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Employees' Perception of Internal Audit Role in Promoting Accountability among Public Universities in Uganda: Evidence from Mbarara University of Science and Technology

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Abstract

The paper examines how employees perceive the internal audit role in promoting accountability in Public Universities of Uganda. Assessment of internal audit focused on internal controls, procedures and practices. On the other hand, assessment of accountability in the study focused on transparency and compliancy. The Agency theory informed the study. A cross sectional survey in a case study design was adopted. Accordingly, Mbarara University of Science and Technology (MUST) was the case study. MUST, established by the Act of Parliament in 1993, and was purposively selected out of six (6) Public universities in Uganda. The six universities include Makerere, MUST, Kyambogo, Gulu, Busitema, and Muni (NCHE, 2015). Out of 196 respondents, data was collected by administering 182 questionnaires. Thus the study attained a response rate of 84.3%. The level of validity and reliability of the research instruments was at 0.951. Based on the perception responses, the study reveals presence of weak internal audit. Correspondingly, accountability was perceived weak too.

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Regression results confirm that internal audit as a predictor variable positively influences change in accountability ($R^2 = .347$; $p < 0.05$). Therefore, this paper confirms that there is a weak perceived role of internal audit in promoting accountability at MUST. The paper concludes that Public Universities need to continuously improve and strengthen the internal audit function in order to promote accountability. Changes in internal control processes, procedures and practice yields proportionate positive change in accountability. The study recommends MUST executive to initiate measures to strengthen the internal audit function. In particular, the study recommends review of university internal controls. The university should also consider 'individualizing and socializing' internal audit procedures and practices by inspiring two-way communication among university staff.

Keywords: Internal audit; Accountability; Public universities.

1. Introduction

Worldwide, since the early 1990s, several reforms have been introduced in higher education systems. The reforms coincided with the wider reform process of New Public Management. One major characteristic of these reforms is increased administrative autonomy [1]. According to [2] autonomy at tertiary institutions is witnessed at three levels namely; (a) in teaching decision-making; (b) in management and allocation of financial resources; (c) in recruitment of personnel and remuneration. For the case of management and allocation of financial resources, public universities in Uganda since 1993, started admitting privately-sponsored students and their enrolment has since tripled the number of government sponsored students. As a result, the annual budget of internally generated funds exponentially grows every year as opposed to that of government releases.

The stagnating growth of government releases to higher [3], education in Uganda, are primarily in respect of capital expenditure and salaries. As echoed by government is under pressure to [1] control higher education public expenditure, Reference [2] steer universities policies and programs and [3] monitor university achievements. This situation has led to growing competition among public universities for government releases. At the same time, public universities are required to be accountable and demonstrate their value for money in teaching, research activities, administration and service [4-7].

In order for public universities to be accountable, several means are in use. In particular, scholars have identified accountability tools to include budgeting, performance measurement and responsibility peer reviews [4-6]. However, limited attention has been dedicated to internal auditing [8, 9]. On the other hand, considering the Auditor General's Report [10]; Public universities in Uganda have been reported to spend money without due authorization. The classic case was of MUST, when UGX722,472,773 (equivalent to USD\$240,824) was spent without authorization [10]. Therefore, this study sought to explore why financial misconduct persists yet there is internal audit function. In this context, this paper explores the employees' perceptions of internal audit in promoting accountability for public universities in Uganda.

2. Literature Review

Increasingly the 21st century is witnessing accounting scandals and financial misconduct both at corporate and

government levels. At global level, examples of corporate scandals include Enron scandal (2001) and WorldCom Scandal (2002). At government level in Uganda, financial scams include the Global Alliance for Vaccines and Immunization (GAVI) fund, 2007; The Commonwealth Heads of Government Meeting (CHOGAM), 2007; Office of the Prime Minister (OPM), 2012; and the Pension scam (2013). These scams of financial misconduct have been associated with greed and fraudulent reporting [11]. Hence the occurrence of financial scams can be linked to individual interests and organization interests are at crossroad in public institutions. All these scams have exposed a need for organizational systems to hold responsible administrators accountable for their actions. Reference [12] argue that accountable managers take the responsibility to serve the well-being of the organization. Thus, the status of internal audit function in promoting accountability for public universities in Uganda comes into question. This paper using the agency theory assessed the employees' perceptions of internal audit in promoting accountability.

