



An Assessment of the Effectiveness of the Internal Audit on the Performance of the Public Sector: Case Study of the National Revenue Authority (NRA)

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Abstract

Effective IA involves evaluating the organization's internal control system and risk management practices to improve its effectiveness. Internal auditors evaluating the organization's internal control system and risk management practices improve the organization's internal control system and risk management practices and are essential for effective IA. By providing independent assessments and recommendations in these areas, IA contributes to enhancing the organization's overall governance and ensuring the achievement of its objectives while minimizing risks. In addition, activities related to evaluating compliance with laws and regulations and supporting fraud prevention are critical components of effective IA. By ensuring compliance and supporting fraud prevention, IA helps the organization maintain its integrity, ethical standards, and legal obligations while minimizing the risk of financial loss and reputational damage. Furthermore, the activities related to improving the organization's operations and performance are also essential for effective IA. By identifying operational inefficiencies and providing recommendations for improvement, IA helps the organization achieve greater operational effectiveness. Additionally, by evaluating performance management systems and providing insights for improvement, IA contributes to enhancing the organization's overall performance and strategic outcomes. Moreover, by providing recommendations, IA helps management and key stakeholders make informed decisions to enhance the organization's performance, reduce risks, and ensure compliance with relevant requirements. Although this research contributes to the existent literature on the effectiveness of the internal audit on the performance of the public sector, however, the research findings are

not generalizable but limited to NRA although good practices can be adopted from this research. The research finding reveals that NRA maintained an effective Internal Audit Department that has competent staff members and is resourced by Management in the midst of limited resources that contribute significantly to improving an organization's risk management, internal control, and governance processes. It provides independent and objective assurance, adds value, and supports the audit committee, senior management, and external auditors in fulfilling their respective roles. However, the IA is faced with challenges that serve as a limitation to audits: With the modernization of revenue collection using automated software programs like Automated System for Customs Data (ASYCUDA) World, Electronic Cash Register, and Integrated Tax Administrative System, the audit department should be equipped with automated audit tools or technology to enable the Internal Audit and Controls to deliver on its assurance mandate and proffer appropriate recommendations that will add value and strengthen public confidence. The asymmetry of information and timely provision of information sometimes challenges the delivery of internal audits and also the challenge faced by the internal audit department has been the failure of most departments to respond to audit reports after long waiting times.

Subject Areas

General Business Research

Keywords

National Revenue Authority (NRA), Effectiveness, Internal Audit (IA), Performance, Automated System for Customs Data (ASYCUDA, Audit Service Sierra Leone (ASSL)-Office of the Auditor General, Supreme Audit Institutions (SAIs)

1. Introduction

A robust control system, comprising effective internal control, risk management, and audit, is fundamental to better governance, safeguarding taxpayers' money, and preserving public trust (OECD) [1]. Both internal and external auditing are essential components of a robust public financial management system. They work together to ensure the proper use of public funds, promote good governance, and enhance the trust of citizens in the government's financial activities. Internal auditors help organizations address internal weaknesses and inefficiencies, while external auditors provide an independent and impartial assessment of the government's financial performance and compliance with regulations. This combined approach contributes to the overall effectiveness and accountability of the public sector. Internal audits are conducted by professionals within the organization to assess the effectiveness and efficiency of internal controls, risk management, and governance processes. Internal audits focus on evaluating the

quality of budgeting, financial, and accounting information. They also assess how well organizations have achieved their established objectives. While internal auditors are part of the organization, they strive to maintain independence and objectivity in their assessments. This ensures that their evaluations are unbiased and accurate. Internal auditors identify weaknesses in processes and systems, suggesting improvements to strengthen the control environment and resource utilization. On the other hand, External Auditing (Supreme Audit Institutions—SAIs) also known as external auditors, are independent governmental bodies responsible for conducting external audits of public sector entities. The main focus of SAIs is to evaluate the effectiveness and efficiency of financial management, compliance with laws and regulations, and the overall stewardship of public resources. SAIs operate independently from the entities they audit. This independence is crucial to maintain credibility and objectivity in their evaluations. By auditing government entities, SAIs enhance accountability in the use of public funds and resources. Their reports provide valuable insights to policymakers, legislators, and the public. SAIs contribute to transparency by shedding light on any mismanagement, irregularities, or inefficiencies within public sector operations. It is worth noting that in Sierra Leone the role of SAIs is performed by the Audit Service Sierra Leone (ASSL)-Office of the Auditor General.

The government of Sierra Leone recognized the importance of establishing a reliable and efficient tax system to generate revenue for financing its development agenda although the governments have multiple sources of revenue, taxes are generally considered the most reliable and sustainable source. To increase domestic revenue mobilization, the government of Sierra Leone decided to reduce tax rates and expand the tax base. This would be achieved through the implementation of an effective and efficient direct taxation system. To achieve this, the National Revenue Authority (NRA) was established with the mandate to assess and collect both tax and non-tax revenues on behalf of the government. The National Revenue Authority (NRA) of Sierra Leone was established on September 13, 2002, with the enactment of the National Revenue Authority Act, 2002 (Act No-11). Before the establishment of the NRA, revenue collection in Sierra Leone was fragmented, with different government agencies handling different aspects of revenue collection, such as customs and excise, income tax, and the government gold and diamond office, among others. The creation of the NRA brought these agencies together under one umbrella to streamline and improve revenue collection (NRA Website). The NRA is also responsible for enforcing revenue-related laws and minimizing revenue leakages. The NRA Act of 2002 (Act No.11) [2] granted the authority the power to collect both direct and indirect tax revenues. Moreover, the NRA took over the responsibility for collecting non-tax revenues and managing the operations of the Gold and Diamond Department. By fulfilling this mandate, the NRA aims to maximize revenue mobilization for the government of Sierra Leone. The NRA is a key source of government source of income and has an operational IA department whose roles

are fundamental in strengthening internal controls that enhance the performance of the NRA, and the effective role of the IA built the stakeholders' and taxpayers' confidence in the collection and utilization of funds hence research on the effectiveness of NRA is of the essence.

The IA function serves as an essential management tool that helps organizations achieve their objectives, safeguard assets, ensure compliance, manage risks, detect fraud, and improve processes. It provides independent and objective assurance, which enhances the overall effectiveness of an organization's internal control environment (Alqudah *et al.* 2019 [3]; Abdelrahim & Al-Malkawi, 2022 [4]; Behrend & Eulerich 2019 [5]; Endaya & Hanefah 2016 [6]). In addition, IA provides objective assessments to senior management and the audit committee, assisting them in enhancing controls, mitigating risks, improving operations, establishing robust internal controls, achieving quality financial reporting, and maintaining compliance. The effectiveness of IA also influences the external auditor's reliance on IA's work. Despite organizational variations, IA functions are established to meet the specific needs of each organization, recognizing the importance of customization while adhering to professional standards. Furthermore, An effective IA is crucial for organizations, and the role of internal auditing, as defined by The Institute of Internal Auditors (IIA) and interpreted by The International Professional Practices Framework (IPPF), has significant contributions to improving the effectiveness of an organization's risk management, internal control, and governance processes. Also, the importance of IA in adding value and improving operations within an organization is fundamental. The key points that emphasize the significance of an effective IA function are as follows: 1) Independent and objective assurance: IA provides independent and objective assessments of an organization's operations, risk management practices, internal controls, and governance processes. This independent viewpoint enhances the credibility and reliability of the information and recommendations provided by IA. 2) Adding value: IA not only provides assurance but also delivers value to the organization. By identifying areas for improvement, recommending best practices, and suggesting process enhancements, IA helps organizations achieve their objectives more efficiently and effectively. 3) Systematic and disciplined approach: IA brings a systematic and disciplined approach to evaluate various aspects of an organization, including risk management, control, and governance processes. This structured methodology ensures that evaluations are comprehensive, consistent, and aligned with professional standards. 4) Support for the audit committee, senior management, and external auditor: An effective IA function provides valuable support to the audit committee, senior management, and external auditor. It assists the audit committee in fulfilling its oversight responsibilities by providing independent and objective insights. IA also helps senior management by identifying areas of improvement and enhancing decision-making processes. External auditors rely on the work of IA in obtaining assurance and reducing the extent of their own audit procedures. 5) Enhancing

risk management: IA plays a key role in evaluating and improving an organization's risk management processes. By assessing the effectiveness of risk identification, measurement, mitigation, and monitoring, IA helps organizations better understand and manage their risks. 6) Strengthening internal control: IA evaluates the design and effectiveness of internal controls to ensure they adequately mitigate risks and support the achievement of organizational objectives. By identifying control weaknesses and recommending enhancements, IA helps organizations establish robust internal control frameworks. 7) Improving governance processes: IA evaluates the effectiveness of an organization's governance processes, including the oversight activities of the board and senior management. By providing assurance and recommendations, IA assists in strengthening corporate governance practices and ensuring compliance with applicable laws and regulations.

