAU during remote working, what was the impact and outcome that influenced productivity, and what tools could be provided to promote emotional agility during remote working. Thematic analysis had been used to derive the set of findings among the three constructs of employee engagement, commitment levels, and development. The results per question by each participant have been clustered into themes reflecting the number of participants that contributed to that theme. Quotes from the participants were used to validate responses to questions posed in the interview. In turn these interview questions were related to the corresponding research question and research objective of the study.

4.2 Demographic analysis

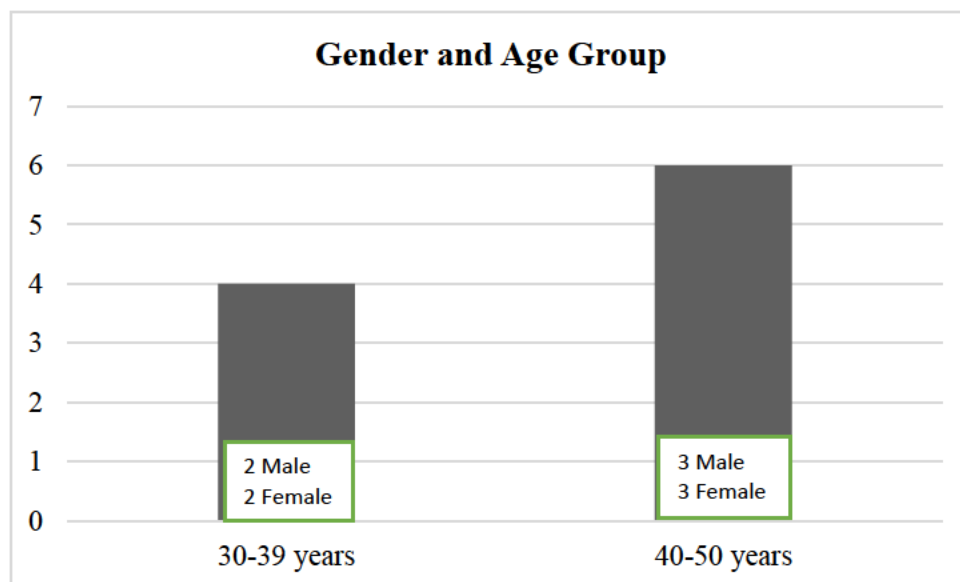


Figure 4.1 Gender and group statistics

The demographic details for the participants is presented in Figure 4.1. in terms of the age groups of 30 to 39 years and 40 to 50 years, where 40% fall in the younger category and 60% in the older age group. An equal number of participants between male and female have also been included and the figure.

4.3 Results for Objective 1

Objective 1: To evaluate how the factors of emotional agility such as employee engagements, commitment, and development affect the Internal Audit unit during remote working.

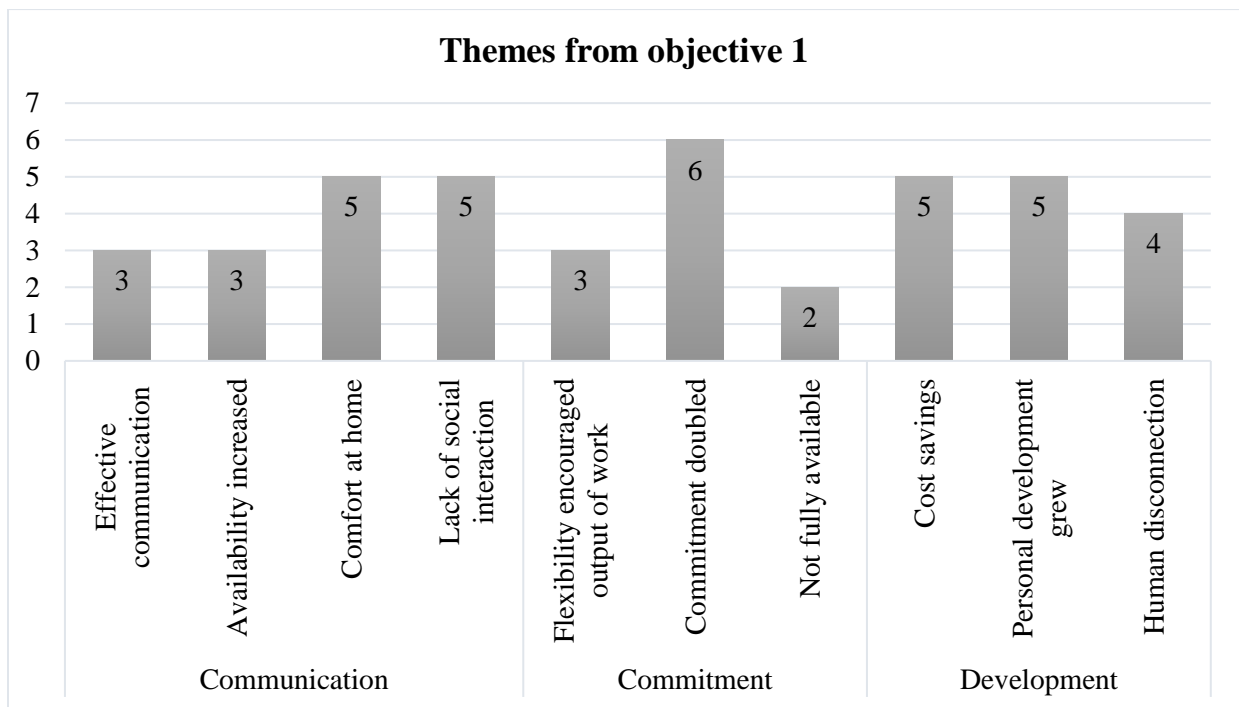


Figure 4.2 Themes for objective 1

Figure 4.2 above highlights a high-level perspective on the overall themes that emerged from participants responses. There were five themes that were prominent in the 1st interview question for communication namely, effective communication, availability that increased amongst staff members, work was done in the comfort of your home and lack of social interaction was evident. Three themes emerged from question 2 in terms of commitment, which is flexibility that prompted

commitment to meet work requirements, commitment increased and was very evident, and non-availability of a few staff members. The themes that emerged for training and development, was cost savings, personal development increased and human disconnection. Specific details of these themes and participant responses follow below.

4.3.1 Themes derived from question 1

Question: What have you noticed about employee engagements, where communication, interaction and meaningful conversations take place between your team members during remote working?

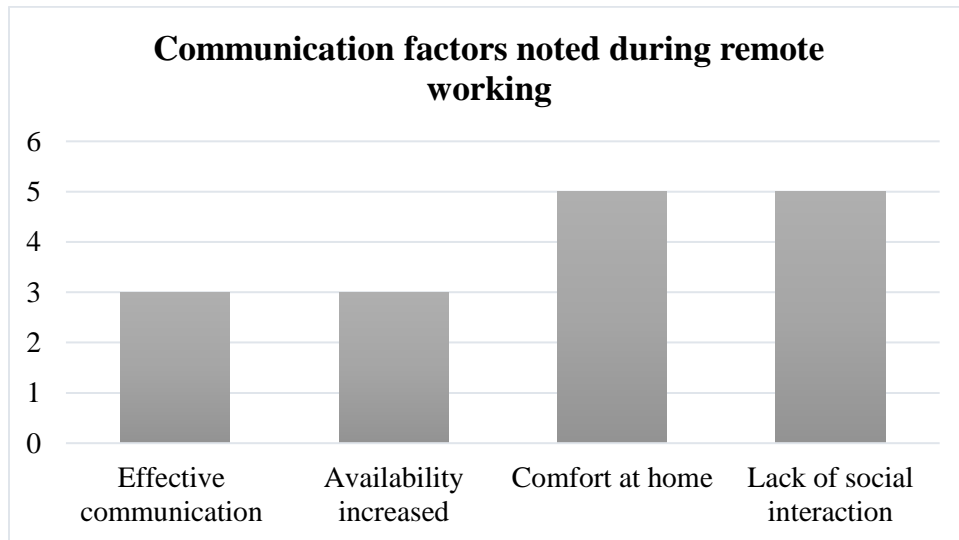


Figure 4.3 Themes derived from question 1

The feedback and responses for each theme presented in Figure 4.3 above are described below.

a) *Comfort at home*

The themes derived from a positive perspective was that it was noted that individuals were more comfortable at home during remote working and as a result, there was more participation and engagements. “Comfort at home” was mentioned by 5 participants. It became more convenient for them to communicate using the various forms of technology.

b) Effective communication

Three participants mentioned that communication also became quick and easy, and people were flexible and were available on extended hours of the day. People were more expressive and participation in online meetings increased. One response was that due to the absence of physical presence in meetings, “people would speak up more.” Another participant added that apart from the evidence of saving on travelling time and costs, employees found it easier to communicate remotely whereas being office based, meant that sometimes individuals would wait for others to arrive for a meeting.

c) Availability increased

Three participants noted that employees were more available even if calls were made to them after the normal hours of work (i.e. from 8am to 5pm).

d) Lack of social interaction

The main concern that emerged from five out of the ten individuals in terms of the negative perspective of communication was that there was lack of stimulation, and absence of interaction and body language noted when remote working. Two participants mentioned that more effort was needed to contact a person, to an extent that it would take up more time to get a message through. An individual mentioned that “Human interaction was missing on a digital space,” as online calls do not provide the full social compliment. It was noted that some internal auditors had become quiet during remote working and participated less during online meetings.

4.3.2 Themes derived from question 2

Question: What type of observations can be noted regarding the commitment levels of employees whilst working remotely?

