

## **Internal Audit as a Tool for Promoting Good Management in the Public Sectors in Tanzania: A Case Study of AUWSA, Arusha, Tanzania**

\*Shishiwa K. Jonathan and Said R. Hussein  
Institute of Accountancy Arusha, P. O. Box 12062, Arusha, Tanzania

**Corresponding Author's Email Address:** [jonathanshishiwa@gmail.com](mailto:jonathanshishiwa@gmail.com)

### **Abstract**

*The purpose of this paper was to assess the internal audit practice and process in the public sectors. In attempting to adequately discharge their responsibilities, internal auditors often find themselves in an anomalous position. This can be observed in situations and problems that are connected with the whistle-blowing, particularly when the internal job security or threatened progress of the internal auditor. The problem is the presence of massive misuses of financial resources amongst Tanzanian government agencies out of which Arusha Urban Water Supply and Sanitation Authority (AUWSA) is on the main glance. The objectives of the study included: To examine the internal audit practice and process at AUWSA. To assess the challenges encountered by the internal auditors. The Research Approach is qualitative in nature. The case study research design was used. The targeted population for this study was AUWSA staff which include Administration and other staff. Purposive/ judgmental sampling technique was used to formulate ten respondents as a sample size. The data collection methods were interview and observation. The data were analysed thematically. The findings revealed that audit practices and procedures do not comply with the International Standards on Auditing (ISA). The internal auditor faces challenges like lack of independence and technology, and negative attitude from fellow workers. The internal audit is considered as the backbone of the business accounting as it is the section that records all businesses related to the sector. The present study is unique in its examination of the relationship between internal audit factors and firm performance. The study recommends that the internal audit procedures and practices should comply with ISA. Besides, the management should ensure conducive working environment to internal auditor. Limitations in the study included: confidentiality and data storage inaccessibility of some important documents and Respondents' Reluctance in providing Information*

**Keywords:** Internal Audit, Internal Audit Practices, Internal Audit Procedures, Good Management

### **INTRODUCTION**

The study examined the internal audit practices and procedures at AUWSA and assessed the challenges faced by internal auditors. The Institute of Chartered Accountants (2005) signals that the origin of auditing goes back to times scarcely less remote than that of accounting. The ICA (2005) puts forward that an advance of civilization caused the necessity of one man being entrusted to some extent with the property of another. According to Bravo; Brown, and Jack (2008) the history of Internal Auditing profession evolved steadily with the progress of management science after World War II. It was since then conceptually similar in many ways to financial auditing by public accounting firms, quality assurance and banking compliance activities. With such, internal auditing has since then been a very respectable profession with many responsibilities.

Historically Tanzania was a colony of the Germans and later a protectorate of the British (Khalfan, 2007 and National Audit Office, 2010). From then Tanganyika Territory was a British colony between 1919 and 1961. Before 1st October, 1954, the first organ overseeing

the audit service within the British Colonial Territories was known as Colonial Audit Service which was used to oversee all financial-related performances throughout the British colonies (Khalfan, 2007 and National Audit Office, 2010). Later on the service was designated and known as the Overseas Audit Services. The head of Overseas Audit Service was known as Director General of the Overseas Audit Service. The territories were known as territories within the Overseas Audit System. Internal Audit in AUWSA started in 2006 following the order from Ministry of Water that all Urban Water Authority must have Internal Audit Unit.

The problem is a misuse of financial resource. It is a problem which has been experienced from time to time by both government agencies and all kinds of organizations around the globe including Tanzania in particular. Apparently, this problem seemed drag the attention of every stakeholder in Tanzania, while all desiring to get rid of it. Currently, there is a mushrooming behaviour among all government agencies in Tanzania characterized by a tendency of fund misusing (Sawa, 2010). In such tendency it is largely marked by behaviour whereby servants do engage themselves in using firm's financial resource very inappropriate. Recent corporate scandals and earnings restatements have resulted in an increased emphasis on the need for strong corporate governance to ensure financial reporting quality (Cohen *et al.*, 2004; Carcello *et al.*, 2005). The National Audit Office (NAO) known as the government agency is currently putting measures to ensure there is an appropriate use of funds and other resources in government agencies (NAO, 2010). This undoubtedly marks the existence of the said problem. The problem requires an intense and in-depth investigative action to find its solution.

