



The role of internal audit independence as a governance mechanism in reducing administrative corruption: Evidence from Iraqi government units

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Abstract

This study intends to improve the independence of internal control and auditing agencies by establishing the Federal Internal Audit Council, which would eliminate financial and administrative corruption in government entities. This study also seeks to investigate the actuality of internal audit departments in government units, describing their impacts and assessing strengths, flaws, and drivers. The questionnaire was distributed to the sample members, which amounted to (221) individuals. The result showed that study sample overwhelmingly emphasized the importance of departmental independence in combating corruption and granting auditor powers. The establishment of the Federal Internal Audit Council was a practical idea that supports the independence of internal audit units in government institutions. The study sample's responses on the role of the Federal Internal Audit Council in improving the professional performance of internal audit departments and divisions in government institutions varied. The establishment of the Council was believed to improve the quality of internal audit performance through work.

1. Introduction

Administrative and financial corruption is considered a crime of conscience, which may not affect or exceed the law, especially when the employee responsible for protecting public funds is unable to perform his duties at the required level due to organizational restrictions resulting from his administrative, financial, and technical connection to executive departments. Knowing the position of internal audit departments within the organizational structure of government units and the nature of their connection and their role in reducing the phenomenon of administrative corruption is considered extremely important in identifying the strengths and weaknesses of those departments (Assakaf et al, 2018).

Internal auditing, or what is technically called in government units the directorates or departments of internal control and auditing (pre-spending control), has a major role in reducing administrative and financial corruption, and in order to enhance the independence of internal control and auditing agencies by severing their administrative and financial ties with executive departments and linking them administratively, financially and technically to the Federal Internal Audit Council (proposed), provided that it is within the formations of the Legislative Council (Jeppesen, 2019). Parliament is considered the highest legislative and oversight authority elected by the people as the people's agent in monitoring the performance of executive departments and the disposal of public money.

The internal auditor's personal, professional and technical specifications, supported by legislation and powers, enhance his professional performance and enable him to enforce the application of laws, regulations and instructions related to the protection of public funds from corruption, waste and misuse. Here, the importance of independence emerges in enhancing the role of internal audit departments in reducing administrative corruption, as accounting literature has addressed the independence of internal audit from more than one approach, but the independence of the internal auditor is still incomplete and marred by a lack of objectivity and neutrality because he falls within the organizational structure of executive departments and does not enjoy the true independence that enables him to reduce administrative corruption and the resulting financial corruption, waste and misuse of state resources, especially what is issued by senior executive departments. Therefore, it has become necessary to search for a mechanism that guarantees the true independence of internal audit and is capable of improving the quality of performance of internal audit departments in government units (Oladipupo, 2015)

2. Research Problem

Corruption stems from decision-making sources and senior executive departments, especially since one of the causes of the phenomenon of administrative corruption is the involvement of some heads of executive departments in this phenomenon, and what proves this is the large number of rulings issued against heads of executive departments discovered by the Federal Integrity Commission. The current organizational structures of the oversight and internal auditing agencies have made them subject to the influence and will of the senior executive departments, which has made them lose the ability to exercise their functions and prevent administrative corruption and the financial corruption that accompanies it (Assakaf et al, 2018). In other words, the main reason behind the widespread administrative and financial corruption in all government units is the lack of independence of internal audit agencies from executive departments, which has led to the weak performance of internal auditors (Jeppesen, 2019).

3. Research objective

This research aims to enhance the true independence of internal control and auditing bodies by establishing the Federal Internal Audit Council, which will reduce the phenomenon of financial and administrative corruption in government units. This research also aims to study the reality of the work of internal audit departments in government units, stating their effects and analyzing strengths, weaknesses and determinants.

4. The importance of research

The importance of the study stems from the academic contribution to knowledge and literature in the field of addressing the phenomenon of administrative corruption that is rampant in all countries of the world, including Iraq. The current study is a response to the lack of research that has addressed the problem of administrative corruption and ways to address it, and the results of this study will add to the literature in the field of internal auditing. Administrative and financial corruption has left negative effects on the national economy and on the achievement of the goals for which public service units were established, resulting from the weak performance efficiency of workers in the government sector in general and internal audit agencies in particular.

