

# Investigating the conditions under which internal auditing is carried out in selected local governments in the Central Region of Ghana

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## Abstract

**Purpose** – Internal audit is an essential component of the accountability structure in Ghana's local government system. Favourable conditions are required for its operation to assist management bodies to fulfil their responsibilities efficiently and effectively. Using Internal Control-Integrated Framework, this paper investigates the conditions under which internal auditing is carried out in four selected local governments in the Central Region of Ghana.

**Design/methodology/approach** – Based on interpretivism and qualitative approach, purposive sampling technique was used to select 14 key informants at various levels of governance for primary data by the use of key informant interview guide. The data were analysed using pattern matching and content analysis based on themes.

**Findings** – The findings of the study indicate that internal auditors faced unfavourable conditions including intimidation, threats and administrative interference in the course of performing their duties.

**Research limitations/implications** – This paper is based on qualitative data from four selected local governments in the Central Region of Ghana. Hence these findings are specific to the local governments, internal auditors and management bodies in the country to benefit from them. The implication of the findings is closely related to the efforts to realise the ultimate goal of the recent government reforms and the need for further reforms to enhance independence, objectivity, effectiveness and efficiency.

**Practical implications** – This study helps management of local governments in finding out conditions under which internal auditing operates. This helps to enhance favourable conditions and minimise the unfavourable conditions for the purpose of efficient and effective utilisation of resources towards improvement of service delivery of local government system to meet the needs of the people.

**Social implications** – The study contributes to the understanding and application of Internal Control-Integrated Framework to local government system in the Central Region. It also uses the agency theory to explain the conditions under which internal auditing is carried out in the selected local government institutions.

**Originality/value** – This study provides new insight into the conditions of carrying out internal auditing in local governments and raises awareness of stakeholders on the need to enhance service delivery to the people. It also introduces a novel idea of placing all internal auditors under a newly established Internal Audit Class to advance independence and objectivity.

**Keywords** Favourable conditions, Unfavourable conditions, Internal audit class, Management bodies, Local government system

**Paper type** Research paper



## 1. Introduction

Organisations that use the services of internal auditing effectively achieve immeasurable benefits. Internal auditing can play a central role in helping organisations and stakeholders to achieve their respective objectives when adequate support is given to its activities (Terzi, 2016). Its ethical processes focus on guaranteeing objectivity and independence so as to remain relevant to solving contemporary issues. In order to ensure effectiveness of operations, audit committees and management bodies are required to provide favourable conditions for internal audit activities. Thus, favourable conditions support internal auditing to help minimise irregularities in operations while unfavourable conditions allow irregularities to persist.

Most studies on internal auditing focus on the effectiveness of internal auditing, effectiveness of the internal audit functions, and the relationship between internal auditing and performance of organisations (e.g. Cohen and Sayag, 2010; Abu-Azza, 2012; Badara, 2012; Akther and Xu, 2021), thereby creating a research gap on the conditions under which internal auditing is carried out. This study attempts to fill the gap focussing on selected local governments in Ghana.

Local government refers to the lowest level of government, which is mandated to collect taxes and provide goods and services as well as representing and involving citizens in determining specific local public needs and how these needs can be met. In Ghana, the local governments refer to Assemblies, which are in three types namely; Metropolitan, Municipal and District Assemblies (MMDAs). At the time of the study in 2016, there were 20 MMDAs in the Central Region, which was one of the then 10 regions in Ghana.

The plethora of responsibilities that have been assigned to MMDAs indicates the need to ensuring sustainable development, promoting good governance, providing infrastructure and creating sound environment for productive activities. In order to ensure that the MMDAs' operations meet the requisite expectations, objective assurance is required to monitor and track their activities with reference to the laid down policies, laws, rules and regulations.

Internal audit was introduced as part of reforms aimed at improving financial management at the local government level. However, internal auditing that is carried out does not seem to help stop the irregularities. Most public agencies including local governments are seen as dishonest (Boachie-Danquah, 2011). In some instances, resources are mismanaged by local governments (Aye, 2003).

This paper investigates the conditions under which internal auditing is carried out in selected local governments in the Central Region of Ghana. The specific objectives are to: (1) examine the conditions that supported internal auditing, (2) interrogate the conditions that hindered internal auditing, and (3) make recommendations for the purpose of enhancing conditions for conducting internal auditing in local governments in the region.