In summary, an effective IA function, as defined by the IIA and interpreted by the IPPF, contributes significantly to improving an organization's risk management, internal control, and governance processes. It provides independent and objective assurance, adds value, and supports the audit committee, senior management, and external auditors in fulfilling their respective roles.

The roles and responsibilities of the internal audit department within the National Revenue Authority (NRA) are well-defined by the Public Financial Management Act (PFMA) [7], but there are concerns about the department's effectiveness and efficiency in improving the NRA's performance. This situation suggests a potential gap between the mandated functions and the actual outcomes of the internal audit department's activities. This gap could arise due to various factors, such as implementation challenges, resource constraints, or process inefficiencies. Hence, the focus of this research is to evaluate the effectiveness of the internal audit department at the National Revenue Authority (NRA) and its effect on NRA performance.

2. Research Aim, Objectives, and Questions

2.1. Research Aim

The research aim is to evaluate the effectiveness of the internal audit department at the National Revenue Authority and its effects on NRA performance.

2.2. Objectives of the Study

The objective of this research is to understand the factors that influence the Internal Audit Department of NRA and the challenges faced by the internal audit department that impede their effectiveness in executing their functions and its effect on the performance of NRA.

2.3. Research Questions

1) Does the IA provide independent and objective assessments of NRA operations, risk management practices, internal controls, and governance processes?

- 2) Does the IA report identify areas for improvement, recommend best practices, and suggest process enhancements?
- 3) What is the reporting line of the Internal Audit Department?
- 4) Does the IA follow a structured approach for its audit?
- 5) Does the NRA have an Audit Committee?
- 6) Does the audit staff members of the IA department competent to perform their roles and responsibilities?
- 7) What are the limitations and benefits of the internal control department?

3. Research Methodology

This research uses a mixed methods approach as many issues addressed by researchers in social and health sciences are complex and multi-faceted, requiring a holistic approach that integrates different perspectives; as relying solely on either qualitative or quantitative methods may be insufficient to comprehensively address the intricacies of complex research problems (Crewell, 2009) [8]. Mixed methods research represents a step forward by harnessing the unique advantages of qualitative and quantitative research methods. The popularity of mixed methods research has increased due to its ability to combine the strengths of both qualitative and quantitative approaches. Both qualitative and quantitative research methodologies have gained credibility and recognition in the fields of social and human sciences. Questionnaires were used to collect quantitative data and qualitative data and follow-up interviews with the participants that were selected for the research. In addition, data were collected from the internet, articles, the NRA Website, the Sierra Leone Auditor General's Published Reports, and textbooks. Data analyses are done through concurrent triangulation. The concurrent triangulation approach is a powerful mixed methods model that offers researchers a means to comprehensively investigate research questions by merging quantitative and qualitative data collection and analysis. It enhances the depth and breadth of insights and contributes to a more robust and nuanced understanding of complex topics. The concurrent triangulation approach has an enormous advantage in the analysis and interpretation phase, as researchers can interchangeably discuss findings from quantitative and qualitative data, exploring how they inform and enrich each other (Crewell, 2009) [8].

Teddlie and Yu's (2007) [9] typology provides a framework for understanding how different sampling techniques can be used in mixed methods research, where both quantitative and qualitative data collection methods are combined to gain a more comprehensive understanding of a research topic. The five typologies developed by Teddlie and Yu (2007) are mentioned as follows: 1) **Basic Strategies**: These involve combining quantitative and qualitative sampling techniques. For example, using stratified purposeful sampling, researchers select participants from specific subgroups to ensure diversity in the sample. Purposive random sampling is another approach where participants are purposefully selected, but there's still an element of randomness in the selection process. 2) **Se-**

quential Sampling: In this approach, the sampling from the first phase of the research informs the second phase. This means that the data collected in the initial phase guide the selection of participants or cases for the subsequent phase. This helps to refine the focus of the research and might involve using different sampling techniques in each phase. 3) **Concurrent Sampling:** This involves combining quantitative probability sampling and qualitative purposeful sampling either as independent procedures or in a joint manner. For example, in a survey, closed-ended questions might be used to collect quantitative data, while open-ended questions gather qualitative insights. 4) **Multilevel Sampling:** In this approach, sampling occurs at two or more levels or units of analysis. This can be useful when research involves multiple layers of analysis, such as studying individual participants within specific organizations or communities. Different sampling techniques might be used at each level to capture different perspectives. 5) **Combined Strategies:** This type allows for the use of any combination of the previously mentioned strategies. Researchers have the flexibility to mix and match different sampling techniques based on the research objectives and the nature of the data they want to collect. These strategies are designed to provide researchers with a structured way to think about how to effectively combine quantitative and qualitative data collection methods in mixed methods research. The choice of strategy depends on the research questions, the level of integration desired between the two types of data, and the practical constraints of the research context. Purposive sampling is used for this research therefore 70 participants were selected and 70 questionnaires were distributed to 70 participants based on the premise that the participants selected met the relevant criteria of having the knowledge and institutional memory of NRA in providing the relevant information that will inform the answers to the research questions.

Overall, mixed methods research has gained popularity due to its capacity to tackle complex issues, adapt to evolving research needs, and provide a more holistic understanding of research questions. The synergy between qualitative and quantitative methodologies allows researchers to approach multifaceted problems with greater depth and nuance, contributing to richer insights and more robust conclusions in the social and human sciences.

Internal Audit plays a critical role in organizations by assessing and improving the effectiveness of risk management, control, and governance processes. The factors that impact IA effectiveness are complex and multifaceted, and researchers have been studying these factors to gain a better understanding of how IA can contribute to organizational success. Some of the key IA factors such as IA Independence, Size of the IA Function, Competencies of IA Staff, Quality of IA Processes and Methodologies, Relationship with Stakeholders, Senior Management Support, and Outsourcing of IA have an effect on organizational performance. In recent years, scholars have been working to integrate the various factors into a more unified framework to better understand IA effectiveness. Research efforts on internal audit effectiveness made by Turetken *et al.*, (2019) [10]

and Abdelrahim & Al-Malkawi, (2022) [4] are steps towards achieving the IA effectiveness goal. As the field continues to evolve, ongoing research and collaboration among scholars, practitioners, and organizations will likely contribute to the development of a more comprehensive and widely accepted conceptual model for assessing IA effectiveness.

The research aim is to evaluate the effectiveness of the internal audit department at the NRA and its effects on NRA performance; with no comprehensive conceptual model established in the literature, this research emphasis was directed to, Independence, Objectivity, Competence, and the Reporting Line of the Internal Audit Department as a Framework for the Analysis to Test the Effectiveness of the Internal Audit Department at NRA. By adhering to these principles of independence, objectivity, competence, and independent reporting line such as to the Audit Committee, the internal audit function in the public sector can play a crucial role in enhancing transparency, accountability, and good governance which leads to the overall improvement of the organization's performance.

4. Literature Review

4.1. Internal Auditing (IA)

The evaluation process plays a vital role in ensuring that the internal audit function operates optimally and contributes effectively to the organization's goals. By assessing effectiveness, objectivity, and independence, the organization can maintain a strong and trustworthy internal audit function that adds value and enhances the overall governance and risk management processes. It supports the organization in managing risks, maintaining compliance, and making informed decisions based on reliable audit insights. An effective internal audit function can have a positive impact on the control environment of an organization and the effective design and operation of internal control. The audit committee should regularly evaluate the effectiveness of the internal audit function to ensure that the benefits to the organization are optimized (KPMG, 2018) [11].

