



Information And Communication Technology (ICT) 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 Information and Communication Technology (ICT) 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 consist 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 validated by three (3) experts was used for data collection. 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 Internet skills, and electronics data processing skills are required by them for effective fraud control. The hypothesis tested shows that there is no significant difference between male and female internal Auditors on the internet skills required by internal auditors for effective fraud control, there is no significant difference in the mean responses of the respondents on electronics data processing skills required by internal auditors for effective fraud control based on qualification, 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: Information and Communication Technology (ICT) skills, Internal Auditors, Fraud Control

INTRODUCTION

Information and Communication Technology (ICT) has become, over the years, one of the basic building blocks of modern society. In many nations of the world, understanding the importance of ICT and mastering the basic skills and concepts of it are now seen as part of the core issues of internal auditors. Ratheeswari (2018), defined ICT as technologies that provide access to information through telecommunication. ICT constitutes the emerging technologies that facilitate effective communication. It can also be referred to as all communication technologies, including the internet, wireless networks, cell phones, computers, software, hardware, video-conferencing, social networking, and other media applications and services that enable users to access, retrieve, store, transmit, and manipulate information in a digital form. The application of ICT knowledge, skills and understanding has become a reality for employees in most workplaces.

ICT skills are those skills needed to function efficiently in the use of Information and Communication Technology components. Fraillon, Schulz and Ainley (2013) referred to ICT skills as the abilities to use

technologies to investigate, create, and communicate and participate effectively at home or school and in the workplace or society. For Oguguo, Okeke, Dave-Ugwu, Ocheni, Ugorji, Nwoji and Ike (2020), ICT skills are those essential skills needed in the present world in order to enable one have access and utilize information.

ICT skills consists the ability to use the internet resources such as emails; use of spreadsheet and database software to analyse and organize information; creating digital information in diverse formats through the use of appropriate computer programme such as Microsoft office software; and the ability to use computer operating systems, access programme and operate the computer. ICT 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 ICT 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 ICT 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 ICT skills which internal auditors must possess for effective fraud control to include: Internet/Online auditing skills, and electronics data processing skills.

The internet, sometimes referred to as web or cyberspace, is a network of computers, all over the world, interconnected to each other and available to any individual. In this definition, computers are the primary tool to utilize the Internet; however, other devices like smartphones can be used to access the internet. The emergence of the Internet has opened up e-commerce opportunity for many. In this regards, Antonio and Tuffley (2014) noted that the number of people going online to conduct everyday activities, such as business and banking, education, seeking employment, civic engagement and forming and maintaining

social relationships, is increasing every day. With the growing amount of information on the internet and people's increasing dependence on information, internet skills should be considered as a vital resource in contemporary society; especially in auditing (Van Deursen & Van Dijk, 2010). Some of these skills include ability to access and use online social media blogs, wikis, discussion boards, and similar interactive sites; download and save files from the internet including image, audio and video; access archived messages and ability to trace online transactions.

Electronic Data Processing Skills (EDPS) are those skills necessary to collect, analyse, interpret, store, retrieve and utilize financial-related data for auditing purposes. Singleton and Flesher in Pedrosa (2015) are of the opinion that such skills are essential in the development and use of new tools and technologies for auditing purposes.

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.

Gender is a socio-economic variable for analysing roles, responsibilities, constraints, and needs of men and women in a given context. According to Hameed and Shukri (2019), the term is used to describe the ways in which men and women are categorized by society so that what men and women are supposed to do, how they are supposed to behave, and what value is given to each is known. It can as well be referred to as the social and cultural constructs that each society assigns to behaviours, characteristics and values attributed to men and women.

Issue of gender gap in technology usage is gaining grounds and attracting the attention of academic-researchers. Busch in Mckenzie (2002) noted that, gender difference towards computer affects individual's interest and attitude towards computers and its use. It is possible that gender may play a role in how an auditor utilizes ICT in fraud control. In this regards, gender will be considered as a variable in the study in order to ascertain its influence on auditors' use of ICT for effective fraud control.