In attempting to adequately discharge their responsibilities, internal auditors often find themselves in an anomalous position. For instance, they report to senior management within the organization, but they are expected to review the conducts and effectiveness of the management in objective manner. While internal audit can be used to assist management in order to install a strong ethical tone in the entire organization, a poor attitude by the management can make it hard for the internal auditors to uphold ethical behaviour. This can be observed in situations that are connected with the whistle-blowing, particularly when the internal job security threatens progress of the internal auditor (Arnold & Ponemon, 1991).

Conflicts in different internal auditing roles in enhancing good management have not gone away with contradicting opinions on how internal audit affect the performance of organization positively (Herdman, 2002; Richards, 2002) and some are saying that it has very minimal effect if any (Davidson *et al.*, 2005) in Tanzania. There is no precision indicating whether those who are performing internal auditing have either promoted the effective use of financial resources among government agencies in Tanzanian especially at AUWSA as one of government agency or otherwise. This argument provides evidence that there is a problem which needs to be deeply known and solved. Several of available and reviewed evidences have addressed different areas in different places. That is to say, they unknowingly could not uniquely scrutinise the specific area relating to financial resources utilization. The problem is the presence of massive misuses of financial resources amongst Tanzanian government agencies out of which AUWSA is on the main glance. This was the main concern of this study as it seeks to examine the internal audit practice and process at AUWSA and come out with reliable and valid findings as solution to the problem indicated.

The researchers have not come across any known study that has looked into the practices and processes of internal audit to promote good management in the public sectors in Tanzania. As Davidson et al (2005) indicates, there is no any evidence if those who are performing internal auditing have improved the effective use of financial resources in

Tanzanian especially at AUWSA. Similarly the findings by Mwakyonga (2009) revealed that auditing sections were situated at the headquarters thus affecting auditing exercise. This study sought to fill this gap by looking at its practices and procedures in the AUWSA public sector.

Empirical literature reviews indicate that Salima (2013) studied the internal audit practices and roles played by the internal auditors in promoting good governance in Local Government Authorities in Tanzania. The researcher found out that many employees at MDC were not aware of the roles played by internal auditors. Many employees did not see the importance of the internal audit activities at Mtwara District Council (MDC). The researcher found out that the internal audit unit was not motivated. It missed qualified professionals and the unit had shortage of resources.

Furthermore, Angel (2014) examined the internal audit practice as an instrument for improving public sector. The study found that management support had the greatest effect to the internal auditors towards improving management practices at Kibaha Town Council. This factor is followed by risk monitoring and on the other hand the internal controls were found to have the least effect. The study recommends that for effective council in its operation and service delivery, it should pay attention to the influence of internal auditing on its operations.

Besides, Barasa (2015) examined statistical analysis of the role of internal audit in promoting good governance in public institutions in Kenya. The study showed that there was a strong significant relationship between internal audit and good governance in public institutions.

Moreover, Taiwo *et al.*, (2016) conducted the study on the assessment of internal audit practices in promoting good governance in the public sector in Nigeria. The results displayed that the effectiveness of IAF in Nigerian public sector organizations was moderate since internal audit system in the public organizations was not absolutely independent and professional competence was limited due to insufficient funds to successfully carry out its duties

Similarly, Christopher, Sarens and Leung (2010) presented a critical analysis of the independence of the internal audit function through its relationship with management and the audit committee. With respect to the internal audit function's relationship with the audit committee, significant threats identified include CAEs not reporting functionally to the audit committee; the audit committee not having sole responsibility for appointing, dismissing and evaluating the CAE; and not having all audit committee members or at least one member qualified in accounting.

