



Audit Software Skills Required By Internal Auditors For Effective Fraud Control In Federal Universities In South-South, Nigeria

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ABSTRACT

This study determined the audit software skills required by internal auditors for effective fraud control in Federal Universities in South-South, Nigeria. To achieve the purpose of the study, two research questions were raised and two hypotheses were formulated to guide the study. The study adopted survey research design. The population of the study consists of 365 internal audit staff in the six federal universities in South-South, Nigeria; they were all involved in the study due to the manageable size of the population. A 16 item questionnaire titled “Audit software skills required by internal auditors for effective fraud control Questionnaire’ (ISIAFCQ) was used for data collection. The instrument was validated by three (3) experts. The overall Cronbach Alpha Reliability coefficient was 0.95. Out of 365 copies distributed, 337 copies were successfully retrieved. The data collected were analyzed using mean (X) and Standard Deviation (SD) to answer the research questions. The null hypotheses were tested at 0.05 level of significance using independent t-test. The findings from data analysis showed that continuous audit generalized audit software skills are required by them for effective fraud control. The hypothesis tested shows that there is a difference in their mean responses of internal auditors on continuous audit software skills required by internal auditors for effective fraud control based on their location there is a difference in their mean ratings of internal auditors on the generalized audit software skills required by them for effective fraud control based on their working experience. Based on the findings of the study, it was recommended among others that universities authorities and stakeholders in federal universities should make adequate provision of internet facilities required for the inculcation of these ICT skills for internal auditors for effective fraud control.

Keywords: Specialized, Generalized, Audit software skills, Internal Auditors, Fraud Control

INTRODUCTION

Fraud has become a thing of great concern in modern organizations as the “get rich quick” syndrome has continued to eat deep into the cultural fibre of the society. In recent times, fraudsters have advanced; employing sophisticated technologies and devices to perpetuate financial crimes. Adetoso and Akinselure (2016) decried the situation that, fraud has assumed such an alarming proportion that there is no visible sign that the tread will be reversed. More so, Span (2020) stated that fraudsters today are using sophisticated strategies and malware to succeed in their fraudulent activities. Thus, the detection and prevention of fraud through an internal control system have become crucial to reducing losses associated with fraud in an organization. Software skills are necessary for everyone in the 21st century to cope with the digitalization of activities in all aspects of human endeavour. The Internal Auditor cannot afford to do without audit software skills in controlling and preventing financial frauds in the modern age.

The internal auditors are individuals who seek to find out whether or not business operational processes, policies and procedures are followed. Liberto (2021), defined an Internal Auditor (IA) as a trained

professional employed by an organization to provide independent and objective evaluations of financial and operational business activities, including corporate governance. Clarke (2019) considered an Internal Auditor as a company's employee who independently and objectively evaluates the organization's operations. They are tasked to assess and evaluate an organization's operations with objective of identifying opportunities for improvement, reducing waste and production errors, and if needed, reporting fraudulent activities. They also ensure that an organization is efficiently ran, morally sound, technologically advanced, cognizant of the environment and other areas of concern, and safe from unnecessary risk. Furthermore, Auditors play a crucial role in fraud prevention and control.

Fraud is an activity carried out with the intention to manipulate an individual or organization in a dishonest manner for some selfish gain. Olatunji and Adekola (2017), described fraud as embezzlement, financial misstatement and misappropriation, extortion, illegal amassing of wealth through dubious means, act of deception, bribery, false representation, theft, or concealment of material fact for some dubious benefits. Akinyomi (2010) is of the opinion that Auditor has the responsibility for the prevention, detection and reporting of fraud and other illegal acts perpetrated by dubious individuals in an organization. Fraud could have serious consequences on an organization's finances, reputation, loyalty, and other brand-related cost. Therefore, there is great need to control fraud.