Location, work experience and qualification 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.

The auditor's qualification is another variable to be consider in the study. Qualification is an added advantage to job effectiveness. In this regards, Kasika (2015) opined that, educational qualifications have a significant bearing on job performance; and the higher the education level, the more are the effects of education and skill on job performance. Kasika added that peoples' ability to understand and use advanced technology is determined by the level of their education.

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 ICT skills needed for effective fraud control is a major concern of this study. Thus, the study is to ascertain the ICT 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 Information and Communication Technology (ICT) skills required by internal auditors for effective fraud control in federal universities in South-South, Nigeria. Specifically, the study seeks to determine:

1. The Internet audit software skills required by internal auditors for effective fraud control.
2. The electronics data processing 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 Internet software skills required by internal auditors for effective fraud control?
2. What are the electronics data processing software skills required by internal auditors for effective fraud control?

Hypotheses

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

1. There is no significant difference in the mean score of male and female respondents on Internet skills required by internal auditors for effective fraud control
2. There is no significant difference in the mean responses of the respondents on electronics data processing skills required by internal auditors for effective fraud control based on qualification.

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 'ICT Skills required by Internal Auditors for Effective Fraud Control Questionnaire' (ISIAFCQ). 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 ICT 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 is the internet skill 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 1.

Table 1: Mean Ratings on Internet Skill Required by Internal Auditors for Effective Fraud Control.

S/N	Internet Skill	N	Mean	SD	RMKS
1	Ability to perform basic Internet search for audit information	337	3.29	.577	A
2	Ability to send and receive emails messages on audit matters	337	3.18	.763	A
3	Manage bookmarks/favourites sites for quick access	337	3.22	.704	A
4	Ability to trace online transactions	337	3.14	.655	A
5	Evaluate internet search results for relevancy and accuracy	337	3.33	.639	A
6	Download and save files from the internet relevant to auditing	337	3.27	.661	A
7	Ability to access archived messages to detect fraud	337	3.30	.658	A
8	Store data on the cloud that can be accessed anything from any location	337	3.21	.676	A
	Grand mean	337			A

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

The data in Table 1 showed that all the eight items achieved mean scores of 3.10 and above. This indicates that the Internal Auditors in federal universities in south-south, Nigeria “agreed” that the eight identified items are the internet skill required by internal auditors for effective fraud control. The standard deviation of the eight items ranges from 0.48 to 0.82 indicating that the mean scores of the responses are close to each other

Research Questions 2: *What are the electronics data processing 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 3.

Table 2: Mean Ratings on the Electronics Data Processing Skills Required by Internal Auditors for Effective Fraud Control.

S/N	Electronic Data Processing Audit Software Skills Involves the Ability to:	N	Mean	SD	RMKS
9	Perform more compliance and substantive tests through the use of CAATs	337	3.25	.697	A
10	Input data using different devices	337	3.20	.734	A
11	Process digital data	337	3.28	.650	A
12	Generate meaningful output of information	337	3.32	.659	A
13	Store data in different storage devices	337	3.32	.644	A
14	Retrieved information for audit use	337	3.37	.605	A
15	Edit audit files	337	3.32	.639	A
16	Sort relevant audit files	337	3.23	.736	A
		337			A

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

The result on Table 3 showed that all the items (17-24) yielded mean scores above 2.50 which is the cut off point, indicating that the Internal Auditors in federal universities in south-south, Nigeria agreed to all the items as the electronics data processing skills required by internal auditors for effective fraud control. The standard deviation of the eight items ranges from 0.65 to 0.85 indicating that the mean scores of responses of the respondents are in close range.

Hypotheses

H0₁: There is no significant difference in the mean score of male and female Internal Auditors on Internet skills required by internal auditors for effective fraud control

Data collected on Internal Auditors on Internet skills were separated across male and female 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 responses of male and female Internal Auditors on Internet skills required by internal auditors for effective fraud control.

