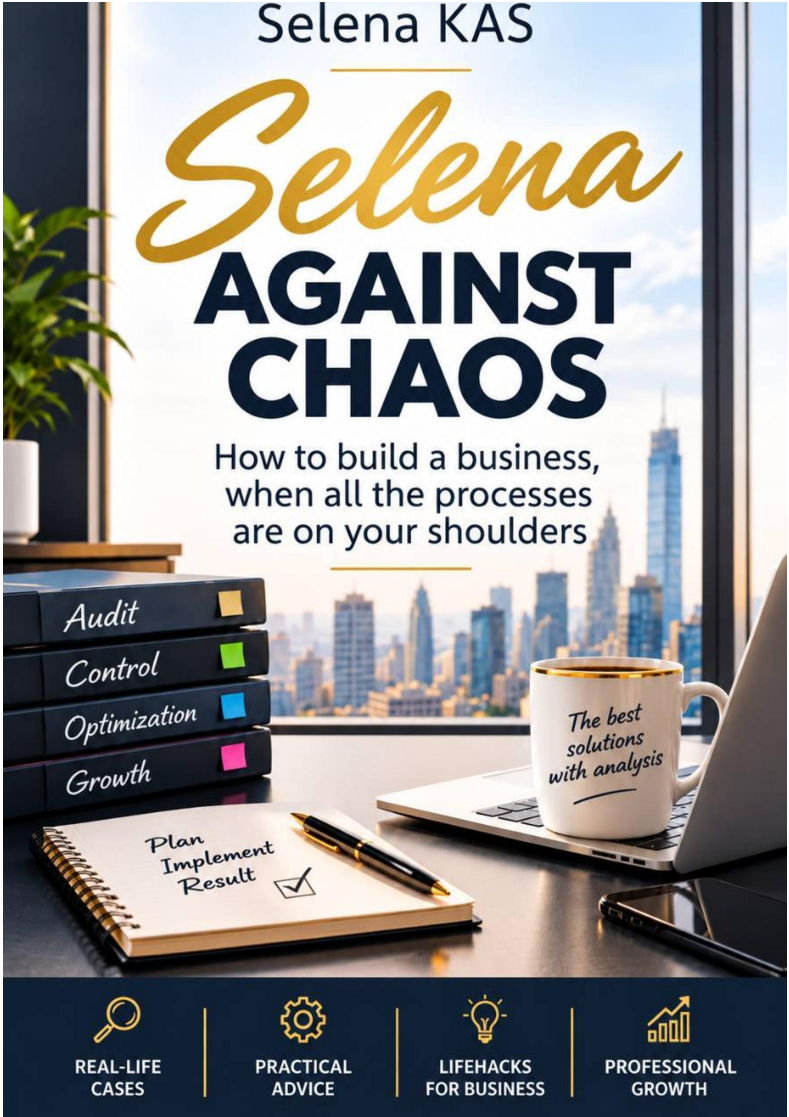

Selena KAS
Selena
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How to build a business, when all the processes are on your shoulders
Audit
Control
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Implement
Result
REAL-LIFE CASES
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PROFESSIONAL GROWTH

Селена КАС

SELENA AGAINST CHAOS

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Аннотация

In Barcelona, the morning began beautifully. Sunlight reflected off the windows of old buildings, cups clinked in small cafés along narrow streets, and locals discussed life with such emotional intensity that it seemed the euro exchange rate depended on their conversation. Selena walked down the street with a paper cup of coffee and a folder of documents under her arm. She was twenty-six years old. She had a university diploma, a decent supply of professional ambition, and a firm conviction that any chaos could be defeated if information was organized properly.

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Селена КАС
SELENA AGAINST CHAOS

SELENA AGAINST CHAOS

A Practical Story About Internal Audit, Process Management, and Professional Growth

By Selena KAS

Amazon Kindle Edition • 2026

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Chapter 1. You Have a Diploma. What's Next?

