



Hindrances To Effective Public Sector Internal Audit Function In Nigeria: A Literature Review

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ABSTRACT

This paper seeks to identify issues that have been raised by writers relating to hindrances to effective public sector internal audit function in Nigeria. The review identified management attitude to internal audit function, personal characteristics to be possessed by the function, role of the non-auditing officers of the agencies as it affects the effectiveness of the internal audit function and independence of the audit function as some of the major impediments to the effectiveness of the internal audit function in the Nigerian public sector. The truth still remains that the internal audit function has been appraised as terribly ineffective. The knowledge of these factors is very important to the audit function if it wants to achieve success. Such awareness would enable it predict behaviour, manage people and self thereby making the internal audit function more congenial and result oriented.

Keywords: internal audit function, Civil Service Reforms, Management Attitude

INTRODUCTION

Modern auditing emerged as a result of the separation of ownership from control. External auditing particularly is instituted to protect the interest of the owners by ensuring that financial statements are a true and fair reflection of the operations of the entity. The users of financial statements need confidence that the picture of the company painted by the directors is not misleading. In order to achieve this, the law requires that second opinion be obtained from an expert, the auditor who is independent and does not represent any particular interest group (Beatline, 1992). In order to give credibility to accounts, it becomes necessary to invite an independent and detached party who is not involved with either the owners or the managers to examine the stewardship reports. The purpose of such examination is to express an opinion whether the reports are a true and fair representation of what had transpired for the period under review.

Internal Auditing on the other hand is carried out by the staff of the organisation, whether private or public. Properly constituted, it has the potential to assist the management to attain the goals/objectives for which such an organisation is set up (Macrae and Van Gils, 2014). Internal Audit in its operations aims at achieving the 3Es of efficiency, effectiveness and economy; the ultimate goal is to minimise cost, losses, waste, extravagance and arbitrariness in the utilisation of organisational resources. It examines and evaluates the adequacy or otherwise of the internal control system and reports to Management and others who are in charge of governance.

Internal auditing has become very important because it provides internal assurance in public financial controls before external evaluation by external auditors (Office of the Auditor General of the Federation). Internal audit further should enthrone transparency, fairness, reduce corruption and ensure value for money in public expenditure. Quality internal auditing as an important part of the public expenditure management system, should ensure that public expenditure is in line with appropriation, conform to rules and regulations, processes and procedures as specified, with integrity and quality service delivery to the people and ensure that effective systems exist for managing and accounting for both physical and financial assets and that the organisation is able to attain its objectives (Assakaf, Samsudin, & Othman, 2018, Macrae & Van Gils, 2014, Udeh and Eugene, 2016 and Rosma, 2014). Well-founded audit function will serve as a check on public officers and dissuade them from getting involved in corrupt practices and illicit deals. Both top management and other staff will be plainer and more straightforward (Gherai, Tara and Matica, 2016, Adedeji, Soyinka, 2018).

Internal Audit In The Public Sector

Several Civil Service Reforms have been undertaken in Nigeria; each one of them identified the absence of accountability, corruption and financial mismanagement as some of the main problems that have impeded the smooth workings of the public service system (Egwurube, 1990 & Dlakwa, 1992). However, almost all the reforms failed to recommend steps to be taken to strengthen the control environment or empower relevant departments or units to deal with the problems.

The 1988 Civil Service reform was the first-time attempt was made to introduce and expand the powers of the internal audit function which was further complemented by the provision of an audit alarm system. Decree 43 of 1988 was promulgated to give the reform a legal backing. Under the Decree, it became mandatory for each and every Ministry, Department and Agency (MDA) to set up full fledged and functional internal audit units; this is further solidified by the provision of section 1700 of the Financial Regulations of the Federal Republic of Nigeria, 2009. Internal auditing has therefore become a permanent feature of the public financial management system in Nigeria.

Khoury, (2011) posits that public sector internal auditing used to be merely checking accuracy of transactions, payment verification, counting of assets and making reports mostly of past events as the need arose, a mere routine. However, a combination of a number of factors have brought what (Khoury, 2011) calls “a quiet revolution” in internal auditing profession in the public sector: the demand that public sector entities be more transparent, be more accountable and more efficient in delivering services to the people. In addition, Public sector entities are becoming more complex in their operations and thus require a more competent and a more professional internal audit that will assist to minimise risk.