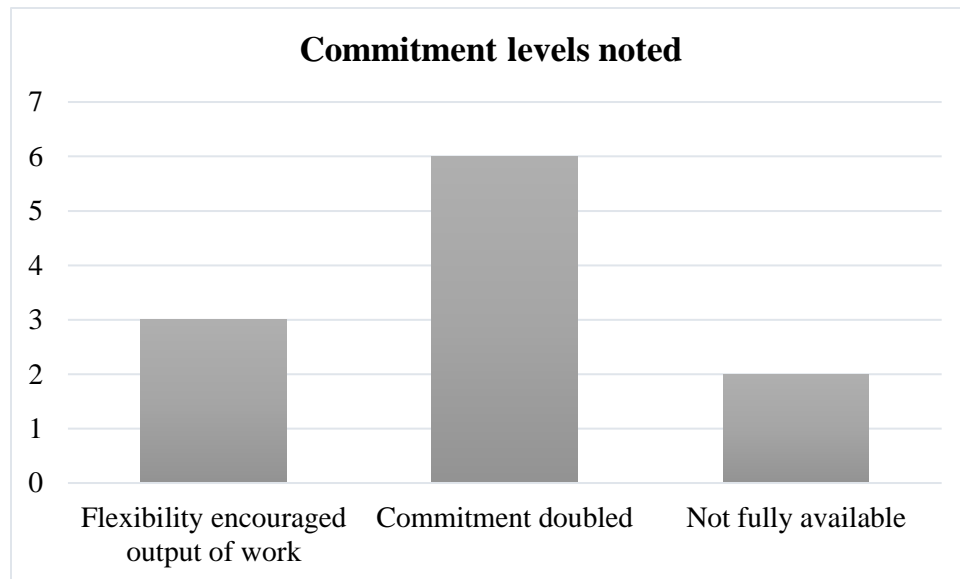


Figure 4.4 Themes derived from question 2

Figure 4.4 above displays the specific themes that emerged from participants on the construct of commitment.

a) *Commitment doubled*

There were 6 out of 10 responses that revealed commitment from employees has been shown from employees during remote working. Comments like, “commitment doubled,” “commitment was high,” or “my team showed full commitment,” were received. A participant noted that some colleagues were asking to also go to the office because they understand that even though they're working remotely, they don't want remote working to be the downfall of their projects. This participant also mentioned that auditors are willing to go on-site and meet with clients.

b) Flexibility encouraged output of work

The results show that 3 out of 10 participants made mention that due to the flexible working hours, people can deliver in the best time that suits them. One mentioned, “They are seeing to their personal errands so in return they deliver the work even if they have to work at night.”

c) Not fully available

There were 2 participants who also provided negative comments, saying that there are one or two employees in the team that are not always available. Warnings have been provided to ensure that they get back on track. One comment was that this did not, however, occur due to the causes from remote working. The participant stated, “It's those that were not even committed even back at the office full-time.”

4.3.3 Themes derived from question 3

Question: What developmental factors of an employee have been affected during this time? How has the profession-maintained training of skills during remote working?

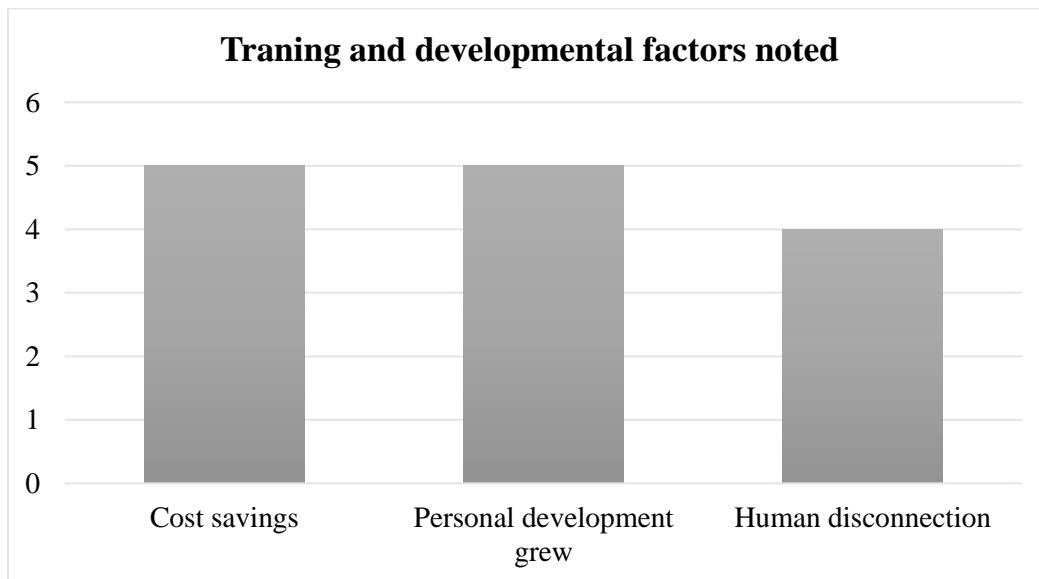


Figure 4.5 Themes derived from question 3

The themes derived from question 3 in figure 4.5 is described further below.

a) Cost savings

Five participants mentioned that online trainings were free which allowed them to develop themselves. On the hand two participants also mentioned budget constraints for training courses was seen as a limitation over the remote working period.

b) Personal growth development

Five out of the 10 participants stated that online training enhanced development and skills of internal auditors during remote working due to the following factors: the use of technology offered courses to a wider group of individuals as there was no limitation to have training in certain locations; personal growth of employees grew as they took to the free online training offered by many external stakeholders and professional bodies. Overall, the results showed that skills and development of employees were ongoing and in certain instance grew. As per one participant, “it is up to the individual to take the initiative as there is a lot of information that is freely available to uplift their skills.”

c) Human disconnection

Four participants noted that there was a sense of disconnection as no contact training was available. It was mentioned that this would impact the young graduate’s development in the long term as they would not be exposed to the presence of facilitators, hindering the completeness of the learning process. Another participant added on by saying that virtual training was not as effective as face-to-face training as body language and the transfer of practical skills is absent on the virtual platform.

4.4 Results for Objective 2

Objective 2: To assess the impact and outcome of emotional agility in the internal audit unit that influences productivity during remote working.

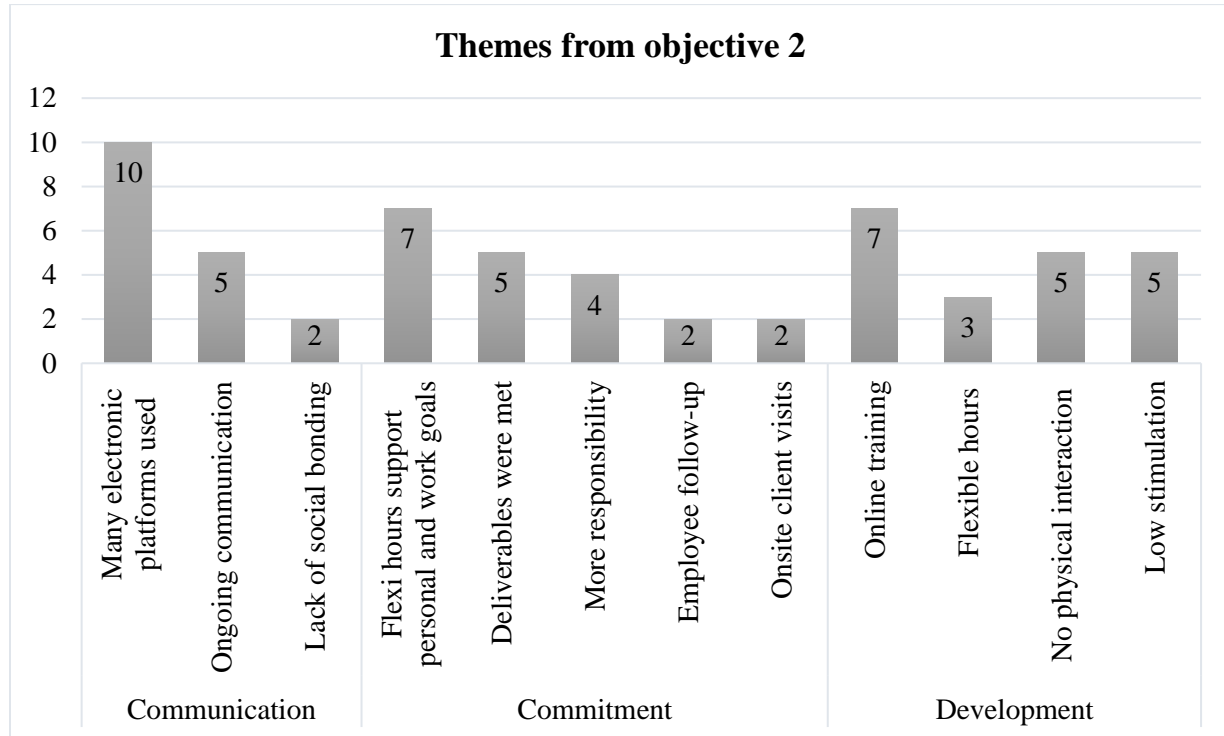


Figure 4.6 Themes from objective 2

Figure 4.6 displays the main themes that emerged from each construct for objective 2 and is detailed as follows. For communication, many electronic platforms were used, there was ongoing communication, and lack of social bonding. In terms of commitment, the following themes were evident, flexi hours supported work and personal goals, work deliverables were met, more responsibility was noticed from employees, some employees needed to be followed-up, and commitment was shown when employees also continued going to see clients on-site. For the development construct, online training was seen as the main platform learning, the flexible hours allowed for training to be conducted after work hours. It was also evident that physical interaction was lacking, and low stimulation and concentration occurred during online training.

4.4.1 Themes derived from question 4

Question: How have employees in your team adapted to ensure communication and engagements are effectively maintained?

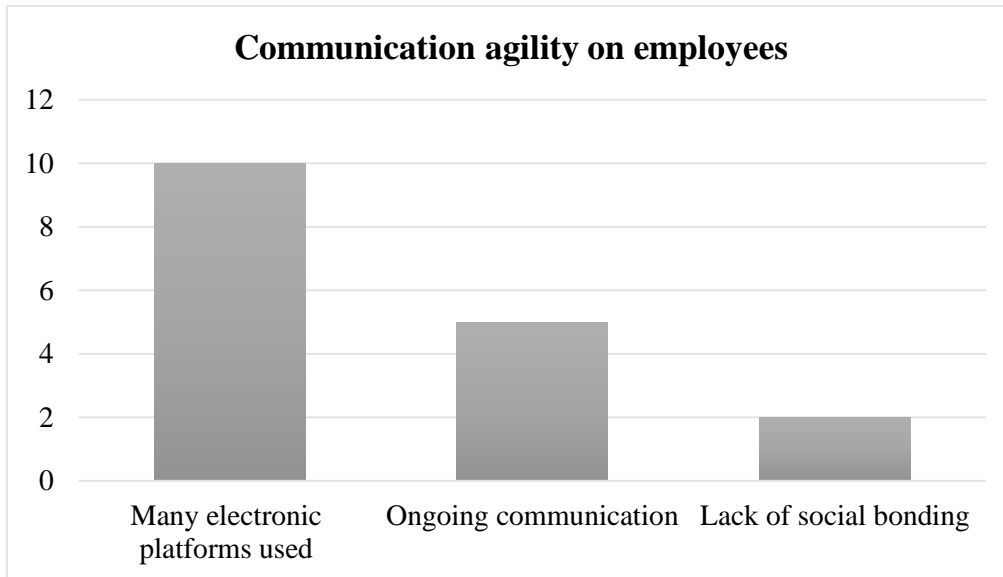


Figure 4.7 Themes derived from question 4

The themes shown in Figure 4.7 above, is discussed further below.

a) *Many electronic platforms used*

All 10 participants indicated that they utilised varying platforms of technology to communicate effectively with their teams. It was revealed that they used Zoom, MS Teams, WhatsApp chats and group calls, emails, and cell phones to ensure effective communication. The participants indicated that any concerns or issues raised by employees or clients were responded to quickly and easily through messages or calls.

b) Ongoing communication

Five out of 10 participants mentioned they have regular meetings with their team members to keep communication ongoing.

c) Lack of social bonding

Two participants noted that online communication led to lack of bonding. Social interaction and human connections were missing.

