

**Review Article**

**CHALLENGES OF INDEPENDENCE OF INTERNAL AUDIT POLICE OFFICERS:  
EVIDENCE FROM SUDAN**

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**Abstract**

**Purpose** - This study aims at understanding and explaining the issues related to the independence of internal audit Police Officers at the Ministry of Interior in Sudan.

**Design/methodology/approach** - A qualitative research approach and study case design had been used by this study. Data were gathered through semi-structured interviews, document materials reviews, and observations.

**Findings** - The study found that the application of the independence principle is limited. This is due to the constraint of the command system followed by the Police Force. In spite of that, substantial improvement has been achieved by the internal auditors at the Ministry of Interior in Sudan. The internal audit department is supported by a number of decrees that enhanced its organizational rank and the independence of individual internal audit Police Officers.

**Practical implications** - In view of challenges of internal audit independence police officers, the current case study research contributes to enhancing the limited knowledge about the independence of internal audit practices at the Ministry of Interior in Sudan. This study also adds to the body literature of independence of internal audit by identifying roles, duties and responsibilities of internal audit independence.

**Originality/value** - From the researcher's perspective, this is the first study that aims to understand and explain the issued related to the independence of internal audit police officers at the Ministry of Interior in Sudan.

**Keywords:** Internal audit; internal audit function; police officers; audit independence; Sudan.

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**INTRODUCTION**

The internal audit function (IAF) is corporate governance's key element. It originated as a service to the management that can assist in the decision-making process and provides the management with the assurance that the operations are carried out effectively and efficiently to achieve established goals (Ramamoorti, 2003). According to Smidt et al. (2019), an IAF helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. Both private and public sector organizations benefit from the provision of internal audit services. These services are broad and diverse and are aimed at creating value for the organization. Contemporary internal audit approaches are more value-added focused. Value is created by assessing whether the risk management processes are adequate and effective, identifying weaknesses in in-house control systems and recommendations for improvement (Hailemariam, 2014; IIA, 2016).

The IAF and internal auditors face many challenges. In view that internal auditing is an internalised function; it is influenced by the decisions and preferences of top management. The level and extent of independency, for example, enjoyed by the internal auditors are highly associated with the behaviour and perception of senior management about the importance of the function. The support given by senior managers is also vital to the development and success of the internal auditors (Sarens & Beelde, 2006; Ahmad et al., 2009; Cohen & Sayag, 2010). In the public sector, internal audit has an important function in the promotion of being ethical, accountable, and transparent. The importance of having an internal audit is to provide assurance and advisory services objectively to add value and improve an organizations operation (Ahmi et al., 2016). It also helps these

government officers to discharge their responsibilities effectively, efficiently and economically. In order to reach these results, the internal audit's functions must be properly designed and be given a vast authority (Van Gansberghe, 2005).

The IAF was first introduced at the Ministry of Interior in Sudan as an office affiliated with the Chief Financial Officer. The purpose of that office was to ensure that the budget allocated to the Police Headquarters and its related units, at that time, is implemented according to the laws, procedures, and regulations that govern the financial and accounting work. A series of resolutions was then issued in enhancing the role of the internal auditors at the Ministry. For example, the Ministerial Resolution (160/2002) mentions that the internal audit unit is directly related to the Minister of Interior. Currently, the Internal Audit Bureau at the Ministry of Interior in Sudan is an independent department solely responsible for the audit work at the Ministry.

The internal audit Police Officers, in Sudan, face many challenges in terms of the level of independence they are allowed to maintain. For example, internal audit Police Officers are required to submit themselves to the Police Law and Regulations, which oblige them to act in accordance with military discipline. At the same time, they are required as auditors to examine Police operations independently and objectively. This study, therefore, tries to uncover the challenges faced by the internal audit police officers in maintaining a sufficient independence level while carrying out their audit responsibilities. Particularly, the study tries to answer the following question: What are the challenges and problems, if any, that the internal audit Police Officers in Sudan faced in relation to their level of independence?

## LITERATURE REVIEW

The foundation of auditing is independence. The absence of independence will cause the attestation of the auditors to be of no value. During the undertaking of their audit works, the auditors are not only to be independent mentally (independence in fact), the users of their reports also need to perceive that the auditors are independent (independence in appearance) (Rittenberg et al., 2008, Khalid, Haron & Masron, 2017). The Institute of Internal Auditors (IIA) (2016), defines independence as "the freedom from conditions that threaten the objectivity or the appearance of objectivity". Meanwhile, objectivity is defined as "an unbiased mental attitude that allows internal auditors to perform engagements in such a manner that they have an honest belief in their work product and that no significant quality compromises are made" (IIA, 2016).