Reference [13] describes Internal Audit (IA) 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 bringing a systematic, disciplined approach to evaluate and improve the effectiveness of organizational risk management, control, and governance processes'. Traditionally, IA is viewed as a monitoring and compliance function aimed at ensuring reliable accounting information and to safeguard company assets. Accordingly, this paper assessed IA basing on the traditional view [14, 15], reported that public universities in Uganda are facing challenges. Reference [16] particularly observes that public universities are failing to enhance value for money in their transactions; yet accountability is one of those golden concepts that no one can be against. As [15] remarked, managers in public universities should engage in morally responsible actions to promote value for money transactions. Thus through IA, people are expected to be answerable for their decisions and actions [17]. In this respect the status of IA to enhance accountability is vital for organizational health. Contributions of IA to organizational effectiveness are well appreciated in the broad analytical framework of the agency theory. According to [18], IA in organizations makes line managers conscious of their responsibility, risks and controls. At the same time several scholars recognize that the internal auditor in the organization acts as a consultant to monitor risks, identify weaknesses in control systems and facilitate the implementation of the enterprise risk management strategy [19]. Also, the scholarly community has noted that IA aids the Audit Committee (AC) and external auditors in their duties, especially when the AC is in charge of monitoring the internal control system [20]

Reference [21] describes the "agency" as a contractual arrangement among the organization owner(s) and its top management. In this relationship, managers work with the organization as agents to perform some service on behalf of owners who delegate some decision making authorities to managers. However, the authority can be misused by managers to meet their own personal interests. Therefore, the AC, the external auditors and internal auditors; contribute towards enhancing organizational performance, and also ensure that management carries out its plans according to procedures [21]. Consistent with [22] internal auditors are agents whose primary duty is to monitor on behalf of university stakeholders that include the University Council, University senate, AC and the entire senior management. Thus, there is an agency problem when the public university governing bodies and the AC are inefficient. In such instances, the executive is likely to exert negative influence over the internal audit. This complex agency web creates an inherent dilemma for the internal audit of how to carry out their

monitoring role over management when it is ineffective itself.

The objective of internal audit is to assist members of the organization in the effective discharge of their responsibilities. Internal auditing provides a basis for accountability by offering guidance, analysis, appraisals, recommendations and information concerning the activities reviewed [23]. Reference [11] define accountability as the implicit or explicit expectation that one may be called on to justify one's beliefs, feelings, and actions to others. Accountability derives from the practical need to delegate certain tasks to others so as to distribute delivery of large and complex workloads. In turn those entrusted with these delegated duties are required to render an account of their actions [24].

Internal audit is conceptualized for this paper to include; internal control processes, procedures and practices. Internal control are processes that ensures that an organization achieves its objectives in its operations by being effective and efficient in its operations, presenting correct and reliable financial reports and in compliance with the rules regulations and policies that govern it. Internal audit processes start with the selection of area, planning, execution of the audit and reporting the findings to management. Internal audit procedures and practices refers to how audit is carried out in accordance with International Auditing Standards. Accountability is conceptualized to include transparency and compliancy and internal audit environment as the intervening variable which includes University management. Transparency refers to operating in a way that is easy for other members of the organization to see what actions are performed in line with accountability of organizations resources. Compliance is more to abiding by rules, norms and policies that govern an organization to be accountable. There has always been conflict of interest between corporate managers and stake holders thus resulting to agency problems. Internal audit plays a check mechanism role in trying to resolve the agency problems in organizations.

3. Materials and methods

3.1 Research Design

Using both a cross-sectional survey in a case study design, data was collected. This mixed research design enabled the researchers to describe a unit of inquiry in detail, investigate a relationship between the study variables and thus be able to present the findings [25, 26]. The study used quantitative techniques to analyze field data. This is supported by [27] who asserts that the notion of quantitative data analysis helps to get closer to the whole of a case.

3.2 Study Population, Sample size and selection

The study population was 403 senior and intermediate employees (MUST, 2015). The study population comprised of both academic and administrative employees in three institutes and three faculties of MUST. The sample size was 196 respondents got from the population. Determining the sample size was based on the [28]. According to this table, the population is denoted by N and sample size by S. N value of 400 is the closest to our population with an S value of 196 which was adopted for this study.

The study used simple random and purposive sampling techniques. The justifying assumption is that reliable and valid information is only obtainable from specific persons in the accessible population at specific time. Out of 196 questionnaires distributed, 182 were returned representing a response rate of 92.8%. Table 1 below presents a breakdown the sampling strategy used.