Other responses received were that staff understood they had to incur their own costs when it came to utilising their cell phones and data usage more to ensure that communication was effectively maintained. A participant noted that if technology was challenging, individuals had to go to the office. Another response was, “the team was stretched and tired and probably over communicate to hold the relationship together,” with clients. Specific mention from one participant was that processes and systems described during the internal audit process, had to be performed onsite and not only online to ensure that information was indeed accurate and precise.

4.4.2 Themes derived from question 5

Question: How has the team adapted to show full commitment to work whilst working remotely?

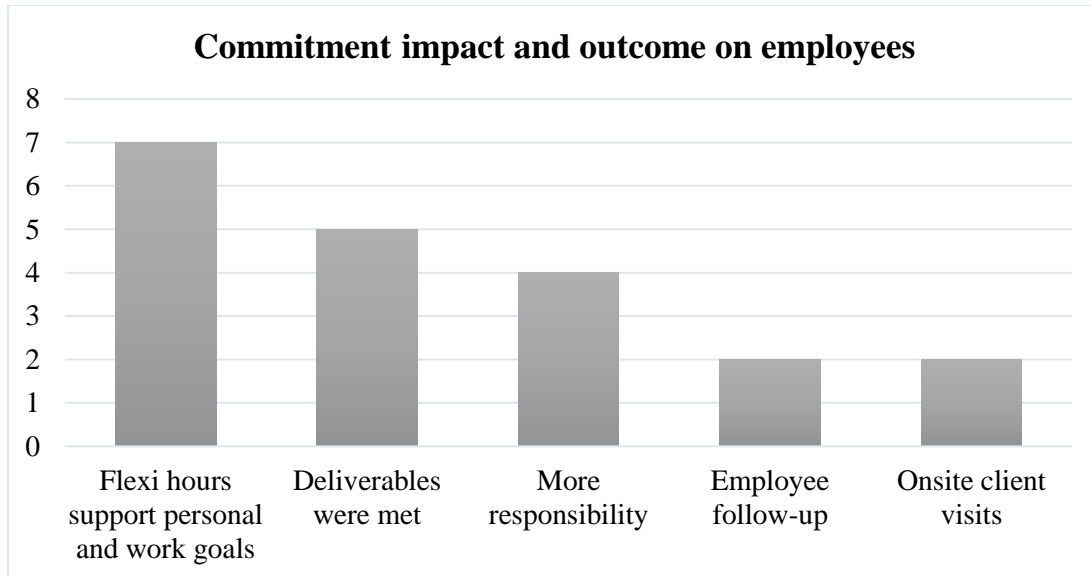


Figure 4.8 Themes derived from question 5

Figure 4.8 above presents the main themes that emerged from the participants' responses.

a) Flexi hours to support personal and work goals

The main theme that emerged from 7 out of 10 participants was that full commitment was shown through the flexible hours by internal audit staff during remote working. As quoted from one of the participants, "Remote working gives them more time to see to their own personal goals and whatever they need to. And in that reward of achieving that, they commit more to the after-hour work when need be."

b) Deliverables were met

The feedback received from 5 participants also stated that productivity levels had improved meaning that deliverables, outcomes, and timeline were important to individuals.

c) More responsibility

Four participants highlighted that there is more responsibility coming from the teams. These participants felt that there was an understanding from the employees that when you deliver your

work, it was a way of showing commitment as an employee. One participant explained that there was a noticeable “mind-shift” in the individuals where the commitment levels have grown so much more because they have attained their own personal achievements as well.

d) Employee follow-up

Two of the participants noted that not all employees were equally committed. They emphasised that there were one or two individuals who did not attend meetings or were not available and were warned accordingly. A participant mentioned that some individuals had to be followed up whilst others managed on their own completely.

e) Onsite client visits

Another two participants felt that working from the office would have been advantageous for those employees that couldn't work from home or had to physically handle audit project documents. This would have also assisted clients who could not easily adapted to online platforms.

4.4.3 Themes derived from question 6

Question: What can be noted from your team members with regards to adjusting to online training and development?

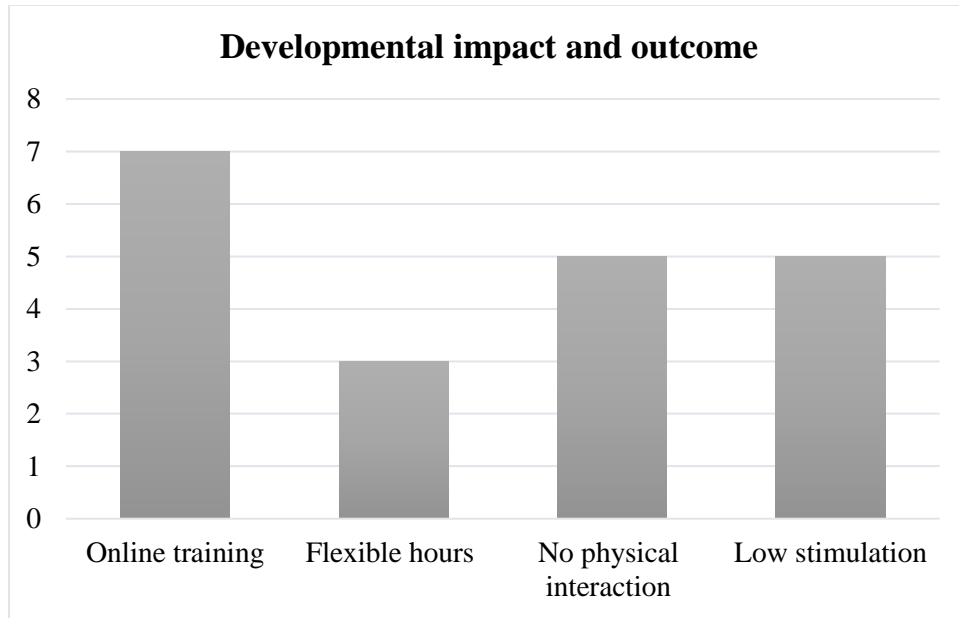


Figure 4.9 Themes derived from question 6

Figure 4.9 above displays the themes that emerged from the training and developmental construct. The results are as follows.

a) Online training

Seven participants responses uncovered the theme of employees “fully adapting” to online training as it was “convenient,” because training sessions could take place even “after hours” in the “comfort of your home.”

b) Flexi hours

Three participants note that training could be done at any time. A participant noted that training was even offered to employees at the very end of the year which was rare, and they could therefore meet their training program requirements. According to one participant, an online training system that was accessed by a team in a company which could inform one of who has completed what training courses, and what other courses are available online and when it was used and was of great benefit to the team.

c) *No physical interaction*

Five out of ten participants felt there was no physical interaction with online training.

d) *Low stimulation*

Five participants mentioned that employees tend to get occupied with other things when online training resumes, as there is no stimulation, hence losing focus on the training session. Another participant explained that stimulation for a long period on virtual training sometimes results in low concentration.

4.5 Results for Objective 3

Objective: To ascertain ways to promote emotional agility of internal auditors at eThekweni Municipality during remote working.

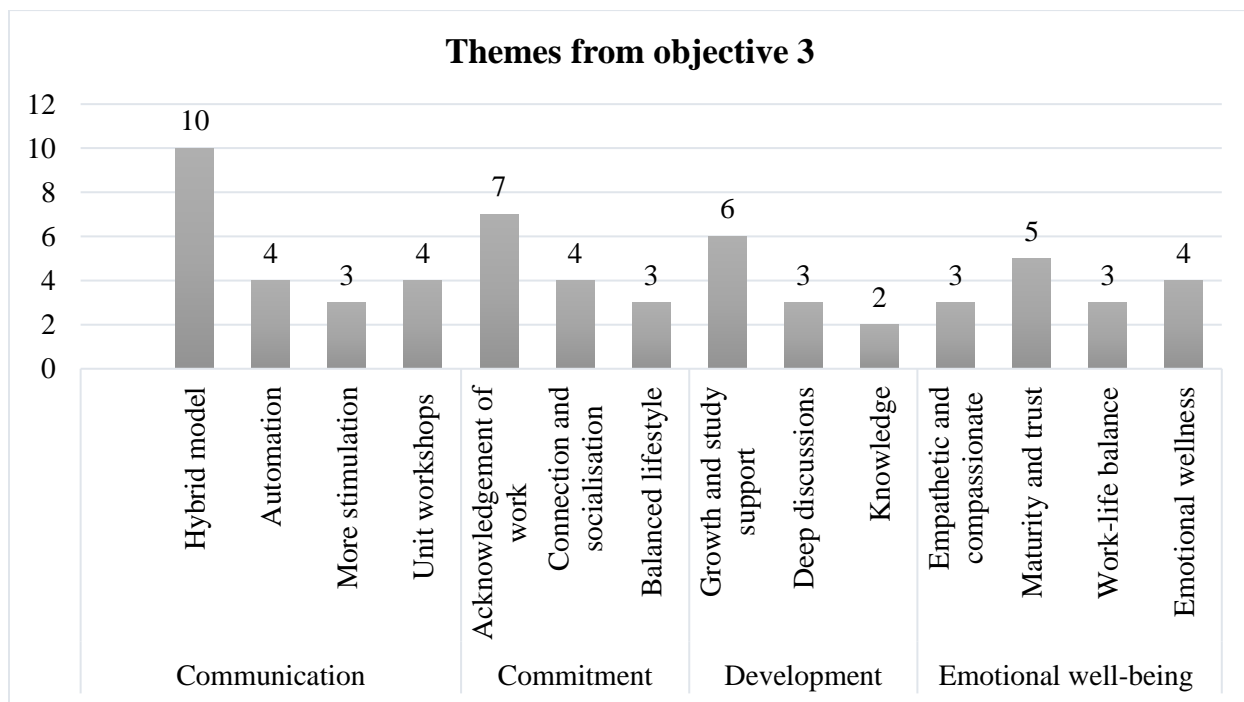


Figure 4.10 Themes from objective 3

As can be seen in Figure 4.10, many tools that emerged into themes from questions 7, 8, 9, and 10 for objective 3 were as follows. Tools that could enhance communication, was the hybrid model, automation of the auditing software, more stimulation could be encouraged, and unit gatherings and workshops. Techniques that recommended to grow commitment was acknowledgement of work performed by employees, deeper connections, and socialisation to show greater support, and encouraging a balanced lifestyle. For development, growth and study support, deep discussions and knowledge growth were the main themes. In terms of employees emotional and behavioural changes and their well-being, themes like empathy and compassion were evident. Maturity and trust, work-life balance and emotional wellness were prominent themes.