Fraud control is a financial control measure put in place to forestall and control any planned intention to steal or defraud an organization (Adetiloye, Olokoyo & Taiwo, 2016). Similarly, Ozigbo (2015), viewed fraud control as the whole system of controls, financial in nature, established by the management in order to carry on the business in an orderly and efficient manner, ensure adherence to management policies, safeguard the assets and secure as far as possible the completeness and accuracy of the records. Fraud control ensures that losses in an organization, as a result of fraudulent activities are, if not completely eliminated, are minimized.

Internal auditors, in modern days, require certain audit software skills that will enable them to carry out their duties of detecting, preventing and controlling fraud within an organization. Some of these skills are ability to operate the computer, knowledge to send and receive e-mail, producing documents with word processors, knowledge to send and receive fax messages, knowledge in using collating machines, ability to create agenda using contra vision electronic software, using spreadsheet and skills in using video conferencing for meetings. However, Omotayo and Umor (2015) identified some audit software skills which internal auditors must possess for effective fraud control to include: continuous auditing software skills and generalized audit software skills.

Continuous auditing is described as the application of modern information technologies to the standard audit products which are the internal control or annual audit opinion. Rezaee, Sharbatoghlie and McMickle (2002) defined Continuous auditing as a comprehensive electronic audit process that enables auditors to provide some degree of assurance on continuous information simultaneously with, or shortly after, the disclosure of the information". Continuous auditing is defined here as a type of auditing that produces audit results simultaneously with, or a short period of time after, the occurrence of relevant events. While this definition reflects the commonly accepted meaning of continuous auditing, it would be more accurate to call this type of auditing instant rather than continuous. Continuous Audit Software Skills (CASS) enhance the application of modern information technologies to standard audit products (such as internal control or annual audit opinion). Rezaee, Sharbatoghlie and McMickle (2002) noted that continuous auditing helps reduce common wastes and inefficiencies that result from traditional auditing practices, continuous auditing leveraging technology these include among others, time spent waiting for finalizing of reports, delays in audit work and correction of mistakes.

Generalized Audit Software Skills (GASS) are skills needed to be effective in using Computer-Assisted Auditing. They enable Auditors to access client's computer files, extract relevant data, and perform certain audit functions such as addition or comparison. Wahab (2006), defined GAS as one of the families of the software that is frequently utilized in Computer-Assisted Auditing. Generalized audit software (GAS) is the off-the-shelf software that provides a means to gain access to and manipulate data maintained on computer storage media. This software has all the features of mathematical computations, stratification, statistical analysis, sequence check, duplicate check, and re-computations (Senft &

Gallegos, 2009). It is an off-the-shelf package that can provide a means to gain access to and interrogate data maintained on computer storage media. It is one of the tools IT Auditors utilize to obtain evidence directly on the quality of the records produced and maintained by application systems. International Federation of Accountants (IFAC, 2013), defines GAS as a computer program which helps the auditor to access client computer data files, extract relevant data, and perform certain audit function such as addition or comparison.

The Internal Auditors considered in this study are those in the Federal Government owned universities in South-South, Nigeria. The choice of federal universities is in line with Ayandayo (2020) who noted that, federal institutions are better than state because they are cheaper, better equipped with infrastructure, with well-known lecturers and cultural diversity.

Location, and work experience of the auditor are other variables that will be considered in the study. Location simply means the classification of a place into urban and rural areas. The urban areas have more facilities and vibrant economic activities going on than the rural areas. Flora and Flora in Thompson (2014), described the rural area as an area more likely to have declining population, depressed economies, higher poverty level, lower rate of college degree completion and less access to emerging technologies. Location may influence the use of ICT facilities, thus, it will be relevant to the study.

Work experience is the practical experiences gained with an employer by learning about a particular role, organisation or career path (Indeed Career Guide, 2021). Years of work experience matters a lot in the work place. According to Helyer and Lee (2014), work experience enhances employability. Furthermore, it is generally believed that the more the number of years one have on a job, the more his or her effectiveness in performing in the job. It may be possible too that, the number of years an auditor has on the job may influence his or ability in fraud control.

