

An Empirical Examination of Challenges Faced by Internal Auditors in Public Sector Audit in South-Eastern Nigeria

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Authors' contributions

This work was carried out in collaboration between both authors. Author EPA wrote the protocol and the first draft of the manuscript. Author EFC designed the study, performed the statistical analysis and the literature searches. Both authors read and approved the final manuscript.

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ABSTRACT

Internal auditors play crucial role in ensuring, accountability, probity and governance of public sector entities. However, the effective performance of such duties would depend on the challenges faced by internal auditors in public sector institutions. The objective of this study is therefore to examine the challenges faced by internal auditors in public sector audit in south-eastern, Nigeria. The study shall specifically examine whether independence of internal auditors, compliance with set out rules and regulations of public fund management and, improper segregation of duties pose a challenge to internal auditors of public sector entities. The study adopted the survey research design. The population of the study was drawn from accountants and auditors in the offices of the Accountant-General and Auditor-General of Anambra State. The study employed Independent-Samples Mann-Whitney U Test technique in testing the formulated hypotheses. The study finds out that while independence and the compliance with set out rules and regulations of public fund management pose a challenge to internal auditors of public sector entities, however, that improper segregation of duties does not pose a challenge to internal auditors of public sector entities. The

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study recommends that the independence of internal auditors in public institutions should be enthroned. And, secondly, to ensure compliance with rules and regulations of public fund management ensured.

Keywords: Internal auditors; public sector; audit; accountability.

1. INTRODUCTION

1.1 Background of the Study

In both developed and developing countries, public sector offices are part of the whole system of governance, which are partly or wholly financed by government budget and primarily concerned with delivering benefits of governance to the citizenry [1]. The composition of the public sector is varied by their function and purposes, but in most cases, they are designed to enable the government achieve their goals. They provide services such as financing, education, communication service, healthcare, police, transportation, electric services, and security, etc. which benefit all of the society [2].

In recent times, the need for accountability and probity in the public sector has been underscored [3,4]. The drive for accountability often begins with the pursuit of probity and integrity on the part of public administrators [3]. In every democratic system, the government undertakes various transactions through its representatives or agencies and as such, they are required by law to give account of their stewardship. In this vein, the constitution of the Federal Republic of Nigeria has provided for the establishment of audit departments both at Federal and State levels. Section 125 (1) of the 1999 constitution provides that there shall be an Auditor General for the Federation and for each State of the Federation, who shall be appointed in accordance with the provision of section 126 of this constitution. Subsection (2) of this section provides that the public accounts of a state and all offices, ministries, parastatals, and the courts of the state shall be audited by the auditor general for the state who shall submit his reports to the House of Assembly of the state concerned.

This clearly underscores the importance of auditors in public sector entities, who by their work would achieve good internal control system, avoid corruption, ensure good corporate governance system, and promote accountability and transparency [5,6,7]. Auditing in the public sector is aimed at the prevention of mistakes,

shortcomings and misdeeds in the public administration [8]. In both private and public sectors, the responsibilities for internal auditing rest with internal auditors [8]. According to the Institute of Internal Auditors (IIA) internal audit is 'an independent, objective assurance and consulting activity designed to add and improve an organization's operations' [9]. According to the Institute of Chartered Accountants of England and Wales [ICAEW] internal auditing "is an independent appraisal function established within an organization to examine and evaluate its activities as a service to the organization".

Internal audit is a control mechanism that can curtail incidence of fraud and misappropriation in government ministries if adequately applied [8]. The International Standard on Auditing (ISA) 200 states that the objective of an audit of financial statements is to enable the auditor to express an opinion whether the financial statements are prepared, in all material respects, in accordance with an identified financial reporting framework [10]. The role of internal audit departments in the public sector is to ensure the smooth functioning of internal controls, by reviewing policies and practices in the entity in order to avoid noncompliance or loss of financial resources [11].

1.2 Statement of the Problem

There is a low tendency for public officers in Nigeria to report on their performance and conduct fairly to members of the public to whom they are called to serve [4]. Public sector entities unlike other entities are generally accountable to the public, a global phenomenon which has seen users' continuously demanding for greater public accountability and transparency [12]. The public need to know whether funds are used in compliance with laid down rules and policies, and whether the institutions are achieving the purpose for they are set up [4]. Previous studies have established the fact that good accounting and reporting systems enable an entity to allocate its resources in the most efficient manner [13,14,15], a fact supporting the establishment of internal audit departments in numerous organisations.