4.5.1 Themes derived from Question 7

Question: What tools can be considered to improve employee engagement during remote working either through work flexibility, hybrid model or different communication platforms?

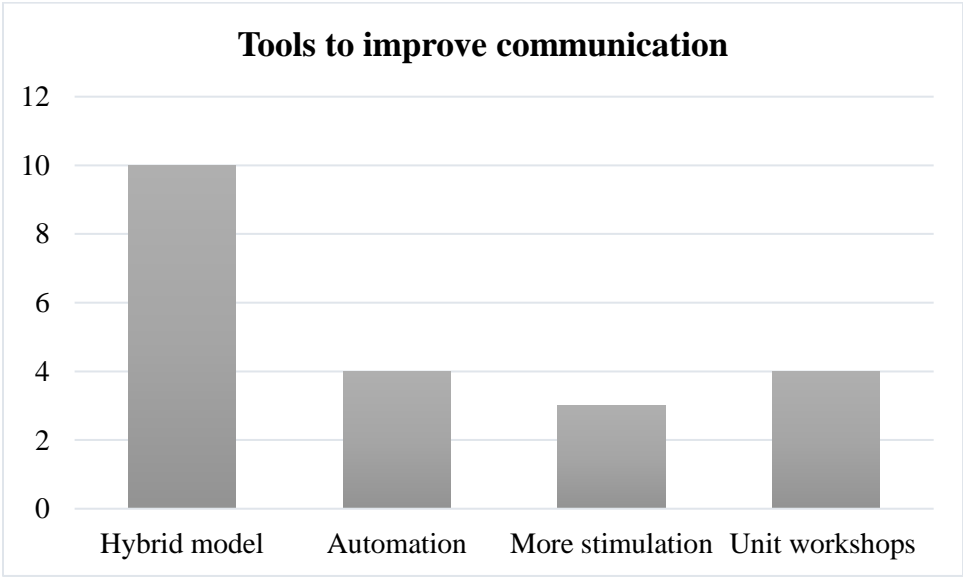


Figure 4.11 Themes derived from question 7

The participants provided a wide spectrum of tools to improve communication amongst internal auditors during remote working. Figure 4.11. above displays four main themes that emerged when participants were asked provide recommendations to improve communication during remote working. These themes are the hybrid model which is the most effective way to improve communication, automation of the auditing tool and monitoring mechanisms, more stimulation in virtual platforms was needed and the unit should look into having more social networks and workshops.

a) *Hybrid model*

Based on the results, the hybrid model was chosen as the best model for internal auditors to work in by all 10 participants. The participants also highlighted the advantages of the hybrid approach such as it will allow for physical socialness, stimulates commitment and more engagement, people are willing to go the extra mile due to the flexibility offered. Another said, maximum output is achieved as individuals are given the flexibility to work wherever they want to which compels them to provide that output. Participant 4 mentioned it allowed individuals to come to office and get into a full work mode as the home environment does sometimes get distracting. One participant added on to say that focus on work at work allows one to move away from home worries.

b) *Automation*

Four out of ten participants spoke of advancing technological tools in terms of an automated auditing system that is needed and more video calls will be beneficial as it adds a social element to the meeting. Participant 1 mentioned that 3D headsets can be considered to see individuals in meetings in the virtual space or consider adapting a tool called “gamification”, which is an interactive movie to enhance stimulation during meetings. This participant explained that such a setup could allow meetings to become online virtual workshops and having to perhaps include competitive team responses to questions or suggestions thereby scoring points for the team, which will improve involvement in meetings. One interviewee stated a tool in monitoring productivity was needed where it does not need to be an aggressive tool to micromanage, but some form of control measure to acknowledge that individuals have worked in a day.

c) Stimulation

Three participants elaborated that more stimulation is needed on the online platforms of communication, especially during meetings. It was imperative to know that all individuals are attentively involved in the meeting. Two participants felt that while employees are available to attend an online meeting even whilst driving, it did not show full commitment to a meeting, hence the suggestion of having videos on.

d) Unit workshops

Four participants recognised that a platform is needed where communication with the entire IAU would receive messages, thus promoting the idea of working as one team, one unit. Specific mention was that “it's very important to understand the culture of the environment. We are losing the dynamics of the entire EMARAS.” Another participant noted that the mode of online communication still needs more understanding and learning, that is still ongoing. It would be good to have one social gathering, if not face-to-face, at least online, as mentioned by one participant. Another participant recognised, the bonding element is “suffering,” but elaborated further to say that perhaps a “new culture” would be “born through remote working.”

4.5.2 *Themes derived from question 8*

Question: What recommendations can be made to enhance commitment from team members, to show their value, significance, and their worth to the organisation?

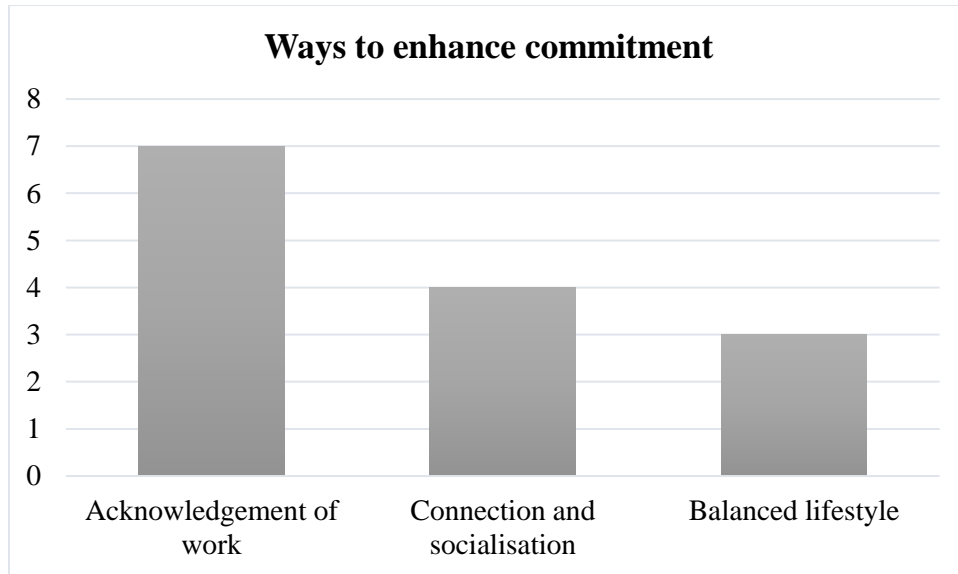


Figure 4.12 Themes derived from question 8

Three specific themes were evident from question 8 from participants. This is displayed in Figure 4.12 above and are discussed further below.

a) Acknowledgement of work

The main theme that emanated from seven participants on question 8 was that acknowledgment of performance by employees would enhance commitment. Participant 1 explained how tacit rewards such as allowing people time off on a Friday afternoon, or recognising they just travelled and need time on Monday to attend to family or kids.” Valuing a person’s effort and acknowledging them in an open platform by having workshops was recommended by another participant. Show appreciation, saying “Thank you” and “Well done,” recognising when good work is done. Providing encouragement, finding innovative ways of keeping people motivated was another prominent response. These participants concurred that when individuals are productive, that reflects their commitment.

b) Connection and socialisation

Four participants mentioned that teamwork should be encouraged during this time to show support to each other. The connection and communication are important during this time.

Participant 10 explained how a company had introduced a social online, where staff were asked to send pics of themselves working remotely with families, or videos of activities they were busy with during this time. In doing this the organisation showed that they cared about their employee's well-being and their families. This was seen as a great initiative to have a fun side to work during remote working.

Participant 9 explained that Heritage Day celebrations and birthdays that used to be held by unit would encourage employees. Also, recognition of people who lost families. This participant mentioned that achievements are recognised and positive feedback from clients is recognition of the good work being carried out by the team.

c) Balanced lifestyle

Three out of ten participants noted that a balanced lifestyle also promotes commitment. Participant 8 gave an introspection on individuals and noted that when you understand your team to know that you groomed them to understand how things must be delivered and what to deliver on, there's no need to follow-up on them when they need to take leave. "It's about really valuing a person that supports you to elevate his performance and valuing their career growth and aspirations and provide time to study and time to breathe." A similar response came from participant 4 who said they need to motivate them because remote working requires and balanced life health work.

Participant 7 gave another alternative way of in understanding commitment in different ways. Commitment is a self-discipline that comes from an individual person. Some individuals may need to sign the register and sit at their office desk to prove to themselves that they are showing commitment. Another may just need a message from their boss or may need to request for time off, that will make them feel they belong to an organisation. So, commitment varies amongst individuals.

4.5.3 Themes derived from question 9

Question: What advise can be provided to ensure development of employees are not hindered but rather promoted during remote working?