Table 1: Sample size strategy

Category	Salary scale	Population Size	Sample size	Actual response	Method
MUST Staff	M1 - M 3	15	14	12	Purposive Sampling
MUST Staff	M4 – M15	388	182	170	Random Sampling
Totals		403	196	182	

Source: **MUST Human Resource Report, 2015**

The researcher obtained data on categories of respondents based on their job specifications to ensure that the different job categories were captured in the study.

Accordingly, majority (70,38.5%) of respondents were teaching staff; followed by the respondents were in administration and finance (58,31.8%); followed by technical staff (27,14.8%); followed by secretarial staff (19,10.4%); followed by staff in security (6,3.3%) and 1(0.5%) of the respondents were medical staff.

This gave a wider view of employees’ perceptions to the variables of the study. While the Finance and Administrative staff (31.8%) are knowledge on issues of internal audit, the rest of the respondents (68.2%) expressed their perceptions on whatever is pertaining to internal audit and accountability at MUST.

3.3 Data collection and analysis

Quantitative data was collected using questionnaires. For reliable results, anonymity condition was adhered to in order to create trust among respondents. The respondents filled questionnaires comprising of the bio-data, internal audit and accountability sections respectively.

This questionnaire captured the dimensions of internal audit and accountability. A questionnaire was designed using a Seven-Point Scale that ranged from; Strongly Agree (7) to strongly disagree (1). Accountability was measured seven-point Likert Scale and ordinal data measurement was used.

3.4 Data Reliability and Validity

To assess the reliability of the research instrument, the Cronbach Alpha Coefficient was employed to test for validity of the research items that was used in the study.

The instruments were pretested to ensure that the contents are understandable by the respondents.

This helped to identify redundancies and additions to adopt and render the instruments amenable to analysis. The pilot and follow up study had alpha coefficients of .988 and .950 respectively, suggesting that the items have relatively high internal consistency. This confirms the data reliability.

Table 2: Data Reliability Analysis

Study type	Cronbach's Alpha		N
		Cronbach's Alpha Based on Standardized Items	
Pilot	0.988	0.989	49
Follow up	0.950	0.951	49

Source: *Field data 2015*

3.5 Ethical consideration

In order to observe ethical research guidelines, the researcher obtained an approval from MUST Institutional Research Ethical Review Committee. Hence, questionnaires could only be administered after written consent of the respondents. The instrument used to collect data were delivered and collected by the researcher after being filled by the respondents. The researcher emphasized that the research is purely academic. Confidentiality and anonymity of the respondents was adhered to.

4. Results

4.1 Internal audit

The results were based on the respondents' perceptions captured using the survey questionnaire. In response to whether *Management demonstrates commitment to high ethical and professional standard in running MUST*, majority agreed 133(73.1%); while the rest either disagreed or were not sure 49(26.9). The study shows that staff are conscious and comply with ethical standards, respect university rules and regulations. Therefore, the study reveals that employees of MUST are conscious of their professions and jobs and comply with the current internal audit processes, procedures and practices. Accordingly, consistent with the agency theory the study confirms that the existence of managerial support helps the organization in enhancing internal audit performance, and will ensure that management carries out plans according to set procedures. However, combined minority perceptions of 'don't know and not sure (49, 26.9%) cannot not be ignored. The 26.9% alludes to prevalence of conflict between internal auditors' personal interests and organizational interests. For example, the existence of an overhead costs and financial policy was found to be little known by the finance and administration staff. Furthermore, opinions were sought on whether *Policies and procedures are established to ensure that legal requirements are monitored and built into control activities*; majority (116; 63.7%), agreed to the statement. This is further confirmed by presence of financial manual and internal audit manuals. These manuals are a guide to the internal audit process. On the other hand, 7(9.3%) Disagree and 49(26.9%) were not

sure. Accordingly, it is logical to observe that 36% is a significant portion which reveals weakness in the development and implementation of university policies. The study further reveals perceived weaknesses in policy formulation and implementation in resource management.

