

ASSESSING INTERNAL AUDIT PRACTICE: A CASE OF SELECTED BUREAUS IN SNNPRS

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Abstract

Internal audit plays a significant role in safeguarding and effective utilization of public resources. This study was conducted to assess the practice of internal audit: A case study of selected bureaus in SNNPRS. The researcher employed descriptive research design. Both simple random and purposive sampling techniques were employed by researcher in order to select 195 professionals in the bureaus. The data collected via structured questionnaire has been analyzed by statistical software, SPSS version 21.0. Accordingly, the result of descriptive statistics showed that, independence and objectivity and quality of internal audit has positive contribution to internal audit practice. The study also found that the major challenges of internal audit in regional sector bureaus are lack of training, sufficient audit facilities, management support, competent audit staff, adequate man power and presence of interference by the higher officials. Based on the findings of the study, the researcher forwarded possible recommendations for bureaus to work on identified results due to fact that they can be taken in to considerations have positive influence in improving internal audit practice of bureaus.

Keywords: *Internal Audit Practice, Public Sector Bureaus, SNNPRS*

1. Introduction

The term audit comes from the Latin word *audire*, which has the significance “to listen”. Audit in general, is a systematic process of objectively obtaining and evaluating the information or statements to assess their degree of compliance with predetermined criteria, and communication of results to interested users.

The role of audit is to provide users with information on the principles and accounting practices and presentation of financial statements accurate picture, clear and complete financial position and financial performance of the company (Wanda, 1994).

Internal auditing refers to an independent appraisal of the activity within the organization for the review of accounting, financial and other operations and activities by staff of auditors function as part of the management and reporting to it and not to the shareholders. Because of changes in organizational desires, technology and complexity of organizations' actions and systems, the nature of the services sought from the internal auditors has been changing over the years from an emphasis on traditional/compliance audit where independence has been the core paradigm, to a value-adding role where partnering with management is accorded greater significance (Desalegn and Gctachew, 2008).

The absence of proper internal auditing in the organization primarily, failure of continues internal auditing in a business organization and result in poor evaluation output and assurance which lead to declining the wellbeing of the enterprise and healthy flow of activities (Wanda, 1994).

The issuance of Ministry of Finance directives in 1942, which focused on public sector fund utilization, marked the development of modern auditing in Ethiopia (Kinfu, 1990). The creation of the Office of the Auditor General in 1961 (Government of Ethiopia, 1961) succeeding improvements of duties and responsibilities in 1979 and 1987 was another important progress in public sector auditing in the country.

It helps the Public sector bureaus to accomplish their objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, detecting error and frauds, control over mistakes and improve public governance. This is why internal auditor is receiving more care especially when considering its contributions to the management of either public or private sectors in the aspect of safeguarding organizational resources.

The government allocates the resources to different bureaus in order to provide the quality service for the society. To achieve those government objectives applying internal audit function were the major mechanism for controlling and using of all scarce resources available in the corporate organization.

According to (Wubishet and Dereje 2014) the internal audit practice is influenced by objectivity and independency of internal audit unit, competency, and internal audit work quality and information technology. Having this fact in mind the paper tried to focus on the assessment of internal audit practice of all public sector bureaus in SNNPRS, Ethiopia.

2. Literature Review

2.1.1. Definition Internal Auditing

According to (IIA, 2017) internal auditing as “an independent objective assurance and consulting activity designed to add value and improve an organization’s operations, it helps an organization accomplish its objectives by taking a systematic, disciplined approach to evaluate and advance the effectiveness of risk management, control, and governance processes.” Internal auditors have backgrounds in numerous academic disciplines, and no particular discipline is required.

2.1.2. Types of Audits Conducted by Internal Auditors

According to (IIA, 2012) variety of audits are performed in the review of sector programs and resources. These audits include.

Operations audits: These audits examine the use of resources to determine if resources are being used in the most effective and efficient manner to fulfill the organization’s mission and objectives

Financial audits: review accounting and financial transactions to determine if obligations, authorizations, and receipt and payment of moneys are properly and correctly recorded and reported. This type of audit also determines if there are enough controls over cash and other assets and that adequate process controls exist over the acquisition and use of existing resource.

Compliance audits: These audits define if entities are fulfilling applicable laws, regulations, policies and procedures. Examples include federal and state laws, and trustee policies and regulations

Information systems audits: These audits review the internal control environment of automated information processing systems and how people use these systems. The audits usually evaluate system input, processing controls, backup and recovery plans, and system security and computer facilities.