Additionally, Kathleen, (2009) explored the role of internal auditing practice in better achieving modern organizations' objectives. This study was carried out in Dar es Salaam. The study findings indicate that the profession of internal auditing helps Tanzania Railway Limited (TRL) by advising them on how to better achieve their short-term and long-term objectives. The study concluded that internal auditors are generally employed by TRL and other companies to perform their internal auditing activities which may include internal controls such as efficacy of operations, reliability of financial reporting, deterring and investigation of fraud, safeguarding assets, and compliance with laws and regulations (Internal Audit) (Kathleen, 2009).

Not only that but also Abroad, Saat *at al.*, (2012) assessed factors affecting independent audit members in Malaysia. They revealed that most of listed firms were affected by autonomy of independence during conducting their duties. They argued that audit team governs firm performance when there is higher proportion of independent audit members with practicing accountant experience. Furthermore they observed that significance of audit committee members has been linked with their greater capability to comprehend and perform financial oversight duties effectively.

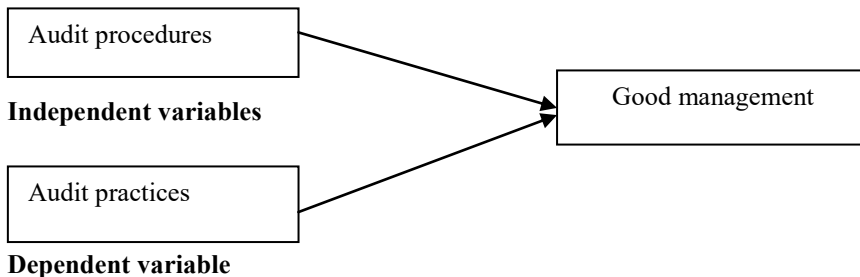
In addition, Okoye and Cletus (2010) investigated the effectiveness of audit process in Nigeria Public sector. The findings revealed that auditing process was effective but some factors including lack of code of best practices for audit committee's effectiveness hindered the audit team effectiveness in executing their responsibilities of enhancing accounting and auditing functions.

Finally, Chepkorir (2010) conducted a study on the roles and challenges of internal auditing in the banking industry in Kenya". He observed that the general roles of internal auditors include: providing assurance to management and the audit committee that internal controls are effective and working as intended, examining and assessing organization policies, procedures, manuals and recommending best practices, risk assessment and management, and finally evaluation of projects and programs accomplishments.

The specific research questions raised in this study were as follows: What are the internal audit practices at AUWSA? What are the internal audit processes at AUWSA? What are the challenges of internal audit at AUWSA?

**Conceptual Frame Work**

The following model shows the relationship between two variables that include auditing practices, auditing process as independent variables. The dependent variable is good management.



Source: Researchers (2018)

The measures of audit procedures as an independent variable included pre-planning, panning, examination phase, reporting and post auditing. The measures of audit practices as independent variable included: quality, professionalism, qualifications, planning, reporting and communication. Measures of good management as dependent variable included: independence, knowledge, technology, and collaboration

**METHODOLOGY**

The study focused on the effectiveness of internal audit in promoting good management in the public sector in Tanzania. The study was conducted in 2018 at Arusha Urban Water

Supply and Sanitation Authority (AUWSA) due to availability of data, time and financial constraints and accessibility availability of data. AUWSA is among the public institutions in Tanzania. This is due to the fact the researchers are working and living in Arusha, Tanzania. The researchers used a case study design due to limited time and funds for the study. A case study design was also chosen because of its viability and flexibility in terms of data collection methods and analysis (Hair, Celsi, Money, Samouel and Page, 2011). The targeted population for this study was initially planned to include all AUWSA staff in all departments However, the researchers specifically dealt with Internal Audit Department, Accountants and Finance Department, Procurement Department, stores department and the technicians which together made the total population of staff. These were used as units of analysis. This was due to relevance and reliability of the data needed. The researcher used only ten (10) sample size from targeted population staffs at AUWSA. Sampling technique was purposive/judgmental sampling to formulate ten respondents as sample size. According to Adam (2007), a small sample size is recommended when the population is homogeneous. This was important considering the availability of time, personnel and financial implications. Sample selection considered respondents who had enough knowledge and useful insights on the specific matter of the study. Selection of sample size was based on the factors such as: position, experience and responsibility of the respondents.