There is a requirement by the International Standards for the Professional Practice of Internal Auditing (Standards) 1100 (IIA, 2016) that all internal audit activities and those auditors to be impartial in their evaluations. It is further specified by the standard that the Chief Audit Executive (CAE) to be directly communicating and have absolute access to the Board of Directors (BOD) and senior management. Additionally, there must be an internal reporting line so that the internal auditors can perform their task (organizational independence). Furthermore, the standard stipulates that the auditing activities are to be intervention-free; and these shall include the determination of audit scope, the performance of tasks and communication of findings. The standard demands that the internal auditors to be objective, neutral and avoidance of conflicting interest (IIA, 2016).

Allen and Siegel (2002), stated that the definition of auditor independence's threats by the Independence Standards Board (ISB) is the "pressures and other factors that impair an auditor's objectivity". The five factors that threaten objectivity, as identified by the ISB, are:

1. Self-interest threats: arising threats caused by the auditors' actions due to their self-interest. The actions include the auditors' interests involving emotion, finance, and others.
2. Self-review threats: arising threats caused by the review done by the auditors themselves on their own audit, or the works undertaken by others.
3. Advocacy threats: arising threats caused by the auditors or their colleagues who promote or advocate their support or in opposition to an auditee, view or position instead of being an objective attester to the financial information provided by the auditee.
4. Familiarity or (trust) threats: arising threats caused by the auditors' view being affected due to the closeness with the auditee.
5. Intimidation threats: arising threats caused by auditors being or perceiving there is coercion (observed or unobserved) upon them by the auditee or others.

In the Sudanese public sector, the internal audit was not common before 1966. At that time, the Public Corporation for Manufacturing Production established an internal audit administration (Mansour, 2012). In the year 1997, the first organized body for internal audit was established at the Ministry of Finance and National Economy under the name of the General Administration for the Internal Audit of Government Organizations (Awadelhag, 2008). In the year 2010, the Internal Audit Charter was approved by the National Assembly.

Mansour (2012), studied the internal audit in assessing the impact of competency and organizational independence on the Sudan Government's internal auditor. The said study aimed at formulating a future strategy that satisfies the expectations of concerned parties. He discovered that the positioning of the internal audit's administration at the cabinet-level would enhance the internal auditors' independence and ability to freely review the work of all ministries. Moreover, he found that the setting of a separate budget for the government auditors will protect the auditors against the manager's revenging

decisions in case of an aggressive audit report. The study discussed the competency of the internal auditors as a major factor that contributes to the efficiency and effectiveness of audit work.

## RESEARCH METHODOLOGY

Since the objective of the study is to understand and explain a social phenomenon in its natural setting, a qualitative research design is considered to be more appropriate. According to Denzin and Lincoln (2000, p. 3), "Qualitative researchers study things in their natural settings, attempting to make sense of, or to interpret phenomena in terms of the meanings people bring to them." This paper had adopted the case study method. The definition of case study is "an empirical inquiry that investigates a contemporary phenomenon in depth and within its real-life context, especially when the boundaries between the phenomenon and the context are not clearly evident" (Yin, 2009, p. 18). Yin (2009, p. 2) further argued that case study method is preferred when; "(i) how or why questions are being posed, (ii) the investigator has little control over events, and (iii) the focus is on a contemporary phenomenon in its real-life context."

The study employed multiple data collection methods, including interviews, documentary materials, and observation. The different sources of data made it possible to validate the information derived from each method by means of triangulation. The interviews conducted provided in-depth, rich information; thus, enabling the researcher to understand the internal audit practices in the context of the Ministry of Interior in Sudan, from the perspectives of organizational actors. Observations provided a basic understanding of how internal audit practices were implemented, while documentary materials were used to support information derived from each of the data collecting methods.