However, in spite of the existence of internal audit departments in public sector entities in Nigeria, the rate of fraud and financial impropriety is arguably on the increase [16,8]. Auditors in public sector entities are expected to ensure that funds are expended in accordance with the terms by which such monies were appropriated and that accounts have been properly prepared [17,18].

Though, internal audit has become a crucial function within organizations; insufficient attention has been directed to this area of study when compared to external audit [19,20]. And, authors have suggested the need for studies on internal audit in public sector entities of developing nations [21,2,22,23]. The study by [2] identified the need for effective internal audit function in public sector entities to support effective management of public funds, and, links the effectiveness to effective management and internal control of the entity.

However, a crucial question is what hampers the effectiveness of internal auditors in the performance of their duties? The study by [4] identified inadequate qualified manpower as a factor which retards proper auditing of local government accounts in Bayelsa State, Nigeria. However, there seems to be a paucity of studies addressing this area of public sector governance in Nigeria.

Moreover, recently there has been heightened interest in issues associated with the independence and objectivity of internal auditors [11]. Also, is the issue of segregation of duties arising from the complexity of today's enterprise systems [24]. This gives impetus for the present study on internal audit function and its challenges in public sector governance in Nigerian public sector entities.

1.3 Objective of the Study

The main objective of this study is to empirically examine the challenges faced by internal auditors in public sector audit in south-eastern Nigeria. The specific objectives of the study are as follows:

1. To ascertain whether independence of internal auditors pose a challenge to internal auditors of public sector entities.
2. To examine whether compliance with set out rules and regulations of public fund management pose a challenge to internal auditors of public sector entities.

3. To determine whether improper segregation of duties pose a challenge to internal auditors of public sector entities

1.4 Objective of the Study

- I. The independence of internal auditors does not pose a significant challenge to internal auditors of public sector entities.
- II. Compliance with set out rules and regulations of public fund management does not pose a significant challenge to internal auditors of public sector entities.
- III. Improper segregation of duties does not pose a significant challenge to internal auditors of public sector entities.

2. REVIEW OF RELATED LITERATURE

2.1 Conceptual Framework

2.1.1 Nature and scope of internal audit

[25] defines auditing as an 'independent examination of the books and accounts of an organization by a duly appointed person to enable that person give an opinion as to whether the accounts give a true and fair view and comply with relevant statutory guidelines'. The American Accounting Association [26] in its Statement of Basic Auditing Concepts described auditing as 'a systematic process of objectively obtaining and evaluating evidence regarding assertions about economic actions and events to ascertain the degree of correspondence between these assertions and established criteria and communicating the results to interested users' [10].

Internal audit can be defined as 'An independent, objective assurance and consulting activity designed to add and improve an organization's operations. It helps an organization to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. According to this definition the major scope of internal auditors are making assurance to the organization and giving consultancy services to the overall managements of the entity [9].

The Statement on Auditing Practice (SAP-6) of the Institute of Chartered Accountants of India describes internal audit as "the plan of organization and all the methods and procedures adopted by the management of an entity to assist

in achieving management's objective of insuring, as far as possible, the orderly and efficient conduct of its business, including adherence to management policies, the safeguarding of assets, prevention and detection of fraud and error, the accuracy and completeness of accounting records and timely preparation of reliable financial information". The function of an internal auditor is practically the same as that of an auditor. In addition to that an internal audit has to see that there is no wastage and the business is carried on efficiently and effectively. Again if an internal auditor finds that as a result of the inefficiency of the management, the management the concern has suffered a loss, it is his duty to report the fact. Campbell cited in [8] recognized three major reasons why audit is carried out, lending of credibility- that is to detect fraud and disclose hidden information, resolve conflicts of interest-there is need for the shareholder to be satisfied with the management of their resources and accountability-the directors are the agents of the shareholders their performance needs to be evaluated. For the aforementioned reasons to be accomplished, the internal auditing department must perform certain functions which must be in line with the requirement of the company or organizations' internal control system. Some of the functions-ensure the safety of the organizations' assets, review the internal control system to detect error and lapses with the aim to improve, ensure that management policies are executed and it the right time, ensure that management are supplied with quality information necessary to perform their function as required by them and provide training for non-auditing officers in ensuring effective implementation in internal control system, ensure that the internal control system of the organization is well designed and well implemented, carry out investigation and audit committee and assist the internal auditors as may be required.