Statement of the Problem

Fraud has severe negative consequences on an organization's finances, reputation, loyalty, and other brand-related cost. Fraud can cause an organization to lose huge sums of money to fraudsters. This can further affect the implementation of budget due to inadequate funds which probably have been stolen. Fraud can lead to financial scandal, which can drag the reputation of the organization to the mud. It can also cause an organization to lose patronage from its esteem customers, and support from outside the organization. In a more severe manner, fraud can lead to bankruptcy, insolvency or liquidation of a business organization.

Paradoxically, fraud is hardly free in any organization. It is often carried out by dubious individuals within an organization or in collaboration with outsiders to manipulate others or the organization in a dishonest manner for their selfish gain. It could come in the form of falsification of documents, false representation, deception, financial misappropriation, embezzlement, extortion, bribery, theft, or concealment of material fact for some dubious reasons.

In recent times, fraudsters have advanced; employing sophisticated technologies and devices to perpetuate financial crimes. The university which is a citadel of learning must be proactive in its auditing procedures which are aimed to identify financial risks, errors, fraud and internal control of the auditing information systems. How prepared the Internal Auditors in the federal universities in South-South, Nigeria are in terms of audit software skills needed for effective fraud control is a major concern of this study. Thus, the study is to ascertain the audit software skills required by internal auditors for effective fraud control in federal universities in South-South, Nigeria.

Purpose of the Study

The main purpose of the study is to ascertain audit software skills required by internal auditors for effective fraud control in federal universities in South-South, Nigeria. Specifically, the study seeks to determine:

1. The continuous audit software skills required by internal auditors for effective fraud control.
2. The generalized audit software skills required by internal auditors for effective fraud control.

Research Questions

The following research questions are formulated to guide the study:

1. What are the continuous audit software skills required by internal auditors for effective fraud

control?

2. What are the generalized audit software skills required by internal auditors for effective fraud control?

Hypotheses

The following null hypotheses guide the study and were tested at 0.05 Alpha level of significance:

1. There is no significant difference in their mean responses of urban and rural based internal auditors on continuous audit software skills required by internal auditors for effective fraud control.
2. There is no significant difference in their mean responses of internal auditors on generalized audit software skills required by them for effective fraud control based on work experience.

METHODOLOGY

A descriptive survey research design was used in the study. The study was carried out in Federal Universities in South-South, Nigeria, comprising six states: Akwa Ibom, Bayelsa, Cross River, Delta, Edo, and Rivers States. The population of this study comprised of 365 internal audit staff in the six Federal Universities in South-South, Nigeria. Since the population of the study is manageable, the researcher used the entire population. The instrument for data collection is a self-structured questionnaire titled ‘Audit Software Skills Required by Internal Auditors for Effective Fraud Control Questionnaire’ (ASSIAFCQ). The study adopted survey research design. The instrument was validated by three (3) experts, two experts in Business Education Department and one from Science Education Department, both in Ebonyi State University, Abakaliki. A pilot test was conducted using 30 respondents in Ebonyi State University Ebonyi State, Abakaliki which shares similar characteristic with area of the study. The data collected was subjected to internal reliability testing using Cronbach Alpha reliability test, the overall Cronbach Alpha Reliability coefficient was 0.95. 365 copies of the questionnaire were administered to the respondents with the help of six research assistants drawn from the six Universities in the South-South geopolitical zone of Nigeria. Out of 365 copies distributed, 337 copies were successfully retrieved. The data collected were analyzed using mean (X) and Standard Deviation (SD) to answer the research questions. A cut off point of 2.5 was adopted as a bench mark for acceptance. Thus, any item that has a mean value of 2.5 and above was regarded as audit software skills required by Internal Auditors for effective fraud control in Federal Universities in South-South, Nigeria, while items with value below the criteria value was rejected. Similarly, t-test was used to test the hypotheses. For any of the hypotheses to be accepted, the calculated-t value must be less than the critical-t value.

RESULTS

The results are presented in the order of the research questions and null hypotheses in the tables below

Research Questions one: *What are the continuous audit software skills required by internal auditors for effective fraud control?*

Data collected with items 1 to 8 of the instrument were used to answer this research question. Summary of results is presented on Table 2.

