

## **FACTORS AFFECTING INTERNAL AUDIT EFFECTIVENESS IN THE NIGERIAN PUBLIC SECTOR**

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### **Abstract**

*This study seeks to investigate the factors affecting the effectiveness of internal audit effectiveness in the Nigerian public sector. Data was gathered using questionnaires, which were distributed among the internal auditors and the management staff of the ministry of science and technology in 2024, and 99 responses was received. The data were analyzed with the use of SPSS 23. The results of the study showed that management support, auditor's independence, organizational culture, all had positive and significant relationship with Internal audit effectiveness, while training and development had a positive but not significant relationship with the IAQ in the Nigerian public sector.*

**Keywords:** Internal Audit effectiveness, Management support, Audit independence, Organizational culture, Training and development

### **1. Introduction**

Every nation run by democratic principles must be responsible for how it spends public funds and how it delivers services that are economical, effective, and efficient. Internal audit is the primary method of managing and utilizing all of the limited resources available in the organization, in order to accomplish government objectives (Badamasi et al., 2024). Internal audit has had to become more professional as a result of the need for increased competitiveness in larger and more complicated organizations (Khanam, 2024). Internal audit has also improved organizational operations because its ultimate goal is to improve performance, which will yield better returns for the organization (Badmasi et al., 2024). It is however worthy of note, that for audit to have positive results, it must possess some effective attributes which includes the audit independence, organizational culture, training and development. Furthermore, management support plays a crucial role for internal audit effectiveness (Khanam, 2024; Badamasi et al., 2024).

While establishing an audit system to promote accountability in government is one thing, it is quite another for the audit system to effectively carry out its duties. Internal audit is a crucial part of good governance and accountability in the public sector because it ensures the efficacy of internal controls, risk management, and governance

processes (Badamasi et al., 2024). Many types of financial crimes persist in Nigerian public sector organizations even with internal audit units (Ethel et al., 2021; Badara & Saidin, 2013). Corruption, incompetence, and resource misuse have been problems for the Nigerian public sector (Badamasi et al 2024; Okeahalam & Akinlo, 2012). As a result, some have questioned the efficacy of internal auditing in the Nigerian public sector (Adebayo, 2015; Olabisi, 2017).

Furthermore, recent studies have shown that internal audit in the Nigerian public sector is often characterized by lack of management support, lack of independence, training and development, organizational culture, (Badamasi et al., 2024; Ethel et al., 2021; Olabisi, 2017). Hence, there is need to check for the aforementioned in the Nigerian public sector.

- i. Does audit independence affect audit effectiveness in the Nigerian public sector?
- ii. What is the effect of organizational culture on audit effectiveness in the Nigeria public sector?
- iii. Does Training and development affect audit effectiveness in the Nigerian public sector?
- iv. Does management support affect audit effectiveness in the Nigerian public sector?

The specific objectives of this study are as follows.

- i. To investigate the effect of audit independence on audit effectiveness in the Nigeria public sector.
- ii. To examine the effect of organizational culture on audit effectiveness in the Nigeria public sector.
- iii. To determine the effect of training and development enhances audit effectiveness in the Nigeria public sector.
- iv. To investigate the effect of management support on audit effectiveness in the Nigeria public sector.

## **2. Literature Review**

### **Internal audit effectiveness**

It was the De Angelo (1981), that argued that internal audit effectiveness is as the market's assessment of the joint probability that an auditor will simultaneously discover a material misstatement or irregularity in the accounting system of the client company, and will mention and disclose that misstatement or irregularity. Ethel et al. (2021) in an attempt to check the internal audit effectiveness of audit in the public health sector of the south part of Nigeria employed exploratory and case study research design in examining and understanding the problem. Data was collected and the results revealed that internal quality (scope of work, independence, communication skill, staffing and staff expertise) and management support (funding, response to audit finding and staff training) are key factors affecting internal audit effectiveness, while audit attributes and organizational culture were not relevant factors in determining internal audit effectiveness. More so, Arena and Azone (2009) in their paper on internal audit in Italian organizations, highlights characteristics of the audit team, audit process, activity and organization relationship as some of the factors affect IA effectiveness. Mihret and Yismaw (2007) lists auditee attributes and management support as key factors that affect internal audit effectiveness in the public sector.