The rest of paper is organised as follows: Section 2 reviews the related literature, Section 3 describes the study context and methods, Section 4 presents the results, Section 5 focusses on discussion and Section 6 provides conclusion and recommendations.

## 2. Literature review

Review of relevant literature covers issues including conditions under internal auditing, local government system in Ghana, theoretical perspective and empirical literature.

### 2.1 Conditions under internal auditing

In order to provide favourable conditions to help achieve organisational goals, most managers have adopted an internal control framework such as the one described in the 1992

Committee for Sponsoring Organisations of the Treadway Commission’s (COSO) Internal Control-Integrated Framework (McNally, 2013). The framework consists of five interrelated components namely; control environment, risk assessment, control activities, information and communication and monitoring. The updated framework as provided by COSO (2013, 2019) consists of five interrelated components and 17 principles (Table 1).

In situations where favourable conditions exist as per the COSO (2013), internal auditors become objective and independent-minded and go about their duties without fear or favour. The assessments and evaluations are held in high regard and their recommendations are relied upon for implementation. Management bodies are required to develop controls to check and monitor the widening gap between management and action for businesses and organisations to be administered efficiently and effectively (Walsh, 1963) to meet stakeholders’ expectations.

*2.2 Local government system in Ghana*

According to Government of Ghana (2016), the structure of local government system is made up of Regional Co-ordinating Councils (RCCs), four-tier Metropolitan Assemblies and three-tier Municipal and District Assemblies. The Institute of Local Government Studies (ILGS, 2009) indicates that the RCC and the various Assemblies are supervised by the Ministry of Local Government and Rural Development (MLGRD). The Ministry’s mission is to ensure, amongst other things, that there is good governance and a well-balanced development of the MMDAs to enhance livelihood at the local level.

The structure of Ghana’s local government system defines the roles, responsibility, and the line of communication in the MMDAs. The MLGRD is in-charge of policy formulation, while the co-ordination and implementation roles are played by the RCCs and the MMDAs, respectively. The MMDAs broadly exercise political and administrative authority in the districts, provide guidance and give direction to and supervise all other administrative authorities in the districts. They exercise deliberative, legislative and executive functions. Additionally, they are the planning authorities and also undertake development programmes and projects and provide goods and services for the public.

Components	Principles
1. Control environment	1. Demonstrates commitment to integrity and ethical values 2. Exercises oversight responsibility 3. Establishes structure, authority and responsibility 4. Demonstrates commitment to competence 5. Enforces accountability
2. Risk assessment	6. Specifies suitable objectives 7. Identifies and analyses risk 8. Assesses fraud risk 9. Identifies and analyses significant change
3. Control activities	10. Selects and develops control activities 11. Selects and develops general controls over technology 12. Deploys control activities through policies and procedures
4. Information and communication	13. Uses relevant information 14. Communicates internally 15. Communicates externally
5. Monitoring activities	16. Conducts ongoing and/or separate evaluations 17. Evaluates and communicates deficiencies

**Table 1.**  
Components and principles of 2013 COSO internal control-integrated framework

**Source(s):** Committee of Sponsoring Organizations of the Treadway Commission (2019)

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The [Government of Ghana \(2003\)](#) Promulgated Act 658 to establish the Internal Audit Agency (IAA) to serve as an apex oversight body to co-ordinate, facilitate, provide quality assurance and set standards and procedures for the conduct of internal audit activities in Ghana. The IAA ensures that the financial activities of MMDAs are in compliance with laws, policies, plans, standards and procedures such that resources are adequately safeguarded and used efficiently and effectively.

### *2.3 Theoretical perspective*

The agency theory has been adopted to explain the conditions under which internal auditing is carried out in the selected local government institutions in Ghana. [Jensen and Meckling \(1976\)](#) came up with the agency theory. The *theory* is used to explain and resolve issues in the relationships between agents and *principals*. The principal hires the services of the agent to perform duties on behalf of the principal. The agent is, therefore, given powers to take decisions on behalf of the principal regarding the running of the principal's business. The agent is expected to perform to uphold the interests of the principal. Due to asymmetric information, issues tend to crop up which do not inure to the benefit of the principal. According to [Borad \(2019\)](#), the agency theory explains that there should be some monitoring activities to oversee the performance of the agent. Internal auditing is one of the mechanisms employed to execute the monitoring functions under the agency theory. The conditions under which internal auditing is carried out determines the state of the agency problem. Serene, conducive and favourable conditions for carrying out internal auditing suggest that the monitoring activities can help deal with the agency problem. Conversely, unfavourable conditions make it difficult to monitor activities to deal with the agency problem.