In order to answer the research questions and achieve the research objectives, the data collection instruments adopted were interviews and observation (Cooper & Schindler 2003). Indeed, these are the data generation techniques which are commonly used with qualitative researches as explained by Baxter and Babbie (2004). The interviews lasted for 30-45 minutes. many questions were open-ended with the exception of occasional closed-ended questions The researchers used the semi-structured interviews to collect required information from respondents in order to gain reliable information and consistency in asking questions. I started by establishing a rapport. Then, we asked the questions exactly as they were prepared in the interview guide. We recorded information from interview by making hand written notes. The information concerning inventory management policies were collected through observation. The study observed the current inventory management policies that are undertaking and come up with findings that were necessary for recommendation. We started the actual conduct of the observation by informing the respondents of the day of observation so that they could prepare. The sketchy notes (words and phrases) were taken in order to keep abreast with what was happening. Then, we rewrote notes in more details. Moreover, systematic plan to ensure validity and reliability as the evidence were taken into consideration (Saunders, M., *et al.* (2003).

The researchers used qualitative data analysis. As the Jwan and Ong'ondo (2011, p. 103) suggest, data analysis in qualitative research ought to follow a six stage procedure: transcribing the data, re-familiarising with the data, first phase coding, second phase coding, and third phase coding and producing a report. This is the approach to thematic analysis used in data analysis process. Qualitative data collected from open-ended questions and written comments from key informant interviews and focus group discussions was edited on a continuous basis to ensure completeness. The analysis involved factual and logical interpretation of the study findings.

## **RESULTS AND DISCUSSION**

This section presents the data collected from the field and their interpretation with reference to the research objectives. The specific objectives that the study sought to achieve were as follows: to examine the internal audit practices at AUWSA, to examine internal audit process at AUWSA. To assess the challenges encountered by Internal Audit Department in

ensuring good management. Richards (2009) indicates that one way researchers can successfully deal with the question on their neutrality is to attempt more representation of the voices of the participants as much as may be allowed by the space available to report. Therefore, we paraphrased the statements of the participants and retained a few direct quotations that represent the voice of participants. Our intention was to make sure that the study was reporting what actually occurred in the field. Similarly, we used the same strategy to enhance confirmability (objectivity) and dependability (reliability) of our research results.

The first research objective was to examine the internal audit practices at AUWSA. The finding showed that AUWSA observed the following practices in undertaking internal auditing: quality and professionalism, scope of services, planning, reporting and communications and independency.

In terms of internal audit quality and professionalism, internal auditors must possess the knowledge, skills and other competencies needed to perform their responsibilities. According to IIA (2009), knowledge, skills and other competencies refer to the profession proficiency required of internal auditors to effectively carry out their professional responsibilities. Findings showed that internal audit in term of professionalism was effective. This study observation concurs with the study interviews which stated that as follows:

*...For sure I think this guys are very professional as since their recruited in this office I never heard any bad scandal from them or any impractical from even one of them....  
...What I think their competent enough and that why their recruited in our organization...*

Interviewees showed that internal audit team members were accountable in conducting their daily work as well as confidentiality during and after the audit completed. This study observation concurs with the study interview which stated that,

*...For sure I think these guys are very professional as since their recruited in this office I never heard any bad scandal from them or any impractical from even one of them...*

Furthermore, the study revealed that internal audit team observed integrity in conducting their work. This concur with Thomas (2005) argues that control systems play a more important role in private organisations because of their dynamic and complex environments, which generate more risks for the organisation. The findings contradict with the study observations which showed that internal audit relies mostly on regulations contrary to the international institute of internal auditors. According to IIA report 2009, the internal auditors should not relies on rules and regulations but possess include competencies, objectivity, and professionalism, independent attitude of mind, good judgment, integrity and confidentiality. IA at AUWSA was also not much effective in terms of personnel. They were few compared to the activities. The professional qualities that the internal auditors should possess include competencies; sufficiency resources, such as personnel in conducting works but AUWSA internal audit was good in professionalism only.