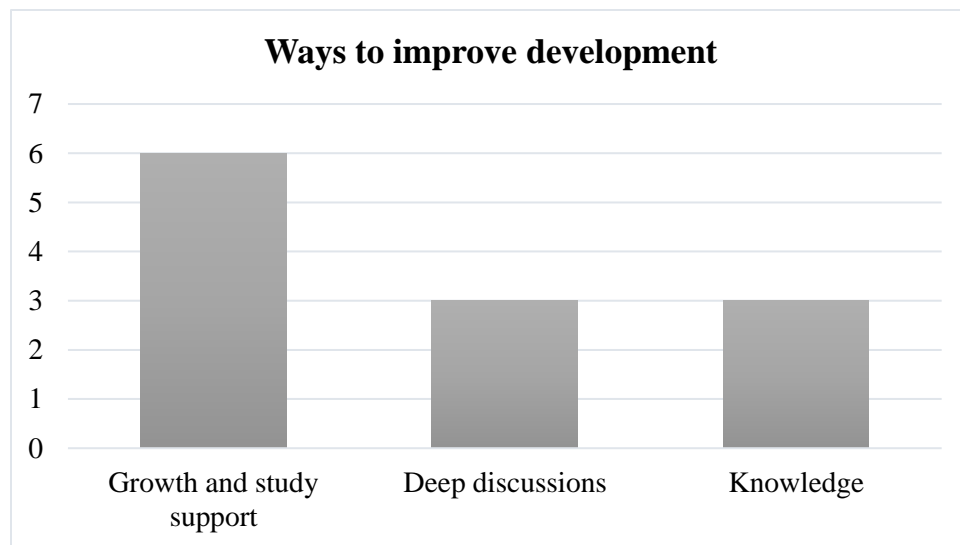


Figure 4.13 Themes derived from question 9

The above Figure 4.13 presents three main themes that emerged from question 9 regarding ways to develop employees during remote working.

a) *Growth and study support*

The outcome of results for this question varied amongst each senior manager whilst the most prominent theme was to encourage and motivate staff to grow and study. This was stated by six of the 10 participants. It was noted that it's not only about developing just the individual but developing the organisation and that time must be allocated for learning. Participant 1 stated that as management one still needs to communicate with people about where they see themselves in their careers. Another participant mentioned that the IAU needed to encourage and motivate auditors for them to upskill, develop and study.

b) Deep discussions

Three participants mentioned that employee need one-on-one discussion and leaders must invest time in deep discussion and conversation to understand the challenges and opportunities in people. A participant stated that a leader really needs to push themselves to develop their teams, and as a manager one needs to create that platform for employees to develop. He asserted himself to say that “I can't be pushing them, I need them to add value, and study and really research then every year becomes a new year of new discoveries.”

c) Knowledge

Knowledge sharing and the growth of knowledge was combined as a common theme from 3 participants. A participant recommended that the unit could invite a guest speaker to talk about any relevant and latest audit topic in workshop sessions. Participant 2 highlighted that continuous development is essential based on the requirements of our professional registrations. Professional bodies offer online courses that can be shared with the teams. Participant 6 proposed that individuals who attended training with professional bodies could provide feedback and re-present the skill or concept taught to the rest of the teams.

Participant 3 revealed that in terms of self-development, there was more time available in the day for people to research more. The advice was to take advantage of the time available and engage more with content, learn and research more. In summary, learning platforms have expanded and broadened and “short-courses” are offered now, which means that an individual’s workplace skills plan can be achieved.

4.5.4 Themes derived from question 10

Question: What other significant noticeable changes in employee emotions and behaviours during remote working can be identified to assist employee well-being?

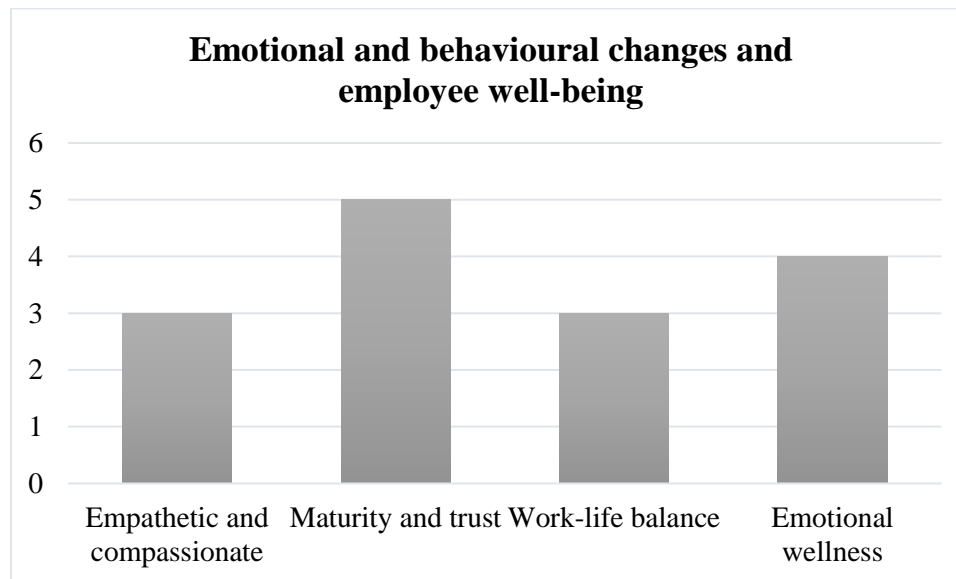


Figure 4.14 Themes derived from question 10

Empathy and compassionate, maturity and trust, work-life balance and emotional wellness care were the main themes that emerged from question 10 responses from participants. This is reflected in Figure 4.1.4 above. Each of these themes are discussed further below.

a) Empathy and compassion

Three of the 10 participants noted that employees have most definitely changed in behaviour, some are more compassionate and empathetic, and others have become more reserved. The participants observed that employees understood that we all have been affected by this pandemic, hence under the circumstances of working, it was important to have a work-life balance. Participants have noted that people are realising that there is much more room for growth as remote working has given people time to reflect. A participant stated that encouragement through “building relationships and connections,” by giving people calls not about work but about their own well-being, would show the worth and value.

b) Maturity and trust

Five of the 10 participants noted that remote working gave way to building more trust with employees who in turn also showed maturity by delivering their work. The first participant mentioned that maturity is evident in employees as people are taking on more responsibility and accountability for their actions. A participant highlights that “with freedom comes responsibility,” as there is no longer a systematic way of operating, now the responsibility is on the individual to manage him/herself. Remote working has given leaders the opportunity to realise that the more you trust people the more they react, and the more commitment is received.

Participant 9 observed that typically when remote working, there is a tendency to not trust staff and they need to be performance managed. But added that staff needed to be called, not to be micromanaged, but to at least check-up on them once a week to create a little openness and transparency. It was acknowledged that staff are also parents and have family commitments but, in the team, there was that level of trust which smoothens out trust and openness. This in turn helps employees with their well-being.

c) Work-life balance

Three participants mentioned that individuals must have a balance between work and family. Participant 2 mentioned that remote working encouraged a ‘work-life balance’ and improved on their mental well-being as individuals in a way can be able to allocate time to deal with whatever personal matters they need to do and then be able to be present themselves fully when they're doing work which results in the reduction of errors. From this perspective it is as if they are doing what they know they ought to do, but without having to ask, which shifts their behaviour towards a more confident way of living. Another participant added that quality time could be spent with family by helping with the children’s homework during the day and be able to produce work till late at night.

The 7th participant stated in terms of wellness of employees’, staff had the flexibility to lead a less stressful lifestyle, less traffic congestion, and more family time, and it was fruitful to do other

things which eased their work-life balance. It was further mentioned that remote working had become flexible for employees to do their own chores which in a way uplifted their wellness point of view, however, they still had to be committed to delivering their work and show their commitment to the organization.

d) Emotional wellness

Three participants took note that employees had experienced personal issues over the pandemic and were referred to the City’s wellness clinic to assist and support them. They acknowledged that when employees are not performing well, they need further consultation and can be referred to the municipality’s wellness clinic.

4.6 Additional findings and comments

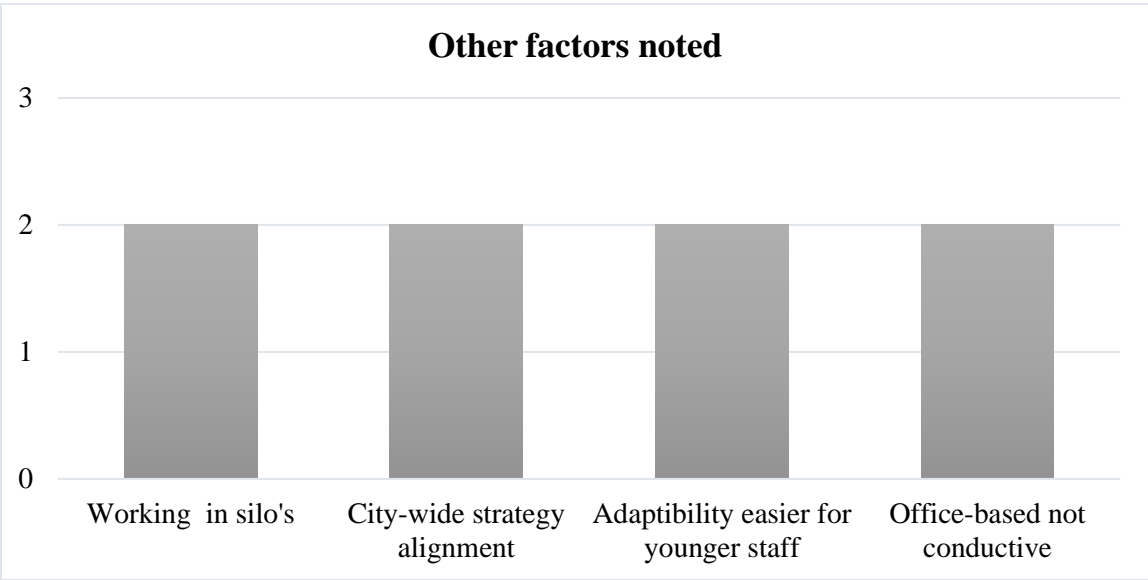


Figure 4.15 Additional factors noted

The above factors noted in Figure 4.15 above were important to mention in this study as they are related to the literature in Chapter 2 and impacts further studies as mentioned in Chapter 6.

Participants were given the opportunity to add any further comments on their observations of working remotely at internal auditors. The result of their feedback is summarised as follows.

a) Working in silo's

Two participants observed that teams within the IAU are currently operating in silos as a unit. This needs to be improved over time.

b) City-wide strategy alignment

Another two participants took note of non-alignment of remote working with the City-wide strategy. A participant mentioned that everyone had their own remote working strategy across the municipality and one can never align organisational objectives to a department's objectives. It was stated that the departments objectives need to be aligned to the organisation's objectives in terms of finding a remote working strategy. Participant 9 felt that the teams were very siloed and hence individuals were spread across the various portfolios of the city.

c) Adaptability is easier for younger staff

Another observation made from two participants was that there were different ways people of different age groups took to remote working as the younger staff adapted more easily than their older colleagues.

d) Office based work is not conducive

One participant observed that people felt that a safety measure has been met, as the office was not seen as a safe conducive space to work in. Another also added that being full-time back at the office was not conducive either as productivity will be impaired as extended hours are being worked on already and hence being at the office would not accommodate that.

4.7 Conclusion

This chapter provided findings from the semi-structured interview questions to Internal Audit senior managers by having assessed the emotional agility of internal auditors at the eThekweni Municipality while working remotely. There was a balance in terms of age and gender in the targeted population. The views of participants on whether employees were agile in terms of their communication, commitment, and development, were provided. Furthermore, recommendations and tools to improve agility on the three constructs was articulated. The results revealed various responses which were grouped into themes with many recommendations and tools that led to varying concepts, ideas and thoughts. The targeted population gave diverse opinions, and these have been captured per participant in the results. The following chapter provides details on the inferences of these findings to the literature review.