### *2.4 Empirical literature*

Empirical studies reviewed as presented in [Table 2](#) highlights the point that various studies have been done on different aspects of internal auditing in most developing countries (per the research gap noted under introduction) are based on different target population and sample size. The data collection instruments were mostly questionnaires depicting use of quantitative approaches. The main findings were largely instructive to auditors, managers and clients for the need to provide favourable conditions to improve the conduct of internal auditing.

## **3. Study context and methods**

Four out of 20 MMDAs were selected purposively according to financial resources of the research team and the structure of MMDAs in the Central Region – one Metropolitan Assembly, seven Municipal Assemblies, and 12 District Assemblies. Thus, the Cape Coast Metropolitan Assembly, Mfantseman Municipal Assembly, Abura-Asebu-Kwamankese District Assembly and Twifo-Hemang-Lower-Denkyira District Assembly were selected.

The research philosophy was interpretivism and the in-depth interview design was adopted for the study due to their appropriateness for the collection of non-standardised and non-numerical data. Both primary and secondary data were used to formulate the appropriate interview questions to achieve the objectives of the study. Fourteen key informants made up of three internal auditors, three metropolitan, municipal and district co-ordinating directors, two chairpersons of Audit Report Implementation Committees, now Audit Committees, two district auditors and four regulators from the national level for the study were purposively selected. The sample size for the study was ideal based on the attainment of saturation for qualitative research. Saturation occurs when adding more participants to the study does not result in additional perspectives or information.

Authors/Year	Issue investigated	Target population	Sample size	Data collection instruments	Findings
Cohen and Sayag (2010)	Determinants of effectiveness of internal auditing in Israel organisations	Managers and internal auditors	108	Questionnaire	Quality of internal auditors' work, top management support and organisational independence determine effective internal auditing
Karagiorgos <i>et al.</i> (2011)	Interaction between internal control system and performance of internal auditing in Greek Hotels	Managers, directors of internal audit, and chief finance officers	52	Questionnaire	There was efficient functioning of the components of internal control system
Abu-Azza (2012)	Investigated the effectiveness of internal audit function in Libya	Chief Executive Officers, administrative managers, internal audit directors, financial managers, and external auditors	185	Semi-structured interview schedule and document review	Internal auditors had no independence. Limited management support, poor communication of internal audit findings and low competence level constrained internal auditing
Badara (2012)	Assessed the role of internal auditors in Alkaleri Local Government Authority in Bauchi State	Members of staff of the internal audit and the accounts departments	35	Questionnaire	Lack of independence of internal auditors, understaffing of internal audit unit, weak internal control system and non-adherence to auditing standards
Njoroge (2012)	Factors contributing to effectiveness of internal auditing in Kenyan public universities	Internal audit staff	40	Questionnaire	Professional proficiency, quality of audit work, organisational independence and career advancement contributed to effective internal auditing
Chelimo and Kariuki (2013)	Internal audit function in financial reporting in the Municipal Council of Eldoret in Kenya	comprising heads of department, sectional heads, supervisory staff and operation staff	211	Structured interview schedule	There were deficiencies in financial reporting and resources were not acquired economically, used efficiently, protected from loss, misuse and unlawful disposal
Anthony (2015)	Effectiveness of internal audit in Mufindi District Council in Tanzania	Employees of Mufindi District Council	82	Document review guide and Questionnaire	Low level of independence of internal auditors and low management support impede internal auditing
Modibbo (2015)	Effectiveness of internal audit unit at local government level in Adamawa state	Officers of 10 local governments out of 21 local governments in Nigeria		Questionnaire	Internal audit unit exists under the local government Chairman's office making it dependent
Tackie <i>et al.</i> (2016)	Determinants of internal audit effectiveness in local government systems of Ghana	Internal Auditors	120	Questionnaire	There exists high quality of audit work due to compliance with the international standards on auditing and local audit legislations
Akther and Xu (2021)	Factors that enhance the credibility of and confidence in audit value in Dhaka city of Bangladesh	Institutional investors	254	Questionnaire	Enhanced credibility and confidence predict auditor independence and improved auditor communication

**Table 2.**  
Empirical studies reviewed

Creswell (1998) recommended 5–25 participants while Morse (1994) suggested at least six participants for qualitative research.

