

BRAINSTORMING - EVIDENCE COLLECTION TECHNIQUES IN THE PERFORMANCE AUDIT

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Abstract

Discussion groups are among the most common research facilities for the collection of evidence used in performance auditing, characterized by flexibility, because the participants can express their own answers, express opinions and responses of other group members qualify.

Brainstorming is a variant of discussion groups aims to generate ideas or solutions and individualized approach in that the mediator has a minimal involvement. This recommendation focuses on participants to make suggestions without comment on the ideas of other participants.

Brainstorming promotes creativity and finding solutions to some problems in obtaining a wide range of ideas / information from participants, using their experience and training. All the ideas generated are counted and recorded, without being judged or criticized.

Keywords: group discussion, brainstorming, the facilitator, participants, agenda, approach, ideas, performance audit

JEL Classification : M00, M41, M42.

Discussion groups are among the most common research facilities for the collection of audit evidence qualitative insight that information gathered by the auditor of the assessments and opinions of people involved in the process or activity being audited, therefore the answers they give those interviewed in a given context .

These techniques used in the performance audit is characterized by considerable flexibility, because the participants can express their bold answers that were not previously anticipated by the auditor, or express views and responses of other group members qualify.. Because of their qualitative nature and technical discussion groups requires considerable expertise and experience from those who use this technique, especially in the interpretation of responses from participants.

In some cases the discussion groups are criticized because the results are illustrative and do not provide representative information. This should be taken into account by the auditor's performance audit to decide when and where, is the best, to obtain reliable audit evidence.

A group discussion is a selection of people, usually involving 8-10 persons gathered to discuss issues and problems specific. Selected people in a group may be part of the audited structure may be service users or people who perform a service function and who aim to discuss the specific problems under the guidance of a mediator, whose role is to lead the group to stimulate discussion without, however, influence or attempt to directly express their views or conclusions and not to intervene in the decisions or conclusions reached. Reactions and attitudes of participants are used to explore the rationale behind the group preferences.

Implementation of the technology discussion groups in carrying out audits should be done concurrently with the assessment of costs, because they may be high, especially when you need to hire external specialists.

The costs of using groups to discuss the development and the engagement objectives depend on the following factors:

- purpose of research - discussion groups for internal audit is cheaper than those used for an external audit;
- Ombudsman - if the auditor chooses to use an outside consultant as facilitator, it will significantly increase costs;
- complexity - both groups to debate the issues discussed, the level of knowledge required are more complex, so the cost increases.

Although the discussion groups are often used to help explain and define issues such as quantitative results are not always representative of debate as many groups were held.

The results of the discussion groups very often consist of additional audit evidence, which may be raised to the rank of certain evidence unless they are confirmed and supported by other evidence from other sources or by other methods.

Because of these issues is extremely important for the auditor to discuss the use of group discussion with management the audited structure and other evidence to corroborate the results of the audit.

A group discussion is very well organized to be immortal as any dissatisfaction or feeling of lost time may jeopardize the results expected by both the auditor and its relations with the audited.

Brainstorming - evidence collection techniques in the performance audit

Brainstorming is a variant of discussion groups aims to generate ideas or solutions and individualized approach in that the mediator has a minimal involvement. This recommendation focuses on participants to make suggestions without comment on the ideas of other participants.

Brainstorming is a technique by which the audit to obtain large numbers of ideas from a group of people in a short period of time, explaining also the rules and the conduct thereof. Usually, the moderator introduces examples or sentences that are designed to encourage participants, and they come into play is assuming the role of manager or the performer.

Brainstorming aims to generate ideas or solutions and individualized approach in that the mediator has minimal involvement in discussions, limited to recommend the participants to give suggestions without comment on others' ideas.