Effective internal auditing (IA) should assist the organization in achieving its objectives and safeguarding its assets, as highlighted by Alqudah *et al.* (2019) [3] and Azzali and Tatiana (2018) [12]. Achieving organizational objectives and safeguarding its assets is further explained: 1) Assisting the organization to achieve its objectives: IA plays a supportive role in helping the organization accomplish its goals and objectives. By providing independent and objective assessments, IA can identify areas where the organization may be falling short and provide recommendations for improvement. This assistance can range from operational efficiencies to strategic initiatives, ultimately contributing to the organization's overall success. 2) Safeguarding the organization's assets: IA is responsible for evaluating the organization's internal control systems and processes to ensure the proper safeguarding of its assets. This includes assessing the reliability of financial reporting, identifying vulnerabilities in asset protection, and recommending measures to mitigate risks. By effectively safeguarding assets, IA helps

protect the organization from financial loss, fraud, and other risks that could impede its success. These two goals—assisting in achieving objectives and safeguarding assets—are fundamental to the role of IA. By fulfilling these objectives, IA acts as a trusted advisor to management and the board of directors, contributing to the organization’s long-term sustainability and success.

Effective governance helps maintain a balance between the interests of shareholders, stakeholders, and management while safeguarding assets and ensuring responsible decision-making within organizations (Biswa, 2023) [13]. The COSO framework offers a structured approach to internal control, risk management, and fraud prevention that helps organizations achieve their objectives, ensure reliable financial reporting, and maintain compliance with laws and regulations. It’s a valuable tool for organizations seeking to strengthen their governance and risk management practices (KPMG, 2017) [14]. The Organization for Economic Cooperation and Development (OECD) has identified three key elements of internal audit effectiveness in the public sector: independence, objectivity, and competence. Furthermore, the OECD recommends that the internal audit function should report directly to the highest level of management, such as the head of the organization or governing body. This reporting line helps ensure the independence and effectiveness of the internal audit function by allowing direct communication and access to senior management, enabling the auditors to provide objective and timely information. And by adhering to these principles of independence, objectivity, competence, and independent reporting line such as to the Audit Committee the internal audit function in the public sector can play a crucial role in enhancing transparency, accountability, and good governance which leads to the overall improvement of the organization’s.

4.2. Internal Control

The evolving role and challenges of internal audits within organizations, especially in the context of differing stakeholder perspectives and expectations are critical to the overall achievements of the organizational performance that includes internal audits effectiveness, meeting the corporate governance requirements, and corporate social responsibility. In addition, internal audit effectiveness is of great importance to stakeholders such as auditors, board of directors, audit committees, senior management, and external auditors (Brilliant *et al.*, 1997 [15]; Mihret *et al.*, 2010 [16]; Lenz and Hahn, 2015 [17]). The evolving role of internal audit, therefore, requires addressing diverse stakeholder expectations and achieving a balance between assurance and value. While challenges exist, focusing on factors such as independence, competence, resources, risk focus, and effective communication can enhance the effectiveness of internal audit practices within organizations. A robust control system, comprising effective internal control, risk management, and audit, is fundamental to better governance, safeguarding taxpayers’ money, and preserving public trust (OECD) [18]. By adopting a risk-based approach to integrity, including systematic risk assessments and

implementing targeted controls, governments can demonstrate to citizens that they are using public funds in line with the principles of efficiency, effectiveness, and value for money(OECD) [18].

The Organization for Economic Cooperation and Development (OECD) identified three key elements of internal audit effectiveness in the public sector as follows: independence, objectivity, and competence. These elements are discussed in more detail as follows: 1) Independence: The OECD recommends that the internal audit function in the public sector should be independent of the activities it audits. This means that internal auditors should be free from any conflicts of interest that could compromise their ability to provide unbiased assessments. They should be able to carry out their work objectively and impartially, without undue influence from the management or other stakeholders. 2) Objectivity: The internal audit function should be objective in its approach. This means that auditors should base their assessments and findings on reliable and relevant evidence, without being influenced by personal biases or political considerations. They should maintain a professional and unbiased perspective, focusing on the facts and providing accurate and unbiased information to management. 3) Competence: The internal audit function should have the necessary competence to carry out its work effectively. This includes having a skilled and knowledgeable staff with expertise in auditing techniques, public sector operations, and relevant laws and regulations. The auditors should possess the necessary qualifications, experience, and professional certifications to perform their duties competently. Ongoing professional development and training programs should also be in place to enhance their skills and keep them up to date with emerging trends and best practices in the field of internal auditing. Furthermore, the OECD recommends that the internal audit function should report directly to the highest level of management, such as the head of the organization or governing body. This reporting line helps ensure the independence and effectiveness of the internal audit function by allowing direct communication and access to senior management, enabling the auditors to provide objective and timely information. By adhering to these principles of independence, objectivity, competence, and independent reporting line such as to the Audit Committee the internal audit function in the public sector can play a crucial role in enhancing transparency, accountability, and good governance which leads to the overall improvement of the organization's performance.

Effective internal auditing (IA) involves evaluating the organization's internal control system and risk management practices to improve its effectiveness. This can be achieved by evaluating the organization's internal control system and improving its effectiveness: According to Lenz and Hahn (2015) [17], IA plays a crucial role in assessing the organization's internal control system. This includes evaluating the design and implementation of controls, identifying weaknesses or gaps, and making recommendations to enhance the effectiveness of the control environment. By strengthening internal controls, IA helps mitigate risks, im-

prove operational efficiency, and ensure the reliability of financial reporting. Furthermore by evaluating the organization's risk management and improving its effectiveness: Chambers and Odar (2015) [19], Cohen and Sayag (2010) [20], and Goodwin-Stewart and Pamela (2006) [21] emphasize the importance of IA in evaluating an organization's risk management practices. IA assesses the effectiveness of the organization's risk identification, assessment, and mitigation processes. This involves identifying and prioritizing risks, evaluating the adequacy of risk responses, and suggesting improvements to enhance the organization's overall risk management framework. By enhancing risk management effectiveness, IA helps the organization proactively manage and respond to risks. These activities related to evaluating and improving the organization's internal control system and risk management practices are essential for effective IA. In the bid to fulfilling these roles, IA plays a vital part in enhancing governance, safeguarding objectives, and ensuring the organization's overall success.

4.3. Theoretical Review

According to Ridley (2008) [22], IA is built on the three Es: effectiveness, efficiency, and economy. Effectiveness is considered the most important "E" because efficiency and economy are deemed worthless if IA is ineffective. The achievement of predefined IA objectives and goals is seen as a key factor in determining IA effectiveness (Ahmad *et al.*, 2009 [23]; Badara and Saidin, 2013 [24], 2014 [25]; Dittenhofer, 2001 [26]; Mihret and Yismaw, 2007 [27]). Badara and Saidin (2013) [24] define IA effectiveness as the ability to achieve predefined IA objectives, while Dittenhofer (2001) [26] emphasizes the need for clear objectives to effectively achieve them. However, it is noted that the role of IA can vary across organizations, and the level of effectiveness may differ depending on the organization's operations (Al-Twajjry *et al.*, 2003) [28]. IA is described as a complex process that is part of an organization's internal control system and relies on its effectiveness (Badara and Saidin, 2014) [25]. This process involves various activities such as audit planning, conducting audit engagements, confirming audit results, following up on results for proper action, and developing staff knowledge and skills for conducting audits. However, IA effectiveness encompasses more than just evaluating these aspects; it aims to ensure that IA is capable of achieving its objectives (Dittenhofer, 2001) [26]. The effectiveness of IA is crucial, and it is determined by the extent to which predefined IA objectives are achieved. While the definition of IA emphasizes its role in adding value, improving operations, and evaluating risk management, control, and governance processes, the actual implementation and effectiveness of IA may vary across organizations and their specific operations.