Two research assistants were recruited and trained to collect the data using interview guide. The interview guide covering 22 items were grouped under four sections that related to background information on the key informants, conditions that supported internal auditing, conditions that hindered internal auditing and suggestions to improve the conditions for internal audit functions. Tape recorders were used to capture the responses to the questions in the interview guide. Data were transcribed, documented, coded and organised in common themes to match the research objectives. They were then subjected to content analysis.

## 4. Results

### 4.1 Background information on the key informants

The background information of the key informants was analysed based on sex, qualification, age and working experience in order to put the study into context. All the participants were males suggesting male dominance at the helm of affairs of the selected relevant organisations. All of the participants had bachelor's degree while 57.14% held master's degrees and professional qualifications. Their ages ranged from 28 years to 65 years. Apart from one internal auditor who had two-year post qualification working experience, all other participants had at least five-year working experience.

### 4.2 Conditions that supported internal auditing

Two conditions that supported internal auditing of the local governments were training and capacity-building of internal auditors and external assistance for conflict resolution. These conditions are subsequently discussed in line with the framework of COSO (2013).

*4.2.1 Training and capacity-building of internal auditors.* The analysis revealed that management bodies assisted internal auditors to undertake training and capacity-building exercises. Some key informants commented that:

*We build the capacity of internal auditors in order to get strong people to drive the charter* (A Co-ordinating Director, 24th August, 2016).

*The Assembly sponsors the training and capacity building of internal auditors* (An ARIC Chairperson, 7th September, 2016).

*The development partners come with resources for training and capacity building to aid internal auditors to do a good job* (A Regulator at the national level, 10th August, 2016).

*Internal auditors' work is satisfactory and they are on top of issues* (A District Auditor, 12th August, 2016).

*4.2.2 External assistance.* External assistance as part of information and communication enhanced internal auditing. The results indicated that when there were misunderstandings between management bodies and internal auditors in the internal audit process, the issues were reported to the District Auditors of the Ghana Audit Service for conflict resolution as evidenced by the following quotations:

*When the internal auditors have a challenge they talk to the District Audit Service personnel and see the way forward* (A Co-ordinating Director, 23rd August, 2016).

*If the Assembly has any issue with the internal auditor, the complaint first has to get to the District Audit Service* (An ARIC Chairperson, 7th September, 2016).

*District Auditors assist to solve misunderstandings amongst internal auditors and other staff members* (A District Auditor, 10th August, 2016).

#### 4.3 Conditions that hindered internal auditing

The analysis revealed that several conditions hindered internal auditing of the local governments. These include low proficiency of internal auditors, no sanctions for perpetrators of irregularities, inadequate resources for internal auditing activities, poor administrative control of internal auditors, poor office accommodation, low remuneration, unnecessary transfers, intimidations, confrontations and threats on internal auditors. The details are described in line with COSO's (2013) framework in the following paragraphs.

First, not all the internal auditors had adequate knowledge and skills to undertake some of the internal audit assignments. Two key informants reported as follows:

*I have no knowledge in contract management so how do I audit the area?* (An Internal Auditor, 12th August, 2016).

*The experience and academic qualification of the internal auditors are low and that affect their work output* (A Co-ordinating Director, 11th August, 2016).

Second, perpetrators of irregularities were not sanctioned as expressed below:

*If internal auditors' reports were taken serious and offenders sanctioned by the appropriate authorities, it would help the system* (A Co-ordinating Director, 23rd August, 2016).

*Even the External Auditors and the Public Accounts Committee of Parliament do not punish offenders* (An Internal Auditor, 24th August, 2016).

Third, inadequate resources for internal auditing activities were a major hindrance to execution of internal audit assignments. Some key informants remarked that:

*Internal auditors depend on management for resources but what is provided is often inadequate* (An Internal Auditor, 12th August, 2016).

*Internal auditors' resources should not be the responsibility of the Assembly because management would not give them the necessary tools to enable them to audit them effectively* (An ARIC Chairperson, 22nd September, 2016).

