

ENVIRONMENTAL CONSIDERATION FOR INTERNAL AUDITING EFFECTIVENESS IN TAX ADMINISTRATION

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ABSTRACT

This study aims to understand the influence of environmental factors on internal audit effectiveness in tax administration. The study achieved this by adopting case study methodology. Data were collected using face-to-face interview on 9 internal auditors of the Federal Inland Revenue Service (FIRS) Nigeria. Collected data was analyzed using Nvivo₁₀ software. Findings of the interview shows that for effective of internal audit performance in tax administration, there should be strong legislature that would validate the functions of auditors, organizational policies that would facilitate auditing activities, and favourable working condition that would ease auditing duties. That is, legislature, organizational policy, and working condition are the three key environmental requirements for effective internal auditing in tax administration. The implication of the study is that, to get effective internal audit for improving tax administration performance that is capable for generation adequate revenue to government, there must be provision of favourable operating environment to the internal auditors as a basic requirement.

Keywords: Internal audit, environment, effectiveness, tax administration.

INTRODUCTION

Internal audit activities in an organization is one of the management mechanism to ensure the internal operation and control is been maintain for the successfulness of the organization. Internal audit would not be successful without performing its roles and functions of evaluating internal operation and assisting the management in improving organizational performance. Every organization therefore, it success would depends on how its internal audit perform in evaluating the system, individual and processes performance with the sole objective to improve and assist in achieving the management objectives (Eze, 2016).

Like every organization, internal audit in tax administration plays a crucial role in improving the operational performance of collecting and administering the taxes. Taxation is an indispensable source of revenue to government and economic growth that largely depend on efficiency and effectiveness of the tax administration (Abdurrahman & Muzainah, 2017). Efficiency and effectiveness of tax administration is determined by how its internal audit is performing in defect detecting, maintaining internal control and assisting management to improve organizational performance.

Determining the required needs of tax administration inputs and processes and further evaluating the strategies to achieve the tax administration objective is in the domains of effective internal audit (Biber, 2010). Internal audit to perform effectively in tax administration required some environmental consideration and support that would aid and guides it functions in an efficient and proficient manner. These considerations are the laws,

policies, working conditions and other norms and values that could serve as a basis for effective function and create enabling environment for discharging auditing duties competently (Eze, 2016; Nzochuku, 2014; Sayag, 2014; Sawyer, 2003; Ziegenfuss, 2000).

The influence of these environmental factors motivated the current study to explore the internal audit required environmental consideration for effective performance in tax administration. This would provide useful contribution and suggestion on how to improve internal audit performance in tax administration. Therefore, the objective of this study is to understand the internal audit environmental requirement for effective performance in tax administration Nigeria as a case study.

LITERATURE REVIEW

This study reviewed literature on the concept of internal audit, internal audit effectiveness, and internal audit environmental factors as discussed respectively as follows:

2.1 Concept of Internal Audit

Internal audit refers to independent, consulting activity and objective assurance structured to improve and add value to an organization operational performance (Pitt, 2014). That is internal audit activities is designed to assist organization accomplished it objectives through systematic and discipline approach to appraise and improve effectiveness of governance processes, internal control, risk management and employees efficiency (Ramamoorti, 2003). Ma'ayan and Carmeli (2016) state that there are three parties involved in the internal audit functions namely auditors, auditees, and management. Auditors are internal audit personnel's who carry out the functions and activities of the auditing, where auditees could be system, employees, and processes while management are the organizational drivers who are the recipient of the audit results and further take actions for correcting defects and improving processes (Taiwo, Adebayo & Unam, 2016).

Internal audit functions are very significant in both public and private organization and with different scope and objectives. In public organization, the objective of internal audit is to ensure laws, rules and regulations are complied with and the resources and organizational processes are efficiently utilized (Odia, 2014). That is in other words, internal auditors functions in this case are services oriented. In the private sector, the objective of internal audit is to assist management in a way that would maximize the shareholder profit (Soltani, 2014; Arel, Beaudoin, & Cianci, 2012). Because the private sector organization are more of profit oriented and wealth maximization.