Lenz and Hahn (2015) [17] adopted an institutional theory lens to understand IA effectiveness. They identified macro factors, including coercive, normative, and mimetic forces. Coercive forces relate to compliance with regulations that affect the role of IA within the organization. Normative forces are linked to the

degree of adherence to internal auditing standards. Mimetic forces involve benchmarking against successful IA practices in other organizations. On the other hand, micro factors are associated with internal aspects of the organization, such as its resources, processes, and relationships. Azzali and Mazza (2018) [12] analyzed IA effectiveness from an agency theory perspective. They viewed IA as an agent serving the board of directors and management. According to their viewpoint, IA is considered effective when it performs its role to benefit the board and management. This perspective aligns with the definition of internal auditing, which focuses on supporting the organization in achieving its objectives. These two perspectives provide different insights into the factors that influence IA effectiveness, highlighting the importance of external factors, such as regulations and industry best practices, as well as internal factors, such as organizational dynamics and the relationship between IA and management.

Several factors contribute to IA effectiveness, as highlighted by various researchers: 1) Integration of Management Support and Internal Auditors' Competencies: Badara and Saidin (2013) [24] emphasize the importance of management support for IA and the competencies of internal auditors. When management actively supports IA and internal auditors possess the necessary skills and knowledge, IA effectiveness is enhanced. 2) Compliance with Internal Auditing Standards: Cohen and Sayag (2010) [20] suggest that IA effectiveness is linked to the extent to which internal auditing practices comply with established standards. Adherence to these standards ensures that IA functions effectively and provides reliable and valuable insights. 3) Quality of IA Procedures: Dittenhofer (2001) [26] highlights the significance of well-designed and robust IA procedures. The effectiveness of IA is influenced by the quality of these procedures, which should be comprehensive, rigorous, and aligned with organizational objectives. 4) Implementation Rate of IA Recommendations: Some researchers assess IA effectiveness by examining the implementation rate of IA recommendations. Studies by Arena and Azzone (2009) [29], Bednarek (2018) [30], Lourens & Coetzee (2018) [31], and Soh and Martinov-Bennie (2011) [32] focus on how well IA recommendations are put into practice and whether they contribute to improving the organization's operations. 5) Demand and Supply View of IA Effectiveness: The demand view and the supply view provide different perspectives on IA effectiveness. The demand view considers the satisfaction of the organization's management and auditee with IA. The supply view examines the auditors' perception of IA effectiveness. Researchers such as Alzeban and Gwilliam (2014) [33], Cohen and Sayag (2010) [20], Lourens & Coetzee (2018) [31], and Yee *et al.* (2008) [34] analyze IA effectiveness from both standpoints, considering factors such as IA's ability to plan, and improve productivity, evaluate internal control and risk management, and implement recommendations. Understanding both the demand and supply views of IA effectiveness helps to gain insights into how audit work is perceived and the factors that influence IA effectiveness, as highlighted by Lenz and Hahn (2015) [17]. By considering these various factors and

perspectives, researchers strive to assess and improve IA effectiveness, ultimately benefiting the organization and its stakeholders.

Effective internal auditing (IA) involves evaluating an organization's compliance with laws and regulations, as well as supporting management in preventing fraud. Eulerich *et al.* (2019) [35] highlight the role of IA in assessing an organization's compliance with relevant laws, regulations, and internal policies. IA reviews the organization's practices and procedures to ensure they align with legal requirements and regulatory standards. By conducting compliance audits, IA helps identify areas of non-compliance, potential risks, and opportunities for improvement, ultimately supporting the organization in meeting its legal and regulatory obligations. Supporting management to prevent fraud: Alqudah *et al.* (2019) [3] emphasize the importance of IA in assisting management in preventing and detecting fraud. IA works closely with management to identify fraud risks, assess control measures, and develop strategies to mitigate those risks. IA may conduct investigations, perform fraud risk assessments, and provide recommendations for strengthening anti-fraud controls. By actively supporting management in fraud prevention efforts, IA helps protect the organization's assets and reputation. These activities related to evaluating compliance with laws and regulations and supporting fraud prevention are critical components of effective IA. By ensuring compliance and supporting fraud prevention, IA helps the organization maintain its integrity, ethical standards, and legal obligations while minimizing the risk of financial loss and reputational damage.

In addition, effective internal auditing (IA) includes improving an organization's operations and performance. Nasibah *et al.* (2009) [36] highlight the role of IA in assessing and improving the efficiency and effectiveness of an organization's operations. IA reviews various operational processes, identifies inefficiencies or bottlenecks, and provides recommendations for process improvements. By evaluating operational procedures, IA helps the organization streamline processes, reduce costs, enhance productivity, and achieve operational excellence. Abdulaziz (2020) [37] and Philna & Erasmus (2017) [38] emphasize the importance of IA in contributing to the overall performance of an organization. IA assesses the alignment of organizational goals and objectives, evaluates performance measurement systems, and provides insights for improving performance management processes. By evaluating performance metrics, identifying areas for improvement, and offering recommendations, IA plays a crucial role in enhancing the organization's overall performance. These activities related to improving the organization's operations and performance are essential for effective IA. By identifying operational inefficiencies and providing recommendations for improvement, IA helps the organization achieve greater operational effectiveness. Additionally, by evaluating performance management systems and providing insights for improvement, IA contributes to enhancing the organization's overall performance and strategic outcomes.

Furthermore, internal auditors providing recommendations to improve dif-

ferent aspects of the organization is a key role of effective internal auditing (IA). It helps the organization enhance its processes, controls, and overall performance. Researchers such as Alqudah *et al.* (2019) [3], Al-Twajiry *et al.* (2003) [28], Arena & Azzone (2009) [29], Cohen and Sayag (2010) [20], and Mihret & Yismaw (2007 [27]) emphasize that IA should identify areas for improvement within the organization and provide actionable recommendations. IA conducts thorough assessments, identifies weaknesses or inefficiencies, and offers guidance on how to address them effectively. These recommendations cover a wide range of aspects, including internal controls, risk management, operational processes, financial management, and compliance with standards and regulations. The recommendations provided by the IA will form the bedrock to take decisions that will improve the organizational performance, mitigate risk and adhere to obligations derived from applicable laws, regulations, standards, policies, or procedures (RikOptics, 2023) [39]. Onay (2021) [40] highlights that IA effectiveness is crucial for establishing good governance within an organization. Effective IA ensures that internal controls are robust, risks are adequately managed, and operations are efficient and effective. It helps foster transparency, accountability, and ethical practices throughout the organization. Understanding the influential factors that impact IA effectiveness is indeed essential for both IA functions and the organizations they serve. It allows internal auditors to focus on the areas that contribute most significantly to organizational improvement and enables them to align their efforts with the organization's objectives and stakeholder expectations. By continuously enhancing IA effectiveness, organizations can strengthen their governance framework and achieve sustainable success.

The scope of internal auditing (IA) is wide, encompassing various aspects of an organization. As part of its responsibilities, IA conducts a wide range of independent evaluations. Several studies have highlighted this aspect of IA's work: 1) Alqudah *et al.* (2019) [3] emphasized the independent evaluation role of IA in their research, highlighting how IA conducts objective assessments of different organizational functions and processes. 2) Al-Twajiry *et al.* (2003) [28] acknowledged IA's independence in evaluating the organization's financial reporting processes and internal controls to ensure accuracy and reliability. 3) Arena and Azzone (2009) [29] discussed IA's role in independently evaluating the effectiveness of governance mechanisms and internal control systems within organizations. 4) Cohen and Sayag (2010) [20] explored the independent evaluation function of IA, focusing on its contribution to risk management and the assessment of control activities. 5) Rupšys and Boguslauskas (2007) [41] highlighted IA's independence and its role in evaluating the efficiency and effectiveness of business processes within organizations. 6) Mihret and Yismaw (2007) [27] emphasized IA's independent evaluations of compliance with laws, regulations, and internal policies to ensure adherence and mitigate legal and regulatory risks. These studies collectively illustrate that IA's independence allows it to conduct unbiased and objective evaluations across various areas of the

organization, providing valuable insights and recommendations for improvement. IA's independent evaluations contribute to enhancing organizational performance, risk management, governance, and compliance. By conducting independent assessments, IA helps ensure transparency, accountability, and the achievement of organizational objectives.