Fourth, poor administrative control of internal auditors through reporting relationship made internal auditors to lose their objectivity and independence. The reason was that management bodies inappropriately controlled internal auditors in the course of performing their duties through unnecessary administrative directives as reported as follows:

*I think the heads of department should allow the internal auditor to do independent work* (An ARIC Chairperson, 22nd September, 2016).

*In most cases, managements of Assemblies influence internal auditors not to write damning reports* (A District Auditor, 10th August, 2016).

Fifth, internal auditors were provided with poor office accommodation as reported below:

*The office space for internal auditors is not enough for three officers including their head, which is demoralizing* (A Co-ordinating Director, 11th August, 2016).

*If someone wants to frustrate you, at times, he/she can just deprive you of a comfortable office space* (An ARIC Chairperson, 22nd September, 2016).

*You find the internal auditors accommodated in a small uncomfortable office* (A District Auditor, 10th August, 2016).

Sixth, low remuneration for internal auditors served as demotivation. Some key informants asserted as follows:

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*Our salary is not good and that can make someone corrupt notwithstanding his/her religion* (An Internal Auditor, 12th August, 2016).

*Internal auditors' salaries are small and their integrity could be compromised* (A Co-ordinating Director, 23rd August, 2016).

*They are poorly remunerated* (A District Auditor, 10th August, 2016).

Seventh, internal auditors faced transfers, intimidations, confrontations and threats in the course of discharging their functions. Four key informants commented that:

*We should make it very difficult for the President, Ministers, District Chief Executives to recommend a transfer of an internal auditor so that he/she can do professional work* (An ARIC Chairperson, 22nd September, 2016).

*Those who are supposed to strengthen us are rather intimidating us; [ . . . ] if management sees you to be difficult, the next morning you find yourself transferred to a remote station* (An Internal Auditor, 10th August, 2016).

*There are many confrontations involving internal auditors; some are even dead, and the internal auditors are supposed to be part of the Assembly but they are often treated as outsiders* (A District Auditor, 10th August, 2016).

*Internal auditors are victimised and threatened* (A Regulator at the national level, 10th August, 2016).

## 5. Discussions

Internal auditors are the eyes and ears of management bodies and therefore, need to be on top of their duties. Training the internal auditors of the selected local governments to become more proficient was in the right direction. The result is in line with COSO's (2013) principle of control environment that an organisation demonstrates commitment to attract, develop and retain competent individuals in alignment with objectives.

In the course of performing their internal auditing functions, controversies and disagreements come up amongst internal auditors, management bodies and some members of staff. Conflict minimisation and resolution are needed to ensure a congenial working environment. Arrangements for participants of the internal audit process to seek external assistance from the District Audit Service personnel in conflict situations are appropriate to ensure that right things are done at any point in time. The result is in agreement with COSO's (2013) principle of information and communication to update external parties about matters affecting the functioning of internal controls.

Where the proficiency of internal auditors is low, internal audit reports cannot be fully relied upon to make the right decisions. Even though the internal auditors were trained, the assessment of their performance gaps could not have been properly facilitated and worked on. The result is inconsistent with COSO's (2013) principle of control environment that the organisation demonstrates a commitment to attract, develop and retain competent individuals in alignment with objectives. Additionally, it contradicts with Section 4.3 of the code of ethics of the internal auditing that internal auditors shall continually improve their proficiency, effectiveness and quality of services (IIA, 2015). However, it conforms to the finding of Alzeban and Sawan (2013) that some internal auditors were not competent to undertake internal audit responsibilities.

Non enforcement of sanctions would embolden people to commit infractions. The results do not support COSO's (2013) principle of control environment that individuals should be held accountable. The results also do not confirm the admonition of Geddes and Vinod (1997) that sanctions are part of measures available to ensure that the interests of the agents are aligned to that of the principals. However, the results are in line with the finding of Udeh and



Nwadiakor (2016) that punishments for violations of internal audit procedures were available and adequate but not effectively applied across board.