S/N	Gender	N	Mean	Std. Deviation	Df	Alpha	t-cal	t-critical	Decision
1	Male	161	3.2422	.55651	335	0.05	-1.57	1.96	Not Significant
	Female	176	3.3409	.59303					
2	Male	161	3.2733	.79834	335	0.05	2.13	1.96	Significant
	Female	176	3.0966	.72253					
3	Male	161	3.0870	.65566	335	0.05	3.51	1.96	Significant
	Female	176	3.3523	.72569					
4	Male	161	3.2236	.69799	335	0.05	2.02	1.96	Significant
	Female	176	3.0795	.60892					
5	Male	161	3.2857	.57477	335	0.05	-1.44	1.96	Not Significant
	Female	176	3.3864	.69169					
6	Male	161	3.2733	.65180	335	0.05	.00	1.96	Not Significant
	Female	176	3.2727	.67150					
7	Male	161	3.2298	.65430	335	0.05	2.11	1.96	Significant
	Female	176	3.3807	.65681					
8	Male	161	3.2671	.66856	335	0.05	1.23	1.96	Not Significant
	Female	176	3.1761	.68260					
Overall					335	0.05	1.75	1.96	Not Significant

Summary of result on Table 3 indicates that four out of eight items have their t-calculated values ranging from 0.00 to 1.57 which are less than the t-critical value of 1.96 at 0.05 level of significance indicating that there is no significant difference between male and female Internal Auditors on the internet skills required by internal auditors for effective fraud control. While four items (2, 3, 4 and 7) only have their t-calculated value ranging from 2.02 to 3.52 which are above the t-critical value of 1.96 at 0.05 level of significance indicating that there is a significant difference between male and female Internal Auditors on Internet skills required by internal auditors for effective fraud control. This implies that there is no significant difference between male and female Internal Auditors on the internet skills required by internal auditors for effective fraud control

H0₂: There is no significant difference in the mean responses of the respondents on electronics data processing skills required by internal auditors for effective fraud control based on qualification.

Data collected on electronics data processing skills were separated across qualification 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 electronics data processing skills required by internal auditors for effective fraud control based on qualification.

S/N	Qualification	N	Mean	Std. Deviation	Df	Alpha	t-cal	t-critical	Decision
9	B. Sc/H.N.D	200	3.2000	.72292	335	0.05	-1.665	1.96	Not Significant
	masters & above	137	3.3285	.65428					
10	B. Sc/H.N.D	200	3.1800	.75528	335	0.05	-.836	1.96	Not Significant
	masters & above	137	3.2482	.70483					
11	B. Sc/H.N.D	200	3.2650	.63782	335	0.05	-.576	1.96	Not Significant
	masters & above	137	3.3066	.67040					
12	B. Sc/H.N.D	200	3.3300	.64278	335	0.05	.121	1.96	Not Significant
	masters & above	137	3.3212	.68529					
13	B. Sc/H.N.D	200	3.3750	.62154	335	0.05	1.779	1.96	Not Significant
	masters & above	137	3.2482	.67280					
14	B. Sc/H.N.D	200	3.3850	.59881	335	0.05	.298	1.96	Not Significant
	masters & above	137	3.3650	.61687					
15	B. Sc/H.N.D	200	3.3150	.61454	335	0.05	-.190	1.96	Not Significant
	masters & above	137	3.3285	.67638					
16	B. Sc/H.N.D	200	3.2550	.75019	335	0.05	.619	1.96	Not Significant
	masters & above	137	3.2044	.71885					
Overall					335	0.05	0.760	1.96	Not Significant

The result of the t-test analyses presented in Table 4 showed that the t-values for all items (item 9-16) ranged from 0.121 – 1.779, which is less than the t-critical value of 1.96 at 0.05 level. Since the t-values for all items is less than the t-critical value of 1.96 at 0.05 level, this implies that the null hypothesis that stated that there is no significant difference in the mean responses of the respondents on electronics data processing skills required by internal auditors for effective fraud control based on qualification is retained.