However, what the 1988 civil service reforms set out to achieve by expanding the powers of internal audit from experience and practice would not appear to have been achieved. The waste, extravagance, the lack of transparency and accountability have continued unabated. A review of literature indicates that there are hindrances to the effective operation of internal audit function in the public sector which is the subject of discourse in this paper. The paper is divided into five sections after the introduction. Section one discusses Management attitude to the internal audit function, section 2 discusses Personal characteristics of internal auditors in the public sector that will enhance effectiveness of the internal audit function, section 3 discusses the attitudes of non-auditing staff to the internal audit function effectiveness, section 4, discusses independence of the internal audit function and section 5, draws the conclusions of the paper.

Objectives of the paper

The main objective of the paper is to discuss the hindrances to Effective Public Sector Internal Audit Function in Nigeria. Other sub objectives are to discuss:

- i. Management attitudes that hinder internal audit function effectiveness.
- ii. Personal characteristics that hinder internal audit function effectiveness.
- iii. Attitude of non-auditing staff that hinder internal audit function effectiveness.
- iv. Independence of internal audit function in the public sector.

Management Attitude That Hinder Internal Audit Function Effectiveness

The traditional management view of internal audit has been as the organisations police man who goes through vouchers and applies ticks in the process as he considers appropriate. In some cases, the internal auditor is a would-be accountant, a preparatory ground for taking up an accounting position later in the organisation. Some tend to rely on it to settle old scores or heal old wounds. Others tend to seek its support and cooperation to enable them climb the ladder to the top. Management in some instances even shifts responsibility for stringent action on issues to internal audit. For instance, it is not unusual for management to flag the auditor's report when it is convenient and express exasperation that their hands are tied. Attitudes such as these encourage distrust by employees against the auditor as they see him as an enemy, someone to be tolerated but not welcome.

Internal auditors in the public sector are usually not sufficiently independent of the functions on which they are reporting. Even where the internal auditor reports to the chief executive, effective auditing depends to a large extent on the morality of the chief executive. In the public sector where the conduct of accounting officers is always open to question, internal auditing is problem bound and unable to attain the desired effectiveness.

Management action in appointing people to internal audit position also creates problems for the function. Ministries and departments have positions for accountants and indeed recruit people into the service as accountants. However, nobody gets employed into the service as internal auditor. In some cases, the position of internal audit is created as some kind of punishment for a recalcitrant or uncompromising accountant; internal audit in such cases becomes a dumping ground. Internal audit that emerges out of such circumstances will definitely not live up to expectation.

Closely allied to the above is the fact that all accountants in the public service are pooled in the office of the Accountant General of the Federation. It is from this pool of Accountants that some get posted to MDAs either as Accountants or Internal Auditors. Their loyalty and allegiance are primarily to the Accountant General to whom they report. The relationship between the two (Head of Accounts and the Head of Internal Audit) is one of you wash my hand and I wash yours, since they are all from the same office. Their main concern is to protect their collective interest, they rarely seriously take each other to task on issues bordering on the efficient and effective operation of the internal control system in the MDAs where they are posted.

The implementation of recommendations of internal audit reports by management is a measure of its relevance and effectiveness. Where internal audit reports are implemented, it is indication that management is convinced of the value of the internal audit function. Dessalegn and Aderajew, (2007) consider management support as one of the determinants and a crucial success factor in the functioning of internal audit. They also indicate that audit findings and recommendations would not serve much purpose unless management is committed to implementing them.

In the public sector particularly, top functionaries have a penchant for overriding internal controls established for orderly conduct of government business. The Financial Regulations, Public Service Rules and other regulatory instruments in the public financial management are articulated in such a way that they are loop hole free. The greatest problem has been that of non-adherence to rules, regulations, processes and procedures for conducting government business by top echelons of the service. This is what is referred to as the tone at the top. The tone at the top simply means that the top echelon should reflect honest dealing, show integrity, demonstrate ethical conduct and support internal controls. A poor tone trickles down eventually to the bottom line. The natural thing to follow is for other levels of staff of the agency to equally follow the examples set by the management: breaching controls with impunity and thus making internal audit work an uphill task.

Personal Characteristics That Hinder Internal Audit Function Effectiveness

Internal Auditors are expected to possess certain personal characteristics the absence of which will render them ineffective. The intellectual characteristics required for an auditor are Intelligence, judgement, creativity, intuition and a technical knowledge of the field (Smith and Radig 1994). These are very essential for an internal auditor. The IIA, (2010) also submits that auditor competency involves knowledge, technical and behavioural skills. To be successful, an auditor requires more than a rudimentary knowledge of the profession to be able to perform effectively. He needs to possess a good sense of judgement if he must perform. Judgement is needed throughout the audit process: in identifying issues of materiality, in writing the report, in deciding what to say and even how it should be said in order to get the desired response.