According to [23] noted that effectiveness is the capacity to obtain results that are consistent with targets. [27] sees effectiveness as the achievement of internal auditing goals and objectives using the factor measures provided for determining such factors. In [2] internal audit effectiveness is defined as "the extent to which an internal audit office meets its supposed objective or the extent to which it meets the intended outcome". [2] described the characteristics of effective internal audit unit from the internal audit point of view. Effective Internal Audit (IA) entails, undertakes an independent

evaluation of financial and operating systems and procedures; contributes to the achievement of organizational goals; needs management's commitment to implement recommendations; provides useful recommendations for improvements as necessary; affected negatively by lack of attention from management which in turn adversely affects the auditee attributes; and Management support is a natural quid pro quo for effective internal audit.

While; [28] point out the contribution and roles of internal audit in organizations or corporate governance from the senior management's expectation point of view. Senior management expects internal audit to compensate for management's loss of control resulting from increased organizational complexity, safeguard of corporate culture through personal contacts with people in the field, supportive functions in the monitoring and improvement of the risk management and internal control system, laid a training ground for future managers, and collaborate actively with the external auditors to increase total audit coverage.

Staffing is crucial for the effective performance of internal audit departments, inadequate staffing can lead to mismanagement, error and abuse [1]. The size of internal audit staff and their competency are the critical characteristics of internal audit quality that can't be separated. This means at the absence of one dimension the other cannot contribute to the quality of internal auditors. The study by [29], in Saudi Arabia, suggests that external auditors believe that the size of internal audit is an important indicator of its quality. Also, [30] argue that a larger size internal audit is likely to be better resourced, including having a broader work scope, higher organizational status and wider staff talent than a smaller unit. Appropriate staffing of an internal audit department and good management of that staff are keys to the effective operation of an internal audit [31].

According to [11] a factor that may contribute to effective government audit is the need for independence and objectivity which can allow the auditor to carry out work without interference by any party. The independence and objectivity of internal audit is with respect to both assurance services and consulting for the organization. In certain extent there is a confusion of the role of internal audit, as internal auditors are part of the management team and at the same time to independently evaluate management's

effectiveness and efficiency [11]. This could affect the effectiveness of internal auditing as even though internal auditors are charged with upholding the best interests of their employer, they may be reluctant to counter management, regardless of consequences [28].

Separation of duties is the concept of having more than one person required to complete a task. In business the separation by sharing of more than one individual in one single task is an internal control intended to prevent fraud and error [32]. They are those controls, which ensure that separate individuals or groups of individuals carry out the main functions of an organization of authorization, executive, custody and recording (National Open University of Nigeria [NOUN]). SoD involves breaking down tasks that might reasonably be completed by a single individual into multiple tasks so that no one person is solely in control [33,27].

2.2 Theoretical Framework

The theories which this study relies upon are the policemen theory and lending credibility theory.

2.2.1 The policeman theory

This theory of auditing is based purely on the arithmetical accuracy and on the prevention and detection of fraud. This theory makes the auditor to detect and prevent errors and fraud in organizations. From the 1940s till present, there has been a shift of audit paradigm as compounded by recent financial statement frauds, such as those at Societe Generale, Satyam, Ahold, Enron, etc. There now is an ongoing public debate on the auditor's responsibility for detection and disclosure of fraud.

2.2.2 The lending credibility theory

This theory of auditing regards the primary function of auditing to be the addition of credibility to the financial statements. Akinbuli (2010) states that audited financial statements can enhance stakeholders' faith in management's stewardship. If stakeholders such as stockholders, government, or creditors have to make their judgments based on the information they receive, they must have faith that this is a fair representation of the economic value and performances of the organization.