DISCUSSION

Based on the data analyzed on the internet skill required by internal auditors for effective fraud control, the responses of the respondents agreed that internet skill are required by internal auditors for effective fraud control. They internet skills include: Ability to perform basic internet search for audit information, ability to send and receive emails messages on audit matters, manage bookmarks/favourites sites for quick access, ability to trace online transactions, ability to evaluate internet search results for relevancy and accuracy, ability to download and save files from the internet relevant to auditing, ability to access archived messages to detect fraud and ability to store data on the cloud that can be accessed anything from any location.

The researcher feels that the result is so because financial crimes have gone sophisticated; adopting advance technologies to defraud will enable Internal Auditors to combat financial frauds in modern days with the use of ICT. Skills in ICT are very much relevant in modern day accounting in general and in enhancing audit practices in particular.

The finding is supported by Abiola (2013), who found that Internal Auditors' skills in the use of ICT-based tools and techniques has the potential of preventing electronic fraud, and such ICT-based tools and techniques are effective in detecting electronic fraud. Similarly, Kamil and Nashat (2017) noted that ICT has contributed to the development of the auditing profession and in reducing some of the problems of an organization like fraud. The findings agreed with the reports of Careers in Audit (2019) who considered the internet as technological revolution that could rejuvenate the old school mentality within which internal audit has long been compressed. It enable the Internal Auditors to complete a task in real time and keep up with the developments of the Internet of Things (IoT) in order to spot the indicators of change and its related impact on their organization. By extension, it help Internal Auditors to identify and control fraud before it get too late. Suffice to say, the internal Auditors are in the front wheel of fighting

against the potential for hacking, cybercrime and privacy issues that come with living in a world that hinges itself on the power of the internet. Thus, it is the responsibility of those working in internal audit to monitor the ICT landscape closely so as to identify and prevent those areas of risk from impacting on the business (Careers in Audit, 2019).

Furthermore, the hypothesis inferred that there is no significant difference between male and female Internal Auditors on the internet skills required by internal auditors for effective fraud control. This finding contradicts the findings of Graber, Spence and Rojas (2014) who males and females have access to the Internet but may differ in their online activities. Van Deursen and Van Dijk (2015) noted that men scored higher than women on all ICT skills domains. By buttress, Hosami (2018) agreed that, women who have access to the Internet tend to use it for less complicated tasks comparing to man.

The findings of the study revealed that internal auditors require electronics data processing skills for effective fraud control. The findings further showed that the electronics data processing skills includes: ability to perform more compliance and substantive tests through the use of CAATs, ability to input data using different devices, ability to process digital data, ability to generate meaningful output of information, ability to store data in different storage devices, ability to retrieved information for audit use, ability to edit audit files and ability to sort relevant audit files.

The finding agrees with Efiang, Bassey, Osadim and Onyeogaziri (2018) elucidated that, EDP has the potential to improve audit performance as computers can process large amount of data within the shortest possible time frame. Wolter Skluwer (2021), listed the following advantages and benefits of using electronics data processing software package for internal auditing include better risk management, greater assurance, enhanced efficiency, clearer reporting, improved audit quality. One of the top benefits of using data analytics for internal audit is that they can improve risk management throughout an organization. Data analytics for internal audit can help you spot and understand these risks by quickly reviewing large quantities of data.

However, the findings on the hypothesis tested showed that there is no significant difference in the mean responses of the respondents on electronics data processing skills required by internal auditors for effective fraud control based on qualification. 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 ICT skills in Internet skills, embedded audit software skills, electronics data processing skills, Internal auditors on continuous audit software skills, specialized audit software skills, 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 ICT skills for internal auditors for effective fraud control.

2. Federal government should constantly organize training and retraining programme for internal auditor staff on ICT skills such as embedded audit software skills so that they can effectively and efficiently inculcates such skills for effective fraud control.
3. Internal auditors in federal universities should always embark on training on electronic data process skills in order to get technical expertise intentional falsification of data to computer fraud

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