4.4. The Role of Supreme Audit Institutions

Supreme Audit Institutions (SAIs) are the chief auditors of the government and play a pivotal role in ensuring transparency and accountability (World Bank, 2020) [42]. SAIs play a vital role in a country's governance by ensuring accountability, transparency, and efficiency in the use of public funds. The evolution of their roles to encompass broader assessments of policies and programs contributes to informed policy-making and improved governance. Through their oversight efforts, SAIs contribute to enhancing overall transparency, accountability, and good governance within the public sector. In Sierra, the audit of Ministries, Departments Agencies (MDAs) is done by the Office of the Auditor General and thus serves the role of SAIs. The MDAs are the administrative arm of the government that performs different functions and services for the Government of Sierra Leone. The Supreme Audit Institutions (SAIs) contribute to informed policy-making and enhance transparency and accountability. SAIs have the capability to offer valuable evidence for informed policy-making through financial audits, compliance audits, and a broader scope of evaluations. Their role in enhancing transparency and accountability in the public sector is instrumental in promoting effective governance and responsible management of public resources. In addition, the SAIs hold a pivotal position in government oversight, ensuring transparency, and promoting accountability. Their independence, credibility, and capacity allow them to contribute to combating corruption by reporting on transactions, evaluating controls, and assessing the performance of government bodies. SAIs' efforts align with international standards and play a significant role in advancing the anti-corruption agenda.

5. Results and Discussions

The aim of this research is to understand the factors influencing the Internal Audit Department's effectiveness and its impact on the performance of NRA. In order to test the effectiveness of the Internal Audit Department with no comprehensive conceptual model established in the literature, this research emphasis was directed to, Independence, Objectivity, Competence, and the Reporting Line of the Internal Audit Department as a Framework for the Analysis to Test the Effectiveness of the Internal Audit Department at NRA. By adhering to these principles of independence, objectivity, competence, and independent reporting line such as to the Audit Committee, the internal audit function in the public sector can play a crucial role in enhancing transparency, accountability, and good governance which leads to the overall improvement of the organization's

performance. In addition, the literature for this research guided the analysis and recommendations for this research. The data collected from the 70 participants is used to answer research questions and formed the basis of the analysis.

5.1. Research Question 1: Does the IA Provide Independent and Objective Assessments of NRA Operations, Risk Management Practices, Internal Controls, and Governance Processes?

The finding of this research revealed that the IA department does undertake fraud investigation when the need arises and a request is received from senior management or the audit committee or from key stakeholder/s. The IA department auditing in such cases will be directed at detecting fraud, identifying the perpetrator of fraud, and quantifying the loss to the Authority as a result of fraud. The IA department will prepare the report and submit it to the party that requested the report with the audit committee being a key player. IA department also provides direct assistance to the external auditor with their procedures under their supervision; performs a review of the computer environment and controls; and does involved in the process of evaluating the Authority's risk identification and management processes. Furthermore, the Internal Audit and Controls Department are responsible to assess the effectiveness of risk management, control, and governance processes and to provide insight and recommendations that can enhance processes, particularly relating to; the effectiveness of operations; reliability of financial management and reporting; compliance with laws and regulations; and IA may also involve conducting fraud investigations to identify fraudulent acts and conducting post-investigation fraud audits to identify control breakdowns and establish financial loss. **Figure 1** below indicates the responses of the respondents.

The responses revealed that 11% "Strongly Agree" and "86 "Agree" that the IA provides an unequivocal independent and objective assessment of NRA operations, risk management practices, internal controls, and governance processes.

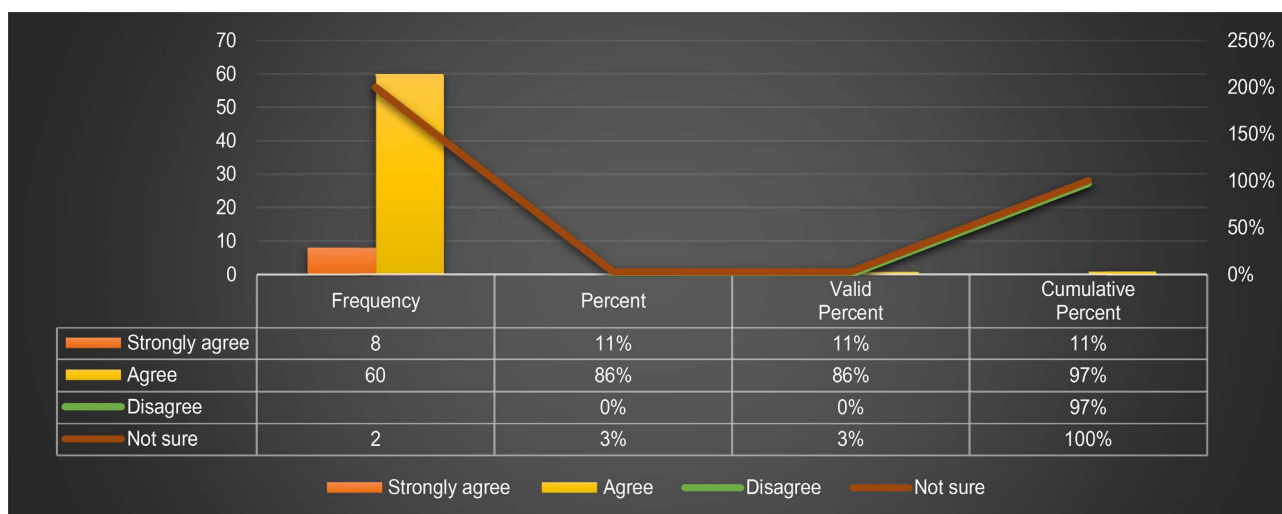


Figure 1. Independence and objectivity assessments.

However, 2% of respondents were “Not Sure” as to whether IA provides independent and objective assessments of NRA operations, risk management practices, internal controls, and governance processes. The IA department of the NRA as effective IA department involves in evaluating the organization’s internal control system and risk management practices to improve its effectiveness as articulated in the responses received. By providing independent assessments and recommendations in areas of operations, risk management practices, internal controls, and governance processes, the IA department contributes to enhancing the organization’s overall governance and ensuring the achievement of its objectives while minimizing risks.

5.2. Research Question 2: Does the IA Report Identify Areas for Improvement, Recommend Best Practices, and Suggest Process Enhancements?

The IA department provides independent assessments and recommendations as entrenched in best practices in areas of operations, risk management practices, internal controls, and governance processes, the IA department contributes to enhancing the organization’s overall governance and ensuring the achievement of its objectives while minimizing risks. The responses received for Question 2 were the same as in Question 3 which served as a re-sealable assurance of the validity of the responses received. **Figure 2** below indicates the responses received from the respondents.

The recommendations provided by the IA will form the bedrock to take decisions that will improve the organizational performance, mitigate risk and adhere to obligations derived from applicable laws, regulations, standards, policies, or procedures (RikOptics, 2023) [39]. Internal audit serves as an independent and objective function that adds value to an organization by assessing and improving its operations. By assisting in risk management, control effectiveness, governance

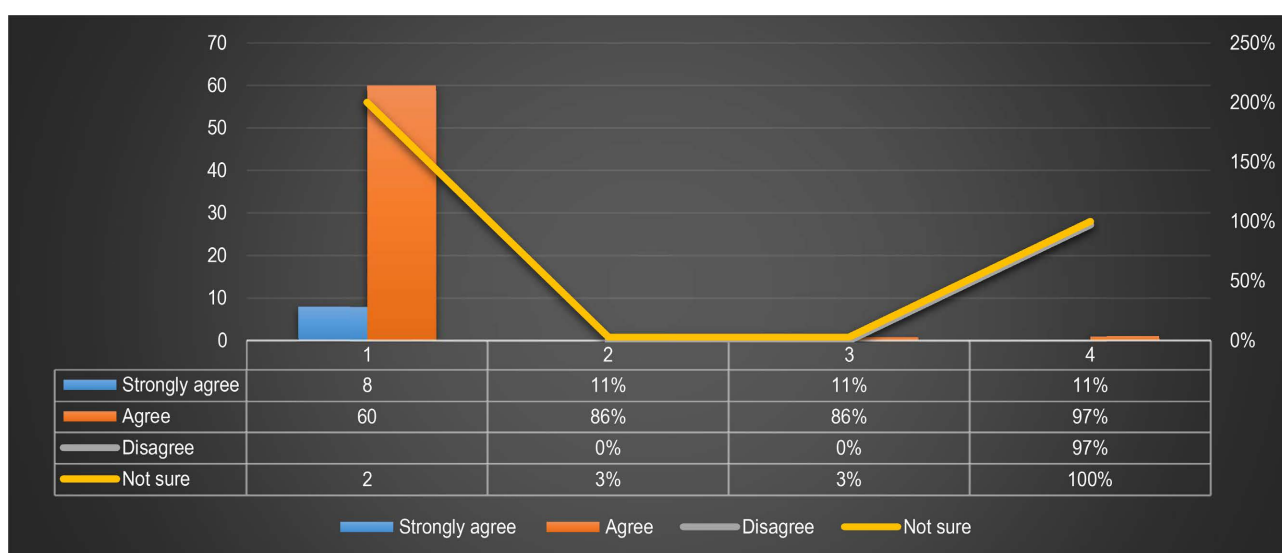


Figure 2. Internal audits reports on findings and recommendations.

enhancement, and informed decision-making, internal audit contributes to the overall success and responsible management of the organization. The effective role of the IA built the stakeholders' and taxpayers' confidence in the collection and utilization of funds.