Chapter 5: Discussion

5.1 Introduction

The Internal Audit mandate is unique in its presence within the administration of the city. In as much as it is “housed” within the City’s portfolio the audit unit is required to independently add value and improve the organisations operations by designing independent objective assurance and consulting activities across all operations of the city. The profession requires that the function of Internal Audit is bound by its code of ethics which requires its resources to have integrity, objectivity, confidentiality, and competency. It is also bound to remain professional in its conduct (IIA, 2013). The aim is to help the municipality to achieve its objectives through using “a systematic disciplined approach in evaluating and improving the effectiveness of risk management, control, and governance processes” within the organisation (IIA, 2013).

To be excellent in and to uphold its services, the Internal Audit Units’ biggest asset, is its human capital, which was the main focus in this study. The aim of this research was to understand the extent of agility in employees during remote working by looking at how they communicated with each other, their levels of commitment to work and the organisation and the development of their skills. It must be observed that this study was a cross-sectional review, which gave way to remarks and suggestions that emanated from the current point in time of the COVID-19 pandemic. However, the key focus of this study was to assess how employees of internal auditing adapted to the circumstances of remote working and to understand if this work environment setup was beneficial or not for the unit to provide its professional mandate in the long term. The outcome of results that stemmed from Chapter 4 will be argued in conjunction with the literature review and conceptual frameworks in Chapter 3.

5.2 Objective 1:

To evaluate how the factors of emotional agility such as employee engagement, commitment, and development, affect the IAU during remote working.

Research question 1: How are the factors of emotional agility such as employee engagements, commitment, and development, affecting the IAU during remote working?

This question sought to discover the how internal audit employee engagement, commitment, and development, were affected during remote working.

Overall, the results for objective one reveal that engagement, commitment, and development, of internal auditors worked well during remote working and in some instances improved with technology. This means that agility and adaptability was evident in all three constructs. As with any process and operational changes, comes teething problems, these have been pointed out by various participants and needs further improvement. One major glaring concern is that employees are needing social interaction and physical human presence during this time.

As explained in the literature review in chapter 2, Cartwright and Holmes (2006) in their review do highlight that “connection” with individuals was necessary during remote working and employers need to restore the balance to create and energised and active workforce. Chanana and Sangeeta (2020) also stress on the significance of having engaged employees for an organisation to reach its goals. They emphasise that the way an employee feels about his/her job impacts the commitment. Hence the participant who made mention of some employees not committing, not because of remote working, but before the pandemic started, can be related to such theory. The positive viewpoints from participants in terms of the extent of courses offered to a larger group gave employees the opportunities to learn more during remote working. This also supported by Mikołajczyk (2021), who explains that e-learning platforms have aided in employee development. He also emphasised that companies are benefiting from virtual training as they are saving on travel costs, and they not restricted to certain locations.

5.3 Objective 2:

To assess the impact and outcome of emotional agility in the IAU that influences productivity during remote working.

Research Question 2: What is the impact and outcome of emotional agility in the IAU that influences productivity during remote working?

The aim of this question was to understand the extent of emotional agility specifically pertaining to the three constructs of communication, commitment, and development, and how it influenced productivity.

The agility of employees to adapt to communication, commitment and training, and development, during remote working was mostly received in the affirmative. There were reflections on individuals' internal perceptions such as "will power" in making online training a success. Participants in certain instances also reflected on how productivity was evident which showed ability by employees to adapt in showing commitment during remote working. The various platforms used for communication, gave all participants confidence on the ongoing engagements with employees and this reflected full adaptability.

The literature conducted by Mikołajczyk (2021), supports the fact that employees do feel tired and have "fatigue" when doing online training which has also been stressed upon by participants. Okodo et al. (2019) arguments regarding the questioning of an auditor's reliability becomes evident as one participant had mentioned that auditors cannot carry out specific audit processes online, as they need to be on-site to really obtain accurate and precise information independently from the client. This is also supported by the literature stressed by Akrimi (2021) who questions the quality of audits conducted during the time of the pandemic. Full assurance can only be provided without the biased opinion from clients, and hence issues of independence, objectivity and competency required by IIA standards must be carefully assessed (IIA, 2013).

The distractions experienced at home during training sessions was also evidenced by Lassiter (2020), who explains that this is true, however distractions are also experienced in face-to-face or

office training. Lassiter (2020) also observed that employees have a high job satisfaction and in return performance is increased. The senior management participants have noted the same outcome in that remote working does not only increase employee morale but also productivity.

5.4 Objective 3

To ascertain ways to promote emotional agility of internal auditors at the eThekweni Municipality during remote working.

Research Question 3: What tools can be used to promote emotional agility of internal auditors at the eThekweni Municipality during remote working?

The purpose of this question was to seek from participants ideas that would better enhance adaptability of remote working.

As Cartwright and Holmes (2006) mentioned, there will be a sense of mistrust in employees when remote working due to the lack of physical presence, but like one participant mentioned, it requires building open and transparent relationships with employees to “smoothen out trust,” thereby uplifting their well-being and commitment. A participant who mentioned that employers need to give employees the opportunity to have a work life balance is also supported by the literature by Cartwright and Holmes (2006).

In terms of enhancing performance, Akrimi (2021) postulates that higher salaries usually would encourage employees to perform better, but under the financial constraints of the municipality this would not work. A participant’s recommendation to provide tacit rewards in terms of time off when needed would be more appreciated and would encourage a better working relationship resulting in more output and productivity.

A comment received by one participant who mentioned that the office was not conducive and that working from home made employees feel safe. This is also endorsed by the research conducted by

Mishra and Panwar (2020) who in their study showed that low emotional agility existed at a work environment as it was more challenging and stressful.

Communication channels need to be open is in support of the research conducted by Chanana and Sangeeta (2020). Also stated by Howell (2018), going back to the traditional ways of operating would not be effective in motivating and enhancing commitment from employees to work. A participant also contributes to this by stating that it would not be conducive as the extra hours of operating would not be suitable in the full-time office setup.

Participants responses in term of the hybrid model being best approach is also iterated the literature produced by Lee (2018), who explains that employee engagements increase when they spent time at the office and remotely. Common expectations between Lassiter (2020) and some participants were noted in that the younger employees easily took to remote working and the changes that came with it whereas, the older employees too much time to adjust.

The study conducted by Chagelishvili (2021) reflected that grooming an employee's emotional intelligence build them to become more resilient and promotes future vitality of individuals. This directly matches with some participant's viewpoints on investing more time in employees to motivate them to study and groom them to manage their time optimally. This illustrate that both the theory and participants feedback correspond to say career growth and learning is self-made and requires introspection.

5.5 Application of the conceptual frameworks

5.5.1 Freeman's Stakeholder Theory

Freeman's Stakeholder Theory addresses how the factors of Internal Audit's communication, commitment, and development, impact all stakeholders. This is supported by participants who mentioned that their external training providers were relied upon to provide online training courses of which some had done with agility, yet others had teething problems initially but could later

provide training with larger and a wider range of courses were available. If such training services were not provided timeously or were not made available online, auditors skills and development would have been hindered which would have created a ripple effect on their services and output to clients, which is the local government municipality, and this would have impacted on the operations that affect the civilians of the city. Hence the impact and outcome of communication, commitment, and development, of the Internal Audit team was also addressed in that regard. Some participants who mentioned how clients were impacted as some had to spend a lot of time scanning documents for internal auditing requests. Other clients would not have easily adapted to online communication and needed auditors to come on-site. This meant that internal auditors made themselves available to meet client's needs however it still needs improvement.

The recommendation to look for an auditing automated systems as mentioned by a few participants, would address the IAU's ability to provide more efficient services that would positively impact all stakeholders.

5.5.2 Penrose's Resource-based view model

Based on the viewpoint from the participants, it was evident that process one was essential to making every audit team's output a success. As per the model, process one requires that an effective team needs material resources and human resources. The internal auditors were provided with 3G cards, data, access to email, MS Teams, and the internet. In the study, process two resembled where the teams past experience of operating in an office-based environment and the current remote working environment was assessed. The use of technological resources together with the combined efforts of internal audit staff during remote working gave way to "subjective productive opportunities" which led to productive services. This is displayed in steps 3 and 4 of the model.

The senior managers also saw growth and maturity within individuals during the time of remote working and employees were exposed to many diverse platforms of communication as well as training platforms of online seminars and webinars. These factors contributed to the growth and

development of employees during remote working. The senior managers in this study provided feedback on the “rate of growth” and “mode of growth” within their teams. The outcome was that online training broadened their knowledge base. During this time participants noted how employees self-reflected and realised the time available during remote working could be used as opportunities to grow and self-develop. The model shows how the “development of underutilised productive services” could be an outcome of remote working, but through the agility of auditing teams, growth and development was still encouraged. This is reflected in process 5, 6 and 7 in the model.

The learning resources and the rate of the growth will be evidenced through the way Internal Audit deploys such resources providing services and solutions to clients that are innovative and efficient (step 8). The direction of the IAU in its current and diverse “new norm” circumstance that it finds itself in, together with its current resources that are continuously growing and developing in skills and knowledge will ultimately lead to units’ effectiveness and a “competitive advantage” in utilising its resources effectively. The current sequence of events through remote working as actually proved to lead the audit teams in a successful provided that continuous training and development and technological support is provided to employees during remote working. The Penrose Resource-based view model thus addresses how the factors of communication, commitment, and development, impact the productivity of internal auditors as a team during remote working that will guide them to achieving their units’ objectives and goals.

5.6 Conclusion

This chapter reflected on the positive and negative comments received from participants as well as the key themes that are well supported by the literature review presented in Chapter 2. The literature and data analysis both agree that adapting to remote working lead to both positive and negative outcomes. Participants affirmed that an automated auditing system will promote their services and will ensure successful adoption to the new way of working and researchers agreed that this was a fundamental tool to have. The hybrid model was accepted by both the overall literature review and the participants of this study as the best approach to operating Internal Audit services. Further research is required to assess other elements for a more integrated approach to auditing within the unit during remote working. Chapter 6 provides guided recommendations of further studies that can be conducted.

Chapter 6: Conclusions and Recommendations

6.1 Introduction

This chapter summarises the key findings of this study. It is followed by recommendations that will aid Internal Audit leaders to understand how to improve managing employees through three emotional agility constructs of engagement, commitment, and development, of employees during remote working. The chapter also includes the implications of the recommendations, study limitations and considerations for future research.

6.2 Conclusions to the Objectives of the Research

The objective of the research was to answer one underlying question of “What is the extent of emotional agility such as employee engagement, commitment, and development, that influences productivity of internal auditors while working remotely?” To achieve this, the factors affecting the three constructs of engagement, commitment, and development, the impact and outcome on productivity and the tools that could be used to enhance better agility and performance was uncovered.