1.1. Barcelona, Coffee, and Big Plans

In Barcelona, the morning began beautifully. Sunlight reflected off the windows of old buildings, cups clinked in small cafés along narrow streets, and locals discussed life with such emotional intensity that it seemed the euro exchange rate depended on their conversation. Selena walked down the street with a paper cup of coffee and a folder of documents under her arm. She was twenty-six years old. She had a university diploma, a decent supply of professional ambition, and a firm conviction that any chaos could be defeated if information was organized properly.

The last conviction was especially strong. The university had taught her to analyze processes, assess risks, study internal control, find variances, and propose solutions. In lectures, everything looked logical: an organization had a structure, employees performed duties, managers made decisions, and documents confirmed what exactly had happened. In theory, a business resembled a perfectly designed building. The foundation — strategy. The load-bearing structures — core

business processes. Communications — information between departments. Control — a system that doesn't let the building collapse in the first strong wind.

Selena intended to become a specialist who understands how such a building is constructed, notices weak spots, and helps make the structure more reliable. She didn't yet know that some companies resemble buildings constructed simultaneously by three architects, two contractors, and one relative of the CEO, with the blueprints lost even before the foundation was poured. But today she was in an optimistic mood. Today her professional life was beginning.

A message from her friend Camila appeared on her phone screen:

— Well, future financial genius, ready to save the global economy?

Selena smirked and typed a reply:

— I'll start with one construction company. If I have time left, I'll take on the global economy.

— Just don't try to rebuild the whole building on day one.

— Why?

— Because the people who built it might still be inside.

Selena laughed. She decided Camila was just joking. That was her first mistake of the day. And perhaps the most harmless one.

1.2. A Company Where Everything Looked Great. In Photos

Barcelona Habitat was located in a modern business district of the city. The company built residential complexes, commercial spaces, and office buildings. Near the entrance stood a large reception desk, behind which sat a security guard named Miguel. On the wall hung photos of completed projects: spacious apartments, glass facades, landscaped courtyards, and buildings that looked as though a roof had never leaked in them and nobody had ever lost the keys to a utility room.

Selena stopped in front of a photo of a new residential complex.

— Nice, — she said.

Miguel raised his head.

— Yeah. Especially in photos.

She smiled.

— And in reality?

— In reality, nice too. Just sometimes takes a bit more time, money, and nerves.

— Have you worked here long?

— Seven years.

— So you know the company well?

Miguel looked at her more closely.

— Are you joining us?

— Yes. Specialist in internal audit and control. Today is my first day.

Miguel slowly set down his pen.

— Internal audit?

— Exactly.

He paused, then smiled sympathetically.

— Then you'll need good coffee.

— Why?

— Because there are lots of documents here.

— That's normal. I like working with documents.

— Wonderful. And there are also lots of people here who don't like their documents being read.

Selena decided the guard had a specific sense of humor. She didn't yet know that over seven years of work, Miguel had studied the company's organizational culture better than many managers. He knew who was regularly late, who forgot their badge, who took work folders home, and who promised every month to put the archive in order. The last person had been promising that for four years.

— Third floor, to the right, — said Miguel. — Clara will meet you there.

— Thanks.

— And one more thing, Selena.

She turned around.

— Yes?

— If someone tells you: "Everything is under control," ask

where it's written down.

Selena laughed.

— Definitely.

Miguel nodded with the expression of a man who had just handed a young specialist a survival manual. Selena stepped into the elevator. A few seconds later the doors closed, and she headed toward her first serious professional task. She was confident she knew enough to start. That was true. But she didn't yet understand how much more she still had to learn.

1.3. First Conversation with the Finance Director

On the third floor, Selena was met by Clara Martínez, the company's administrative coordinator. She was around forty years old, wore tailored suits, spoke quickly, and possessed the remarkable ability to simultaneously answer phone calls, sign documents, and explain to a new employee where the printer was.

— Selena? Welcome! Your office is here. The computer's already set up, access credentials should be sent today. Maybe tomorrow. Sometimes the day after tomorrow, if IT is busy.

— And if I need access to work?

Clara smiled.

— Then you need to write a request for access.

— And who approves it?

— Your manager.

— And to write a request, do I need access to the system?

Clara stopped. Looked at Selena. Then smiled even wider.