### **Management Support**

Mihret and Yismaw (2007) asserted that Management support refers to the degree to which senior management backs and empowers the internal audit function. Strakova et al. (2021) demonstrated that managers of enterprises increasingly look for new methods to manage and run their business. The support and commitment of management also are important factors to improve the effectiveness of internal audits. In the IPPF (2017), the internal audit department needs to have the support of senior management and the Board of Directors to perform the duties and responsibilities in overseeing the control and risk management, and corporate governance in enterprise. Mihret et al. (2010) conducted research on public organizations in the United States. The results of the research showed that management support is the most important impact influencing the effectiveness of internal audits.

### **Auditors Independence**

Auditor's independence refers to the concept of being free from any management influence while auditors perform internal audit activities and issue audit report (Bademasi et al., 2024). Abu- Azza (2012) carried out research with the sole aim of checking the level of audit quality in Libya, the study considered competency, independence, scope of audit work, coordination and cooperation between internal and external auditor, and management support. The study made use of qualitative research design, after the researcher interviewed a total of 58 people within the range of chief executive, directors, auditors, managers of administrative affairs and external auditors respectively. Consequently, audit minimizes wastage and maximizes employment levels with increased wage rate as highlighted by the result of the study. The result showed that audit independence has positive relationship with audit quality. Aburabe, (2015) investigated factors affecting audit effectiveness in some commercial banks in Libya, the researcher distributed 113 questionnaires to auditors across 11 banks with 149 branches, after the analysis of the study with SPSS, the result of the study showed that amongst the variables considered; management support, organizations independence, audit competency, audit experience, only management support agreed with the researchers hypothesis, however the researcher recommended that future researchers should adopt this variables and test them in other setting to know the effectiveness statue of audit, as his result could be due to the setting or place where the study was carried out.

### **Organizational Culture**

Although scholars vary on the precise definition of organizational culture, it is sometimes summarized as "how we do things around here" (Roth, 2017). According to Schein (2010), organizations are like distinct nations, and each one has the capacity to develop its own culture. Prior research has demonstrated how organizational culture affects individual and organizational conduct. Accordingly, any organization that wants to succeed needs to have a positive organizational culture, which can be utilized to manage employees and keep them on board with the organization's objectives (Ahmadi & Saeedi 2015; Osibanjo & Adeniji 2013). The best organizational cultures generate competitive advantages as far as they encourage employee dedication, skill development, and learning on both an individual and group level, claim Saad and Abbas (2019).

### **Training and Development**

The institute of internal audit (2015) viewed training and development as the process of enhancing the skills, knowledge, and competencies of internal auditors to perform

their roles effectively, more so, Drogalas et al (2017) identified training and development as a critical factor that impacts internal audit effectiveness. More so, Drogalas et al, (2017) carried out a study in with some listed companies in Athens, to explore the relationship between internal audit effectiveness, training and development among other factors. The study employed the use of factor analysis to validate the survey instrument. After regression, the study found that training and development, fraud detection, auditor's responsibility, were each found to affect internal audit effectiveness amongst the selected listed companies in Athens. However, Cohen and Sayag (2014) carried out a study, amongst Israeli organizations, with the purpose of examining the effectiveness of internal audit within the organizations, the study administered 292 questionnaires, the findings of the study showed that training and development did not support the hypothesis, but the researcher assumes it could be because of the Israeli setting. The researcher recommended that future researchers should consider this variable as it is greatly lacking in literature.