Business success depends greatly brainstorming to implementation and compliance of the four requirements:

- *suspension of any reasoning* – all the participants, including the moderator, should refrain from criticism, feedback or value judgments throughout the hearing. Assess the ideas generated are not permitted;
- *freedom of thought* - involves removal of all barriers or inhibitions, thus giving free rein to the imagination. Every idea is accepted or noted;
- *amount of information* - participants are encouraged, deliberately, to issue a large number of ideas, regardless of their quality. All suggestions are considered acceptable;
- *cross communication* - involves the exchange of ideas, and discuss their development within the group, led by the leader. Other ideas are respected and allowed to develop themselves.

Organizing a brainstorming session offers a number of advantages in that it allowed participants to respond and discuss the responses of others, leading to analysis and commentary, the mediator can directly interact with participants and their responses are not limited by the mediator. Information is more easily obtained, and discussion topics can be organized more concise, than with other techniques for gathering audit evidence.

Brainstorming used for generating and developing proposals for carrying out a preliminary analysis of the audit will audit results when it is new and complex field. Performance discussions will be determined by comparing the views and opinions expressed by those of the group with the audited.

Using brainstorming in the field of intervention may be an important source of information as being simpler to arrange, through discussions conducted may help identify ideas to help detect or explain poor performance, to uncover the causes of shortcomings or principles do not comply with good practice.

Formation of a brainstorming session at the stage of formulation and communication of audit results can help identify improvement ideas to ensure the findings and conclusions reached and on this basis to allow the auditor to make reliable recommendations for the improvement.

The mediator in a brainstorming session, has an important role, because we must ensure that all participants feel good, actively contribute to discussions and debates that do not depart from the key issues. However, the mediator will ensure that each participant knows about the others, where and what responsibilities each and whether they understood what he was invited to participate in group sessions where they belong.

To ensure active participation in group discussions, the mediator will seek to achieve a relaxed atmosphere, participants will explain how to record the discussions and conduct them. It will also seek to identify any participant can have a destructive attitude and deal with it to minimize potential adverse effects on the group;

The mediator will have to coordinate each stage of the group discussion session by formulating problems and ensure that each participant contributes and explain his point of view. The mediator may be a member of staff or an external expert audited structure.

Discussing the topic to be discussed at the hearing, is determined by the mediator, who will ensure that appropriate questions are made. The questions are open questions to generate discussion and leads to a wider range of responses, directed questions to encourage debate and determine the participant to respond in a certain way, and general or specific questions that encourage participants to think issues essential.

Participants in the brainstorming session are selected from people with basic knowledge in various fields, representatives of interested parties, but not part of the decision-making personnel.

In a group participants can be divided into the following categories:

- reluctant participants, those who want to report that they have more to say on the subject, but are reluctant to express. The mediator should identify these individuals and encourage them to speak;
- expert participants, those who are experts in a particular problem that may inhibit discussion, with the risk of losing control as the mediator for this group. In their case the mediator should have a stronger behavioral asking each expert to limit time in expressing their views. However, experts who can realistically make their own opinions must be heard, as it will ensure cooperation between the participants;
- aggressive participants, those who are beginning to argue among themselves. In this case the mediator does not have to worry about, because each group going through this phase, or contradictions can stop by requiring the participant to express his point of view;
- fellow participants that can monopolize the discussion and thus influence the results. In such cases the mediator will ensure that other participants are seated among friends, or will require that one of his friends to leave the group.

The agenda of the brainstorming session it is important to be designed and constructed, it presents detailed issues and questions to be channeled in group discussions and debate can avoid preconceived views.

The opening session is presented on the topic and discusses them to get a proper understanding of the goal. It is imperative that all participants know in some degree the problem studied. The problem is specified by the person requesting a hearing or participating organization who knows well the objective of the brainstorming session.

In practice it can happen brainstorming sessions leading to the success of using technology or not, that an erroneous approach which involves the introduction of direct participants in the brainstorming session, discussed the core theme or problem after only one to two introductory statements and the correct approach of brainstorming by identifying and removing barriers that handcuff creative thinking, brainstorming defining and illustrating how to conduct a meeting by means of imaginary examples or neutral.

Erroneous approach has ensured failure, as students will not understand what it really brainstorming, it will only make use of analytical thinking techniques that will lead to a speedy conclusion of the hearing and the record of poor results.