Interviews were conducted with senior and junior internal audit police officers at the Internal Audit Bureau, Passport and Immigration Police Corporation, and Society Security Police Administration. These interviews were conducted in the workplace of the participants and took approximately 30 to 90 minutes in duration. The participants were assured about confidentiality and that their real identities will not be revealed in the study. The participants had also been notified that they are participating in this study voluntarily. They may choose not to answer any of the questions or withdraw from the study. There was the recording done during the interview sessions, and the responses were later transcribed for data analysis. The interviews were conducted using the Arabic Language, but the quotes used in the study were translated into the English Language.

The document materials used in this study were collected by approaching the internal audit department at the Ministry of Interior, and from the Web Site of the Ministry. Other documents were obtained from other departments in the Ministry and from the internet. The documents obtained from the Ministry are the Organizational Chart and Resolutions and Decrees regarding the internal audit. The researcher reviewed the Internal Audit Act approved by the National Assembly in 2010.

## CASE FINDINGS AND ANALYSIS

The Sudanese Police Forces were formed during the Condominium rule (1898-1956). After Sudan Independence in 1956, the state started focusing on upgrading the police with some laws issued in this regard top of which were the 1979 police Acts. The police reported to the minister of the interior until 1979 when that post was abolished, and various ministers become responsible for different areas of the police work. This arrangement proved unwieldy, however, and the police act of 1979 instituted a unified command in which the head of the force reported to the president. After Al-Numayri's fall, the cabinet position of minister of interior was restored, and the director-general of police was made responsible to the minister. The main organs of the Ministry of Interior and the Police Force are Unified Police Forces, Refugees' Commission, and the General Border Administration (see Figure 1).

The units that are under the direct supervision of the Internal Affairs Minister include the Executive Bureau, Internal Audit Bureau, and Police Support and Stamps Duty. Meanwhile, the units that are under the direct supervision of the Police

Director-General are Police Force Deputy Director-General, General Administrations' directors, Specialized Administrations' directors, Directors of the States and utilities' Police, and the Headquarters.

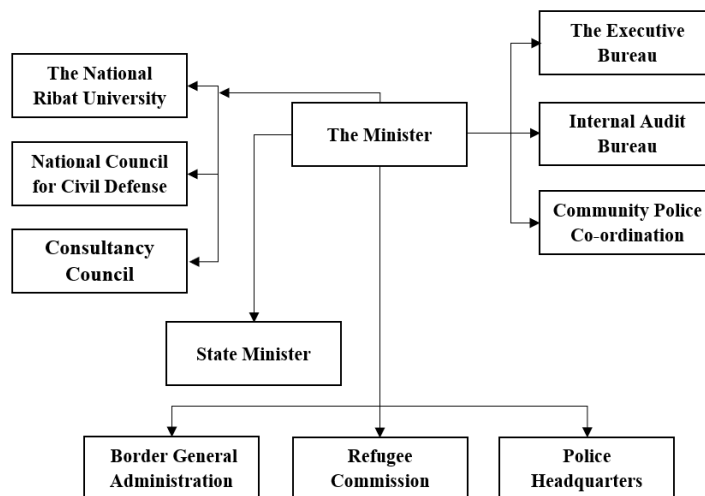


Figure 1. The Organizational Chart of the Ministry of Interior in Sudan

Source: The General Administration for Planning / Police Headquarters

**The Internal Audit Bureau**

In 1987, the IAF was first introduced to the Ministry of Interior and the Police Force as an office under the direct supervision of the CFO at the Police Headquarters. To support the function and to enhance its capacity as a professional organ, a number of resolutions and decrees had been ratified at both the Minister's level and the level of the Police Director-General. The summary of the resolutions is as follows.

- The Joint Committee No. (1) of the Salvation Revolution Command Council (SRCC) and the Minister's Council, at the Government level, issued Resolution (62/1989). This resolution states that the IAF at the Ministry of Interior relates directly to the Internal Affairs Minister.
- In October 1989, the Minister issued Decree No. (46/1989). The decree determines that an internal audit is directly supervised by the Minister.
- Ministerial Decree No. (73/1995), reiterates on the direct supervision by the Minister over the function and orders the expansion of its operations to include all general and specialized Police administrations and units; by establishing branches for the IAF at these administrations and units.
- Ministerial Resolution No. (225/2001), after the approval of the organizational structures of the Police Forces, states that internal audit is related to the Police Director – General's Assistant for Financial Affairs at the Police Headquarters. However, this resolution was immediately amended by Resolution No. (160/2002), which returned the internal audit to the direct supervision of the Minister. Moreover, the latter resolution contains the provisions that clearly specify the terms of reference, duties, responsibilities and powers required for the IAF to carry its work effectively throughout all apparatus and units of the Ministry.
- Ministerial Decree No. (130/2003), states that all the branches of the Internal Audit Circle (another nomenclature for Internal Audit Bureau) shall be under its direct supervision, both functionally and administratively. This decree is considered, arguably, a landmark in the

history of the IAF at the Police; it has vested the unit with sufficient freedom to carry out its responsibilities independently without any interference, functionally and administratively.