— You'll catch on fast.

Selena decided that was a compliment. In the office stood a desk, two chairs, a computer, and a filing cabinet. On the desk lay a notebook with the company logo. On the first page, someone had written in pencil: *Do not throw away. Might come in handy.* Selena turned the page. The rest was blank. She put down her folder, took off her coat, and opened her laptop.

A few minutes later Antonio appeared, the Finance Director of Barcelona Habitat. He was fifty-two years old. He wore an expensive watch, spoke confidently, and moved with the expression of a man whose every minute was scheduled, though nobody knew exactly by whom and for what purpose.

— Good morning. You're Selena?

— Yes. Very nice to meet you.

— Likewise. Have a seat. So you're our new internal audit specialist.

— Yes. I'd like to start by studying the organizational structure, core processes, and existing internal control system.

Antonio took off his glasses.

— Let's start with the main thing. We're a construction company. We build buildings, work with suppliers, sign contracts, pay invoices. Everything is simple enough.

Selena nodded.

— Of course. But even in a simple structure, it's important to understand where key risks arise and how expenses are controlled.

— Risks are everywhere. That's business.

— Agreed. That's why I'd like to find out how they're assessed and who is responsible for control.

Antonio leaned back slightly in his chair.

— Look, Selena. We're a serious company. We've been operating for many years. There are department heads, there's a finance department, there's accounting. Everyone does their own

job.

— Great. And how are authorities distributed between departments?

— In what sense?

— For example, who initiates a purchase, who approves the need, who chooses the supplier, who confirms receipt of materials, and who authorizes payment?

The finance director looked at her as if she had unexpectedly asked to explain how an engine works while buying a car.

— That depends on the situation.

Selena wrote down the phrase.

— And is there an approved procedure for different situations?

— Of course, we have everything covered.

— Where can I review the documents?

— You'll need to check with the relevant departments.

Selena looked up.

— Which ones specifically?

Antonio held a pause.

— That's where you should start. Get to know the people. See how things work for us. Just please: no revolutions.

— I'm not planning a revolution. I want to understand the existing system.

— Wonderful. That's just what I need.

He stood up, shook her hand, and headed toward the door. Right at the threshold he stopped.

— And one more thing. Don't create unnecessary bureaucracy. We're a construction company, not a ministry.

— I understand.

— Good. Then good luck.

The door closed. Selena looked at her notebook. In her first fifteen minutes, she learned that the company had been operating for many years, everyone did their own job, an order existed, but she had to look for it with the relevant departments. For a first acquaintance, that was quite informative.

She wrote the heading: *Initial analysis of Barcelona Habitat's internal control system.* Beneath it she added: Study the organizational structure. Obtain descriptions of key business processes. Determine the distribution of authorities. Find out which control procedures are actually performed. Compare official rules with real practice. Then she underlined the fifth item. Right there, her professional intuition told her, could lie the most interesting part of the work.

1.4. The First Workplace Conflict Nobody Noticed

Around eleven o'clock Selena went to meet the finance department. Four people worked in the adjoining room. At the first desk sat Tomás, accounts payable accountant. At the second — Isabel, payments specialist. By the window was Armando, financial analyst. The fourth workstation was occupied by Clara herself, who seemed to know more about all company documents than the computer's file system.

— Colleagues, this is Selena, our new internal audit specialist, — Clara announced.

Tomás raised his head. Isabel stopped typing. Armando slowly took off his headphones. For a second silence fell over the room.

— Internal audit? — Tomás asked again.

— Yes, — answered Selena. — I'll be studying processes and the control system, looking for risks, and proposing improvements.

— Will you be checking our documents too?

— Naturally. But my goal isn't to look for mistakes for the sake of mistakes. It's important for me to understand why they happen and how to make the work more reliable.

Tomás looked at Isabel. Isabel looked at Armando. Armando put his headphones back on, even though no music was playing yet.

— Well, everything's fine with us, — said Tomás. — We've been working a long time.

— Wonderful. Then it'll be easier for me to study the current procedure.

— Just don't change anything without approval, — Isabel added. — Sometimes here one person proposes an improvement, and then the rest can't work for a week.