5.3. Research Question 3: What is the Reporting Line of the Internal Audit Department?

The OECD recommends that the internal audit function should report directly to the highest level of management, such as the head of the organization or governing body. This reporting line helps ensure the independence and effectiveness of the internal audit function by allowing direct communication and access to senior management, enabling the auditors to provide objective and timely information. By adhering to these principles of independence, objectivity, competence, and independent reporting line such as to the Audit Committee the internal audit function in the public sector can play a crucial role in enhancing transparency, accountability, and good governance which leads to the overall improvement of the organization's performance. This research reveals that the IA department reporting line is to the audit committee. By reporting directly to the audit committee this practice is in tandem with acceptable good practice within the auditing practice as it provides the leverage for the reports of the IA not to be influenced by management. To enhance the independence of the internal audit department, the department reports functionally to the Audit committee. The audit committee is charged with the responsibility of approving the annual internal audit plan, the internal audit Charter. The audit committee performs its function by holding quarterly meetings or as and when necessary to discuss internal audit reports and take necessary actions. The audit committee reports key internal audit findings and recommendations to the Board through its quarterly or annual reports. **Figure 3** below reflects the responses received

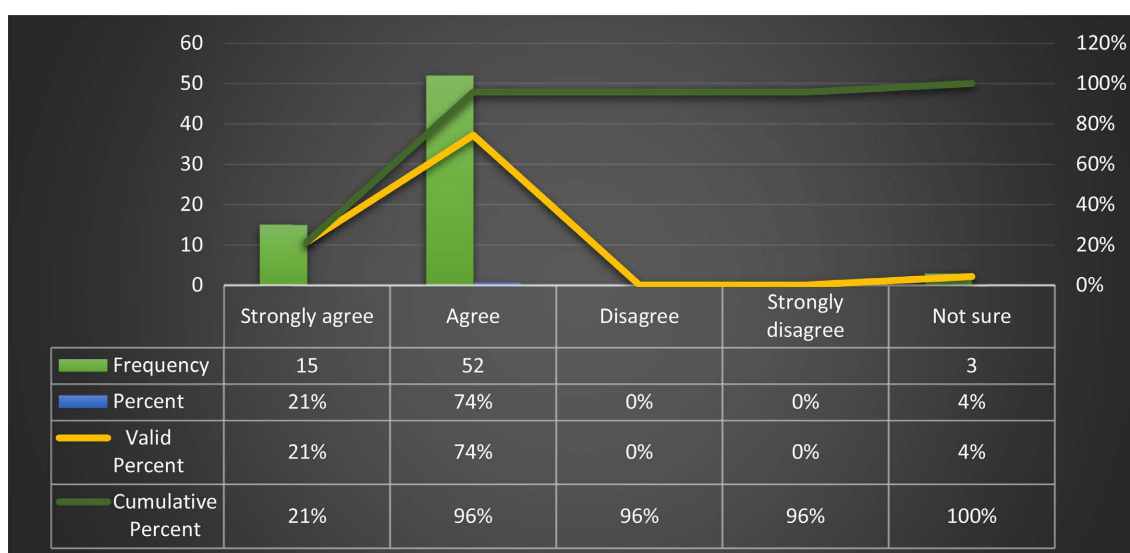


Figure 3. Internal reporting line.

from the respondents: 21.4% of the respondent “Strongly Agree” and 75.3% of the respondent “Agree” that the NRA IA department has an effective and efficient reporting line and was able to describe the working relationship between the IA department and the audit committee. However, 4.3% were not able to describe the working relationship between the IA department and the audit committee nor respond to the effectiveness of the IA department.

5.4. Research Question 4: Does the IA Follow a Structured Approach for Its Audit?

The IA at the NRA has a structured approach to its audit. Through IA use of its structured approach does the following: 1) assessing whether the Authority is demonstrating best practice; 2) providing recommendations on the prevention and detection of fraud; 3) assessing the reliability of financial and operating information; 4) providing direct assistance to the external auditor; and asset verification such as performing cash counts and physical inspection of non-current assets to verify the existence. Furthermore, to the structured approach for its audit, the roles and responsibilities of the IA are to ensure its effectiveness as follows: 1) improve the operations by reviewing the efficiency and effectiveness of internal controls; 2) provide recommendations on the prevention and detection of fraud; 3) assessing the economy, efficiency, and effectiveness of operating activities (value for money); 4) evaluate the Authority’s risk identification and management processes; and provide an assessment on compliance with laws and regulations. The responses received on the auditors’ structured approach in providing assurance were unequivocal and overwhelmingly positive and with the 100% “Yes” (Figure 4) indicates that the assurance services provided to management by the internal audit department follow well-developed work practices and procedures this includes having clear guidelines, methodologies, and documented processes to ensure consistency and quality in the audit work. This research further reveals that the IA department is been guided by the following key

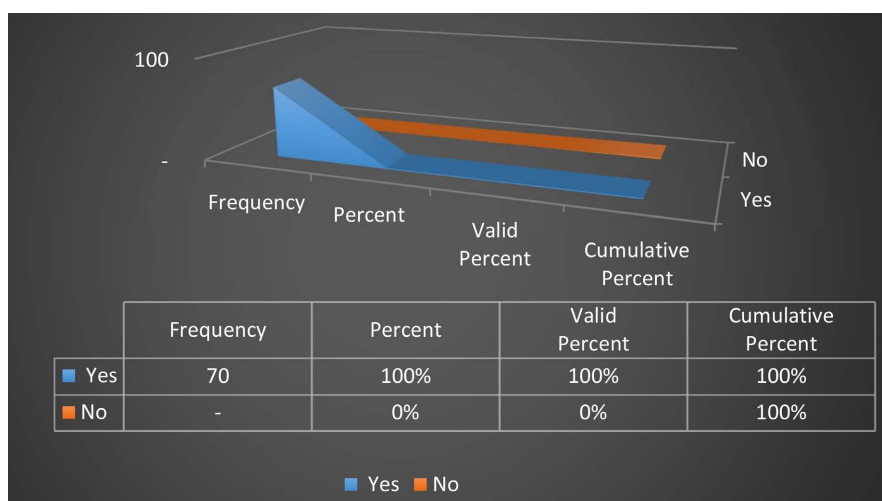


Figure 4. Internal audit: structured audit approach.

documents to provide consultancy and assurance to NRA: National Revenue Authority Act, 2002 (Act No-11); National Public Procurement Authority Act; the Public Financial Management Act (PFMA, 2016) [7], the Sierra Leone Finance Act 2021, and in general by the International Public Sector Accounting Standards. Furthermore, an Audit Universe is developed in all departments within the Authority. Using the result of the risk assessment process on all auditable areas or systems in the audit universe, each business cycle/process is evaluated by the auditors based on the importance of the business strategy and the likelihood of control/process issues. The elements are risk ranked on a number of counts: Revenue/Budget, volatility, time last audited, severity of prior findings, and Management and Staff stability. This forms the basis of the selection of audits, departments, or clients.