Table 4: Mean Ratings on the Continuous Audit Software Skills Required by Internal Auditors for Effective Fraud Control.

S/N	Continuous Audit Software Skills	N	Mean	SD	RMKS
1	Carry out continuous controls monitoring	337	3.3383	.64880	A
2	Conduct real-time review of detailed transactions	337	3.3591	.62095	A
3	Identify the objectives of a specific audit	337	3.3205	.66231	A
4	Develop annual audit plan	337	3.2493	.73002	A
5	Respond to changes in the organization	337	3.3145	.66962	A
6	Maintain instant access to relevant events and their outcomes	337	3.3205	.68875	A
7	Document relevant events electronically	337	3.2730	.67894	A
8	Maintain continuous data assurance	337	3.2611	.69226	A
Grand Mean		337			A

Note: SD=Standard Deviation, A= Agreed, N = Sample size

As shown on Table 1 on the continuous audit software skills yielded a mean of not less than 3.15 in all the items identified, indicating that the continuous audit software skills required by internal auditors for effective fraud control. The standard deviation of the eight items ranges from 0.67 to 0.89 indicating that the mean scores of responses are in close range.

Research Question Two: *What are the generalized audit software skills required by internal auditors for effective fraud control?*

Data collected with items 9 to 16 of the instrument were used to answer this research question. Summary of results is presented on Table 2.

Table 2: Mean Ratings on Generalized audit Software Skills Required by Internal Auditors for Effective Fraud Control

S/N	Generalized Audit Software Skills	N	Mean	SD	RMKS
9	Perform mathematical computations	337	3.26	.65	A
10	Perform statistical analysis	337	3.34	.64	A
11	Perform sequence check	337	3.21	.71	A
12	Query data maintained on computer storage memory	337	3.31	.62	A
13	Obtain evidence directly on the quality of the records produced and maintained by application systems	337	3.33	.66	A
14	Perform data extraction for audit purposes	337	3.35	.61	A
15	Retrieved and manipulated data from the computerized accounting systems	337	3.25	.68	A
16	Perform duplicate check	337	3.33	.63	A
	Grand Mean	337			A

Note: SD=Standard Deviation, A= Agreed, N = Sample Size

The result on Table 2 on generalized audit software skills yielded a mean of not less than 3.20 in all the items identified which is above the cut off score of 2.50 indicating that Internal Auditors in federal universities in south-south, Nigeria agreed to all the items as the generalized audit software skills required by internal auditors for effective fraud control. The standard deviation of the eight items ranges from 0.68 to 0.89 indicating that the mean scores of responses of the respondents are in close range.

Hypotheses

H0₁: There is no significant difference in their mean responses of urban and rural based internal auditors on continuous audit software skills required by internal auditors for effective fraud control.

Data collected on continuous audit software skills were separated across location and subjected to a t-test of difference between means of independent samples. Summary of the data analysis is presented on Table 3.

Table 3: t-test of difference in the mean ratings of Internal Auditors on urban and rural based internal auditors on continuous audit software skills required by internal auditors for effective fraud control.

S/N	Location	N	Mean	Std. Deviation	Df	Alpha	t-cal	T-critical	Decision
1	Urban	208	3.3125	.63203	335	0.05	-.926	1.96	Not Significant
	Rural	129	3.3798	.67539					
2	Urban	208	3.3029	.59757	335	0.05	2.119	1.96	Significant
	Rural	129	3.4496	.64905					
3	Urban	208	3.2596	.68799	335	0.05	2.154	1.96	Significant
	Rural	129	3.4186	.60850					
4	Urban	208	3.2788	.76716	335	0.05	.945	1.96	Not Significant
	Rural	129	3.2016	.66591					
5	Urban	208	3.2981	.69338	335	0.05	-.573	1.96	Not Significant
	Rural	129	3.3411	.63117					
6	Urban	208	3.2452	.66119	335	0.05	2.569	1.96	Significant
	Rural	129	3.4419	.71706					
7	Urban	208	3.2548	.67921	335	0.05	-.624	1.96	Not Significant
	Rural	129	3.3023	.68013					
8	Urban	208	3.2308	.70513	335	0.05	-1.022	1.96	Not Significant
	Rural	129	3.3101	.67080					
	Overall				335	0.05	1.366	1.96	Not Significant