With regard to the Internal audit scope of services, researchers found out that internal auditors concentrated on compliance of law and regulations; assessing reliability and soundness of financial information and evaluating accounting errors and fraud detection. However, the internal auditors pay less attention to risk management, evaluation of project and productivity. This could be due to lack of experience and expertise to cover these areas. This was supported by the respondent's interview result.

*...They are doing what the law tells them to do but they're not much creative on another aspect such risk forecasting and proper recommendations...*

In relation to internal audit planning, the observation showed that AUWSA has 3-month plan which is executed on the basis of departmentalization. Most of their audit activities are determined by audit team. This suggests that the units did not work according to their plan. The observation showed that insufficient number of personnel is the main challenge to AUWSA internal audit. The reason for AUWSA's failure to accomplish their plan was insufficient number of personnel. AUWSA has only three auditors who performs audit works. And this was supported by respondent's interview below:

.....*Dogo sisi hapa tupo wachache, na ukilinganisha na mzigo tulokuwepo nao hapa ....*

*'Young brother, we are very few considering the work load of our organization'*

Wade Bylaw (2016) stated that "our emphasis on audit planning has yielded worthwhile results. And I will say improving audit planning has been an investment. We now begin our audit planning eight weeks prior to the Entrance Conference. In prior years we historically spent 20 to 25 percent of our audit budget on planning".

In line with Internal audit reporting and communications, the researchers observed that the internal audit department prepares their reports and hand over to the audit committee for further procedures. There after the audit committee addresses the issue to the management and makes sure that all of the issues raised by the internal audit department are well replied. By doing this, the AUWSA has maintained a good report "Unqualified Report" from the Controller and Auditor General.

With reference to internal audit independency, the findings showed that internal audit unit at AUWSA were not independent. Observations showed that independence of the audit is affected by the lack of financial resources. Internal audit members depended solely on management of which on the other side is the audited. These study findings concur with Ochieng (2013) revealed that most African organization especially public organization their internal audit face independent problem because they are not real independent. Four participants (40%) said that they (internal audit) are not independent; three (30%) respondents said that they are independent, two (20%) respondents were not sure while the last respondent (10%) was not sure.

One of the interviewed respondents said that:

...*Audit team has not effectively carried out its responsibility. It is just working as a management committee rather than advisory committee for the future of the organization. You will never know what they do; ....and what becomes critical for the organization...*

This is an important statement that opens eyes to the different aspects of internal audit, which affect the performance of the internal audit.

The second research objective aimed at examining the internal audit process at AUWSA. The finding showed that AUWSA followed the following process in undertaking internal audit: planning; notifying the audited, information source, compliance to audit report, communication and the Audit Opinion and presentations. The findings indicated that internal audit at AUWSA was performing great on the mentioned areas. For example, in terms of information sources, some of the key documents and information that the AUWSA audit team was using to gain a good understanding included: contract documents, payment documents, policy, procedures and standards manuals and directives, organization charts, job descriptions and delegation instruments, operational and financial data and reports, planning and performance reports (i.e. the performance report, the report on plans and priorities), management meeting reports or minutes and visit the audited as it is important to have the source of information. The observed steps concur with the study interview result

when the researcher asked them to identify the process and procedures follow when conducting internal auditing:

*...First we notify the unit to be audited few days before the activities. We request the necessary information to be prepared. We conduct the audit. We may further request the information if there is something wrong. Report writing, Presentation of the audit findings to the body of director meetings....*

This makes this study be linked with Mwijulu (2011) who stated that the auditor should obtain sufficient appropriate audit evidence through the performance of control and substantive procedures to enable him to draw reasonable conclusions on which to base his audit opinion. Furthermore, internal audit at AUWSA found to undertake audit compliance in their process. This enabled them to perform well on that area for the better internal resources control. The AUWSA audit procedures were not directly following IAS procedures: Pre-planning phase, Planning phase, Examination phase, Reporting phase and Post audit phase due to the lack of development programmes to internal audit unit personnel.