5. LITERATURE REVIEW

5.1. Internal Auditing

The concept of internal auditing has evolved with the increasing need for it to preserve available resources and reassure boards of directors of the safety of work and their need for accurate periodic data for various activities in order to make the appropriate and necessary decision to correct deviations and draw up future policy. The need for internal auditing, as is known, emerged with the aim of discovering errors, fraud and manipulation. The need for it increased after World War II, due to the large size of organizations and their geographical expansion, the increased complexity of operations, the decentralization of management, and rapid technological changes. The external auditor's reliance on the work of the internal auditor, and his reliance on statistical samples instead of comprehensive examination, also contributed to the increased need for this function, which limited his ability to study all financial and administrative aspects of the economic unit. This is what prompted the International Federation of Accountants to allocate a special standard for internal auditing related to the extent to which the external auditor benefits from the internal auditor. The financial scandals that rocked a number of major companies in the West, such as (Anrour) in the United States of America and the Italian company Parmalat and other companies, contributed to the development of internal auditing as part of internal control (Ali, 2018) The development of the internal auditing profession has been accompanied by a noticeable development in its objectives, the extent of verification and examination, and the degree of reliance on the internal control system.

The Accounting and Auditing Standards Board of the Republic of Iraq defined internal audit as an independent evaluation body located within the organizational structure of the economic unit, and is considered one of the effective means of internal control, as the aim of its establishment is to verify that the means of internal control are sufficient and applied as planned, by establishing a set of controls and procedures to verify that operations and restrictions are being implemented correctly to ensure the accuracy of accounting and statistical data on the one hand and to protect the unit's assets on the other hand, in addition to ensuring that the unit's employees follow the established policies, plans and administrative procedures (Oladipupo, 2015).

The American Accounting Association (AAA) defined auditing as: an organized and systematic process of objectively collecting and evaluating evidence and clues related to the results of economic activities and events, in order to determine the extent of compatibility and conformity between these results and the established standards and to inform the parties concerned of the audit results. The IIA defined internal auditing as “an independent, objective assurance activity of an advisory nature that aims to add value to the company. Internal auditing helps the company achieve its objectives by adopting an objective approach to evaluate and improve the effectiveness of risk management, control effectiveness, and the effectiveness of the corporate governance process.” (Ali, 2018)

The Institute of Internal Auditors (IIA) then developed a definition of internal auditing, which it stated was “an independent, objective assurance activity of a consulting nature designed to add value to a company and improve its operations. Internal auditing helps a company achieve its objectives by taking an objective approach to evaluating and improving the effectiveness of risk management, control effectiveness, and governance management process.” (Oladipupo, 2015).

5.2. Internal Audit Independence

The concept of independence is one of the important concepts on which the audit theory depends, as the auditor is committed to the independence of his thinking in all matters related to the task assigned to him. The phrase (independence in thinking) has its own meaning, which is that independence is an intellectual state. The auditor must form his opinion through his independence in thinking and action. He must also consider this independence an indispensable necessity that will add more confidence to the accounting data on which he expresses his opinion, especially since creditors, investors, official departments, and others rely on the auditor's opinion as an independent expert who is actually and apparently neutral when completing professional work and as required by the relevant associations. Independence is considered the backbone of practicing the auditing profession. (Al-Amiri, 2022: 37)

Independence is the cornerstone of the audit. Independence represents a unique case within the audit process. It constitutes one of the audit assumptions, and it is assumed that it represents a basic fact that the audit function is considered independent. It is also a main concept or characteristic that is inevitable to ensure the credibility of the auditors' work. The auditor's independence results from two audit assumption (Jeppesen, 2019).