The duties and terms of reference of the Internal Audit Bureau are mainly articulated by Resolution No. (160 – 2001). Below is a brief summary of these duties and terms of reference as prescribed by the resolution:

- Supervision over the organization of the Internal Audit Circle and its branches; and approval of its organizational structure, plans, programs, procedures, and evaluation of its performance and reports.
- Evaluation and discussion of Audit Reports; and it may invite Directors of Police units to discuss with them these reports and may issue recommendations and orders regarding the reports.
- Evaluation of the Ministry's financial results disclosed in the accounts, at least two times yearly.
- Ordering for the upgrading and development of the internal control systems (financial – management – performance) according to applicable accounting and managerial standards.
- Assurance about the effectiveness, accuracy, adequacy, and relevance of the evaluation and follow-up procedures regarding periodical announcements, information, and future expectations.
- Assists the audit branches to have all information required and facilitates difficulties they are facing for better performance of these branches.
- Review of audit procedures and methods in use, and the study of advances in auditing methods to apply what is relevant for the workings of the Ministry of Interior.
- Submission of a monthly report to the Minister with a copy to the Police Director-General about the audit results and conclusions of the audited administrations and units (see Figure 2).

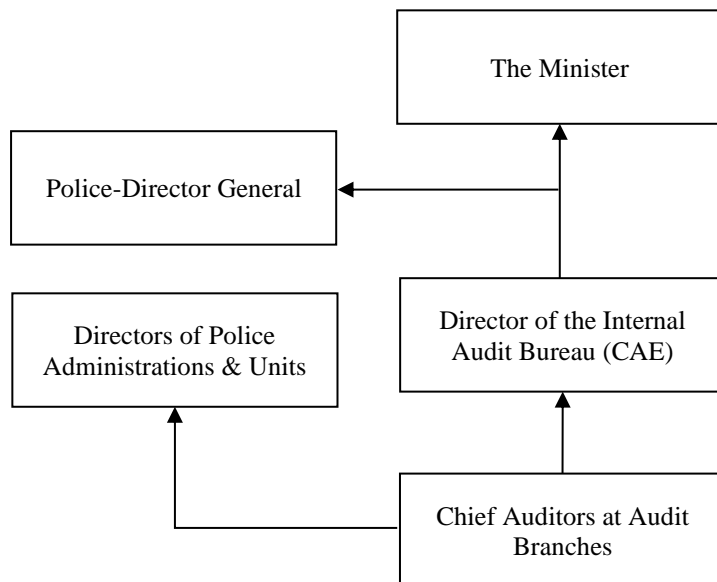


Figure 2. The Reporting Line of the IAF at the Ministry of Interior, Sudan

It is worth mentioning that the IAF under the Ministry of Interior in Sudan has achieved substantial improvements over the last fifteen years. In the early 1990s, the number of internal audit police officers was very limited, and all of them were located at the Police Headquarters. Currently, hundreds of internal audit police officers are being deployed over nearly all police administrations and units. On the side of legislative and statutory improvements; the function has been supported by a number of decrees issued by the highest authoritative bodies, being the Minister or the Police Director-General. Moreover, these improvements and developments of the IAF at the Police Force are parallel with the revolutionary changes and reforms are undertaken by the National Salvation Revolution regime early in the 1990s, which involved all the public sector's organizations and institutions. The Ministerial Resolution No. (62/ 1989) by the Joint Committee of the SRCC and the Council of Ministers can be read and explained in this context.

**Challenges of Independence of Internal Audit**

Internal Audit Police officers face many challenges in performing audit work. Some cases have been reported in the informal discourse, that auditors, particularly, lower rank officers are being coerced or persuaded to take positions in the audit process that are compromising or in the interest of senior officers. The intimidation threat to auditor independence is clearly evident in the case of Internal Audit Police officers in Sudan.