2.3 Empirical Review

The study by [34] examined auditing practices and procedures in the Nigerian local government service system using selected LGAs in Rivers-State as its study focus. The objectives of the study were to identify how auditor's independence and the process of auditor's appointment affect the performance of public auditors in Nigerian LGAs. Data for the study was gathered from a sample of 265 members of staff drawn from a population 781 across 15 selected LGAs in Rivers-state. The data gathered was analysed using the Kruskal Wallis test performed with the aid of SPSS. The results of the hypotheses test revealed that auditors' independence has an effect on the quality of audit report, and, the appointment processes also has an effect on the performance of public sector auditors.

The study by [11] investigates factors that contribute to the effectiveness of internal audit (IA) in the Malaysian public sector. It also aims to determine the relationship between factors that contribute to the effectiveness of IA works in promoting better transparency and integrity of public management. This study employs a cross sectional survey to investigate the effectiveness of internal audit. Several statistical techniques such as the descriptive statistic, correlation and regression analysis were used to analyse the data from the survey. The result of the study showed that there were significant positive relationships among the factors analyzed in this study such as auditor competency, auditors' independence and objectivity and management support to the effectiveness of internal audit.

The study by [4] examined the effectiveness of auditing of local government accounts in Bayelsa State, Nigeria. Primary data was collected using a well-structured and tested questionnaire from two hundred and forty six respondents in the eight local governments of Bayelsa State. The respondents were stratified to create subsets among different departments and then random sampling technique was used to select the number of subjects from each subset to collect data. The data was analyzed using descriptive statistics and spearman rank order correlation coefficient. The findings of the study suggest that auditing ensures proper stewardship reporting, administrative interference and inadequate qualified manpower does retard proper auditing of local government accounts in Bayelsa State.

3. METHODOLOGY

3.1 Research Design

The study utilized the descriptive survey research design. According to [35], descriptive research 'tries to unravel the essential elements or characteristics of any phenomenon'.

3.2 Population of the Study

The population of this study was drawn from ministries, parastatals and government offices in Anambra, state. The following offices were chosen based on qualification and expertise of personnel:

A total of eighty personnel with experience in audit and accounting related tasks were identified.

Table 1. Population of respondents

S/No	Office	Staff
1	Office of the Accountant-General, Anambra State	37
2	Office of the Auditor-General, Anambra State	43
	Total	80

Source: Field survey (2016)

3.3 Sample and Sampling Technique

In determining the sample size of the study, Taro-Yamene (1964) formula for finite population was applied.

$$n = N/(1+N(e)^2);$$

$$n = 80/(1 + (80 (0.05)^2)) = 66.67$$

The study thereafter employed the bowley's proportional allocation formula to determine the number units to be allocated to parastatal:

$$N_h = nN_h/N$$

Where,

n_h = number of units allocated to each stratum.

n = total sample size

N_h = number of items in each stratum in the population.

Office of the Accountant-General:

$$n_h = (67 \times 37)/(80) = 31.98$$

Office of the Auditor-General:

$$n_h = (67 \times 43)/(80) = 36.01$$

4. PRESENTATION AND ANALYSIS OF DATA

4.1 Questionnaire Administration

The number of completed and returned questionnaires is fifty-seven (57), this represents approximately seventy-one (71.25) percent of the entire population.

4.2 Demographic Profile of Respondents

This shows the gender, professional affiliation and length of service for the participants of the study.

4.3 Descriptive Statistics

The table presents information on the descriptive statistics: mean and standard deviation of the individual item responses.

As can be seen from Table 4, the mean responses for all nine items above had values greater than 3 with standard deviations. This is an indication of the respondents' agreement with respect to the various questions raised to address the objectives of this research.