Whipple, (2021) identified other traits that make for effective internal auditing as being able to admit when you don't know or have a clear understanding of a matter. The auditor should have the confidence to ask more questions instead of faking it. That you do not understand a matter may be due to lack of knowledge, insufficient information or could be that something is really wrong. The only way to figure out is for the auditor to be honest when things do not align by asking more focussed questions i.e. being skeptical and inquisitive. The response to these focussed questions may lead to a more in-depth look into the issues concerned

Smith and Radig (1994) submit that an auditor must be sceptical and inquisitive without which he cannot function effectively. If the auditor is too trusting, he may miss red flags that may be dotted everywhere in the transactions. If he is deficit in inquisitiveness, he may not probe deeper into issues that may lead to a more incisive understanding of the transactions. But at the same time, he should not operate with suspicion. A suspicious approach to his work would most likely antagonise the people whose cooperation he most needs (Zanen, 1986 as in Smith & Radig, 1994).

For an internal auditor to be successful, three other qualities are essential: self-confidence, independence and assertiveness. Some level of self-confidence is desirable. The auditor is expected to exude self confidence in the midst of different strata of the organisation, but he must not be arrogant. An auditor lacking in self-confidence may be afraid to raise sensitive matters with the auditees or present adverse report to the management. One who is self-confident is not afraid to present his facts when required to do so; even if it's likely that he/she may encounter a negative reaction. Being assertive is a by-product of self-confidence as it flows from self-confidence. Without assertiveness, the internal auditor may be afraid to confront auditees with unpalatable findings. Even if he does so, it will be done in a hesitant, apologetic and self-defeating manner.

The accounting profession specifically makes independence mandatory. Therefore, in all matters relating to an assignment, an independence in mental attitude is to be maintained by an internal auditor; because the nature of his work requires such an attitude. Audit conducted by persons that can be tossed about by any wind has no real value. Independence enables the auditor to carry out his work in a state of mind that is free of any pressures or influences that compromise his professional judgement. He must also have an independence of appearance (Adeniyi, 2005).

A flexible approach to issues is another virtue that the internal auditor cannot operate without. Flexibility will lessen tension, build higher levels of trust and confidence in relationships. To adopt a rigid and unvarying approach to all situations will do an auditor no good the same way as in ordinary social discourse (Alessandra & Catheart, 1987 as in Radig and Smith, 1997). The auditor must be one that adapts to changing environment and situations; this is called for much more because of the many different types of people and environments the auditor will have to work with.

One other quality the absence of which would render all the other traits ineffective and thus the internal audit is the lack of good verbal and written communication (Hanson, 1987). This skill is crucial for success of the auditor the same way it is in business or any other field of endeavour; all other skills lose importance and usefulness without good communication. Sengupta (2022), submits that communication must be throughout the audit process and not just to drop bombs by way of reports at the end. Hanson, (1987), argues that one who is not able to present his arguments persuasively and convincingly to

dissuade other people does not have too bright a future in the internal auditing profession no matter how brilliant he may be in other aspects. The modern auditor must be ... a good communicator with all levels of staff and management (Powell, 1994).

Internal auditors are expected to imbibe the emotional characteristics of empathy, tact and must be sensitive in his interactions with other people. Emotional state has direct bearing on how people handle issues including work (Goleman, 1999 as in Okezie, 2015). To be effective, internal auditors require both inter personal skills i.e. the capacity to understand the intentions, motivations and desires of other people. They also require intra personal skills i.e. the capacity to understand oneself (Gardner, 1983). To produce high performance, both technical and emotional competencies are needed. Those who particularly appreciate the emotions in others and who make effort to handle relationships are more prone to be effective and successful in their assignments (Coleman, 1996, Tyson & York, 2000).

The internal auditor as a human being must strive to enter into the feelings of the auditees, so that he can minimise their fears and also win their confidence. The auditor needs tact especially when there are differences of view point or approach on a matter. The absence of tact and persuasion, makes it difficult for the auditor to be able to convince the auditees to accept or appreciate his position or view point. Being sensitive is crucial in dealing with people. While empathy tries to enter into and understand the feelings of people, sensitivity takes action on the basis of such understanding. An insensitive person will commit blunders antagonise other people which will ultimately make his path rough and meet resistance from the very people who should assist him to attain the audit objective/effectiveness.