5.5. Research Question 5: Does the NRA Have an Audit Committee?

The research revealed that there is an audit committee at the NRA. The audit committee executes the following functions: ensure a stronger control environment as it helps to create a culture of compliance and control; b) Improved the credibility of the financial statement through an impartial review of the financial statement and discussion of significant issues with the external auditor; c) strengthening the independent position of the internal auditors by providing an additional channel of communication; d) The internal audit department report functionally to the audit committee. **Figure 5** indicates the respondents'

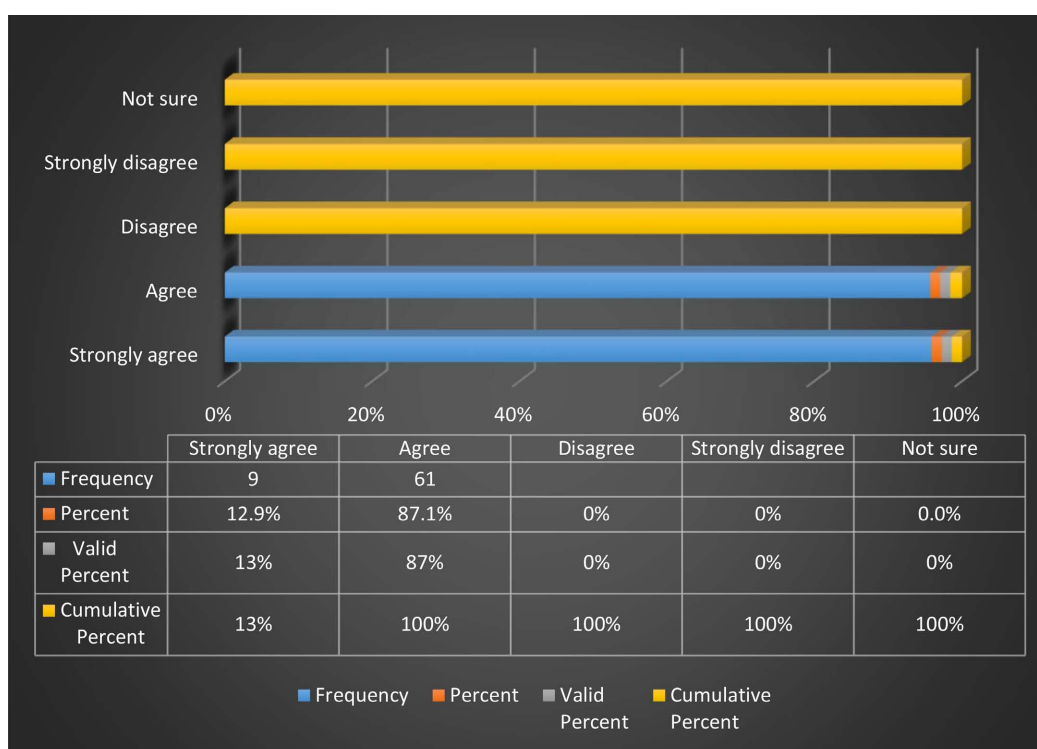


Figure 5. National revenue audit committee.

responses to Question 5 and the responses to Question 5 are closely related to responses to Question 3 which does not only indicate the close working relationship between the IA department and the audit committee but authenticate the responses provided to the questions. The responses indicated that 13% “Strongly Agree” and 87% “Agree” on the existence of an effective audit committee. The responses received provide information on the working relationship between the Audit Committee and the IA department and also the functions of the audit committee. The collaborative responses received formed the basis of the analysis of Question 5. IA provides objective assessments to senior management and the audit committee, assisting them in enhancing controls, mitigating risks, improving operations, establishing robust internal controls, achieving quality financial reporting, and maintaining compliance. The effectiveness of IA also influences the external auditor’s reliance on IA’s work. Despite organizational variations, IA functions are established to meet the specific needs of each organization, recognizing the importance of customization while adhering to professional standards. To enhance the independence of the internal audit department of the NRA, the department reports functionally to the Audit committee. The Audit Committee is charged with the responsibility of approving the annual internal audit plan, and the internal audit Charter. The audit committee performs its function by holding quarterly meetings or as and when necessary to discuss internal audit reports and take necessary actions. The audit committee reports key internal audit findings and recommendations to the Board through its quarterly or annual reports. Management provides the needed support for the internal audit in terms of the reporting line which is administratively to management and functionally to the Board. However, Audit Committee’s support is one of the key strengths of the Internal Audit department.

The overall research findings indicate the NRA audit committee is an essential component of good corporate governance. It is responsible for overseeing financial reporting and related internal controls, risk, independent and internal auditors, and ethics and compliance. The committee coordinates with management and auditors to ensure that the company’s financial reporting is compliant with accounting principles and policies. The primary purpose of the audit committee is to provide oversight of the financial reporting process, the audit process, the company’s system of internal controls, and compliance with laws and regulations.

5.6. Research Question 6: Does the Audit Staff Members of the IA Department Competent to Perform Their Roles and Responsibilities?

The internal audit function should have the necessary competence to carry out its work effectively. This includes having a skilled and knowledgeable staff with expertise in auditing techniques, public sector operations, and relevant laws and regulations. The auditors should possess the necessary qualifications, experience, and professional certifications to perform their duties competently. Ongoing professional development and training programs should also be in place to en-

hance their skills and keep them up to date with emerging trends and best practices in the field of internal auditing. Furthermore, the OECD recommends that the internal audit function should report directly to the highest level of management, such as the head of the organization or governing body. This reporting line helps ensure the independence and effectiveness of the internal audit function by allowing direct communication and access to senior management, enabling the auditors to provide objective and timely information. By adhering to these principles of independence, objectivity, competence, and independent reporting line such as to the Audit Committee the internal audit function in the public sector can play a crucial role in enhancing transparency, accountability, and good governance which leads to the overall improvement of the organization's performance. **Figure 6** below indicates the responses provided on IA competence in performing their roles and responsibilities. The responses overwhelmingly indicated at 29% "Strongly Agree" and 71% "Agree" that the IA department staff members are skilled, knowledgeable, and possess the necessary qualifications, experience, and professional certifications to perform their duties competently. The organogram of the IA department was provided to support the staff strength and the competence of the IA department to carry out its work effectively. Despite the limited resources, management also provides resources through budget allocation, for staffing, and training where necessary. **Figure 7** below is the organogram of the IA displaying the staff members' composition within the IA department.

5.7. Research Question 7: What Are the Limitations and Benefits of the Internal Control Department?

The Response to **Research Question 5** unravels the following as the limitations and benefits of the IA department.

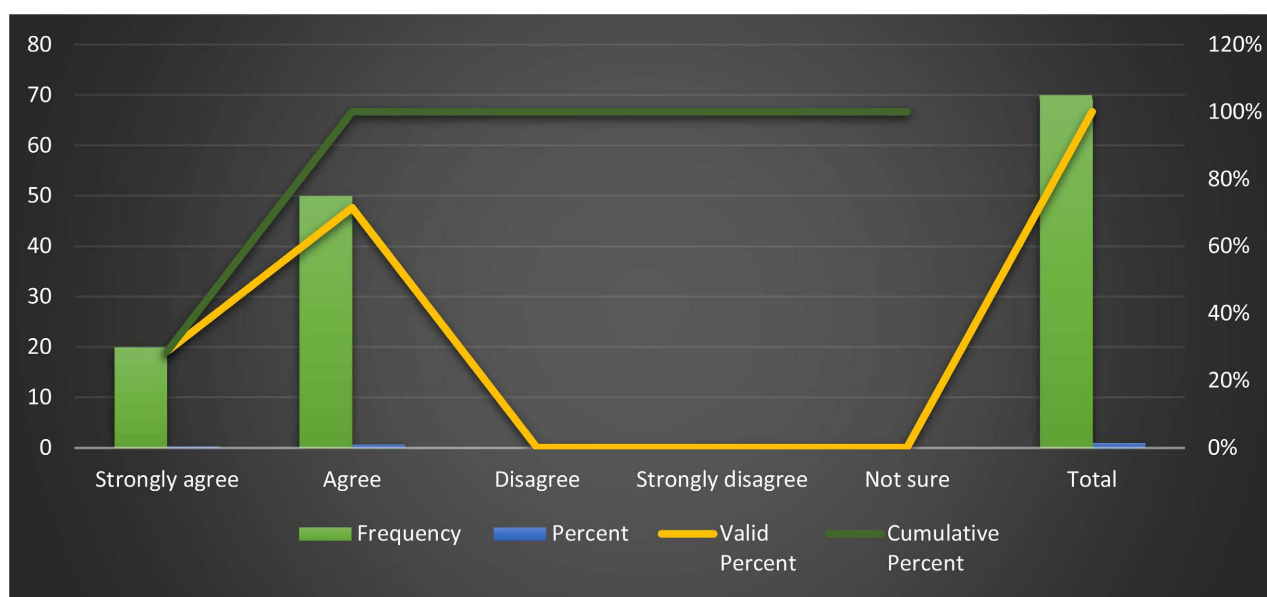


Figure 6. Internal auditors competence.