Table 2. Schedule of questionnaire administration

Respondents category	Number administered	Number returned	Number not returned
Office of the Accountant-General	37	29	8
Office of the Auditor-General	43	28	15
Total	80	57	23

Source: Field survey (2016)

Table 3. Demographic profile of respondents

Gender	Num.	Highest academic qualification:	Num.	Professional affiliation:	Num.	Length of service in the organization:	Num.
Male	43	BSc/HND/BA	33	ANAN	44	1-5years	21
Female	14	MBA/MSc	21	ICAN	13	6-10years	18
		PhD	3			11 -15 Years	13
						16 and Above	5

Source: Field survey (2016)

Table 4. Descriptive statistics

	Mean(x)	SD
	N=57	
The structure of the internal audit function has hampered the independence of internal auditors in the performance of their duties	4.1228	.88782
The nature of appointment and recruitment process is a factor responsible for lack of independence of internal auditors	3.9298	.99749
Internal auditors are most times not granted access to vital accounting records necessary for an objective performance of their duties	3.9649	1.03449
The domineering presence of the executive has hampered the independence of internal auditors in public sector entities	3.8070	1.04264
The stipulated procedures for payment, purchases and awards are most times not complied by senior managerial personnel	3.8246	1.03721
Officers who authorise payments and transactions do they regularly and willing submit records for verification when asked	4.5439	1.00125
Are we giving appropriate authority to report to an independent officer for necessary action and directives	4.1930	1.02537
Overlap of function has hindered the effectiveness and efficiency of internal auditors in public sector entities	4.5439	1.00125
The nature of distribution of tasks and responsibilities has posed a serious problem to auditors in Government ministries, parastatals, or agencies	4.1930	1.02537
Grand mean (X)	4.125	1.006

Source: SPSS Ver.22

4.4 Test of Hypotheses

not pose a significant challenge to internal auditors of public sector entities.

4.4.1 Test of hypothesis one

H₀: Independence of internal auditors does not pose a significant challenge to internal auditors of public sector entities.

4.4.4 Decision

Since the p-values are less than the chosen alpha level, *then the null hypothesis is rejected*, thus there is evidence that compliance with set out rules and regulations of public fund management does pose a significant challenge to internal auditors of public sector entities.

4.4.2 Decision

Since the p-values are less than the chosen alpha level, then the null hypothesis is rejected, thus there is evidence that Independence of internal auditors does poses a significant challenge to internal auditors of public sector entities.

4.4.5 Decision

We reject the null hypothesis and accept the alternate, that, *Compliance with set out rules and regulations of public fund management does pose a significant challenge to internal auditors of public sector entities.*

4.4.3 Hypothesis two

H₁: Compliance with set out rules and regulations of public fund management does

4.4.6 Hypothesis three

H₁: Improper segregation of duties does not pose a significant challenge to internal auditors of public sector entities.

4.4.7 Decision

We reject the null hypothesis and accept the alternate, that, improper segregation of duties does not poses a significant challenge to internal auditors of public sector entities.

4.4.8 Decision

We accept the null hypothesis and reject the null, that 'Improper segregation of duties does not pose a significant challenge to internal auditors of public sector entities.

5. DISCUSSION OF FINDINGS

The study identified the following key challenges from respondents in public sector governance:

5.1 Structure of Internal Audit Function

53 respondents (92.98%) agreed that the structure of the internal audit function has hampered the independence of internal auditors in the performance of their duties. The study by [34] finds that auditors' independence has an effect on the quality of audit report.

5.2 Overlap of Function

51 respondents (89.47%) agreed that overlap of function has hindered the effectiveness and efficiency of internal auditors in public sector entities. The study by [11] on factors that contribute to the effectiveness of internal audit (IA) significant positive relationships among the factors analyzed such as auditor competency, auditors' independence and objectivity and management support to the effectiveness of internal audit.

5.3 Nature of Tasks Distribution

47 respondents (82.45%) agreed that the nature of distribution of tasks and responsibilities has posed a serious problem to auditors in Government ministries, parastatals, or agencies.

5.4 Nature of Appointment

42 respondents (73.68%) agreed that the nature of appointment and recruitment process is a factor responsible for lack of independence of internal auditors. The study by [34] finds that the appointment processes also has an effect on the performance of public sector auditors. Also, [4] finds that auditing ensures proper stewardship reporting, administrative interference, but however, that inadequate qualified manpower does retard proper auditing of local government accounts in Bayelsa State.