5.3. Independence from a governance perspective

Governance and good management have become work requirements and important methods in various fields. The term governance is a modern concept that has become widely used in various aspects of life and organizations regardless of the nature of their activity and size, as it is closely linked to the control structure and is a stage of its development, as the general framework of the concept of corporate governance approaches the direct meaning of internal control and monitoring systems in business establishments. Among the first to be interested in corporate governance was the Organization for Economic Cooperation and Development (OECD), which defined it in 1999 as "the system that explains how to manage and control financial business establishments." (Shaaban, 2014: 49)

Governance is one of the most important requirements and imperative necessities that have become essential in recent times, for the purpose of setting rules and principles for managing and supervising institutions, and applying the method of practicing good governance in them so that these solid rules include not only private sector organizations, but also civil society institutions and the public sector. Here, the governance system is based on a set of six well-known principles, one of which is independence. There are three dimensions that governance adopts for application, which are transparency, justice, and independence. From here, we note that independence, in the view of governance, is a principle, rule, and foundation through which goals can be achieved, the system activated, and objective results that express reality and enhance trust can be reached. (Center for International Private Enterprise, 2002: 33).

On the other hand, we find that independence represents the mechanism that reduces or eliminates conflicts of interest, such as the dominance of an influential president over the organization or a major shareholder over the board of directors. This mechanism starts from how the boards are formed and committees are appointed to the appointment of the auditor, so as not to allow any influence to affect the decisions of the board of directors and the work of the organization. Good organizational governance imposes special care and responsibility from the organization's management towards society in terms of non-discrimination in treatment and adherence to human rights and environmental issues.

5.4. The independence of internal audit in reducing administrative corruption

Corruption is a phenomenon that spreads over different dimensions and diverse fields and has far-reaching effects, especially since administrative corruption is a behavior in exploiting public office for private purposes and practicing fraudulent and deceitful methods, complicating bureaucratic work, and controlling departments, divisions, and various administrative levels in the organization. Therefore, departments work with all means and tools to reduce corruption in all its forms and manifestations by finding possible methods and adhering to instructions and guidelines, in addition to activating internal control systems and adhering to the rules of examples (Assakaf et al, 2018).

The increasing demand for the honesty of financial statements and data has led to increased concerns about the independence of the internal auditor, as the internal auditor faces many factors and pressures that affect his independence. Forcing the auditor to provide consulting services outside the scope of his official work may lead to the auditor not performing his basic functions, which are auditing the financial statements and ensuring that they are free of material errors that affect the fairness of those statements. Also, assigning the auditor to work outside the scope of internal auditing may affect the work assigned to him or other work, and put the auditor in a place other than the field of work in which he was appointed, thus affecting the independence of the internal auditor. (This will inevitably make him ignore the discovery of errors, manipulation or any deviation (Jeppesen, 2019).

Internal control plays a role in strict control procedures that prevent tampering with the economic unit's property, which limits cases of financial and administrative corruption, in addition to the clear instructions of the internal control system that led to controlling financial and administrative performance. The study recommended the need for government institutions to pay attention to providing rewards and incentives to distinguished employees working in the control agencies to encourage and motivate them to perform the tasks assigned to them (Oladipupo, 2015).

The study (Devalue & Kulkarni, 2012) aimed to show the role of leading technologies in the field of auditing that allow auditors to identify risks and evaluate the efficiency of control over modern information systems. The study showed the benefits achieved as a result of moving to the application of computer-based auditing, which can lead to the development and continuous improvement of the auditing process by assessing audit risks and helping to evaluate companies' businesses and decisions issued by management. The study concluded that although computer software auditing techniques such as expert systems and their use to improve work procedures and reduce errors are still in the early stages of development, most of the research came to search for the security procedures that should accompany computerized accounting information system applications in companies and their auditing. The study recommended the necessity of assessing the risks resulting from the application of expert systems in companies and imposing security and safety procedures focused on the safety and completeness of work and auditing procedures and ensuring their implementation, and that the automation of auditing procedures has become one of the basic issues at the present time.