Internal control reviews. These audits focus on the components of the key sectors or business activates, such as payroll and benefits, cash management, inventory and equipment, physical safe keeping, grants and contracts and financial reporting.

2.1.3. Determinants of Internal Audit Practice

Confidence in financial reporting and corporate government contains independence of internal audit competence of internal audit staff, internal audit quality, internal control and internal audit standard (Belay, 2007).

- **Independence of Internal Audit**

According to (MOFED, 2010) Ethiopian government auditing standards states that organizational independence allows the audit function to conduct work without interference by the entity under audit placed emphasis that in all matters related to their audit work, audit offices and individual must have independence from the legislature, executive and the management of the audited entities just as independence is a major issue for external auditors, independence is also an important issue for internal auditors.

- **Competence of Internal Audit Team**

Competence of internal audit team is also considered as important factors for effective internal audit for improving organizational performances. In line with ISPPA considered proficiency and due professional care (competence), as a significant element of internal auditing. Belay (2007) examining the factors that affect effectiveness of internal audit teams, argue that communication between the members of the audit team has a positive impact on the outcome of the audit.

- **Quality of Internal Audit**

In my opinion internal audit quality can be defined as successfully conducting audit work by internal auditors. Besides, (Okaro et al, 2015) defined internal audit quality as an assert that audit quality is market-assessed joint probability that an auditor will both discover a breach in the client accounting system and also report the breach, this means that the auditor has both the technical competence to detect any material errors during the audit process, and the independence to ensure that material errors and omissions are corrected or disclosed in the auditor's report.

- **Scope of internal audit**

Internal auditing has undergone dramatic changes that have expanded its scope in a way that allows it to make greater contributions to the organization it serves. It is also perfumed in varied legal and cultural environments; within organizations that differ in purpose, size, and structure; and also by persons inside or outside the organization (Mihret et al, 2011).

- **Staff Expertise**

according to (Aikins, 2011) states that the audit staff who have line responsibility for ensuring the quality of audit should supervise and review audit actives and the audit report by using the auditing standards. In line with this notion, the audit function needs a professional staff that collectively has the necessary qualifications and to conduct the full range of audits require by its mandate.

- **Field work and Quality Review**

Fieldwork involves performing the tasks identified in the audit programs to collect evidence for assessment of the audits current operations considering identified audit criteria. The fieldwork should be recorded in audit working papers in a consistent and standardized manner. The government of Ethiopia performance standard No. 710 requires proper documentation of audit work (ministry of finance and Economic Development, 2010).

- **Audit Communications**

Internal auditors must have high communication skills to become a successful professional. The development of these skills is not only improves the auditor's potential, but will also improve the quality of audits made. Both the quantity of audit effort and the quality of professional care implemented will determine the overall quality of the internal audit work (Cohen & Sayag, 2010).

2.2. Empirical Literature Review of Related Studies

2.2.1. Review of Related studies outside Ethiopia

The internal auditing practice in public sector bureaus provides the means to help a government organization to achieve goals and objectives. A study by (Kontogeorgis, 2018) found that internal auditing is an important part of the success of public good governance that achieved through effective and efficient use of public resources. Furthermore, it found that internal audit function is a vital tool for the management and for the success of a company and one of the pillars of corporate governance or public good governance. The good operation of internal auditing function can be a tool for the improvement of quality of the public good governance and management efficiency.

To review internal audit practice in border sense, very few researchers have conducted study on the same topic outside Ethiopia. For instance, (Gustavson, 2015) using data from a unique worldwide expert survey, covering 122 countries and (Gift, 2018) in Nigeria found out that auditing has positive and statistically significant effect of the public good governance. In other aspect, few studies have conducted regarding the effectiveness of auditing in public sectors of the other countries. For instance, (Enofe, et.al, 2013); (Vani, 2010), (Dawuda, 2010) in Gahana, (Shamsuddin, 2014) in Malaysian , (ChEonget al, 2015) and (Alabede, 2012) in Nigeria, (Ziaee., 2014) and (Kirima, 2016) in Kenya and (IIA, 2012) survey on 107 countries had concluded that competency, management support, professional audit standards, competent leadership, formal mandate, objective and independent of auditors are key determinants that contributes to the internal audit effectiveness in public sector organizations.

2.2.2. Summaries of Literature Review and Knowledge Gaps

For successfully conducting this thesis, the researcher has different literature that related to the topic in countries outside and inside Ethiopia.

(Addisu Gemed, 2014), Conducted a research on “assessment of internal audit practices: the case of selected public enterprises in East Arsi zone” and the findings of his research was that involvement of IAF in managerial matters are very much limited, the scope of internal audit in all of the surveyed enterprises were very much narrow and do not yet free from the traditional thoughts of what an IAF should be.