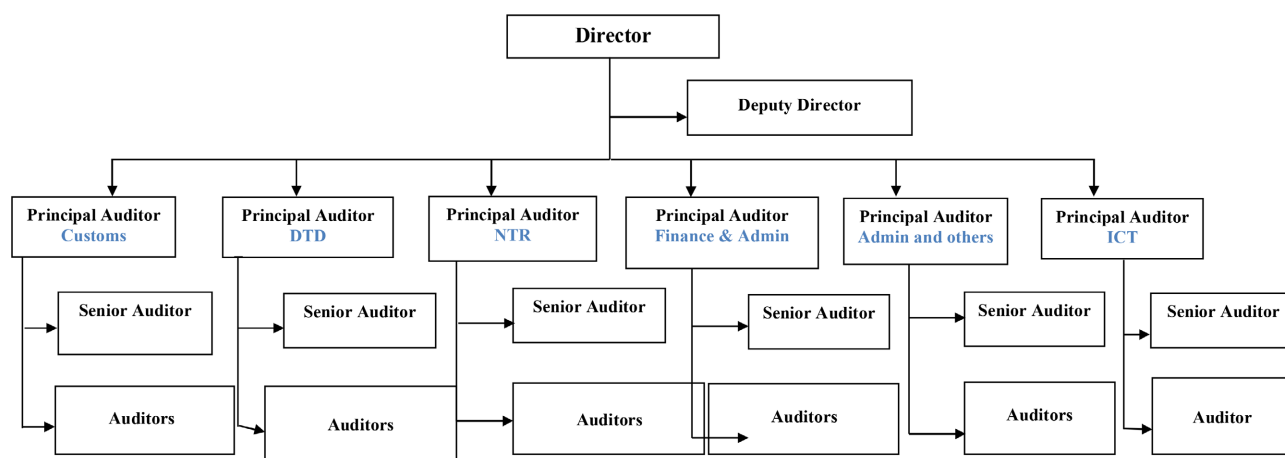


Figure 7. Organogram.

The aim of the internal audit department is to promote the economy, efficiency, and effectiveness in tax administration; and to protect the integrity of the Authority. By providing core internal audit practices, the departments demonstrate their efforts to provide unique organizational-wide perspectives assurance to the Management and the Board through the Audit Committee. This in effect assists management to identify and address significant risks and drive efficiencies while providing ongoing assurance by reporting to the Board. The internal audit function highlights general governance issues which are critical in the running of the authority. It informs those in charge of governance and risks that require management's attention to ensure that the Authority is appropriately managing those risks. The benefits of the Internal Control Department are as follows: Assessing whether the Authority is demonstrating best practices; Providing recommendations on the prevention and detection of fraud; Assessing the reliability of financial and operating information; Providing direct assistance to the external auditor; and Asset verification such as performing cash counts and physical inspection of non-current assets to verify the existence. Based on the benefits derived from the internal audit department, the IA department has particularly contributed to making valuable recommendations that save guards revenue collection and has led to the automation of revenue collection too.

Despite the above, the department faces some challenges which serve as limitations to audits: With the modernization of revenue collection using automated software programs like Automated System for Customs Data (ASYCUDA) World, Electronic Cash Register, and Integrated Tax Administrative System, the audit department should be equipped with automated audit tools or technology to enable the Internal Audit and Controls to deliver on its assurance mandate and proffer appropriate recommendations that will add value and strengthen public confidence. The asymmetry of information and timely provision of information sometimes challenges the delivery of internal audit. In addition, a key challenge faced by the internal audit department has been the failure of most departments to respond to audit reports after long waiting times. Implementa-

tion of External Audit recommendations is given high priority compared to Internal audit which can be attributed to the fact that external audit reports are published widely unlike the internal audit report which is only shared with internal stakeholders that are the subject or relevant to the audit.

6. Summary, Limitation, Conclusion, and Recommendation

6.1. Summary, Limitation, Conclusion

Effective IA involves evaluating the organization's internal control system and risk management practices to improve its effectiveness. Internal auditors evaluating the organization's internal control system and risk management practices improve the organization's internal control system and risk management practices and are essential for effective IA. The effective role of the IA built the stakeholders' and taxpayers' confidence in the collection and utilization of funds and thus improves organizational performance, governance, and mitigating risks profile of the organization in the bid of achieving its objectives. In addition, activities related to evaluating compliance with laws and regulations and supporting fraud prevention are critical components of effective IA. By ensuring compliance and supporting fraud prevention, IA helps the organization maintain its integrity, ethical standards, and legal obligations while minimizing the risk of financial loss and reputational damage. Furthermore, the activities related to improving the organization's operations and performance are also essential for effective IA. By identifying operational inefficiencies and providing recommendations for improvement, IA helps the organization achieve greater operational effectiveness. Additionally, by evaluating performance management systems and providing insights for improvement, IA contributes to enhancing the organization's overall performance and strategic outcomes. Moreover, the IA by assisting in risk management, control effectiveness, governance enhancement, and informed decision-making, internal audit contributes to the overall success and responsible management of the organization. The effective role of the IA built the stakeholders' and taxpayers' confidence in the collection and utilization of funds. The recommendations provided by the IA will form the bedrock to take decisions that will improve the organizational performance, mitigate risk and adhere to obligations derived from applicable laws, regulations, standards, policies, or procedures (RikOptics, 2023) [39].

Effective IA ensures that internal controls are robust, risks are adequately managed, and operations are efficient and effective. It helps foster transparency, accountability, and ethical practices throughout the organization. Understanding the influential factors that impact IA effectiveness is indeed essential for both IA functions and the organizations they serve. It allows internal auditors to focus on the areas that contribute most significantly to organizational improvement and enables them to align their efforts with the organization's objectives and stakeholder expectations. By continuously enhancing IA effectiveness, organizations can strengthen their governance framework and achieve sustainable suc-

cess.

Although this research contributes to the existent literature on the effectiveness of the internal audit on the performance of the public sector, however, the research findings are not generalizable but limited to NRA although good practices can be adopted from this research. In addition, it was difficult to obtain the required information from the research participants, however, the researcher guaranteed the participant anonymity thus enabling the researcher to obtain the required information for this research.

The research finding reveals that NRA maintained an effective Internal Audit Department that has competent staff members and is resourced by Management in the midst of limited resources that contribute significantly to improving an organization's risk management, internal control, and governance processes. It provides independent and objective assurance, adds value, and supports the audit committee, senior management, and external auditors in fulfilling their respective roles.

However, the IA is faced with challenges that serve as a limitation to audits: With the modernization of revenue collection using automated software programs like (ASYCUDA) World, Electronic Cash Register, and Integrated Tax Administrative System, the audit department should be equipped with automated audit tools or technology to enable the Internal Audit and Controls to deliver on its assurance mandate and proffer appropriate recommendations that will add value and strengthen public confidence. The asymmetry of information and timely provision of information sometimes challenges the delivery of internal audits and also the challenge faced by the internal audit department has been the failure of most departments to respond to audit reports after long waiting times.

6.2. Recommendation to Management and Audit Committee

The Management of NRA with the support of the Audit Committee adequately provides the Internal Audit Department with automated audit tools or technology to enable the Internal Audit and Controls to deliver on its assurance mandate and proffer appropriate recommendations that will add value and strengthen public confidence.

6.3. Recommendation to Further Researchers

This research recommends that research be undertaken on the Effectiveness of the Internal Audit and its Impact on the Financial Performance of the National Revenue Authority.

Conflicts of Interest

The author declares no conflicts of interest.

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