The study (Rikhardsson & Dull, 2016) also aimed to focus on the role of technological progress in the business environment and considered it a factor that caused changes in the field of continuous auditing. The study showed whether accounting and auditing are able to demonstrate creativity and ingenuity on an ongoing basis in processing operations and finding the necessary solutions to solve the problems they face as a result of applying technological progress in establishments. The study concluded that continuous auditing procedures are a necessity in light of the application of technology in the business environment, and that there are some obstacles accompanying this application that lead to hindering accounting and auditing work. To overcome them, it is necessary to review the history of auditing and its relationship to information technology and determine the appropriate procedures for this development.

The study (Drogalas et al., 2017) indicated an attempt to increase the efficiency of the internal auditor in detecting financial fraud by studying and analyzing the extent of the impact of the efficiency of the internal auditor in public joint-stock companies in the Kingdom of Saudi Arabia with internal audit standards. Proper and advance planning of the audit and control process by the internal auditor preserves the most important conclusions of the economic unit's resources, and

reduces cases of fraud and corruption. Work to increase interest in the scientific and professional qualification of internal auditors, as well as the necessity of a legal obligation to provide professional and scientific certificates for internal auditors that are commensurate with the tasks, duties and responsibilities they perform, as well as the necessity of their familiarity with all internal legislation, regulations and laws of their work environment.

The study (Khudair & Gatea, 2022) dealt with the internal control system and its effectiveness in reducing the phenomenon of financial and administrative corruption, and identifying the difficulties that hinder and limit the ability of the internal control system to perform its work in the required manner. The study reached several results, the most important of which are: Internal control plays a role in strict control procedures that prevent tampering with the property of the economic unit, which limits cases of financial and administrative corruption, in addition to the clear instructions of the internal control system that led to controlling financial and administrative performance. The study recommended the need for government units to pay attention to providing rewards and incentives to distinguished employees working in the control agencies to encourage and motivate them to perform the tasks assigned to them.

From the above, the study hypotheses can be derived as follows:

(H1): The Federal Internal Audit Board's support for the independence of internal audit affects the reduction of administrative corruption.

(H2): The Federal Internal Audit Board's support for the independence of internal audit affects the improvement of performance efficiency and thus the reduction of administrative corruption.