Therefore, the ability of internal audit to perform efficiently and effectively depends on the scope and objectives of the auditing drawn by the organizational management. Furthermore, internal auditors was vested with a powers to strike the balance between the management and other actors in an organization by ensuring systematic and discipline approach is been emulated for improving and achieving organization performance and objectives.

2.2 Internal Audit Effectiveness

Internal audit effectiveness is a concept normally considered as a goal-attainment and impact of the auditing functions in improving organizational performance. According to Rainer (2013) effectiveness in internal audit refers to a process of accomplishing auditing goals and

ensuring desired objectives to add value and objective assessment are accomplished. That is internal audit is effective when the auditors function and responsibility of evaluating and reporting to the management was done in a systematic and discipline approach that would add value to the organization.

Baharud-din, Shokiya and Ibrahim (2014) state that internal audit effectiveness is a concept that describes the impact of the auditing functions in influencing management decision towards adapting strategies that would increase performance and achieve visionary objectives. Additionally, Rainer and Ulrich (2015) argued that internal audit effectiveness is the effect of outcome of the interactions between auditing resources and processes to produce quality output that can impacted on an organizational performance. Internal audit is effective when the auditing resources and processes are efficient and the output reflected on the organization's objectives and performance improvement was attained (Lenz & Saren, 2012).

Therefore, it is clear that, internal audit effectiveness is about offering auditing services that have influence or impact, add value and positively improve performance of a system, employees and processes evaluated in an organization. The primary function of auditors is to evaluate and exert impact on the organizational performance through defect detect and assisting management to take informed decision and attain corporate objective of an organization. Lack of impact from auditors' performance would render auditing functions ineffective to the management and hence would not accomplish goals and objectives of an organization.

2.3 Internal Audit Environmental Factors

Internal auditing environment refers to the immediate environment where internal auditors are performing their functions based on the laws, policies, condition of service and other organizational rules and regulations that is guiding the auditing activities (Eze, 2016; Sayag, 2014; Sawyer, 2003; Ziegenfuss, 2000)). In any public organization, there are certain laws and statutes that can guide a function and reason for performing it. Internal audit environment in tax administration consist of laws, policies, working condition that are accepted by the tax administration and would guide the auditing responsibilities.

The environmental factors are therefore the basis for success and fundamental backing of the auditing activities for evaluating, value adding and internal control performance improvement (Ahmad, 2015). Quite often, lack of these environmental factors would restrict the functions of auditing performance, incapacitate their efficiency and ruin their effectiveness (Sayag, 2014; Ahmad et al., 2010). This in turn, would affect the tax administration efficiency and effectiveness in generating adequate revenue to the government. Therefore, to understand the inefficiency and ineffectiveness of internal audit, there is a strong need to strategically study beyond the internal audit discipline boundaries in order to evaluate the roles of environmental factors in relation to auditing performance (Marais, 2004).

METHODOLOGY

The methodology used in this study was a case study approach. Case study is a most suitable approach when a certain event under study is become critical and typical in which there is a need to gain the actual inside and understand a phenomenon comprehensively (Ghauri & Gronhaug, 2005). Based on this reason, the most appropriate type of case study in this study is single case study which would allow the researchers to understand the link between

environmental factors of internal audit effectiveness and tax administration. Therefore, the Federal Inland Revenues Service (FIRS) of Nigeria was selected as a typical and critical case.

Data was collected from nine (9) internal auditors of the FIRS for this study, using face-to-face interview. This was motivated by the fact that interview would allow the researcher to get directly information precisely on a subject under investigation which cannot be obtained using survey method (Uma & Roger, 2003). The sample size selected for this study is based on Guest, Bunce and Johnson (2006) who states that a minimum of six and a maximum of twelve interviewees are adequate for a case study researcher. For that reason, this study carryout semi-structure interview on nine FIRS internal auditors.