Table 3: Description of Internal Audit Practices

Internal Audit	N (%)		
	Agree	Disagree	Not Sure
1. Management demonstrates commitment to high ethical and professional standard	133 (73.1)	19 (10.4)	30 (16.5)
2. There are Public formal policies and procedures on operational, technical and ethical issues, which are regularly reviewed.	102 (56.0)	28 (15.4)	52 (28.6)
3. The Public codes of conduct define the standard of personal behavior and public image, which all officers are required to adopt.	143 (78.6)	13 (7.1)	26 (14.3)
4. Management and staff adopted an attitude of control consciousness, which ensures that a positive control environment is maintained.	105 (57.7)	26 (14.3)	51 (28.0)
5. Policies and procedures are established to ensure that legal requirements are monitored and built into control activities.	116 (63.7)	17 (9.3)	49 (26.9)
6. Knowledge and skills needed to perform particular jobs are critically analyzed and documented in the employee job descriptions and duty statements.	125 (68.7)	34 (18.7)	23 (12.6)
7. Employee job descriptions and duty statements are used for interviewing and placing staff in particular jobs.	126 (69.2)	29 (15.9)	27 (14.8)
8. The structures promote clear line of responsibility and accountability conducive to effective management and control of the university	109 (59.9)	42 (23.1)	31 (17.0)
9. The HR policies ensure that recruited staffs have the necessary level of experience and training and that the staff are continuously developed to ensure that they maintain high levels of competence.	98 (53.8)	61 (33.5)	23 (12.6)
10. Appropriate policies and procedures based on MUST impact strategy are developed and put in place to assist the university to react promptly, identifying and addressing both short and long term effects of external influence.	90 (49.5)	32 (17.6)	60 (33.0)
11. The governing body of the university periodically reviews policies and procedures to ensure that proper risks assessment and control processes have been instituted.	106 (58.2)	38 (20.9)	38 (20.9)

Source: Field data, 2015

The findings show that 32% of the staff recruited may not be competent for the positions they are holding. Failure to recruit staff on merit indicates that there are weaknesses in the internal control processes. Responses on whether *MUST structures promote clear line of responsibility and accountability conducive to effective management and control of the university*; 109(59.9) agreed to the statement as the norm control practice while 42(23.1) disagreed with the statement. As revealed by the study findings, there is a weakness in the human resource internal control processes and procedures that result into having both competent people in the right positions 59.9 % and 40 % of non-competent personnel also due to weaknesses in the recruitment process. Response on whether *the governing body of the university periodically reviews policies and procedures to ensure that proper risk assessment and control processes have been instituted*; 106(58.2) respondents agreed to the control procedure. Internal audit reports are received by the Vice Chancellor and there is a vacuum of the

Audit Committee. The lesson gained from the Agency theory is that weak internal audit cannot result into effective and efficient utilization of organizations resources. Therefore, the study reveals that internal audit is perceived to be weak. In this regard, the internal audit effectiveness at MUST is currently influenced by senior management's effectiveness. In the deficiency of the Audit Committee functioning, Internal Auditors have varying motives to assist top management and collaboratively act against the University council interests. These motives include financial rewards from senior managers, personal relationships with them, and the power of senior management in shaping the future position of internal auditors and their salaries. In such a work environment, internal auditors as agents are incentivized to bias information flows, which leads to new concerns of the university council about their trust on the internal auditors' objectivity. Therefore, preventing such threats of objectivity, it becomes necessary that the university council strengthens the function of an Audit Committee.

4.2 Accountability

Employees of MUST were subjected to statements that described the accountability mechanisms used. Their opinions are presented using frequency counts and percentages. The findings are presented in table below.

From the above table, 90 (50%) of the respondents agreed that the guidelines on accountability are designed in such a way that staff without accounting background are able to interpret the final reports. However, the survey data shows that 50% disagree. This implies that people without accounting background cannot interpret the university final reports. The respondents were asked on whether the policy on accountability is clearly understood, 92(50.5%) agreed to the statement. Internal audit work coordinates with the university secretary's office supervision to ensure that policy on accountability is enforced. On the other hand, the study findings show (50%) that the policy is perceived to be on paper and not clearly understood. warns that it's important to comply with organizations accountability policies to avoid negative impacts of accounting scandals [29].

Furthermore, respondents were asked whether Resources are utilized for their intended goals and objectives; 65(35.7%) agreed. University budgets and work plans are done with the involvement of some of the staff. The study reveals that 64% perceive that employees are not involved in drawing of university budgets and work plans. This is a sign of weaknesses of transparency in the university accountability mechanisms. Respondents were asked on whether there is an integrated accountability system that can be accessed by all stakeholders. Management was skeptical here. Study findings show that 64% disagree with the statement. This implies that there is no integrated accounting system accessed by stakeholders other than the university appointed accounting officers.

Furthermore, respondents (89;48.9%) are happy with their current accounting system. However, 51% of the respondents were not comfortable with the current accounting system. This accounts for more than a half of the staff, implying there is a problem in the system that needs to be addressed. But from the earlier findings the study shows need to change. The responses on whether the current accounting system can be made better; 145(79.7%) majority of staff agreed to the statement. The need for change in this system was earlier echoed and thus positive response for any change in the existing system.