Creative thinking to define the correct approach and clarify the concept by using examples, to illustrate the role of stereotypes or too strict procedures in formulating judgments on an issue. Indirectly, this information is intended to encourage participants to act in new directions, to escape the tendency to analyze and evaluate any word or look up to generalized any message hidden meanings.

In every profession there are certain requirements that highlight the limitations faced by entities in their quest to find and exploit the creative ability of humans, or conscious or not managers' attempts to circumvent the barriers to limit the creative thinking is generally valid and widely recognized that in order to get a new spin on a problem, we need an outside consultant.

To overcome barriers to keep in mind that a person may not always be creative in any context, creative ideas are everywhere where there are people, just be prepared to recognize and exploit them, is more creative potential decreased physiological problems, and creativity is not a ready-made product, but is a continuous process that requires constant concern and support.

Experience has shown that barriers to creative thinking handcuff Explanation occurring at the stage of defining the problem and brainstorming, descends and ascends once again moderator intervention when addressing a real problem. These barriers are disappearing, throughout the working sessions, which require additional effort organizers to initiate appropriate control, idle or grievances.

For brainstorming sessions in which participants are beginners preliminary stage is essential and must be pursued to its completion should take about an hour and a half or two after the event, which is then detailed and illustrated so that participants become familiar with the topic and the approach of it.

When the brainstorming session is conducted with the same participants, and prior to May made a brief introduction, more than ten minutes, during which a brief review of the barriers that stand in the way of creative thinking, to recall and regular meetings and displays the theme and create a free atmosphere, entertaining.

In general, the efficiency of brainstorming is subject to both the organization and conduct of the hearing, and the ideas put into practice.

Further research is focused on presenting a brainstorming session, according to the milestones and key requirements, namely:

- ***Establish meeting theme*** - setting a specific goal focused on the problem. The problem we seek a solution which is "Develop an action plan to investigate the quality of the degree of assimilation into the procurement decision." Thus, we seek to identify key characteristics that should have goods and services that serve the purposes of the activities and decision making should be allocated.

In conducting the hearing involving people from several departments to ensure the widest possible coverage of the subject. Since it is a diverse target group that is needed for quality assurance solutions to illustrate several points of view proposed by persons who are not involved in the purchase process and decision, but are users of goods and services provided by persons involved.

At the end of this process I decided that getting stakeholder participation and understanding of the proposed issue can be summed up in one simple question: "What is the significance of quality goods and services for you as their users?"

- ***Selection of participants*** - to ensure that these are not in close relationships, because it was possible to obtain the same ideas, because they know their views and have gone through similar situations, which has shaped approaches to problems in similar ways . Since the brainstorming we decided to bring together several ideas in order to generate a new way of looking at the quality of procurement, we selected ten people - from different areas, namely: procurement, accounting, legal, human resources, administrative, Computer Science - a moderator and an assistant.

The selected persons are not involved in the purchase process and decision, but are part of the target group of decision makers from acquisitions. In their selection took into account their individual traits, namely: to be intelligent, have imagination, be enthusiastic, etc..

We considered this issue as best as it is small enough to facilitate face to face relationships and provide the opportunity to be heard, but large enough to generate a sense of group.

The moderator has the quality of leadership is the internal audit department has the role to state the aim to organize and lead the meeting. Besides this, the wizard is designed to ensure smooth conduct of the hearing, sending invitations, providing the necessary materials, and record ideas generated during the meeting.

• **Establishment of terms and techniques** - has been achieved before in a mini-brainstorming session where we sought the best ways to understand the issues proposed. Following the mini-brainstorming five terms were proposed and possible ways of linking the issue, not necessarily to be followed, but inspire other connections:

- Aesthetic: People who are looking for a good appearance;
- Cheap: Cheap products are more accessible;
- Brand: brand products are quality;
- Satisfaction: If you are more satisfied with less pay;
- Technology and Progress: Art that perfects quality

For purposes of the hearing has been chosen as the location for the meeting room of the department "X" equipped with modern furniture, a projector, flipchart etc.