Selena was surprised.

— What happened?

— Last year they changed the payment request form for us. The new form was supposed to simplify the process.

— And did it simplify it?

Isabel looked at Tomás.

— Now we fill out two forms instead of one.

— Why?

— Because nobody canceled the old system.

Selena took a note. That was a small story told almost in passing. But it contained an important clue. Sometimes the problem wasn't the absence of rules, but that new rules were added on top of old ones without eliminating contradictions. As a result, the company didn't get an improvement, but an extra layer of work.

— And who is responsible for changing a procedure? — asked Selena.

Tomás shrugged.

— Someone from management.

— Who specifically?

— That depends on who proposed the change.

Selena wrote down another phrase. Determine process owners and the approval procedure for changes. She didn't ask any more questions. On her first day, it was important not to create the impression of an investigator who had come to arrest everyone for filling out spreadsheets wrong. She wanted employees to see her as a specialist capable of making their work easier. And for that, she first had to learn to listen.

1.5. What "Everything Is Under Control" Really Means

After lunch Selena returned to her desk and opened a list of questions for an initial review of the company. She decided to start not with checking specific payments, but with understanding how work was organized overall. After all, you can't properly audit a process if you don't know where it starts, who makes decisions, what documents confirm actions, and how everything ends.

She drew a simple procurement diagram: Need → Request → Approval → Supplier Selection → Order → Receipt of Materials → Invoice Verification → Payment. At first glance, everything looked clear. But Selena decided to check every stage. Who confirms that the materials are really needed? Who checks that the price matches the contract terms? Who makes sure the supplier delivered the right quantity of goods? Who confirms that the invoice matches the order and actual delivery? Who has the right to authorize payment? And most importantly: can the entire chain be reconstructed from documents?

Audit Lifehack #1

Start with a process map, not a thick report. For an initial analysis, pick one important process and trace it from start to finish. For example, procurement of materials: find out who initiates the need; trace the path of the request; determine who

selects the supplier; check how receipt is confirmed; match order, delivery, invoice, and payment; find out who is responsible for each stage.

Don't limit yourself to what employees say should happen. Ask to see one real example and trace it through documents. That way you'll see the actual process, including informal approvals, re-entry of data, and stages that exist only in words.

Selena reread the note and stayed satisfied. It was a clear, practical approach. No complex terms and endless presentations. She already imagined how she could explain such things to other specialists. Perhaps even publish them on her own Telegram channel.

Speaking of the channel. Selena had long wanted to create a professional space where she could share observations about work, management, audit, and personal growth. She understood she wouldn't become an expert in one day. But she could record what she learned and gradually turn experience into useful materials. She had one idea — to create a channel "BP and Personal Growth", combining practical advice on work, audit, and management with thoughts on development, confidence, and the ability to handle difficult situations.

Selena opened notes on her phone and jotted down ideas for future posts. It seemed to her there was plenty of time ahead. She didn't yet know that in the coming weeks there would be so much work that sometimes her only free time would be five minutes between two meetings. Yet that's when the best practical tips are

born. Not in an ideal office where everything goes according to plan. But in a real company where three versions of a file are called final, nobody knows the process owner, and a new request form somehow doesn't cancel the old one.

1.6. The Question That Changed Her Approach

At the end of the workday Selena was getting ready to leave when Armando, the financial analyst, appeared in the doorway.

— Listen, Selena, can I ask a question?

— Of course.

— Are you really going to check all processes?

— No. First we need to determine which ones are most important and where key risks are concentrated.

Armando nodded.

— And if you find a problem, what will you do?

Selena thought. At university the answer seemed obvious: describe the violation, determine the root cause, propose corrective actions, and prepare a report. But after today she already understood that real work doesn't end with a good report.

— First I'll check the facts, — she answered. — Then I'll try to understand the cause. If the problem is related to a process, I'll propose a change that helps prevent it from repeating.

— And if people don't want to change anything?

Selena smiled.

— Then we'll have to explain why it's needed.

Armando laughed.

— You're an optimist.

— Is that bad?