Ten interviews with Internal Audit senior management were conducted to provide insights to the three research objectives in which the participants articulated their agile transitioning experiences with employees which added significance to this study. It was observed that majority of the findings in chapter 4 aligned to the literature presented in Chapter 2. However, findings that were not evident in the literature, could be because of a limited number of studies conducted on this topic of assessing emotional agility during remote working. Therefore, this study aims to contribute to understanding emotional agility in a remote working setup to aid employers in better understanding their employees in the Internal Audit space to promote better transformation.

The first research objective was evaluating how the factors of emotional agility affected internal auditors during remote working. The findings confirm the views presented in the literature, on

both positive and negative feedback. By understanding the limitations of the three constructs during remote working, Internal Audit leaders can seek out solutions to enhance better communication online when working remotely and promotes stimulation and human interaction on occasional office events.

The second objective was an assessment of the impact and outcome of internal auditors' productivity using the three constructs of engagement, commitment, and development. The data retrieved in chapter 4 coincided with the literature as similar challenges were also noted in objective 1. However, not having to address these challenges as a formal long-term solution would have implications on the productivity of the unit.

The third research objective and a key contributor to the study are insights gained to promoting emotional agility and thus ensuring successful adoption of working remotely. The most significant discovery in this study is that improving emotional agility cannot improve by moving back to the office full-time as the successes and benefits of working remotely precedes office-based productivity. Employers need to carefully examine creating an environment that is flexible to accommodate all types of employees especially considering their well-being from a holistic point of view and work on emotional and behavioural changes where necessary. Investment in people leads to investment in organisational growth.

It is crucial for organisations to delve into the benefits of remote working, because as recommended by Lassiter (2020), employee morale improves and by having to ensure this is upheld, employers will gain great benefits from excellent working employees. This in turn will reveal better performance and productivity outputs as displayed in Penrose's resource-based view and would lead to greater organisational performance satisfying the needs of various stakeholders referred to in Freeman's stakeholder theory. Hence the objective of this study has been attained in that organisations who invest in understanding emotional agility in employees positively influences productivity for Internal Auditors while working remotely.

6.3 Recommendations

This section uses the insights from literature as well as the participants to present recommendations emanating from the challenges and weaknesses in Chapter 4 and 5. The research study has found that the limitations of traditional culture and methods had a cascading effect on the profession resulting in hindering the potential of the IAU to be agile and enhance employee engagement, commitment, and development, during remote working. Some recommendations proposed address these traditional setbacks, to improve Internal Audit morale in a remote working setup to enable the unit to pivot during this transition. These tools are provided to show how the benefits of the transition from office based to remote working are enough to justify why it was important for IA to overcome any challenges faced during its adoption.

6.3.1 The hybrid approach

The Internal Audit function within the administration of the City, can consider formalising a hybrid approach with clear formal ground rules in terms of productivity and operational requirements for internal auditors. Creating a hybrid auditing framework with clear computations and control mechanisms will give other stakeholders within the municipality the reasons and justifications of the transition.

6.3.2 Integrated working

One major challenge that was evident is that auditor tend to be more reserved, and management has found that even when communicating, they are limited to only communication within their teams, resulting in silo output. A platform to enhance integration amongst teams is needed. This would increase productivity and quality of services provided by the team (Serag and Daoud, 2021).

6.3.3 Socialisation

Human interaction and body language was found to be lacking significantly. The leadership of Internal Audit need to address the issues of “disconnection.” Employers are encouraged to keep employees engaged during remote working and keep their minds active to promote an energised and active workforce (Chanana and Sangeeta, 2020). Although organisations are benefitting by

saving on catering, travel and accommodation costs for online training more is required to reduce the increased online screen fatigue syndrome (Mikołajczyk, 2021). Participants recommended that virtual interactions through 3D headsets or having online social gatherings would benefit the well-being of the team. The hybrid model allows for more interaction both online and at the office.

6.3.4 Knowledge sharing

In terms of development, training employees on what trainees themselves have learnt would promote learning at a faster rate for everyone to grow. Professional articles on specific and relevant topics can be distributed and shared amongst teams.

6.3.5 Building trust

For employees who had shown no commitment even before the pandemic, it is most likely determined by how s/he feels about the job and should be consulted with further (Lee, 2018). Investing time in employees to groom them to manage themselves. Allow them to reflect on their own self-development. Support them to encourage better relationships. (Teeter and Vasarhelyi, 2011). Both employers and employees must seek to rebuild trust.

6.3.6 Audit software tool

An automated audit system would increase the speed and efficiency of audit services provided (Serag and Daoud, 2021). The audit team would be able to expand and increase the provision of assurance and consulting services.

6.4 Implications of recommendations

6.4.1 Implication 1

Formalising the hybrid approach would require appropriate authorisation and approval from the administration of the City. Based on this study the IAU can consider developing a hybrid framework together with the City's remote working strategy team.

6.4.2 Implication 2

Although an automated system is a viable solution, it is costly and can be disruptive to the three constructs evaluated in this study. Communication of this transition is vital at every step of the change. Commitment levels may be dampened but may grow over time, and developmental capacities to utilise the new system must be updated and trained.

6.5 Recommendations for future research

Further studies may be considered to include all employees in the Internal Audit function rather than a sample of senior audit managers. This approach can provide quantitative feedback on how employees have been affected directly. Quantitative and qualitative studies through surveys and interviews can also be conducted on other internal audit municipal functions in other provinces to assess emotional agility of internal auditors across the country at large.

6.6 Limitations of the study

This study was based on the literature and fieldwork conducted on 10 Senior Internal Audit managers of a local municipality and may include biased opinions and perceptions that pertain only to the IAU. Surveys were not included as part of the study and distributed to the rest of the Internal Audit staff to obtain an understanding of challenges and benefits they have experienced during remote working. The study did not include surveys to assess how employees throughout the municipality were affected as not all employees worked remotely and function under varying disciplines.

Internal Audit Units in other public sectors and private sectors have not been included as part of the research as it was assumed that each entity has its own challenges and opportunities. Although the factors considered in this study can be used as a benchmark for other Internal Audit entities to consider in their employee management and remote working strategy.

6.7 Conclusion

The human factor of emotional agility of Internal Audit employees was carefully assessed throughout the study focussing on three main constructs of engagement, commitment, development. The main research aim has been achieved to understand how Internal Audit employees adapted during remote working as this would have influenced productivity. Employees were able to adapt to the changes during the uncertain and volatile times and changed their behaviours in ways that allowed them to still meet their goals in the work environment (Mishra and Panwar, 2020, Kamilah and Hanifah, 2021). Agility of employees has been favourably applied, as it is acknowledged that development is still ongoing and continuing.

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Appendix A Ethical Clearance



19 November 2021

Narishaa Shah (981198806)
Grad School Of Bus & Leadership
Westville Campus

Dear N Shah,

Protocol reference number: HSSREC/00003513/2021

Project title: Assessing the emotional agility of internal auditors while remote working at eThekweni Municipality
Degree: Masters

Approval Notification – Expedited Application

This letter serves to notify you that your application received on 01 October 2021 in connection with the above, was reviewed by the Humanities and Social Sciences Research Ethics Committee (HSSREC) and the protocol has been granted FULL APPROVAL.

Any alteration/s to the approved research protocol i.e. Questionnaire/Interview Schedule, Informed Consent Form, Title of the Project, Location of the Study, Research Approach and Methods must be reviewed and approved through the amendment/modification prior to its implementation. In case you have further queries, please quote the above reference number. PLEASE NOTE: Research data should be securely stored in the discipline/department for a period of 5 years.

This approval is valid until 19 November 2022.

To ensure uninterrupted approval of this study beyond the approval expiry date, a progress report must be submitted to the Research Office on the appropriate form 2 - 3 months before the expiry date. A close-out report to be submitted when study is finished.

All research conducted during the COVID-19 period must adhere to the national and UKZN guidelines.

HSSREC is registered with the South African National Research Ethics Council (REC-040414-040).

Yours sincerely,



Professor Dipane Hlalele (Chair)

/dd

Humanities and Social Sciences Research Ethics Committee

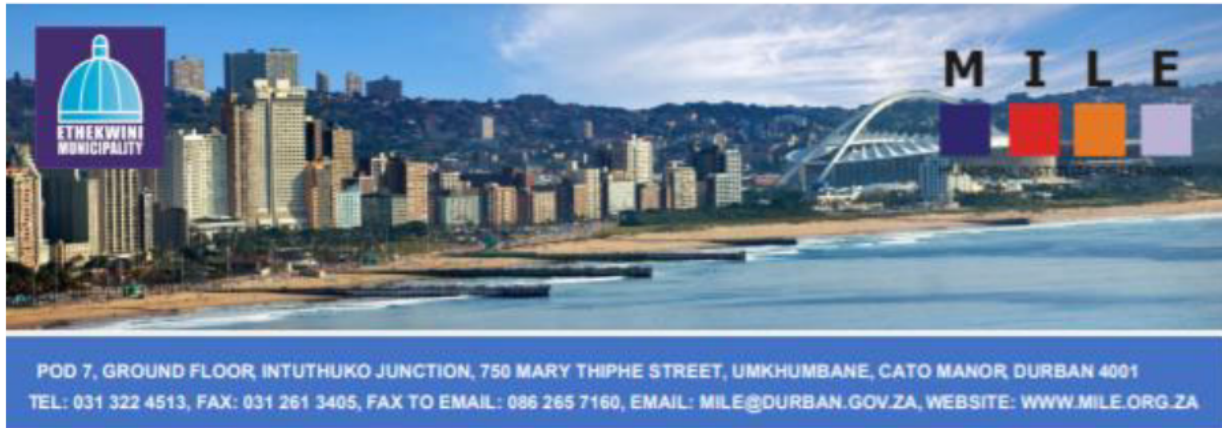
Postal Address: Private Bag X54001, Durban, 4000, South Africa

Telephone: +27 (0)31 260 8350/4557/3587 Email: hssrec@ukzn.ac.za Website: <http://research.ukzn.ac.za/Research-Ethics>

Founding Campuses:  Edgewood  Howard College  Medical School  Pietermaritzburg  Westville

INSPIRING GREATNESS

Appendix B Gatekeeper's letter



For attention:
Chair of Research Ethics Committee
Graduate School of Business and Leadership
College of Law and Management Studies
University of Kwazulu Natal
Durban
4001


11 November 2021

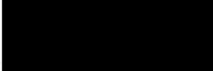
RE: LETTER OF SUPPORT TO N.SHAH, STUDENT NUMBER 981198806 - GRANTING PERMISSION TO USE ETHEKWINI MUNICIPALITY AS A STUDY SITE

The eThekweni Municipal Audit and Risk Assurance Services (EMARAS) Unit and Municipal Institute of Learning (MILE) in eThekweni Municipality, have considered a request from **Narishaa Srikison-Shah (Ms)** to use eThekweni Municipality as a research study site leading to the awarding of a Master of Business Administration (MBA) degree and for the purposes of undertaking a research study entitled **"Assessing the emotional agility of internal auditors while remote working at eThekweni Municipality."**

We wish to inform you of the acceptance of her request and hereby assure her of our utmost cooperation towards achieving her academic goals; the outcome which we believe will help the municipality improve its services. The student is reminded of the ethical considerations and the Disaster Management Act, Act 2020 regulations when conducting the research. The student must take all necessary measures to ensure his/her personal safety during the research period as eThekweni Municipality indemnifies itself from any incidental claims that may arise. **In return, we stipulate as mandatory that the student contacts Dr Collin Pillay to present the preliminary results and recommendations of this study to the related unit/s.**

Wishing the student all the best in her studies.