## **Theoretical Framework**

### **The Agency Theory**

Jensen and Meckling (1976) characterized the theory as an agency relationship wherein the principal and agents have a contractual arrangement whereby the principal hires the agents to conduct services on the principle's behalf. The corporate management is the agent, while the shareholders are the principals. It is important to emphasize that there is an information asymmetry between the two parties; even during the decision-making process, it is expected that the principals do not possess the same level of information as the agents (Duits, 2012). As a result, there is a propensity for the agents to not operate in the principal's best interests.

### **3. Method and Model**

The research design for this study is the survey research design. The survey research design was used because it requires the use of primary data. The study adopted the use of quantitative data which include coded (scale) data from copies of questionnaire administered, while the categorical regression analysis and descriptive statistics were used to test the hypotheses.

The sampling technique that will be adopted for this study is the Random Sampling. Auditors and executives will be selected randomly to be the respondents, and this is in line with (Zikmund *et al.*, 2013) who stated that Random Sampling aids variability and increases statistical effectiveness. The technique involves the selection of elements from the population using random method, meanwhile, each of the respondents have equal chance of been chosen. The questionnaire will be self-administered to enhance data collection in line (Sekaran, 2010).

A total of 99 respondents constituted the sample for this research which shows a good response rate of 92% that covers the five ministries and the office of the auditor general in the Nigerian public sector. This rate is considered sufficient based on Sekaran's (2003) argument that a 30 percent response rate is suitable for the survey.

This research work will make use of SPSS IBM Statistics. Descriptive statistics are a way to arrange and condense data, according to Lowry (2014). A range of formats, such as tables, graphs, or charts, can be used for this. Additionally, statistical indicators like frequency, percentage, mean, and standard deviation are calculated. Inferential statistics use a random sample of data taken from a population to draw conclusions

about that population. According to Lowry (2014), inferential statistics are especially helpful in situations where it is impractical or impossible to look at every member of a group. Additionally, response frequencies, normality, correlation, and regression analysis are performed on the data. OLS regression will also be used in this work to analyze the data.

The population of the study comprises of senior officers and internal auditors in the public sector entities in Ministry of science and technology. a total of 150 questionnaires were distributed in ministry of science and technology amongst management staff and internal auditors. 108 questionnaires were returned representing 72% of total distributed questionnaires. Out of which, 9 copies of questionnaire were removed as a result of not suitable, univariate and multivariate outliers. The 99 usable questionnaires were derived after removing the unusable questionnaires which represents 92% of the total questionnaires. The sample questionnaire is found in the Appendix of the write up.

**Table 1: Variables Definitions and Measurements**

<b>Independent variables</b>	<b>Measurement Items</b>	<b>Sources</b>
Management support	<p>Management supports the internal audit department in performing its duties and responsibilities.</p> <p>Top management is involved in the audit plan.</p> <p>The internal audit department provides top management with sufficient, reliable and relevant reports about their work and recommendations.</p> <p>Top management’s responses to audit reports are reasonable.</p>	Five-point Likert scale adapted from Alzeban and Sewan (2013); Abumusa (2008)
Auditor Independence	<p>Internal auditors are sufficiently independent to perform their professional obligations and duties.</p> <p>Internal auditors have free access to all departments and employees in the organization.</p> <p>The chief executive of approves the appointment and replacement of the head of the internal audit department.</p> <p>Internal auditors rarely face interference from management while working.</p>	Five-point Likert scale adapted from Tackie et al., (2016), Aburabe (2015), Cohen and Sayag (2010)