Table 5. Tests of normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Hypothesis One	.260	57	.000	.870	57	.000

a. Lilliefors Significance Correction

Source: SPSS Ver.22

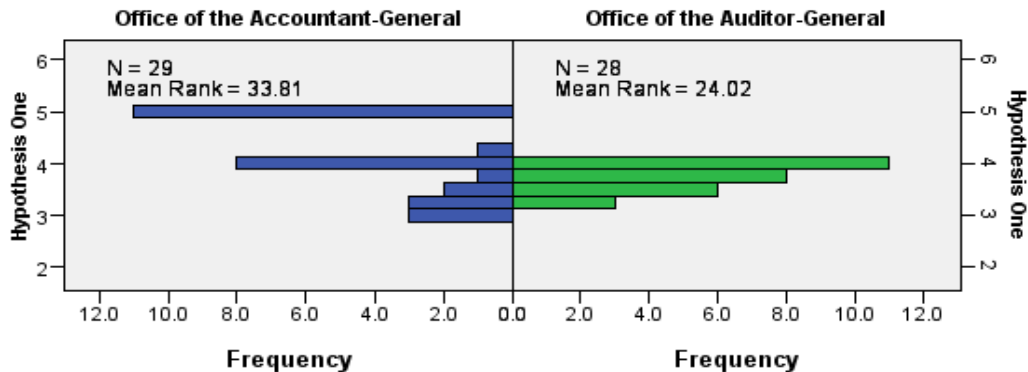


Fig. 1. Independent-sample mann-whitney U test

Source: SPSS Ver.22

Table 6. Tests of normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Hypothesis Two	.228	57	.000	.833	57	.000

a. Lilliefors Significance Correction

Source: SPSS Ver.22

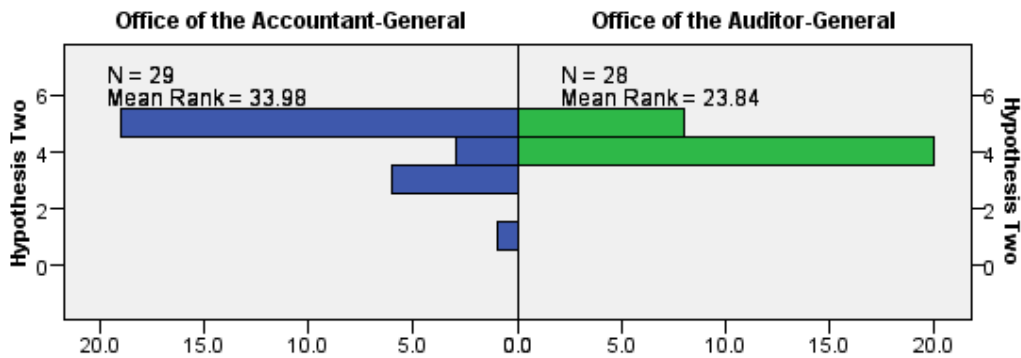


Fig. 2. Independent-sample mann-whitney U test

Source: SPSS Ver.22

Table 7. Tests of normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Hypothesis Three	.238	57	.000	.789	57	.000

a. Lilliefors Significance Correction

Source: SPSS Ver.22

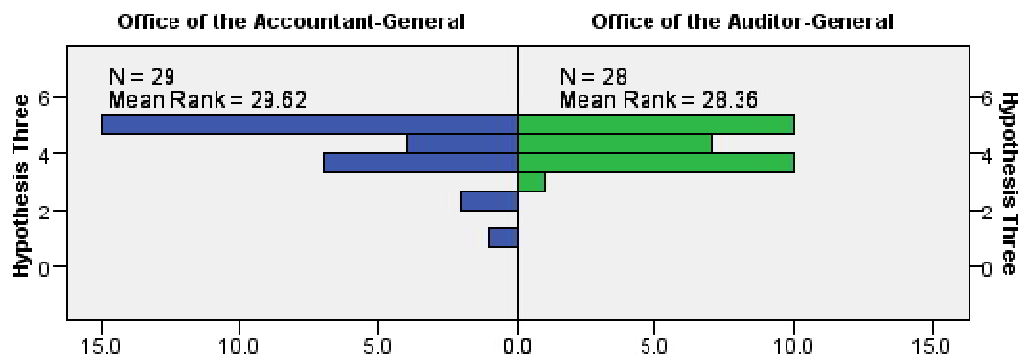


Fig. 3. Independent-sample mann-whitney U test

Source: SPSS Ver.22

5.5 Access to Vital Information

41 respondents (71.92%) agreed that internal auditors are most times not granted access to vital accounting records necessary for an objective performance of their duties.

6. SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

6.1 Summary of Findings

The findings from this study are briefly summarised below as follows:

The first hypothesis showed that, the independence of internal auditors poses a challenge to internal auditors of public sector entities. The grand mean score of the questions used in testing the first hypothesis showed a value of 3.96 (Mean > 3), the asymptotic sig. value of the Mann-Whitney U test was less than .05 (.022).

The second hypothesis showed that, the compliance with set out rules and regulations of public fund management poses a challenge to internal auditors of public sector entities. The grand mean score of the questions used in testing the first hypothesis showed a value of 4.18 (Mean > 3), the asymptotic sig. value of the Mann-Whitney U test was less than .05 (.017).

The third hypothesis showed that, the improper segregation of duties does not pose a challenge to internal auditors of public sector entities. The grand mean score of the questions used in testing the first hypothesis showed a value of 4.31 (Mean > 3), the asymptotic sig. value of the Mann-Whitney U test was greater than .05 (.762).

6.2 CONCLUSION

This study was carried out to identify the challenges of internal audit function in public sector governance. Internal auditors are key to the effective functioning of any organisation, it is therefore imperative to identify the challenges they experience in the conduct of their duties. In more specific terms the study examined whether the independence of internal auditors, compliance with set out rules and regulations of public fund management and, improper segregation of duties pose challenges to internal auditors in public sector entities. The study however identified the following key challenges from respondents in ascending order: the structure of the internal audit function; overlap of function; the nature of distribution of tasks and responsibilities; the nature of appointment and recruitment process; and, finally that, internal auditors are most times not granted access to vital accounting records necessary for an objective performance of their duties. It is against these findings that recommendations were proffered.

6.3 Recommendations

The following recommendations are outlined for policy and government implementation:

Ensuring the Independence of Internal Auditors in Public Institutions: Independence is fundamental to the performance of an effective and efficient audit by an auditor. Independence can be ensured by ensuring that the structures of the internal audit function, such as, who to report to, the appointment and recruitment process, etc. are such that can ensure objectivity and independence in the performance of their duty. Internal auditors should report to the highest level of management and should not be put in a situation where their employment, promotion and remuneration are determined by middle-level management (NOUN).

Compliance with Rules and Regulations of Public Fund Management: In most Nigerian public sector entities, officers and chief executives do not comply with the stipulated rules and procedures of public sector fund disbursement, this negative approach is thereby discouraged and appropriate measures need to be instituted to tackle this effectively.

COMPETING INTERESTS

Authors have declared that no competing interests exist.

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APPENDIX

Appendix 1: Research Instrument

Section A: Background Information

Instruction: Please tick (√) for the applicable option or provide appropriate answer where necessary

1. Gender: Male [] Female []
2. Highest Academic Qualification: BSc/HND/BA [] MBA/MSc [] PhD []
3. Professional Affiliation: ANAN [] ICAN []
4. Length of service in the organization: 1-5 years [] 6-10 years [] 11 -15 years []
16 and Above []

Section B: Study Related Questions

Using the following scale SA-Strongly Agree; A-Agree; ID-Indifferent; D-Disagree; and SD- Strongly Disagree, tick the responses applicable to you in all cases.

S/N	Statement	SA	A	UD	D	SD
1	The structure of the internal audit function has hampered the independence of internal auditors in the performance of their duties					
2	The nature of appointment and recruitment process is a factor responsible for lack of independence of internal auditors					
3	Internal auditors are most times not granted access to vital accounting records necessary for an objective performance of their duties					
4	The domineering presence of the executive has hampered the independence of internal auditors in public sector entities					
5	The stipulated procedures for payment, purchases and awards are most times not complied by senior managerial personnel					
6	Officers who authorise payments and transactions do they regularly and willing submit records for verification when asked					
7	Are we giving appropriate authority to report to an independent officer for necessary action and directives					
8	Overlap of function has hindered the effectiveness and efficiency of internal auditors in public sector entities					
9	The nature of distribution of tasks and responsibilities has posed a serious problem to auditors in Government ministries, parastatals, or agencies					

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