(Abreham Gebregiworgis, 2011), conducted another research on “Internal audit function and corporate governance in commercial bank” and his findings was that IFA and rate of implementation were low. Furthermore, use of internal audit working papers by external auditors in conducting their duties was low. Hence IAF has no positive impact on corporate governance effectiveness for these reasons IAF does not possess quality.

This study is different from other conducted researches geographically focusing in SPNNPRS, due to fact that internal audit practice is different from country to country and internal audit practice in public sector of one region to another do not similar in implementing government policies. Previous studies also focused on assessing the role of internal audit in public sectoral bureaus from internal audit unit point of view whereas the current study try to address the internal auditing practice of public sector from one internal audit team coordinator, finance head, internal auditors, and accountants point of view in order to obtain relevant information required for assessing internal audit practice.

3. Research Design

The study used descriptive method to show accurately the characteristics of a particular situation. Moreover, it helps the researcher to gather several kinds of data related to the subject under study.

3.1. Data Type and Sources

The researcher used both primary and secondary data. Primary data was collected directly from the respondents by distributing questionnaires. Whereas, secondary data was gathered from report, bulletins, journals, text books and documents of the study organization.

3.2. Methods of Data Collections

To collect primary data structured questionnaire and direct personal interview were used. Secondary data will be collected through review of different published and unpublished materials that are related to the topic. The questionnaires were structured based on those used by (Taiwo O. et al, 2016) and (Tesema, 2018) with major modification.

3.3. Target Population, Sample size and Selection Techniques

The target populations of the study were 43 higher bureaus in south region. In order to select sample from 43 bureaus, the researchers employed simple random sampling method and determined sample size by using formula of (Yamane, 1967) indicated below.

$$n = \frac{N}{1+N(e)^2}$$

Where: n = sample size

N = population size

e = Precision level or sampling error =0.05

$$n = \frac{43}{1+43(0.05)^2} = 39$$

Hence, the representative sample size for this study is 39 bureaus out of 43 bureaus in SNNPRS. Then, the researcher purposively selected one internal audit team coordinator, one finance head, two internal auditors, and one

accountant which constitute 5 professional from each bureau (39*5= 195) in order to obtain sufficient and relevant evidence required to prepare the report of this study.

4. Results and Discussion

4.1. Data Analysis in Relation to Specific Objectives

In this section, the researcher addressed the analysis related to specific objectives like independence and objectivity, internal audit quality, professional audit standards and major challenges of internal audit in public sector bureaus of SNNPRS.

4.1.1. Respondents' Opinion on Independence and Objectivity

Respondents were asked to rate issues related with independence and objectivity of internal audit in a scale of 5 point Likert scale question that ranges strongly agree =5 to strongly disagree=1. The questions are intended to address the status of independence and objectivity of independence status of internal audit in sector bureaus of SNNPRS.

Table 4.1: Respondents' opinion on Independence and objectivity

Independence and Objectivity Of Internal Audit	N	Mean	Std. Deviation
Internal auditors in my organization conclude their findings based on objective evidence.	181	2.9503	1.00707
The internal audit unit is free to choose any transaction or area of interest for audit	181	4.2155	.58021
Auditors feel free to include any audit findings in their audit reports.	181	4.2818	.55091
The purpose and authority of auditing is clearly defined	181	4.3204	.52395
The internal audit function has adequate level of internal auditors.	181	4.4254	.53874
Internal audit provides reports directly to the concerned bodies without any restriction.	181	4.4475	.49862
The audit activity in my organization is carried out without any interference.	181	4.6243	.87703
Total item mean and SD		4.1807	0.57894

Source: Survey data and SPSS output Result, 2020

As shown in the tables 4.1 above the overall average mean score for internal audit independence and objectivity is 4.180 with the standard deviation 0.578 which fall on agree degree level. Therefore, it can be conclude that independence of internal audit function in sector bureaus of SNNPRS has positive contribution to internal audit practice for the reason mean range of the all items is considered as agree = 4 (high mean) with a mean range of 3.40-4.19. This finding is consistent with the findings of other studies results Drogalas et al., (2015), Kirima (2016) and Tesema (2018).

4.1.2. Respondents' opinion on Internal Audit Quality

The audit quality can be defined as successfully conducting audit work by auditors. The audit quality is a means of using techniques to recognize misstatements in government organizations' accounting system and report the misstatement to respective authority that has positive effect on promoting public governance.