<p>Organizational Culture</p>	<p>Internal auditors do not hesitate to share their feelings and perceptions with colleagues.</p> <p>Internal auditors believe coworkers should not share personal information.</p> <p>Internal audit staff know each other very well and consider each other trustworthy.</p> <p>Internal auditors have not been previously affected as a result of sharing information with co-workers.</p>	<p>Five-point Likert scale adapted from Dedokun and Monday (2016); Al twaijry(2000)</p>
<p>Training &amp; Development</p>	<p>Training needs are identified based on the individual auditor in the department.</p> <p>New technologies, processes, audit regulations and organizational needs are considered in assessing training needs.</p> <p>There is a documented process for assessing the organization's future training needs.</p> <p>Training opportunities are accessible to all auditors in the department.</p>	<p>Five-point Likert scale adapted from Drogalas et al., (2015), Arabatzis (2015)</p>
<p>Internal Audit Effectiveness (Dependent Variable)</p>	<p>Internal Audit improves organizations performance.</p> <p>Internal audit reviews operations and programs to ascertain whether results are consistent with established objectives and goals.</p> <p>Internal audit determines the adequacy and effectiveness of the organization's system of internal accounting and operating controls.</p> <p>Internal audit reviews the accuracy and reliability of financial reports.</p> <p>Internal audit reviews the</p>	<p>Five-point Likert scale adapted from Mihret and Yismaw (2007), Akinyomi and Joshua (2022)</p>

	compliance with policies, plans, procedures and regulations.	
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## 4. Results and Discussion

### Descriptive Statistics

The most common measure of central tendency is the mean, which is referring to the average value of the data set (Sekaran & Bougie, 2014). Standard deviation is a measure of spread or dispersion, which provides an index of variability in the data set and it is the square root of variance. Both mean and standard deviation are fundamental descriptive statistics for interval and ratio scale. This study used five-point Likert scale, and Nik, Jantan and Taib (2010) interpretation of the level of score is adapted. They recommended that scores of less than 2.33 are low level, 2.33 to 3.67 are moderate level, and 3.67 and above are regarded as high level. Table 2 below presents the mean and standard deviation of the entire variables used in this study. Training and development recorded the highest mean (M = 4.497, SD = .494) while organizational culture has the lowest mean (M = 4.430, SD = .361). Conclusively, the entire variables mean were in the range of high level

**Table 2:** Descriptive Statistics

Constructs	N	Min	Max	Mean	SD
Mgt_Support	99	1	5	4.4208	0.38235
Audit_Ind	99	1	5	4.4343	0.36635
Training_Dev	99	1	5	4.4697	0.49455
Org_Culture	99	1	5	4.4307	0.36145
Audit Effectiveness	99	1	5	4.4035	0.38674

### Reliability and Validity Analysis

Despite the fact that the items used in this study were adopted from previous literatures in this field, this study went further to confirm the validity and reliability of the instrument because many factors may warrant amendment as stated by (Hair et al., 2014). The most common test of inter-item consistency reliability is the Cronbach's alpha coefficient. Hence, the Cronbach's alpha coefficient was employed in this study to measure the internal consistency of the instrument. After running the data using SPSS, it was found that all the measures possess a high reliability standard ranging from 0.826 to 0.912 (See Table 3). This is in accordance with the standard that an instrument with a coefficient of 0.60 is regarded to have an average reliability; whereas a coefficient of 0.70 and above shows that the instrument has a high level of reliability (Sekaran & Bougie, 2014). Also, the result for the convergent validity test can be seen from the output of the Average Variance Expected (AVE) conducted for all the constructs. The result pointed out that it ranges from 0.511 to 0.555 which is acceptable value. The value of AVE should not go below 0.5 (Ringle *et al.*, 2005). The reliability of the study is considered to be satisfactory as the prior study considered the reliability coefficient of 0.6 to 0.7 as adequate in exploratory research (Hair et al., 2014).

**Table 3:** Reliability and Validity Analysis

S/N	Variables	AVE	Cronbach's Alpha ( $\alpha$ )	Composite Reliability (CR)
1	<b>Internal Audit Effectiveness (DV)</b>	<b>0.523</b>	<b>0.866</b>	<b>0.887</b>
2	Training and development (TD)	0.543	0.865	0.875
3	Audit Independent (AI)	0.511	0.826	0.858
4	Management Support (MS)	0.517	0.889	0.896
5	Organizational culture (OC)	0.541	0.912	0.919

Sources: Researcher

### **Respondent Demography**

Under this, respondents were asked to explain some of their demographic information, which include gender, educational background, working experience, member of professional body etc.