— No. Just that here it's sometimes easier to change a budget than one employee's habit.

He left, leaving her with a new thought. Selena turned off her computer and looked at the empty office. She had come to Barcelona Habitat as an internal audit and control specialist. She thought her main task was checking compliance with rules. Now she was beginning to understand: that wasn't enough. You can create dozens of regulations, spreadsheets, and checklists, but if people don't understand the meaning of the process, the system will remain a formality. The real task lay elsewhere: building a way of working where it's clear to employees what to do, to managers how to make decisions, and to the company how to get results without excessive expenses and constant firefighting.

That was no longer just an audit. It was business design. And Selena thought for the first time that someday she might call herself a business process architect. For now it sounded too ambitious. But big changes often start with a thought that at first feels awkward to say out loud.

1.7. One Channel and Two Directions of Growth

In the evening Selena stopped by a small café near her home. She ordered coffee and opened her phone. On her channel “BP and Personal Growth” she prepared her first professional post.

BP and Personal Growth | How to Tell If a Business Process Is Working Poorly?

A problem doesn’t always start with big losses. Sometimes everything starts with small signs:

- employees fill out two forms instead of one;
- the same document is stored in several versions;
- nobody knows for sure who is responsible for approval;
- decisions are made in chats that can’t be found;
- new rules are added, but nobody cancels the old ones.

Each such case seems like a trifle. But together they create delays, mistakes, and extra expenses. Practical lifehack: pick one process and trace it from start to finish on a real example. Mark every step, owner, document, and decision point. Don’t try to rebuild the whole company right away. First find the place

where time, money, or information is lost. Sometimes the most expensive process isn't the one with the most expenses, but the one where nobody sees the full picture.

Then she added a note on personal growth to the same channel.

BP and Personal Growth | Don't Confuse a Diploma with Readiness for Everything

The first day of work can quickly show how much theory differs from practice. That's normal. A diploma confirms you completed a certain program. But professionalism develops when you start applying knowledge in real situations, asking questions, and testing your own assumptions.

No need to feel ashamed of not knowing something. It's much more important to know how to figure out where to find information, how to verify its reliability, and how to draw a conclusion based on facts. And one more thing: don't strive to change everything on day one. First observe. Listen. Understand the causes. Confidence doesn't come when you consider yourself the smartest person in the room, but when you can work calmly even in an unfamiliar situation.

Selena put down her phone and looked out the window. Lights were turning on across Barcelona. People hurried home, waiters cleared tables, and somewhere in the distance a construction crane hummed. She remembered Miguel's words: *If someone says everything is under control, ask where it's written down.* Now that phrase seemed to her more than just a joke. It had

become the first professional rule of her new life. Control isn't a manager's confidence that everything is fine. Control is the ability to confirm what exactly is happening, why it's happening, and what the company is doing so that the result remains predictable.

Selena finished her coffee. Tomorrow she would start studying Barcelona Habitat's documents. And very soon she would find out that the most interesting information in the company wasn't in official reports. It was between the lines. And sometimes — between two versions of the same file.

Chapter 2. Money Likes Silence, and Expenses Like the Inattentive

2.1. A Morning That Started Too Quietly

On Tuesday Selena arrived at the Barcelona Habitat office at 8:42. This time she wasn't rushing. She already knew where the elevator was, which coffee was better to buy at the café across the street, and why you shouldn't use the printer near Clara's office if more than five pages were sent to print. The last conclusion was made based on yesterday's experiment, as a result of which the printer produced three other people's contracts, two waybills, and one document that, judging by the title, nobody was supposed to see without special permission.

Selena carefully put down her bag, turned on her computer, and opened her work plan. The first item was getting the register of payments, contracts, and procurement documents. She had sent the request yesterday. There was no reply. Selena checked her email. Then refreshed the page. Then again. Nothing. She messaged Clara:

— Good morning! Could you please let me know when to expect the payment register and list of active contracts?

The reply came almost instantaneously:

— Good morning! The request has been forwarded to the responsible employees.

Selena looked at the clock. 8:47. She decided to show patience and work on preparing the audit program. Ten minutes later a new message arrived.