The data collected was analyzed using Nvivo₁₀ qualitative software for thematic analysis. The process of analysis started with listening to the information gathered from the interview which was recorded during the face-to-face interview and was further transcribed verbatim. The transcription of every participant was read and reread to ensure the precision of the transcriptions was achieved. Finally, the coding follows using the software accordingly. The researchers coded the data into three stages of open, selective and axial coding which according to Strauss and Corbin (1990) open coding would assist researcher to minimize bias from fractured data. Based on this literature, the researcher categorized the collected data into three themes namely legislature, organizational policy, and working condition.

RESULTS

The success or failure of internal audit was largely depends on the availability of the environmental requirement for effective discharging of the auditing function. Therefore, to have a clear solution to an ineffectiveness of internal audit functions, there is a high demand to strategically understand and analyzed the environmental requirements that can improve auditors performance in tax administration. Evaluating the environmental requirement for internal audit performance in tax administration is very important as outline and described from the responses of this study participants. The participants categorized the environmental factors as legislature, organizational policy, and working condition as a key determinant of auditing performance in tax administration.

Legislature

Legislature are said to be laws, rules and regulation that are provided by the authorities to guide an operational function and dispute settlement in an organization (Pitt, 2014). The legislature are the source of and basis for which individual in an organization are urge to adhere to perform a function such as auditing activities (Ridley & Chambers, 1998). In Nigeria, there are laws, rules and regulations that abide the services of internal audit function in tax administration as it was expressed by the study participants. The responses of the participant shows that there are three forms of legislature that are guiding internal audit activities in tax administration namely audit manual, audit charter, and financial and procurement acts.

On this note, Participant 1 states that “Internal auditors in FIRS do required laws that are the basis for internal auditing function. Laws that includes financial regulations, procurement act and audit manuals and charter that assist them in performing the internal evaluation and control system that would boost the tax administration effectiveness” (Participant 1, *Senior Supervisor Internal Audit*). Another respondent stated that “For you to audit, you have to have in-depth knowledge of the internal audit manual and charter which are approved by the

FIRS authorities as a basis guide and legislature”. On the same vein, Participant 5 who is Senior Supervisor Internal Audit expressed that “Procurement and financial act, audit manual or charter are among our legislatures that support and facilitate our function in FIRS in determining and evaluating any processes that are internally required in the service”.

These assertions of the participants show the important roles of the audit manual, audit charter, financial and procurement acts as the basis for environmental considerations of the internal auditing performance in tax administration. These factors that are mentioned by the participants are very influential and critical in determining the boundaries and element that facilitates and warrant the activities of the auditors in an efficient and effective manner. However, Participant 2 (Internal Auditors) added that “we used audit manual, audit charter, financial and procurement act as our legal backing to internally audit how things are been procured, process and function in FIRS, and to ensure the entire necessary document are completed and all processes have been followed”.

It’s indicated from the above statements that internal audit performance in tax administration is guided by the audit manual, audit charter, financial and procurement acts as the basis legislature required in, as environmental elements for efficient and effective auditing activities. However, some issues related to the legislatures are lack of regular review of the acts, manuals and charter as required by the compendium of tax administration (FIRS, 2012). In addition, there is no regulatory body for internal auditing practice in Nigeria (Nzochuku, 2014) which is adversely affecting the auditing regulations updates and practice effectiveness in the country. Therefore, there is need to reconsider and review the legislature by FIRS for improving internal auditing performance to be in line with the demand of tax administration.

Organizational Policy

Organizational policy is an idea, strategy or plans of action approve officially by management and agreed by a group of individuals in an organization on what is needed to be performed in a particular situation (Nakamura, 1987). Policies could be long standing ethics, norms and values that members of an organization are adhering to in resolving a problem or as a guide for performing a task in an appropriate manner (McConnell, 2010). In tax administration, internal auditors are to understand the policies of the tax organization in terms of what to do, when to do it and how to do it to achieve the objective of the tax administration. Therefore, understanding tax administration policies in line with internal audit activities are very important in determining the environmental factors of internal audit capabilities, efficiency and effectiveness.

From the responses of the study participants it shows that organizational policy play a vital role in understanding internal audit performance as explain by Participant 9 “In FIRS, we operate on many policies in general but, in internal audit, we normally operate based on the FIRS corporate policies. The FIRS corporate policy is the general policy of the tax administration which every staff is abide by in any situation about how to perform a function diligently. FIRS as tax organization, its primary objective is to generate adequate revenue to the government. As such we are obliged to be abiding by the organization policy to achieve the FIRS corporate goals (Participant 9, *Senior Supervisor Internal Auditor*).