Table 4.2: Respondents' Opinion on Internal Audit Quality

Internal Audit Quality	N	Mean	Std. deviation
Internal auditors in my organization have adequate level of knowledge to conduct internal audit.	181	4.5635	.55035
Internal auditors in my organization have adequate level of skill to carry out internal audit.	181	4.3204	.52395
Internal auditors in my organization are committed to their profession.	181	4.6243	.87703
Audit quality is enhanced using techniques to recognize misstatements in accounting system and report the misstatement to respective authority	181	4.5801	.88220
Audit quality has maintained to enhance the accountability and responsibility in public governance.	181	4.3094	.90883
Auditors perform engagements in such a manner that they believe in their work product and that no quality compromises are made.	181	4.4530	.91546
Total item mean and SD		4.47515	0.77630

Source: Survey data and SPSS output Result, 2020

As shown in the tables 4.2, the overall average mean score for internal audit quality is 4.47515 with the standard deviation 0.77630 which fall on strongly agree degree level. Therefore, it can be conclude that internal audit quality has positive contribution to internal audit practice for the reason mean range of the all items is considered as strongly agree = 5 strongly agree = 5 (very high mean) with mean range of 4.20-5.00. This finding is consistent with the findings of other studies such as Drogalas et al., (2015), Sayar et al, (2015) and Okaro et al, (2015) .

Table 4.3: Respondents' Opinion on Professional Audit Standards

Professional Audit Standards	N	Mean	Std. Deviation
Internal audit engagement in my organization is conducted by team having appropriate composition to maintain quality.	181	4.3204	.52395
Internal audit engagement in my origination is properly revised and supervised to the level required to maintain quality.	181	4.4807	.71174
Internal audit report is produced based on actual findings of the audit engagement and communication concerned bodies in my organization.	181	4.7238	.57825

I believe that audit activities are conducted in accordance with recognized standards	181	2.9603	1.00707
I believe that generally accepted auditing standards are helpful in conducting auditing activity	181	4.4475	.49862
I believe that International professional practice frame work of IIA helps in conducting audit work	181	4.7072	.58443
I believe that internal audit work of our bureaus follows Public Sector Internal Audit Standards (PSIAS)	181	2.9503	1.00707
Internal audit reports are produced in consultation with generally accepted standards of reporting.	181	4.4807	.71174
Total item mean and SD		3.5938	0.4567

Source: Survey data and SPSS output Result, 2020

As shown in the tables 4.3 showed that the overall average mean score for internal audit quality is 3.593 with the standard deviation 0.456 which fall on not sure degree level with a mean range of 3.40 - 4.19, not sure = 3. This implies that the level of internal audit practice in line with international internal audit standards in question mark since the overall responses on implementation of internal audit is not sure by the professional respondents selected from each bureaus of SNNPRS. This indicates that existence of internal audit standard has low contribution in contribution to performance of internal audit tasks due lack compliance with international audit standards. Result is not similar with study finding of empirical researches such as (Shewamene, 2014) and (Tesema, 2018) who found that existence of internal audit standard has positive influence on effectiveness of internal audit in one hand and practice of internal audit on the other hand.

4.1.4. Respondents' Opinion on Prevention and Detection of Fraud by Internal Audit Unit

According to (Olaoye and Dada, 2017) what is very odd to the definitions is that the concept has been associated with embezzlement, financial misstatement and misappropriation, extortion, illegal amassing of wealth through dubious means, act of deception, bribery, false representation, theft, concealment of material fact but in my point of view, fraud is the deliberate misstatement of financial statements.

Table 4.4: Respondents' Opinion on prevention and detection of fraud by internal audit unit

The prevention and detection of fraud	N	Mean	Std. Deviation
Internal audit in my organization is enhancing good governance through detection and prevention of frauds.	181	3.5635	1.40341
Internal procedure being applied in my organization is in position to detect material misstatement.	181	3.3204	1.21887
The intension of the management and employees in my organization to be involved in fraudulent act is less due to the presence of internal audit	181	3.3536	1.41298

function.			
Internal audit function of my organization is adequately assessing and reporting the risk of fraud.	181	3.5249	1.40463
I believe that the internal audit of our bureau detects and prevents fraud and irregularities	181	4.4420	.92087
Total item mean and SD	181	2.9768	0.9912

Source: Survey data and SPSS output Result, 2020

As it can be easily seen from the above table 4.4, the overall mean and standard deviation is 2.9768 and 0.9912 for all items is fall with mean range of 2.60-3.39 =disagree. This implies that internal audit unit has low contribution in detecting and preventing fraud and irregularities. This finding is consistent with study by (Lajos et al., 2016) and Daniela Alexandra (2014) who suggested that internal audit plays a role in fraud prevention and detection fraudulent activities, such as fraudulent financial reporting and asset misappropriation, are a broad problem encountered by companies across the globe.