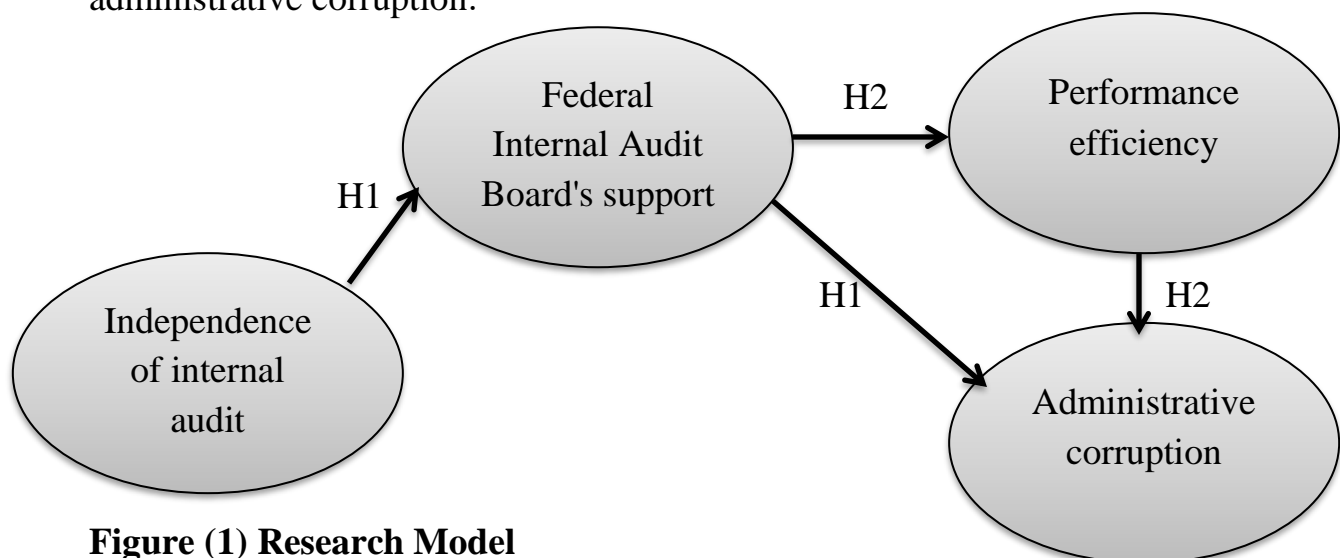


Figure (1) Research Model

6. Methodology of Research

The research is based on two approaches to achieve its objectives. The descriptive historical approach and the descriptive analytical approach were used. As for the descriptive historical approach, this will contribute to the use of books, letters, periodicals and the Internet to cover the theoretical framework of the research to address this topic and in order to answer the raised problem and sub-questions. The inductive and deductive approaches were relied upon, by describing and analyzing the nature of the risks and their relationship to audit procedures. The descriptive analytical approach was also relied upon in the applied aspect; as the data related to the field study were collected, relying on two types of tools, the first of which is the questionnaire and the other is the available data on cases of administrative corruption discovered in government institutions, where indicators of descriptive statistics and inferential statistics were used to analyze the results of the study and with the help of the statistical program (SPSS) as well as the use of the program (SmartPLS) to demonstrate the compatibility between the proposed study structures, which was referred to, i.e. the hypothetical plan (research model) proposed for the study.

The sample members that could achieve the study objectives were selected, which were represented by gentlemen (experts, specialists, holders of professional certificates, and practitioners in accounting and control work). After the aforementioned procedures, the questionnaire was distributed to the sample members, which amounted to (221) individuals. For clarification, the researcher will address the study questionnaire in its final form, in addition to the validity and reliability tests, as in this chapter, he will explain the scanning and cleaning of the data by conducting some statistical tests that ensure the integrity and ability of the financial data for the test, including the assessment of bias and non-response (Non response bias assessment and common method bias), and then the descriptive statistics test (Descriptive Analysis) And conducting the MANOVA test (multivariate analysis of variance analysis).

7. Empirical Results

7.1. Cronbach's alpha

The reliability coefficient (Cronbach's alpha) method is considered one of the most important and common statistical methods for calculating the ratio of true variance to total variance. The reliability coefficient value ranges from 0 to 1, and the minimum acceptable value is 0.7, where higher values show greater reliability. The program (SPSS v.27) was used to calculate the Cronbach's alpha coefficient values for the questionnaire axes, and the results showed the consistency of the scale scores, as the Cronbach's alpha values for all axes are greater than (0.7).

7.2. Mean, standard deviation, coefficient of variation of the study variables

	Mean	standard deviation	coefficient of variation
The first dimension: Establishing the (Federal Internal Audit Council) to support the independence of internal audit units in government institutions.	5.8824	0.94841	%16.12
The second dimension: The role of the Federal Internal Audit and Control Council in supporting the independence of internal audit departments and divisions in government institutions.	6.2995	0.71086	%11.28
The third dimension: The role of independence in raising the level of professional performance of internal audit departments and divisions in government institutions.	6.2127	0.70420	%11.34
The fourth dimension: To what extent do you believe that establishing the Federal Internal Audit Council will improve the quality of internal audit performance in government institutions	6.3413	0.69283	%0.97

Table (1)

7.3. Multivariate Analysis of Variance:

MANOVA is used when there are two or more dependent variables and aims to determine whether the mean differences between groups in a set of dependent variables are likely to occur by chance. Therefore, multivariate analysis of variance (MANOVA) was employed to examine the linear combination of the dependent variables (IC, EC), and the most important and common test statistics are Wilks' Lambda and Pillai's Trace. As shown in Table (7) below:

		Statistics value	F-test	Significance level
constrain	Pillai's Trace	0.999	77.84	0.001
	Wilks' Lambda	0.010	73.43	0.001
B	Pillai's Trace	1.263	3.691	0.002
	Wilks' Lambda	0.112	4.12	0.002
I	Pillai's Trace	0.839	2.891	0.002
	Wilks' Lambda	0.212	4.518	0.002
E	Pillai's Trace	0.010	7.351	0.001
	Wilks' Lambda	1.000	9.417	0.001
BE	Pillai's Trace	1.564	8.375	0.001
	Wilks' Lambda	0.018	14.51	0.001
IE	Pillai's Trace	1.276	4.940	0.002
	Wilks' Lambda	0.034	11.85	0.001