Table 4: Employees’ Perceptions about Accountability

Accountability statements	N (%)		
	Agree	Disagree	Not Sure
1. The accountability guidelines designed in such a way that staff without accounting background are able to interpret the final reports	91(50)	66(36.3)	25(13.7)
2. The policy on accountability is clearly understood by staff	92(50.5)	73(40.1)	17(9.3)
3. Through accountability the University gets value for money	129(70.9)	30(16.5)	23(12.6)
4. Resources are utilized for their intended goals and objectives.	65(35.7)	67(36.8)	50(27.5)
5. There is an integrated accountability system that can be accessed by all stakeholders.	65(35.7)	67(36.8)	50(27.5)
6. There are supporting documents for all transactions.	139(76.4)	23(12.6)	20(11.0)
7. There is active involvement of all stakeholders in accountability	96(52.7)	44(24.2)	42(23.1)
8. The accounting system holds all stakeholders accountable.	134(73.6)	17(9.3)	31(17.0)
9. All resources including funds are accounted for in a timely manner	82(45.1)	62(34.1)	38(20.9)
10. Sometimes transactions are made before authorization.	46(25.3)	68(37.4)	68(37.4)
11. Sometimes accountability is done after funds are released	95(52.2)	34(18.7)	53(29.1)
12. Funds released match the planned activities.	80(44.0)	53(29.1)	49(26.9)
13. Funds are accounted for as required	117(64.3)	31(17.0)	34(18.7)
14. Finance and Accounts staff are knowledgeable about all the transactions made.	121(66.5)	38(20.9)	23(12.6)
15. Staffs are comfortable to respond to accountability queries.	104(57.1)	46(25.3)	32(17.6)
16. There are internal controls that help account for the resources	128(70.2)	30(16.5)	24(13.2)
17. Iam happy with our current accounting system	89(48.9)	67(36.8)	26(14.3)
18. We can make the current system better	145(79.7)	9(4.9)	28(15.4)

Key: D = Disagree; A = Agree; NS = Not sure:

Source: Field data 2015

4.3 Correlations between Internal Audit and Accountability

Table 5: Correlation

Accountability	
Pearson Correlation	.214**
Internal Audit Sig. (2-tailed)	.004
N	182

Source: Field data 2015

The results in the above table indicate that there is a positive correlation between Internal Audit and Accountability. The Pearson correlation is positive ($r = 0.214$) and significance at value $p < 0.01$, $N = 182$. Internal Audit indicates a positive relationship with Accountability since the r value is $+0.214$ ($p < 0.01$, $N = 182$). To examine the extent to which internal audit influences Accountability, a co-efficient of determination was computed. The results indicate that Internal Audit is associated with accountability ($r = 0.589$). the computed coefficient of determination was $R^2 = 0.347$ and adjusted $R^2 = 0.341$ with a Standard error = 0.555. Using predictor variable of Internal Audit, correlation coefficient is .589 while $R^2 = .347$ and adjusted $R^2 = .341$. This implies that Internal Audit explains variations in Accountability on the sample population by 34.7% ($.347 \times 100$) and 34.1% ($.341 \times 100$) on the target population while the remaining percentage of variation can be explained by other factors. Thus any improvement made on Internal Audit at MUST will positively influence improvement in Accountability by 34.7%.

5. Limitations

The study limitation is related to the sample of the study. All the respondents were from MUST, which could influence social bias (their perceptions due to their practices). The results can thus not be generalized to other institutions. There is need to carry out studies in other public universities in Uganda in order to have conclusive generalizability of results and interpretations

6. Conclusion

The study results show that there is an operational internal audit function at MUST. The internal controls are in operation as evidenced by observance of ethical and professional standards, internal controls in financial activity flows and in compliance with organizations norms - in policy formulations, implementation and reviews. However, study findings reveal that there are employees' perceived weaknesses in internal audit arising from recruitment processes, job specifications, strategy, and policy formulation, implementation and reviews. Thus despite the presence of accountability and compliance mechanisms within the university, there are accountability gaps. The study reveals that employees perceive negativity on accountability mechanisms due to unclear policy guidelines (50%). As a result, there are weaknesses in financial accountability, utilization of resources, not involving all stakeholders in accountability, budgeting, planning and implementation of programs. Basing on the study results, internal audit positively influences (34.7%, $p < 0.05$) university accountability. Hence, the University executive needs to establish a vibrant Audit Committee, create an internal audit environment that continuously informs policy implementation and reviews on internal controls as well as produce timely internal audit reports.

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