With reference to the implementations of internal audit report recommendations, the findings showed that internal audit recommendations were not implemented as per the audit report rather as per organization management. Four (40%) respondents said that the Management do things by their own. Two (20%) respondents were not real sure. Two (20%) respondents said that 'I think Yes'. One (10%) did not know anything about implementation of recommendations. The last (10%) respondent kept quiet. This shows that the internal audit report recommendations were not well implemented.

The third research objective aimed at assessing the challenges encountered by Internal Audit Department in ensuring good management at AUWSA. From the study many of the problems encountered by the IAD at AUWSA were lack of independent, lack of knowledge, poor technology, lack of collaboration between department and audit unit, negative attitude to auditors. This was inevitably associated with the phenomena from many staff who were to not ready to furnish reliable information pertaining to the use of different resources. Three (30%) respondents mentioned lack of independence, two (20%) participants mentioned lack of knowledge, two (20%) participants mentioned lack of collaboration among departments and audit unit and finally one (10%) respondent mentioned negative attitudes to auditors.

Many of them were not ready to provide collaboration to internal auditors as they were responsible of fund misusing. To avoid any charge and penalty, they ended up evacuating the needed co-operation to internal auditors. Therefore, the whole process was unable to obtain all needed reliable information. Other challenges that were observed were inadequate budget for the internal audit function, intense competition for limited resources, political pressures that threatened the independence and objectivity of the internal audit function. These study findings concur with Ochieng (2013) who revealed that most African organization especially public organizations (like internal audit) face independent problem because they are not real independent

## **CONCLUSION AND RECOMMENDATION**

The key findings show that that internal auditing practices at AUWSA observed the following practices in undertaking internal auditing: quality and professionalism, scope of services, planning, reporting and communications and independency. Likewise, the finding showed that AUWSA followed the following procedures in undertaking internal audit: planning; notifying the audited, information source, compliance to audit report,

communication and the Audit Opinion and presentations. Finally, the researchers also investigated the challenges to internal auditing function. The challenges encountered by Internal Audit Department (IAD) in ensuring good management at AUWSA were lack of independent, lack of knowledge, poor technology, lack of collaboration between department and audit unit, negative attitude to auditors. There is no audit committee and internal audit charter in some assemblies to enhance the independence of the internal auditors. It can be concluded (from these evidences) that the units are not effective. They also found out that lack of independence and knowledge are challenges to internal audit at AUWSA. This study finding concurred with Ochieng (2013) who revealed that most African public face independence problems. They are not real independent.

### **Conclusion**

The internal audit is considered as the backbone of the accounting business because it records all businesses related to the sector (Public Oversight Board, 1994). The efficiency of internal audit helps develop the work of the company because the financial reports reflect the internal audit department's quality. Previous studies attempted to provide a clear picture of the relationship between internal audit practices and firm performance on managing financial resources. The present study has included the qualifications of the internal audit. The present study is unique in its examination of the relationship between internal audit and firm performance.

### **Recommendations**

The researchers recommend the following: there should be initiative to ensure that the system does not act as a hurdle to the audit function. The ministry should also apply internal auditing in its operation to effectively mitigate risk. In addition, Human Resource Officers should make a close follow up to insure that the requested staff are recruited. Besides, the reporting line should be to someone with sufficient authority to provide internal audit with sufficient support to accomplish its day to day activities. Likewise the internal audit units need to be adequately resourced including the use of appropriate technology. Moreover, there should be regular in-service training and short term courses for internal auditor. This would help them to upgrade themselves in order to meet challenges of modern internal audit. Similarly, the internal audit team should comply with different skills from different areas of expertise which will enable them be competent in auditing procedures. Apart from that, public sectors should accept internal auditing as a tool for effective internal control so as to realize their objectives set with ease. Additionally, the auditing team members especial audit manager should be employed under organization board to avoid the problem of independence. Over and above, all public servants should build co-operation to internal auditors because many of the staff are responsible of fund misusing.

This study was limited in terms of area and scope. Further studies are recommended to address the role of internal auditing on the effective budget practice amongst public institutions. The researchers also came across two theories called Agency Theory that was developed by Adams (1994) and Living System Theory of Internal Auditing. Further studies are recommended to develop more theories in terms of internal auditing.

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