.....
Ms Ethel Radebe
Chief Audit Executive; EMARAS
eThekweni Municipality


.....
Dr Collin Pillay
Program Manager: MILE
eThekweni Municipality

.....
I, **Narishaa Shah**.....hereby accept as conditional that I will comply fully
as per the conditions stipulated above.

Signed:  Date: **11 November 2021**

Appendix C Interview protocol

Interview Protocol

The online interviews will take place via MS Teams and will contain semi-structured exploratory questions. The meetings will be recorded and transcribed. The duration of the interviewee's participation, if he/she chooses to enrol and remain in the study, is expected to be 45min to 1 hour.

A brief induction will be provided to each participant to assure them of the confidentiality of the research and to ensure authenticity in their responses. The participants will be introduced to the research and the objectives. Clarity will be provided if necessary.

Interviewees will be assured that a high level of confidentiality will be maintained as the challenges that they can/may express on the remote working operations of their organisation, may be interpreted as negative to the wrong individual resulting in unpleasant consequences. Hence confidentiality and privacy will be maintained throughout this interview as well as my research. All feedback will be secured, and storage of information will be maintained.

Opening interview script

Good day, senior manager (name). Thank you for making time to assist me with my research by conducting this interview. The title of my research is "Assessing the emotional agility of internal auditors at while remote working eThekwini Municipality." This research aims to assess the extent of emotional agility such as employee engagement, commitment, and development that influences productivity of internal auditors, while working remotely. It will evaluate the factors of emotional agility, assess the impact and outcome of emotional agility that influences productivity and ascertain ways to promote emotional agility of internal auditors at eThekwini Municipality during remote working.

Emotional agility can be described as one's ability to deal with his/her emotions and thoughts that will either change or retain behaviours so that one can live in ways that align to one's goals, values, and intentions. The term has not been used widely and is essential to understand as it plays a significant role in one's life for successful survival especially during volatile and stressful times. This is where we are as employees of the Municipality today. To understand the perceptions of remote working in the internal audit environment my research will address three specific constructs that influence emotional agility, namely employee engagement, commitment, and development.

Interview questions

1. What have you noticed about employee engagements, where communication, interaction and meaningful conversations take place between your team members during remote working?
2. What type of observations can be noted regarding the commitment levels of employees whilst working remotely?
3. What developmental factors of an employee have been affected during this time? How has the profession-maintained training of skills during remote working?
4. How have employees in your team adapted to ensure communication and engagements are effectively maintained?
5. How has the team adapted to show full commitment to work whilst working remotely?
6. What can be noted from your team members with regards to adjusting to online training and development?
7. What tools can be considered to improve employee engagement during remote working either through work flexibility, hybrid model or different communication platforms?
8. What recommendations can be made to enhance commitment from team members, to show their value, significance and their worth to the organisation?
9. What advise can be provided to ensure development of employees are not hindered but rather promoted during remote working?
10. What other significant noticeable changes in employee emotions and behaviours during remote working can be identified to assist employee well-being?

Closing interview script

Thank you very much for your valuable feedback. The results of this interview will be consolidated and analysed with the other interviewee's feedback. Your feedback will assist in understanding how the internal audit unit perceives the value derived from remote working through three main constructs of emotional agility that affect productivity namely employee engagement, commitment, and development. The results of the study will be aimed to provide internal audit management with tools and information needed to understand how to better manage employee engagement, commitment, and development of remote working employees.

Appendix D Informed Consent Form

**UKZN HUMANITIES AND SOCIAL SCIENCES RESEARCH ETHICS
COMMITTEE (HSSREC)**

**APPLICATION FOR ETHICS APPROVAL
For research with human participants**

INFORMED CONSENT RESOURCE TEMPLATE

Note to researchers: Notwithstanding the need for scientific and legal accuracy, every effort should be made to produce a consent document that is as linguistically clear and simple as possible, without omitting important details as outlined below. Certified translated versions will be required once the original version is approved.

There are specific circumstances where witnessed verbal consent might be acceptable, and circumstances where individual informed consent may be waived by HSSREC.

Information Sheet and Consent to Participate in Research

Date: October 2021

Greeting: Dear Senior Manager,

My name is Narishaa Srikison-Shah from the Internal audit department at eThekweni Municipality, email: narishaa.shah@durban.gov.za, Cellphone; 082 674 7530.

You are being invited to consider participating in a study that involves research on “Assessing the emotional agility of internal auditors while remote working at eThekweni Municipality.” The aim and purpose of this research is to look at three specific constructs that influence emotional agility such as employee engagements, commitments and development of the profession that affects the productivity of internal auditors. The study is expected to enrol 10 participants from a total of 17 participants at Senior management level in the Internal Audit unit at eThekweni Municipality. It will involve the following procedures:

- A brief induction will be provided to the participants to assure them of the confidentiality of the research and to ensure authenticity in their responses.
- The online interviews will take place via MS Teams and will contain semi-structured exploratory question
- The participants will be introduced to the research and the objectives.
- Clarity will be provided if necessary.
- The meetings will be recorded and transcribed.
- All feedback will be secured, and storage of information will be maintained in accordance with the UKZN Research Policy.

The duration of your participation if you choose to enrol and remain in the study is expected to be 45min to 1 hour.

The study may involve the following risks and/or discomforts. A high level of confidentiality will be maintained because respondents will express their challenges on the remote working operations of their organisation, which may be interpreted as negative to the wrong individual resulting in unpleasant consequences. We hope that the study will create the following benefits:

This study will assist in understanding how internal audit management perceives the value derived from remote working through three main constructs of emotional agility that affect productivity namely employee engagement, commitment, and development. The results of the study will be aimed to provide internal audit leaders with tools and information needed to understand how to better manage employee engagement, commitment, and development of remote working employees. Further, the findings may then be used at other similar organisations in the same industry, i.e. other metros in the country to obtain an understanding of how internal auditors assess employee engagement, commitment and development during remote working and the decisions taken to ensure optimum productivity.

This study has been ethically reviewed and approved by the UKZN Humanities and Social Sciences Research Ethics Committee (approval number_____).

In the event of any problems or concerns/questions you may contact the researcher at email: narishaa.shah@durban.gov.za, Cellphone; 082 674 7530 or the UKZN Humanities & Social Sciences Research Ethics Committee, contact details as follows:

HUMANITIES & SOCIAL SCIENCES RESEARCH ETHICS ADMINISTRATION

Research Office, Westville Campus

Govan Mbeki Building

Private Bag X 54001

Durban

4000

KwaZulu-Natal, SOUTH AFRICA

Tel: 27 31 2604557- Fax: 27 31 2604609

Email: HSSREC@ukzn.ac.za

Participation in this research is voluntary and participants may withdraw participation at any point. In the event of refusal/withdrawal of participation the participants will not incur penalty or loss of treatment or other benefit.

Consent will be obtained before interviews and recording thereof. Due to the privacy of selected individuals concealing participants details will be done through the invention of pseudonyms to ensure anonymity. All information collected and recorded will be kept securely in electronic files. A password for the information file will be created by the Researcher and forwarded to the supervisor to gain access to the information. Disposal will be conducted in a manner that does not expose participants identities and the organisation.

CONSENT TO PARTICIPATE IN RESEARCH INTERVIEW

I (Name) have been informed about the study entitled “Assessing the emotional agility of internal auditors while remote working at eThekweni Municipality” by Narishaa Srikison-Shah.

I understand the purpose and procedures of the study will require 45min-1hour of my time.

I have been given an opportunity to answer questions about the study and have had answers to my satisfaction.

I declare that my participation in this study is entirely voluntary and that I may withdraw at any time.

If I have any further questions/concerns or queries related to the study I understand that I may contact the researcher at email address: Narishaa.shah@durban.gov.za, Cellphone number: 082 674 7530.

If I have any questions or concerns about my rights as a study participant, or if I am concerned about an aspect of the study or the researchers then I may contact:

HUMANITIES & SOCIAL SCIENCES RESEARCH ETHICS ADMINISTRATION

Research Office, Westville Campus

Govan Mbeki Building

Private Bag X 54001
Durban
4000

KwaZulu-Natal, SOUTH AFRICA

Tel: 27 31 2604557 - Fax: 27 31 2604609

Email: HSSREC@ukzn.ac.za

Additional consent, where applicable

I hereby provide consent to:

Audio-record my interview YES / NO

Signature of Participant

Date

Appendix E Turnitin Report



Class Portfolio

My Grades

Discussion

Calendar

NOW VIEWING: HOME > MBA DISSERTATION SUPERVISION CLASS 2021

Class Homepage

This is your class homepage. To submit to an assignment click on the "Submit" button to the right of the assignment name. If the Submit button is grayed out, no submissions can be made to the assignment. If resubmissions are allowed the submit button will read "Resubmit" after you make your first submission to the assignment. To view the paper you have submitted, click the "View" button. Once the assignment's post date has passed, you will also be able to view the feedback left on your paper by clicking the "View" button.

Assignment Inbox: MBA Dissertation Supervision Class 2021

Assignment Title	Info	Dates	Similarity	Actions
Draft chapters		Start 28-Mar-2021 9:22PM Due 31-Dec-2022 11:59PM Post 31-Dec-2022 12:00AM	4%	Resubmit View
Final Dissertation		Start 28-Mar-2021 9:25PM Due 31-Dec-2022 11:59PM Post 31-Dec-2022 12:00AM	7%	Resubmit View

Final Dissertation Narishaa Shah

ORIGINALITY REPORT

7 %

SIMILARITY INDEX

6 %

INTERNET SOURCES

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File size: **1.14M**
Page count: **96**
Word count: **24,502**
Character count: **135,315**
Submission date: **31-Jan-2022 08:31PM (UTC+0200)**
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