Summary of result on Table 3 indicates that five out of eight items have their t-calculated values ranging from 0.624 to 1.7022 which are less than the t-critical value of 1.96 at 0.05 level of significance indicating

that there is no significant difference in their mean responses of urban and rural based internal auditors on continuous audit software skills required by internal auditors for effective fraud control. While three item (26, 27 and 30) only have their t-calculated value above the t-critical value of 1.96 at 0.05 level of significance indicating that there is a difference in their mean responses of internal auditors on continuous audit software skills required by internal auditors for effective fraud control based on their location (urban and rural).

H0₂: There is no significant difference in their mean responses of internal auditors on generalized audit software skills required by them for effective fraud control based on work experience. Data collected on generalized audit software skills were separated across experiences and subjected to a t-test of difference between means of independent samples. Summary of the data analysis is presented on Table 4.

Table 4: t-test of difference in the Mean Ratings of Internal Auditors on Generalized Audit Software Skills required by them for Effective Fraud Control Based on Work Experience.

S/N	Experiences	N	Mean	Std. Deviation	Df	Alpha	t-cal	t_criti	Decision
9	5years below	206	3.3204	.63574	335	0.05	1.896	1.96	Significant
	6years above	131	3.1832	.66566					
10	5years below	206	3.3495	.62013	335	0.05	.084	1.96	Not Significant
	6years above	131	3.3435	.67677					
11	5years below	206	3.1942	.74648	335	0.05	-.625	1.96	Significant
	6years above	131	3.2443	.66900					
12	5years below	206	3.3155	.60280	335	0.05	.037	1.96	Not Significant
	6years above	131	3.3130	.65731					
13	5years below	206	3.4029	.65354	335	0.05	2.477	1.96	Significant
	6years above	131	3.2214	.65972					
14	5years below	206	3.3641	.62350	335	0.05	.410	1.96	Not Significant
	6years above	131	3.3359	.60270					
15	5years below	206	3.2427	.70491	335	0.05	-.418	1.96	Not Significant
	6years above	131	3.2748	.65696					
16	5years below	206	3.3592	.60654	335	0.05	.765	1.96	Not Significant
	6years above	131	3.3053	.66672					
					335	0.05	0.839	1.96	Not Significant

Summary of result on Table 4 indicates that five out of eight items have their t-calculated values ranging from 0.037 to 0.765 which are less than the t-critical value of 1.96 at 0.05 level of significance indicating that there is no significant difference in their mean responses of internal auditors on generalized audit software skills required by them for effective fraud control based on work experience. While three item (41, 43 and 45) only have their t-calculated value above the t-critical value of 1.96 at 0.05 level of significance indicating that there is a difference in their mean ratings of internal auditors on the generalized audit software skills required by them for effective fraud control based on their working experience.

DISCUSSION

Based on the data analyzed on the continuous audit software skills required by internal auditors for effective fraud control in tertiary institutions, the responses of the respondents agreed that continuous audit software skills are required by internal auditors for effective fraud control in tertiary institutions. The findings further showed that the continuous audit software skills by internal auditors include: ability to carry out continuous controls monitoring, ability to conduct real-time review of detailed transactions, ability to identify the objectives of a specific audit, ability to develop annual audit plan, ability to respond to changes in the organization, ability to maintain instant access to relevant events and their outcomes,

ability to document relevant events electronically, and ability to maintain continuous data assurance. This finding is in line with Amanze, Onukwugha and Etim, (2017) who observed that continuous auditing skills assists auditors to identify and assess risk, as well as establish intelligent and dynamic thresholds that respond to changes in the organization. It also supports risk identification and assessment for the entire audit universe, contributing to the development of the annual audit plan, as well as the objectives of a specific audit. This finding is supported by McMickle (2002) who also opined continuous auditing skills enables internal auditors to provide some degree of assurance on continuous information simultaneously with, or shortly after, the disclosure of the information.