The findings showed clearly that for the executives, with regards to work experience section, it was categorized into four segments, the first part is the < 5yrs, which constituted (11, 11.2%) of the total retained questionnaire usable for both frequency and percentage respectively. The second part is the 10-20yrs which has (47, 47.1%) of the respondents, and last segment, the 21-30yrs above constitutes (41, 41.7%), It is evident from the work experience respondent category, that the second part had the highest number of respondents.

With regard to the academic qualification, this was categorized into four different group, first is Degree category, which harbors (56, 56.2%) of the respondents, then followed by Masters which constitute (18, 18.6%) of the respondents, and PhD, which had (5, 5.4%) of the respondents, and finally the others' part, which constituted of (20, 19.8%) of the total respondents.

Additionally, the professional qualification part, for both executives and internal auditors this section consists of four different categories. For the ICAN, the respondents certified were (5, 5.4%). ANAN, (26, 26%), for NIL, (68, 68.6%) were not certified amongst the respondents.

Furthermore, with regards to gender the male constituted (59, 59.5%) of the total respondents, while the female is (40, 40.5%) of the respondent figure. This is a clear indication that in the Nigerian public sector, the men are more in service than the females.

### **Multicollinearity**

Sekaran and Bougie (2016) described multicollinearity as a phenomenon in which two or more independent variables in a multiple regression model are extremely associated. The multiple regression procedure assumes that no independent or explanatory variable has a perfect linear relationship with one another (Tabachnich & Fidell, 2007). The simplest way of detecting multicollinearity is to check the correlation matrix of the independent variables. Most people consider correlation of 0.7 and above as high (Sekaran and Bougie, 2010), while to the others intercorrelation of greater than 0.8 is considered to be evidence of high multicollinearity (Berry & Feldman, 1985). According to Hair et al., (2014) the value of independent variables is highly correlated among themselves at 0.9. In an effort at identifying the multicollinearity problem, a

bivariate correlation of the entire independent variables has been conducted, using Pearson’s correlation. The Pearson’s correlation revealed no multicollinearity problem as values are not even close to 0.7 (see appendix). Another device for finding multicollinearity is to look at the variance inflated factor (VIF) and tolerance value. Hair et al. (2014) asserted that any VIF exceeding 10 and tolerance value lower than .10 indicates a problem of multicollinearity. Table 4 below shows the VIF and the Tolerance value of independent variables.

**Table 4: Collinearity of the Variables**

S/N	Variables	Tolerance	VIF
1	Management Support (MS)	.171	5.849
2	Audit Independence (AI)	.157	6.370
6	Training & Development (TD)	.377	2.652
7	Organizational Culture (OC)	.148	6.754

Source: Researcher

### Multiple Regression Analysis

Multiple regression analysis was conducted in determining the relationship between management support, auditor’s independence, organizational culture, training and development. The results as indicated in with predictors that were significant, R =.934, R2 =.472, Adj. R2 =.868, F - Change = 227.063. The multiple correlation coefficients between the predictors and the criterion variable were .934; the predictor accounted for 47.2% of the variance in the firm performance. Cohen (1988) classified R2 into three as: a) 0.02 as weak; 2) 0.13 as moderate; 3) 0.26 as substantial. Based on the Cohen and Cohen (1983) and Cohen (1988) classifications the value of R2 is moderate (see Table 5 below).

**Table 5: Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.934 <sup>a</sup>	.472	.868	.14060	1.835

a. Predictors: (Constant), Org\_Culture, Training\_Dev, , Mgt\_Support, Audit\_Ind

b. Dependent Variable: Audit\_Effectiveness

### Multiple Regression Analysis and Coefficient

Multiple regression analysis was conducted in determining the relationship between exogenous constructs and audit effectiveness. The results as indicated below shows the significant effects of exogenous constructs on audit effectiveness as shown in the coefficient below.