Table (2)

From Table (2), we note that the values of the Wilks' Lambda and Pillai's Trace F test statistics were significant at a significance level of less than (0.01), and significant for all components of the dependent variables (IC, EC), which means that the independence of internal auditing and increasing performance effectiveness have a significant impact on reducing administrative corruption in government institutions.

7.4. Mediation analysis:

Mediation analysis in the framework of structural equation modeling (SEM) is a powerful approach to understanding the mechanisms by which an independent variable (IV) affects a dependent variable (DV) via a mediating variable (MV). SEM allows for the simultaneous analysis of multiple relationships and can handle complex models involving multiple mediators and outcomes. To test the effect of the mediating components, a t-test was employed to test the significance of the indirect effects of corruption reduction. The following table

shows the values of the path coefficients and t-test values for the proposed indirect paths of corruption reduction.

Indirect paths model	Path coefficient β	T value	Significance level
$B \rightarrow I \rightarrow C$	0.5298	8.420	0.001
$B \rightarrow I \rightarrow E \rightarrow C$	0.7045	8.821	0.001
$B \rightarrow E \rightarrow C$	0.5946	8.519	0.001

Table (3)

We note that the values of the (T) test for all indirect paths to reduce corruption were significant and significant at a significance level of less than (0.01), and the highest test value was for path ($B \rightarrow I \rightarrow E \rightarrow C$) where it reached (8.821) and the value of the path coefficient reached (0.7045), indicating that the Federal Audit Council's support for the independence of internal auditing will work to raise the efficiency of performance, and thus when internal auditing enjoys independence and efficiency of performance, it will reduce administrative corruption. We also note that the value of the (T) test for path ($B \rightarrow E \rightarrow C$) where it reached (8.519) and the value of the path coefficient reached (0.5946), which is significant and significant at a significance level of less than (0.01), meaning that when the Federal Audit Council supports the efficiency of internal auditing performance, internal auditing will reduce administrative corruption. The value of the (T) test for the path ($B \rightarrow I \rightarrow C$) was (8.420) and the value of the path coefficient was (0.5298). That is, the Federal Audit Council supports the independence of auditing, and when internal auditing enjoys independence, it will contribute to reducing administrative corruption.

8. Discussion of results

In the overall answers of the sample included regarding the importance and necessity of the independence of the departments and their effective role in combating and reducing corruption and granting the auditor powers and freedom in review and disclosure, their percentage ranged mostly from more than two-thirds of the research sample, and depending on the nature of the axis and paragraph, until the percentage of some of them reached (97.5%) of the total answers. The answers of the study sample regarding the first dimension, which is the establishment of the (Federal Internal Audit Council) to support the independence of internal audit units in government institutions, it is noted that

there is agreement and complete agreement on this axis as a practical idea that contributes to supporting the independence of internal audit units individually. The answer ranged between the rate of more than two-thirds of the study sample and the rate was (79.7%) and the arithmetic mean of the dimension was (5.88) while the standard deviation was (1.289).

As for the third dimension which includes the role of independence in raising the level of professional performance of internal audit departments and divisions in government institutions. The answers of the study sample regarding the third dimension, which is the content of the role of the Federal Internal Audit Council in raising the level of professional performance of internal audit departments and divisions in government institutions, opinions differed and the level of the answer was the total of those who agreed and completely agreed reached between (179-200) where its percentage ranged between (81-90.5%), the answers of the study sample to all the paragraphs related to the dimension about the extent to which you believe the establishment of the Federal Internal Audit Council will improve the quality of internal audit performance in government institutions through work where the answer ranged between The average ranged between (191-204 respondents) where the percentage for each dimension was between (86.4% - 92.9%), and this indicates the agreement of the answers on the axis of the paragraphs and at a high level.

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