However, the findings on the hypothesis tested showed that there is no significant difference in their mean responses of urban and rural based internal auditors on continuous audit software skills required by internal auditors for effective fraud control. The finding is agrees with Braesemann, Lehdonvirta and Kassi (2020) have seen rural workers to be disproportionate in the use of the ICT tools compared to those in urban. In a similar investigation conducted by Imai and Malaeb (2017), it was found that inequality and rural-urban disparity exist in more complex ways including the use of ICT which is in favour of the urban. Wang (2013) also found that there is a difference in overall high-tech integration level between rural and urban institutions of learning. By extension staffs in institutions in rural areas including Internal Auditors are likely to engage in the use of ICT less as compared to their counterparts in the urban areas

Based on the data analyzed on the generalized audit software skills required by internal auditors for effective fraud control in tertiary institutions, the responses of the respondents agreed that generalized audit software skills are required by internal auditors for effective fraud control in tertiary institutions. The findings further showed that the generalized audit software skills by internal auditors include: Ability to perform mathematical computations, ability to perform statistical analysis, ability to perform sequence check, ability to query data maintained on computer storage memory, ability to obtain evidence directly on the quality of the records produced and maintained by application systems, ability to perform data extraction for audit purposes, ability to retrieved and manipulated data from the computerized accounting systems and ability to perform duplicate check. The finding agrees with Kimanywenda (2011) who asserted that the generalized audit software skills may enable the Auditor to carry out the following tasks: Read computer files; Extract samples according to specified criteria for example randomly, over a certain amount, below a certain amount, of certain dates or periods for audit testing. It may obtain a stratified sample of receivables ledger balances to be used for confirmation; perform calculations e.g. ratios or re-calculate net salaries; check accuracy of calculations for example multiplications and additions; create data files for example review the list of employees paid each month and print a list of employees who have not been paid for further investigation; prepare and print reports in specified formats for example actual versus budget; detection of violation system rules for example where employers have been amending their own gross pay; follow up items through the computerized systems like orders, goods received and payments; perform completeness checks for example check that there is an electronic record of all employees who clocked in and produce letters to send out to the clients' customers. Kimanywenda (2011), further revealed that key reasons for the wide spread use of GAS include its relative simplicity of use requiring little specialized information systems knowledge and adaptability to a variety of environments and users.

However, the findings on the hypothesis tested showed that there is no significant difference in their mean responses of internal auditors on generalized audit software skills required by them for effective fraud control based on work experience. The finding is in contrast with Ishola, Adeleye and Tanimola (2018) who compared Internal Auditors with higher qualifications and those with low qualifications in tertiary institutions, revealed that bursary staff with higher tertiary education performed better in accounting task than those with lower qualification. In the same vein, Kasika (2015) attested that the higher the education level, the more are the effects of education and skill on job performance; as such people's ability to understand and use advanced technology is determined by the level of their education.

CONCLUSION

Based on the findings of the study, it was concluded that internal auditors are saddled with a lot of responsibilities and organization expects nothing but the best from them due to the dynamic nature of fraud practices in today's offices which have gone highly electronic. In line with this, the internal auditor needs to be adequately equipped with relevant knowledge on software skills in Internet skills, embedded audit software skills, electronics data processing skills, Internal auditors on continuous audit and generalized audit software skills so that they can be better equipped to meet up the challenges waiting for them in their future place of work.

RECOMMENDATIONS

Based on the findings, the following recommendations were made:

1. Universities authorities and stakeholders in federal universities should make adequate provision of internet facilities required for the inculcation of these software skills for internal auditors for effective fraud control.
2. Management of Federal Universities should provide generalized audit software (GAS) to internal auditors to enable them manipulate data maintained on computer storage media for effective fraud control.
3. Internal auditors in federal universities should always embark on training on continuous audit software skills in order to get technical expertise intentional falsification of data to computer fraud.

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