— Selena, why do you need a list of all contracts?

She smiled. The question was completely logical. At least from the point of view of a person who has to gather documents. Selena explained that first she wanted to get a general picture of company expenses, identify main procurement categories, and highlight transactions requiring more detailed analysis. Clara's reply turned out unexpected:

— Then you probably need to talk to Miguel. He decides what data can be provided.

Selena reread the message. She needed data to perform the job she had been officially hired for. Yet access to that data depended on an additional decision by a manager. That didn't yet mean there was a control problem in the company. Perhaps the procedure for providing information was formalized, and Selena simply didn't know the procedure. She decided not to jump to premature conclusions. Instead she opened her notebook and wrote: Clarify the procedure for accessing information for internal audit. Determine which data is available directly, which requires approval, and who is responsible for providing documents. Then she added: Don't confuse inconvenience with a violation. First find out the rules.

She liked that note. She was beginning to understand that professional work requires not only attentiveness, but also discipline of thought. If you consider every delay a sign of sabotage, you can quickly turn into a person who sees a conspiracy even in a broken printer. Though with the printer, Selena thought, she still had to deal separately.

2.2. The Finance Director and the Mysterious Excel

At 9:15 Miguel himself appeared by her desk.

— Selena, Clara said you need some payment documents.

— Yes. For initial expense analysis and risk assessment.

— And what specifically do you want to check?

Selena turned her monitor.

— At the first stage, I propose analyzing payments to suppliers over the last three months. Identify the largest expense categories, recurring transactions, possible duplicates, and payments that require matching against contracts and actual deliveries.

Miguel looked at the screen.

— Three months is a lot.

— For a full audit — not necessarily. But for an initial analysis that may be enough to determine directions for further audit. If seasonal fluctuations or significant one-off expenses are revealed, we'll have to expand the period.

— Okay. Let's start with a month.

Selena nodded.

— Which one specifically?

— The last closed one.

— Great. Then I'll prepare a request for the payment register for that period.

Miguel sighed.

— You can just ask Armando. He handles analytics.

— Of course. If he has the necessary data and appropriate authority.

The finance director looked at her closely.

— Selena, do you always talk like that?

— Like what?

— Like you're preparing a document for court.

She laughed.

— No. Sometimes I talk even more complicatedly. But I'm trying to improve.

Miguel smiled for the first time in two days.

— Alright. Talk to Armando. Just remember: we need results, not folders of remarks.

— That's exactly what I want to achieve.

When he left, Selena opened the corporate chat and messaged Armando. Five minutes later a file appeared on her computer. The name was promising: Payments_October_FINAL_v7.xlsx. Selena exhaled slowly.

— Seven final versions for one month, — she whispered. — Looks like finality is paid for separately here.

The spreadsheet had over a thousand rows. She saved the original file separately, created a working copy, and began checking the data structure. First — dates, currencies, amounts, and supplier names. Then — presence of invoice and contract numbers. After that she checked whether there were empty

fields, duplicate IDs, and inconsistent formats. Half an hour later Selena noticed the first pattern: the same suppliers appeared in the table under different names. One company supplied electrical materials. Another — concrete and construction mixes. A third — equipment for engineering systems. Yet in the register, names were written as if employees were deliberately competing to see who could invent more ways to designate one counterparty. For example: *Iberia Electric SL*; *Iberia Electrical*; *Iberia Electric Barcelona*.

Selena didn't merge those records right away. First she checked registration data and bank details. It turned out that in two cases it was the same company, and in the third — a different legal entity with a similar name. If she had merged them based only on text similarity, she would have distorted the expense analysis.

Audit Lifehack #1 (Data Preparation)

Don't merge data based only on similar names. For accurate supplier analysis, use unique identifiers: tax number, registration data, bank details, and contract information. Names may differ due to abbreviations, data entry typos, a change of legal name, or the presence of several companies within one group. First confirm that the records belong to one legal entity. Only then merge them in analytics. A mistake at the data preparation stage can lead to wrong conclusions about expenses, procurement concentration, and financial risks.