The ideal internal auditor in carrying out his work should be influenced by the moral characteristics of fairness, integrity, high ethical standards and respect for others (Smith and Radig, 1991). Fairness is needed in dealing with people otherwise the auditor may face opposition from the auditees. Integrity and high ethical standards have to do with honesty, truthfulness sincerity and right/wrong conduct. Internal auditors therefore must not knowingly be a party to any illegal or improper activity. Respect for others, courtesy and kindness are absolutely necessary if an auditor is to perform effectively. Respect the person you are dealing with, but do not for any reason compromise your ethics. The practical results of the embodiment of these qualities are cooperation, efficiency and effectiveness. Sengupta (2022) advises internal auditors to be diplomatic in their approach, have factual reports that cannot be controverted. Such reports must be positive i.e. it must not concentrate only on problems, but must also suggest possible pathways towards addressing such identified problems.

Attitude Of Non-Auditing Staff That Hinder Internal Audit Function Effectiveness

The non-auditing staff are those in the organisation who are not under the direction of the head of internal audit. Their actions however affect the operations of the internal audit by virtue of the records or information they possess. From personal experience, internal auditors are not receiving the desired cooperation from the non-auditing officers. Many times, this group constitute the greatest hindrance to the effectiveness of the internal audit function in the public sector.

The non-auditing staff frustrate internal audit by ensuring that they have access to as few evidences as possible. This may be either through operating inadequate accounting system or not making available accounting records (Oseni, 1994). Sometimes request for records by internal audit are turned down on the grounds of confidentiality. They withhold information they know would be useful for audit. In the circumstances audit has to adopt other creative methods to obtain the required information which may be more time consuming.

The most bizarre of all is the attitude of staff of the accounts department who are supposed to be partners in progress with the internal audit. From experience, they see internal audit as rivals or as outright enemies and many times join forces with the Chief Executive Officers and other staff of the agencies to frustrate the work of internal audit.

There is the factor of ignorance of the objects of internal audit and the responsibility of non-auditing staff to audit. The refusal by some to cooperate is borne out of the fact that they believe information in their custody is confidential including audit. Others are ignorant of the fact that auditors have the right to

obtain all the information and explanation they deem necessary for their work. Some though fully aware of the power of audit, still put up uncooperative attitude in order to cover up fraud or intentional errors they have committed or have colluded to commit. Some believe that internal audits are created to provide jobs for people. While others yet see it as fund wasting exercise, a CEO of an agency is known to have openly called for the abolition of the internal audit function in his domain due to the running battle he was having with the function.

One way to undermine a department is to make it irrelevant in the scheme of things of the organisation. This can be through poor funding or poor staffing. Many who are in a position to fund and support the effective and efficient operation of the internal audit function have refused to do so, seen it as a distraction. In some cases, harassment and bullying are strategies that are used to decimate the function. Direct pressure is applied on the auditor especially when reports pointing out deficiencies and red flags are submitted to the management (IA360 Staff 2022). They forget that the internal audit role is not designed to embarrass anyone but to ensure compliance as well as effective risk management.

According to the provision of Financial Regulation, internal audit is to undertake 100% pre-payment audit. However, it is not unusual to find the Directors of Finance and accounts in connivance with the head of agencies make payments without adhering to the prepayment audit as enshrined in section 1700 of the Financial Regulations 2009.

There is the issue of the heads of accounts, again in connivance with the head of the agency overriding internal audit queries and effecting payments contrary to the provisions of the Financial Regulations and the spirit of the 1988 Civil Service reforms which expanded the powers of the internal audit function in the public service. Under the provisions of the civil service reform 1988, once a transaction is queried by internal audit it cannot be processed further until it is statutorily addressed and the matter cleared by internal audit. However, many times heads of agencies in the public sector override internal audit queries, undermine the rules and effect payments thus frustrating the effectiveness and efficiency of the internal audit function.

Independence of the Internal Audit function in the public sector

Independence is specifically mandated by the accounting profession; therefore, independence is to be maintained in all matters relating to an assignment undertaken. Independence is state of mind of the auditor, his or her ability to make objective and unbiased decisions free of interference and freedom from circumstances that suggest a conflict of interest (INTOSAI, 2013). True independence requires a formal mandate that would give the internal audit function the authority to carry out its work effectively. The Financial Regulations, Public Service Rules, Treasury Circulars, other extant laws as well as the 1988 Civil Service Reform provide sufficient formal mandate for the Internal Audit function to operate without hindrance. The problem is the non-adherence to these instruments and the fact that even where there are reported cases of breach, the offenders suffer no consequences.