**Table 6: Coefficients (Testing of Hypotheses)**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.196	.117		-1.677	.095
	Mgt_Support	.153	.057	.152	2.678	.008
	Audit_Ind	.185	.062	.175	2.964	.003
	Training_Dev	.023	.030	.030	.785	.433
	Org_Culture	.233	.065	.218	3.584	.000

*a. Dependent Variable: Audit effectiveness*

**Management Support and Internal Audit Effectiveness**

The first hypothesis for this research asserted that management support is significantly related to audit effectiveness. Evident from the hypothesis Table 6 above, the relationship between MS and IAE had ( $B = .153$ ;  $T=2.678$ ;  $p= .008$ ) this is a clear indication that in the federal ministry of science and technology, management support (MS) is highly in agreement with internal audit effectiveness. The finding of the current study is consistent with prior studies (Alzeban & Gwilliam, 2014; Abu- Azza, 2012; Mihret & Yismaw, 2007; Cohen & Sayag, 2010; Aburabe, 2015) management support is positively influential to IAE.

**Auditor's Independence and Internal Audit Effectiveness**

The second hypothesis for this research asserted that audit Independence is significantly related to internal audit effectiveness. Evident from the hypothesis Table 5 above, the relationship between AI and IAE had ( $B = .185$ ;  $T=2.964$ ;  $p= .003$ ) this is a clear indication that in the federal ministry of science and technology in Nigeria, audit independence (AI) affects internal audit effectiveness. The finding of the current study is consistent with prior studies (Abu- Azza, 2012; Mihret & Yismaw, 2007; Alzeban & Gwilliam, 2014; Cohen & Sayag, 2010; Aburabe, 2015) Audit independence is positively related to IAE.

**Training and development and Internal audit effectiveness**

For this study, it was asserted that training and development is significantly related to internal audit effectiveness. However, evident from the hypothesis Table 4.6 above, the relationship between TD and IAE had ( $B = .023$ ;  $T=.785$ ;  $p= .433$ ) this is a clear indication that in the Nigerian federal ministry of science and technology, training and development (TD) does not affect internal audit effectiveness. The finding of the current study is consistent with prior studies (Cohen & Sayag, 2010) but contrary to the findings of (Drogalas et al., 2017). Training and development is not positively related to internal audit effectiveness in this study.

**Organizational culture and Internal audit effectiveness**

The final objective for this study asserted that organizational culture is significantly related to internal audit effectiveness. Evident from the hypothesis Table 4.6 above, the relationship between OC and IAE had ( $B = .233$ ;  $T=3.584$ ;  $p= .000$ ) this is a clear indication that in the federal ministry of science and technology in Nigerian, organizational culture (OC) affects internal audit effectiveness. The finding of the current study is consistent with prior studies (Alzeban , 2015; Al-Alawi et al, 2007; Abu- Azza, 2012; Mihret & Yismaw, 2007; Alzeban & Gwilliam, 2014;) Organizational competence is positively related to IAE.

**5. Conclusion and Recommendations**

From the finding of this study, it can be concluded that, the first research objective is to examine the relationship between management support and internal audit effectiveness. The result of multiple regression analysis shows that the relationship between management support and internal audit effectiveness supported. Hence, the need for government to put more effort in giving the required support to audit unit across the ministry and also emphasize on adequate audit structures with a view of getting audit more effective across public sector in Nigeria.

The second research objective is to examine the relationship between audit independence and internal audit effectiveness. Based on the foregoing research findings, the relationship between audit independence and internal audit effectiveness in federal ministry of science and technology in Nigerian was supported. The ability of internal auditors to be independent in performing their professional obligations and duties without external interference.