Selena added a note to the working file. She liked that even

a small check opened up new questions. But real surprises lay ahead.

2.3. An Invoice That Was Paid Twice. Or Was It?

By noon Selena prepared the first list of transactions requiring additional verification. There were twelve items on it. Four payments had similar amounts and dates. Three rows contained incomplete references to contracts. In five more cases, supplier names or invoice numbers required clarification. She didn't call them violations. For now they were only signs worthy of attention. That, Selena believed, was how internal audit should work: first highlight risk, then gather evidence, and only after that formulate a conclusion.

One row drew her special attention. Supplier: Materiales Costa SL. Amount: 4,860 euros. Order number appeared in the table twice. Selena opened the documents for the first record. There was an invoice for construction materials for one of Barcelona Habitat's projects. She checked the order date, contract, item name, and bank transaction. Then she opened the second record. The amount matched. Order number too. But the date was different. Selena checked the bank statement. It showed one transaction for 4,860 euros. The second row could have been a duplicate entry in the register, a data transfer error, or a reflection of another payment processing stage. For now it was impossible to claim the company had lost money.

Parameter
Result

Supplier
Legal entity confirmation required

Amount
€4,860

Order number
Matches

Bank transaction
One confirmed

Second payment
Not confirmed

Conclusion
Further check needed

She sent a request to Tomás, the accounts payable accountant. The reply came in a few minutes.

— Selena, that's most likely just a duplicate row. Don't worry.

She replied:

— Thanks! Can you confirm why it appeared and how the

record relates to the original invoice?

Tomás called.

— Look, sometimes data is transferred between systems. That happens.

— I understand. So we need to establish where the duplicate record arises and whether it affects accounting or payment preparation.

— Yeah, probably.

— If it's only an analytical spreadsheet, it's one risk. If the duplicate gets into the payment system, it's another risk.

Tomás paused.

— You know, Selena, I hadn't thought about it from that angle before.

— I don't know what happened either. That's why I'm checking.

After the call she added an extra question to her working list: trace the data path from invoice registration to payment order generation. Perhaps the problem lay solely in reporting. Or perhaps duplication could affect payment preparation. The difference was substantial.

Audit Lifehack #2

Check not only the presence of an error, but also its impact. Identical amounts in two rows don't yet prove double payment. To assess the risk, you need to check: whether each record relates to a separate obligation; whether a separate invoice or credit/adjustment document exists; whether actual bank transactions

were executed; whether payments are reflected in accounting; whether a duplicate record can affect future payments.

If a potential duplicate is found, determine its cause and scale. This will help distinguish a technical reporting error from weak payment control.

Selena looked at the list of twelve transactions. None of them was a proven violation yet. But each could help understand how reliably the company's financial system was built. And that was much more useful than writing a long report that someone put an extra space in a supplier's name.

2.4. Savings Don't Start with Demanding a Lower Price

After lunch Selena met with Armando. He brought a printout of expenses for three construction sites and placed it on the desk.

— Here are our main costs. Materials, contractors, transport, equipment rental. What specifically are you going to look for?

— I don't know yet where exactly the company is losing money. But I want to determine which expenses deserve more detailed analysis.

— And if everything is already approved by management?

— Approval doesn't always mean the decision is economically optimal.

Armando raised his eyebrows.

— Tell that to Miguel.

— Definitely. When we have facts.

Selena studied the table. At first glance, expenses looked quite justified. Construction really required a large volume of materials, contractor services, and equipment rental. But in one category she noticed significant fluctuations: transport costs for similar deliveries differed almost twofold.

— Why does delivery cost 380 euros here, and 720 here? — she asked.

Armando looked at the rows.

— Different suppliers.

— And delivery volume?

— Roughly the same.

— Distance?

— Need to check.

— Urgency?

— Don’t know either.

Selena set the sheet aside.

— Then we can’t say yet that one delivery is too expensive. We need to compare terms.

Armando nodded.

— So you want to check all transport costs?

— No. First we’ll pick several comparable transactions. We’ll see where the difference came from and whether it can be explained.

Конец ознакомительного фрагмента.

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