4.1.5. Respondents' Opinion on Major Challenges Facing Internal Auditors In Conducting Their Audit

The environment of internal audit across the country face major challenges, the respondent's opinions are summarized below:

Table 4.5: Respondents' Opinion on major challenges facing internal auditors in conducting audit Tasks

Major Challenges Facing Internal Auditors In Conducting Audit Activities	N	Mean	Std. Deviation
Lack of training	181	4.2928	.54508
Lack of sufficient audit facilities	181	4.5801	.92523
Lack of management support	181	4.5304	.94010
Lack of competent audit staff	181	4.2541	.96698
Lack of adequate man power	181	4.4641	.91596
Presence of interference by the higher officials	181	4.6243	.87703
Total mean and Standard. Deviation		4.4666	0.8617

Source: Survey data and SPSS output Result, 2020

As it can be seen from the above table the overall mean of the items is 4.466 which fall with in strongly agree = 5 (very high mean) with mean range of 4.20-5.00 and standard deviation 0.861. This implies that the major challenges of internal audit unit in each sector bureaus of SNNPRS are lack of training, lack of sufficient audit facilities, lack of management support, lack of competent audit staff, lack of adequate man power and presence of interference by the higher officials due to fact that respondents strongly agree on the existence of the challenges.

5. Conclusion and Recommendation

Independence and objectivity of internal auditors improve the internal audit activity in conducting internal audit has positive contribution on improving internal audit work which means an increase on the value of independence and objectivity of internal audit unit leads to an increase in internal audit practice of bureaus in SNNPRS measured by five point Likert scale.

Audit quality has positive contribution to internal audit practice: which means an increase on the value of internal audit quality of the public sector bureaus enables to an increase in effective utilization of public resources of the sectors bureaus in the region.

The major challenges of internal audit unit in each sector bureaus of SNNPRS are lack of training, lack of sufficient audit facilities, lack of management support, lack of competent audit staff, lack of adequate man power and presence of interference by the higher officials due to fact that respondents strongly agree on the existence of the challenges.

6. Recommendations

The researcher has been forwarded the following recommendations to the public sector bureaus in SNNPRS.

- An increase on the value of independence and objectivity of internal audit unit improve internal audit practice in SNNPRS sector bureaus measured by five point Likert scale. Hence, the bureaus should work on internal audit independence and objectivity as far as these allow the audit activity to be conducted in effective and efficient manner.
- An increase on the value of internal audit quality of the public sector bureaus enables to increase in effective utilization of public resources of the sectors bureaus in the region. Hence, the bureaus should effort on internal audit quality more than current status due to fact that it has positive influence on internal audit practice in one hand and effectiveness of internal functions in SNNPRS sector bureaus.
- The existence of professional audit standard has low contribution to performance of internal audit task in public sector bureaus since the overall responses on implementation of internal audit is not sure by the professional respondents selected from each bureaus. Hence, the bureaus should give attention on effective implementation of professional internal audit standards, such as the international professional practices framework (IPPF) promulgated by the IIA and Public Sector Internal Audit Standards (PSIAS) support that internal audit of the organization is systematic, objective, and based on evidence. Audit activities should conduct their work in accordance with recognized standards.
- Internal audit status in terms of fraud detection and prevention of irregularities in the public sector bureaus of SNNPRS is very low because the average value of the response of all positive items is fall in disagree. Hence, the researcher motivated to forward recommendation for public sector bureaus in SNNPRS to seriously work on internal audit function with regards fraud detection and prevention in a manner that enables to enhance its role in preventing and detecting frauds, errors and irregularities in the sector bureaus.
- In order to mitigate challenges that influence internal audit , let the professionals get necessary training in order to improve individual work performance, the management of the sector bureaus are advised to provide the necessary support to internal auditors and create smooth communication between directors, mangers and auditors in order to enhance accountability and transparency in public sector.
- The bureaus have to access the qualified and sufficient man power that match the audit tasks in the bureaus while improving the benefit of auditors. It is better to fulfill the necessary physical infrastructures auditors like car, computers, offices, audit manuals, and new information technology product like online auditing system.
- Finally, the management of the bureaus is recommended to reduce interference in to work of auditors and work for public interest with auditors in order to bring the public good governance by effective and efficient use of public resources.

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