From the finding of this study, it can be concluded that, the third research objective is to examine the relationship between training and development and internal audit effectiveness. The result of multiple regression analysis showed that the relationship between training and development and audit effectiveness was not supported. Hence, the need for government to put more effort in training and preparing internal auditors in the ministry is key.

The fourth research objective is to examine the relationship between organizational culture and internal audit effectiveness. Based on the foregoing research findings, the relationship between organizational culture and internal audit effectiveness in Nigerian public sector was supported. The ability of auditors to be innovative, risk taking and proactively react to organizational activities is a good pointer of success.

Moreso, the theoretical framework of this study was designed based on the literature reviewed. The variables covered in the study includes: management support, audit independence, training and development, organizational culture. Based on the findings of this study, a conclusion can be made that all the research questions and research objectives were answered. The theoretical framework is in line with the underpinning theory (agency theory) was used to explain the framework of this study.

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## APPENDIX: Sample Questionnaire

### PART I: DEMOGRAPHIC INFORMATION

Please tick  the option that correctly and accurately describes your circumstance:

1. What is your highest academic education?
  - Degree
  - Masters
  - Doctoral degree
  - Others
2. What is your professional affiliation?
  - ACCA
  - ICAN
  - ANAN
  - Others
3. What is your Gender?
  - Male
  - Female
4. What is your field of study?
  - Accounting
  - Management
  - Economics
  - Others
5. What is your experience in the Nigerian Public Service?
  - < 5 below years
  - 10-20 years
  - 20 and above
  - Others

**GUIDELINES:** In section A, please rate your level of agreement with the following statements as all questions have the same options (1 = Strongly Disagree SD, 2 = Disagree D, 3 = Neutral N, 4 = Agree A, 5 = Strongly Agree SA):

**MANAGEMENT SUPPORT**

S/No	MANAGEMENT SUPPORT	SD	D	N	A	SA
1.	Management supports the internal audit department in performing its duties and responsibilities.	1	2	3	4	5
2.	Management is involved in the internal audit plan.	1	2	3	4	5
3.	The internal audit department provides top management with sufficient, reliable and relevant reports about their	1	2	3	4	5

**AUDIT INDEPENDENCE**

S/No	AUDIT INDEPENDENCE	SD	D	N	A	SA
1.	Internal audit staff are sufficiently independent to perform their professional obligations and duties.	1	2	3	4	5
2.	The head of internal audit reports to a level within the organization that allows the audit to fulfil its	1	2	3	4	5
3.	The audit department has direct contact with senior management other than the finance director.	1	2	3	4	5

**ORGANIZATIONAL CULTURE**

S/No	ORGANIZATIONAL CULTURE	SD	D	N	A	SA
1.	Internal auditors do not hesitate to share feelings and perceptions with colleagues.	1	2	3	4	5
2.	Internal auditors believe co-workers should not share personal information.	1	2	3	4	5
3.	Certain rules and procedures exist to protect the auditor sharing his/her knowledge against the harmful intentions	1	2	3	4	5

**TRAINING AND DEVELOPMENT**

S/No.	TRAINING AND DEVELOPMENT	SD	D	N	A	SA
1.	Do internal auditors feel they have the knowledge and skills needed for their jobs?	1	2	3	4	5
2.	Are there gaps in audit knowledge or skills that need to be addressed through training?	1	2	3	4	5
3.	Are internal auditor’s training needs identified based individual auditor in the department?	1	2	3	4	5

**INTERNAL AUDIT EFFECTIVENESS**

1.	Internal audit improves organizational performance.	1	2	3	4	5
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2.	Internal audit reviews operations and programs to ascertain whether results are consistent with established objectives and	1	2	3	4	5
3.	Internal audit determines the adequacy and effectiveness of the organization's system of internal accounting and operating	1	2	3	4	5
4.	Internal audit reviews the accuracy and reliability of financial reports.	1	2	3	4	5
5.	Internal audit reviews the compliance with policies, plans, procedures and regulations.	1	2	3	4	5