• **Conduct hearing** - aimed at finding the best three ideas and the parameters of their classification, development and providing a summary of the meeting participants that their ideas will be valued and used.

Waiting for the start brainstorming, come all were worried, anxious to begin to discuss the topic. It took a classic session of relaxation techniques heating of the atmosphere, before crossing the brainstorming itself.

To begin the moderator wanted to remind participants why they met today, repeating characters verbally and scored as high as possible is on the board on the wall for the purpose for which we meet today - to answer the question "Can improve the quality of procurement?" So that it can be seen by anyone during the meeting.

To answer this question, each participant must give his opinion on what the quality of goods and services means that we use or we would like to use them.

Rules that will govern the conduct of the meeting were presented and explained, namely:

- ✓ all persons are equal and equally important;
- ✓ will not judge others' ideas;
- ✓ all ideas are good;
- ✓ matter quantity not quality;
- ✓ exposed every idea can be developed by others;
- ✓ Allowed exaggerated and nonconformist ideas.

Brainstorming took place over 2 hours with intermission after the first hour, during which all participants had at least one contribution, recorded more than 90 ideas.

Participants were told during the debate, to think what would be a good answer for them when they should use in their work, that can be good or service that you use or one which it would like to have it, that is not required to have been the beneficiary or their users.

12 The idea: to get something better, something higher

Moderator: Some thing good, using a superior tone... .. As a superior?

... Higher quality goods only exist? ... Break it We are talking luxury?

Controversies / Debates:

Mr. X: Not really good or superior does not mean luxury, but rather allows you to do your job better. Why use a floppy disk for storing or transferring information, instead of using a memory stick?

Ms. Y: If we compare the prices, the stick is a luxury ...

Mrs. A: However, comparison of the two products in terms of coverage functions, the stick is the one providing the most cost-effective

Mr. X: I completely agree ... the degree of excellence is what makes the distinction between products

Mrs. A: Sure, we can not speak as if no involvement of all stakeholders ... and this requires a systematic approach to excellence.

Moderator: Ok ... I recorded

The idea of 13 (generated by the action): A systematic approach to excellence

Then at the hearing declined ingenuity to the limit and participants feel tired and mentally tired out, ending the meeting by choosing "the most fantastic ideas," which turns on all sides, so as to give rise to several other useful solutions. Processing of the best ideas sometimes has the ability to pioneer new solutions, hitherto not yet identified.

List of ideas generated during brainstorming session consisting of 93 initial proposals had been subject to analysis in solutions repeating certain elements / characteristics (majority share) or were exaggerated (minority share) have been removed.

Closing brainstorming session - was preceded by a thematic review of the hearing, setting the final results of the work and focused on ideas that are defining the size and quality of goods and services have an immediate impact on procurement processes. It was also pointed out that the meeting was helpful and truly a success, supported by the fact that each participant has made an important contribution that my ideas gives us a new perspective on quality, on the one hand because that allows us to make a meaningful analysis, and on the other hand allows us to identify and point out the causes of quality problems.

Conclusions

Following the brainstorming were obtained a large number of ideas, some of which were removed from the process of analysis, the remainder being classified according to their degree of use for users.

The category of solutions has been selected excellent ideas very good impact on procurement and quality issues that will be exploited to achieve the engagement objectives. These ideas will be tested in the evaluation process, aiming for each feature that user level quality assurance through the implementation of management tools.

Have also been selected and ideas can be assimilated into the entity estimates the directions of action in public procurement. However, to ensure their efficiency in practice must be modified, adapted and integrated in the design and implementation of policies and strategies of the entity.

Brainstorming is a method of teamwork, where each team member has the same freedom of expression is encouraged to address the problem from any angle desired, can say anything, whether relational or not the matter. The goal is one, finding an original idea, which makes them the team to fight for the same.

If our best research, brainstorming results allow us to assert that although the participants were not involved in the procurement process or decision, by adding at the hearing showed a real interest in our desire to propose a plan of management action to address quality assurance of the expected beneficiaries of goods and contracting services.

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