Alzeban and Gwilliam, (2014) submits that independence and objectivity are a must for internal audit function despite the fact that they are internal staff of the organisation; they further opine that one of the major impediments to effective internal audit function is the lack of independence. Khoury, (2011) opines that effective internal audit is a function of a number of factors top of which is independence. He further posits that true independence should also address the issues of appointment procedures for heads of internal audit functions in the public sector.

In a greater number of agencies, it is staff of the Accounts department who get posted to internal audit. This arrangement makes Heads of Finance and Accounts wield more than usual influence over the operation of internal audit. In cases where people get appointed as Internal audit staff, their qualifications and professional competence are so junior to those of the head of Accounts and management that they can hardly assert their position and authority. The head of internal auditing should be required to hold the appropriate professional designations with appropriate academic qualifications.

Independence is further undermined by the reporting procedure. Internal Audit reports are submitted to the head of the agencies who are also the accounting officers. Even though copies of internal audit reports

are forwarded to both the Accountant General as well as the Auditor General, rarely do you find stringent action taken over any adverse reports issued by the internal audit. The lack of action thus exposes internal audit to ridicule, intimidation, harassment and bullying by their management.

Internal Audit is not fully integrated into ongoing public finance management reforms. The public financial reform excludes internal audit on the payment platform: Government Integrated Financial Information Management System (GIFMIS). Financial Regulations provide for 100% prepayment audit of all payment vouchers. However, while payments are made online, there is no provision for prepayment to be done on line. The only provision for internal audit on the platform is to view transactions online after the manual processing of the vouchers. The result is that queried vouchers are paid or vouchers that have not passed through prepayment are made without audit input contrary to the provisions of the Financial Regulations. Whereas online prepayment audit will stop questionable transactions before they are finalised. The lack of integration therefore has made internal audit ineffective; always running after the grain.

The Civil Service Reform 1988 made provision for Internal Auditors to raise “audit alarm” where the head of the agency insists to go ahead with a transaction that has been queried by audit. Such alarm is to be forwarded to the audit alarm committee which is made up of Attorney General and Minister of Justice who is the Chairman, whereas the Accountant General of the Federation and Auditor General of the Federation are both members. But since 1988 when this provision was made, no internal auditor is known to have raised any such alarm. It is not because there are no issues requiring such alarm, the real truth is that the system does not provide adequate protection for internal auditors beyond the usual civil service procedures. The fear of intimidation harassment and victimization has prevented auditors from exercising this option i.e. blowing the huge whistle handed to them by the 1988 reforms.

Internal auditors in the public sector are usually not sufficiently independent of the functions on which they are reporting. Even where the internal auditor reports to the chief executive, effective audit depends to a large extent on the morality of the chief executive. In the public sector where the conduct of accounting officers is always open to question, internal audit is problem bound. If internal audit service is to be successful, it must be independent. Its role and terms of reference must be clearly defined and fully understood. It must be projected in a positive light and not as a stick to wield against staff, this way it will receive the desired cooperation from the auditees. (Powell, 1994).

Independence is crucial for external auditors; in the same way it is for internal auditors. The degree of independence of internal auditors cannot be equated with that of the external auditors since internal auditors are employees of the organization they audit (Hock and Burch, 2011). It is the position of (IIA, 2006) that internal auditors have unrestricted access to whatever records they require to present an objective opinion which include issues such as employees, property and records.

Independence must not only be in appearance, but also in fact (Dykhhoorn & Sinning, 1982 and Pierce, 2006). Independence in fact, is the auditor’s state of mind, his or her ability to make objective and unbiased decisions. An independence in mental attitude is to be maintained by an auditor at all times. Independence in appearance on the other hand is the perception by a reasonable observer that there are no circumstances that suggest a conflict of interest. Beatline, (1992) submits that the fundamental concept of professional independence is an attitude of mind based on integrity and an objective approach to work.

CONCLUSION

The internal audit function in the public sector adjudged to be terribly ineffective, despite the wide-ranging powers given to them by the 1988 civil service reforms. The major concern is the absence of management support, questionable morality of the heads of government agencies and the non-adherence/refusal by the top echelon of the service and the general body of staff to subordinate themselves to due process without sanctions or consequences.

Writers are consistent in their views that a re-orientation and adherence to the identified traits is the surest way to improve performance or resolve the ineffectiveness of the internal audit function in the public sector. This can be done by continuously educating the management as well as the non-auditing staff on

the important role of the internal audit function. There is also the need to improve on the independence of the function; one way to do this is to consider the appointment of **Internal Auditor General** to whom all internal auditors in the public sector report instead of the present structure.

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