

Summary of Paper: [Psychological Safety, AI-Enabled Anonymous Communication, and Speaking Up in Audit Teams](#)

What is this study about?

This study examines why staff auditors are often reluctant to raise concerns to supervisors and whether psychological safety—the belief that one can speak up without fear of negative career, reputation, or social consequences—drives these decisions. The researchers also tested whether an AI-enabled anonymous communication channel (ACC) could encourage auditors to speak up more frequently. The study involved two experiments with 79 and 74 audit-experienced participants, primarily former Big 4 interns, and evaluated common barriers to communication, including supervisor reactions, task ambiguity, and reputational concerns.

What are the major findings of the study?

The study finds that psychological safety is a critical factor influencing auditor voice. Across both experiments, psychological safety helps explain the relationship between communication barriers and auditors' willingness to raise concerns. Auditors facing aggressive supervisors, ambiguous audit issues, or reputational risks felt less psychologically safe and were therefore less likely to speak up. Surprisingly, the AI-enabled anonymous communication channel did not significantly improve psychological safety or increase speaking-up behavior. Participants generally did not believe that such a tool would provide sufficient anonymity within small audit teams. However, supplemental survey results showed that when auditors believed anonymity was truly absolute, they felt safer and more willing to communicate concerns.

Why is the study important?

Staff auditors collect much of the audit evidence that supports audit opinions. If concerns are not communicated upward, important risks may go unaddressed. The findings identify psychological safety as a root cause of communication failures and provide firms with a more focused target for improving auditor voice and audit quality.

What is the impact on professional practice and society at large?

The results suggest firms should prioritize leadership, team culture, and other initiatives that strengthen psychological safety rather than relying solely on anonymous reporting technology. Improving auditor voice can enhance audit quality, strengthen investor confidence, support more reliable financial reporting, and contribute to better-functioning capital markets.