The quality of internal auditing is dependent, amongst other things, on the amount of resources placed at the disposal of internal auditors. Inadequate supply of resources for internal audit activities has the tendency to render the internal auditors ineffective because they would not perform any extensive work to enable them come up with independent, objective and reliable reports for action to be taken. The result is in disagreement with COSO's (2013) principle of control environment which ensures oversight of the development and performance of internal control. The result is also inconsistent with Performance Standard 2030 of the International Standards (IIA, 2015) which provides for sufficient resources for internal audit work. However, it is in line with the finding of Mihret and Yismaw (2007) that the internal auditors did not have authority on their budget and depended on management.

Inappropriately administratively controlled internal auditors perform against the Internal Audit Charter which prescribes the powers, authority, and responsibilities in the internal audit process. The internal audit reports would not contain the true situations which prevail in the MMDAs. Policies and procedures which help to ensure that necessary actions are taken to address risks are circumvented. The results are at variance with COSO's (2013) principle of control environment that there is oversight of the development and performance of internal control. They also contradict the Attribute Standard 1,100 of the International Professional Practices Framework which stipulates that the internal audit activity must be independent and internal auditors must be objective in performing their work (IIA, 2015).

Working in poor office accommodation demoralises the internal auditors to work conscientiously to assist local governments to achieve their objectives. The internal auditors feel unwanted and therefore, do not give off their best. The result does not support COSO's (2013) principle of control environment that there should be oversight of the development and performance of internal control. It also does not confirm IIA (2015) Performance Standards 2030 that internal audit resources should be sufficient and effectively deployed.

Internal auditors with low remuneration may have their morals compromised with inducements. This can make internal audit evaluations and reports flawed and not represent the state of affairs. The result contradicts COSO's (2013) principle of risk assessment which requires specifying suitable objectives, identification and analysis of the relevant risks, assessing fraud risk and identifying and analysing significant changes that take place in operations. Compromised internal auditors would not identify risks and provide the necessary assurance on operations. The result also does not confirm IIA's (2015) Performance Standards 2030, which states that internal audit resources should be sufficient and effectively deployed. However, it is consistent with Chambers' (2015) observation that managements tend to weaken the internal audit function with low remuneration for Chief Audit Executive positions in order to avoid accountability.

Transfer of staff is part of control measures taken in organisations. However, when it is carried out for the reason that an internal auditor decides to insist on performing duties in line with the Internal Audit Charter, then it is wrong. Confronting, intimidating and threatening internal auditors in the course of performing their functions put fear in them and consequently, not allowing them to perform to expectation. The result contradicts COSO's (2013) principles of risk assessment which embrace specifying suitable objectives, identification and analysis of the relevant risks, assessing fraud risk and identifying and analysing significant changes that take place in operations. Also, it is inconsistent with IIA's (2015) Attribute Standard 1,100 on independence and objectivity. The consistencies and contradictions in results are related to the agency theory.

## 6. Conclusion and recommendations

Evidence emerging from the paper showed two conditions that enhanced internal auditing of the MMDAs as training and capacity-building of internal auditors and external assistance for conflict resolution. However, there were several conditions that hindered internal auditing including low proficiency of internal auditors, no sanctions for offenders, inadequate resources, poor office accommodation, low remuneration and threats.

Based on the conclusions, four recommendations are made. First, the stakeholders such as the ministry responsible for local government, IAA and development partners should continue to provide training and capacity-building for internal auditors and management of local governments on internal auditing issues and conflict prevention and resolution. Second, the head of local government service should mete out appropriate punishments to perpetrators of audit irregularities. Third, appropriate measures should be used to address the various unfavourable conditions hindering internal auditing such as provision of inadequate resources, provision of poor office accommodation and low remuneration. Fourth, the government should establish an Internal Audit Class, place all internal auditors under the Class with attractive remuneration and for them to report administratively to an independent body (e.g. the Director-General of IAA) in order to improve conditions under control environment and risk assessment by protecting the objectivity and independence of the work of internal auditors.

The study has some limitations, which offer opportunities for future research. For example, it is widely acknowledged that findings from qualitative studies are not for generalisation. However, looking at the calibre of the selected key informants from the local to national level, findings of a qualitative study like this can be largely generalised as espoused by Saunders *et al.* (2012). Thus, generalisability in qualitative studies is focused on the researcher's analysis and understanding of circumstances rather than on the collection of representative data (Delmar, 2010). Nevertheless, the study suggests that future research should also focus on conditions under which internal auditing is carried out in all local government areas in Ghana. It can explore the use of a mixed methods approach comprising qualitative and quantitative methods.

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