The statement highlights how internal audit and organization policies are interrelated to achieve the corporate objective of the tax administration. This show that internal audit are to be abide by the tax administration corporate polities when performing any function or activity schedule as their sole responsibility. In addition, Participant 7 who is internal auditor added

that “In respect of organizational policy of internal auditors in FIRS, we do follow FIRS corporate policy for proper guidance. The corporate policy of the FIRS state that all the staff member of the FIRS irrespective of its unit or department is expected to work with utmost faith and dedication to the success of the corporate policies of the tax administration” (Participant 7, *Internal Auditor*).

Meanwhile, Participant 6, also an Internal Auditor confirmed the followings “Internal auditing policies and FIRS corporate policies and other circulars, form the basis background that are regulating and aiding us in our functions as a collective or organizational policy”. Another participant concludes that “Departments and units in FIRS are guided by the different policies which are coined from the corporate policies of the tax administration. Meaning that, internal audit as a department are operating under the main policy of FIRS setting to discharge its responsibilities and assisting the management to achieve tax administration objectives respectively” (Participant 3, *Internal Auditor*).

In summary, organizational policy is one of the major determinants of environmental element for efficient and effective internal auditing activities in tax administration. Despite its significant role and important to internal auditors, however, in FIRS, there are so many policies (multiplicity of policies) ranging from corporate, divisional, group, departmental, and unit which would be very difficult for the internal auditors to be familiar and work with entirely when performing auditing functions. This situation would obstruct their efficiency and finally incapacitate their effectiveness. In addition, most of the policies are obsolete and long not being reviewed which is also affecting adversely the internal auditors performance.

Working Condition

Working condition is an ethical reflections that normally organization would set to their staffs to perform their functions (Weible et al., 2012). Working condition or rather condition of service also refers to rules, and regulations officially accepted by the organization management to guide their employees in stating the process of performing duties, settling dispute and high-lightened the right and privileges of the staff and their relationship with organization or management in case maybe (Fernandez & Rainey, 2006). In FIRS, the organization has working condition that is applicable to all of its staffs including internal auditors. Participants in this study shared their views on different condition of service they are using in FIRS which include Nigerian civil service condition of service, FIRS condition of service and other rules that are guiding how, when and why to perform a duty. On this ground, Participant 9 expressed that “Our main working condition as internal auditors in FIRS, was tax administration condition of service as it was preserve in the FIRS Act establishment” (Participant 9, *Senior Supervisor Internal Auditor*).

While deliberating on the same issue, Participant 3 opined that “As a public servant in Nigeria, internal auditors in FIRS are guided by the civil service rules. Condition of service of internal auditors in FIRS, should follow the civil service rules as provided by the constitution of the federal government of Nigeria” (Participant 3, *Internal Auditor*). Another respondent further explain that “Regarding the working condition as internal auditor, we do adhere to general FIRS working condition as one of our source of guidance and ethical consideration to our surrounding environment in carrying out our duties” (Participant 2, *Internal Auditor*).

These narrations of the respondents show how they are abided and guided by the laid down ethical rules of engagement and working condition in FIRS. In addition, it highlight how this

rules and working conditions are related to the environmental factor in determining the performance and eligibility of internal auditors in discharging their duties. However, another participant expressed his experience and knowledge on this matter as saying “For working condition, we relied on FIRS condition of service. To a large extent, 70 to 80 percent, we have written down condition of service and procedures we are practicing in our daily activities and functions. So, one cannot act beyond the red line, and if for any reason the service guides are violated, immediately, the person would held accountable to his deed” (Participant 5, Senior Supervisor, Internal Auditor).

In summary, internal auditors in FIRS are supported by the tax administration working condition to perform their duties. These working conditions are approved by the FIRS management and are spelt out in a clear term to the level of understanding for both the internal auditors and other staffs in the organization. Understanding the working condition would assist the internal auditor to be familiar with their working environment and hence know what is required from them, how to do it, when and why. This also indicates the correlation between the environmental considerations and internal auditors’ performance in tax administration to a large extent.

DISCUSSION

Environmental consideration is one of the major determinants of internal audit performance in an organization. This study explores the roles of the environmental characteristics that have impact on internal audit efficiency and effectiveness in tax administration. Effective legislatures are therefore required in tax administration to improve the performance and productivity of the tax administration (Abdurrahman & Muzainah, 2017). For that reasons, strong and up-to-date legislatures regarding internal auditing functions would facilitate the efficiency and effectiveness of the auditing performance in tax administration. The finding of this study is in line with Eze, (2016) as well as Nzochuku, (2014) who found that environmental factors such as legislature are the apex and basis needs of internal auditors effectiveness in an organization. However, FIRS should try to review and updated some of its legislatures, rules and laws to override the current challenges of the auditing environment and other global evolving issues. If right legislatures are provided, this would motivate and encourage the internal auditors to be firmly strong and perform their functions objectively and assist the FIRS to achieve its visionary goals and objectives.

On the other hand, there is no organization without policy. Organizational policies are action plan set aside, to guide the conduct of the organizational employees and to achieve goal over a stated period of time (Nakamura, 1987). Policies are guide that strengthen the performance of auditing function when the policies are reflecting the auditing needs and objectives. Internal auditors in FIRS are operating basically on the tax administration policies as a main guide. From the responses of the interviewed participants, it indicated that, several policies are available and been practiced in FIRS by it staffs including internal auditors.

The finding of this study is in line with (Fernandez & Rainey, 2006) who suggested that policies should be well formulated and reflect the nature of the organization, functions required to be done and guide employees by strengthening their capabilities to perform effectively. However, multiplicity of policies in a single organization sometime would lagging the performance of the employees when the policies are not consistent or often ambiguous (McConnell, 2010).

Therefore, for efficient and effective performance of internal auditors, there is a need to have unification of the policies in an organization among its various units that would aid evaluation function of the auditing activities. Therefore, FIRS management should reconsider unifying and harmonizing its policies to ease the internal auditors function and thereby increased their performance. Reviewing and analyzing this environmental factor would improve auditing efficiency and effectiveness which in turn assist in enhancing the FIRS operational productivity.

Working condition as environmental factor has an impact and influence on the internal auditors' performance. The result of the interview shows that, internal audit do perform their duties and discharge responsibilities are to perform base on what is enshrine within the boundaries of the service conditions. When the condition of service allows them to behave in a certain way this would shape how, when, and why their duties are to be discharge which in long run determines their performance capabilities. In essence, the result of this study is what Weible et al. (2012) expressed as the working condition of an employee is one of the determinant factor to his performance in an organization. Therefore, FIRS needs to provide enabling environment and working condition that would encourage and motivate internal auditors' activities to deliver their function diligently. The enabling environment would prepare and equipped them to independently and objectively perform their duties in improving and adding value to tax administration.

CONCLUSIONS

The findings of this study contributed to the literature of internal audit from the perspective that for auditing function to be to effective in tax administration, there should be consideration of the environmental factors such as legislature, organizational policy, and working condition. The results of these three environmental factors in this study shows the influence roles they play in determining effectiveness of internal audit in tax administration. To have effective internal audit there must be strong legislatures, clear policies and favourable working environment that would facilitate the performance of the auditors and auditing functions as well. The study participants also indicated that, success of internal auditing in tax administration is related with the provision of these three environmental factors all things being equal. Nzochuku (2014) argued that despite the influence of the environmental factors of auditing, in Nigeria, there is no regulatory body of the auditing that would oversee the functions of the auditors from outside their organization to ensure their practice is meeting the requirement of their profession as well as their organization. However, a part from this environmental factor there are other factors that are very significant in determining and influencing the internal auditors performance such as competency, strategy, and history of the auditors and auditing in an organization. Therefore, future studies should look into those areas in order to provide remedy for ineffectiveness and strategies to improve the performance of auditing functions in tax administration.

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