**Organizational (Administrative) Independence**

In early 2003, the Minister of Interior had issued Decree No. (130/2003), which amended article (3) (b) in Resolution No. (160/2002). By this decree, all branches of the Internal Audit Bureau are required to be under its direct supervision, both functionally and administratively. This decree is considered, arguably, a landmark in the evolution of the IAF at the Ministry. Therefore, causing the IAF to be completely independent of administrative hierarchies of the Police Force.

The participants were asked whether there is an interference in the audit work by management and the problems they faced, if any, regarding the level of independence they are allowed to maintain. An interviewee said:

"From the technical aspects, no one is interfering in the audit work; but the complete independence of internal audit police officers is not accepted by senior officers, this is because the Police are based on commands and disciplinary rules... we talk with them sometimes that our independence does not mean that we are above regulations and military discipline, but the only body that is authorized to take action is our headquarters; they sometimes appreciate but without satisfaction."

Another participant responded as:

"Really, the decrees issued have filled the gaps, and the independence of the internal audit police officer has improved substantially; but there is more to be done. For example, the completion of the organizational structure of the Internal Audit Bureau. The Bureau is yet to be identified as a general administration. The organizational status of the Bureau is currently identified as a (Circle). The word Circle refers to an organizational structure in the Police that lacks fundamental departments such as, the general affairs, the financial affairs, and so on."

In the same vein, Ministerial Resolution No. (291/2010), with the aim of strengthening the internal audit branches, prohibits the Police Directors from sending the internal audit police officers to trials when they are alleged to commit an offence, contravention or misconduct. The only action that is allowed to be taken by Police Directors is the suspension of that officer and the submission of a report about the officer to the Director of the Internal Audit Bureau, with a copy to the Legal Affairs. The Director of the Internal Audit Bureau, in turn, shall immediately follow the investigation procedures to determine whether the concerned officer is chargeable; and if so, to bring him before a police court and inform the respective Police Director about the results of the trial.

Access to Records, Property and People (No Restriction) Ministerial Resolution (160/2002), which can be considered as the audit charter, states that internal audit branches have the right to:

- Access to any records, files, documents; that of confidential or usual in nature, and accounting books necessary for the audit work.
- Entering any locations within the administration or unit including treasury, fortified rooms, and inventories; and counting or inspecting the items therein or requesting and reviewing their respective documents.
- Contacting directly any of the employees of the administration or unit for audit purposes, and it can request the head of the administration to suspend any employees whose presence could hamper the audit process.

By asking participants whether they have the right to fully access the records, property, and people; an interviewee responded:

"At first, there was tension between the financial management and the internal audit departments; but eventually, the two parties realized that they must collaborate for better



performance. As for top management, they are willing to collaborate regarding this respect.”

#### Budgetary Independence

Decree No. (130) stipulates that the Police Directors equate the internal audit branches with other departments in their administrations in terms of resources and benefits to employees. Therefore, the interviewees were asked on whether they are receiving incentives and other benefits from the units under audit, and whether this would impair the auditor’s independence and objectivity. An interviewee commented to this:

“Police Directors are fulfilling Decree No. 130; internal audit police officers are to receive the same incentives and benefits as other officers, and resources are provided to the office in the same manner... I do not think that the objectivity of the internal auditor will be impaired; because the budget is ultimately the Police budget... independence will be enhanced if a separate budget is set for the Internal Audit Bureau.”

Payment of incentives and other off the pay sheet remunerations by the financial controller may affect internal audit independence (Mansour, 2012). Christopher et al. (2009) argued that in a situation where the CEO or CFO approves the internal audit budget; the conflict of interest will threaten the internal auditors’ independence. The conflict of interest may give the impression of misconduct that erodes the confidence in the auditors’ professionalism; and impairs the auditor’s objectivity (IIA, 2016). For that, it can be argued that a conflict of interest may arise when the internal audit police officers are so dependent on the administrations and units they audit; and as such the objectivity of the internal audit police officers is questionable. The auditor is more likely to adjust the requirements of the audit process to meet the requirements of the auditee.

#### Involvement by Internal Auditors in Management Activities

Involvement by internal auditors in management activities poses a self-review threat to the auditors’ independence. The threat of self-review may occur should the auditors do a review on the findings they themselves made, or of their colleagues. By asking participants whether they are required to take part in the day to day practices of the management; and, particularly whether they are engaging in the preparation of the accounts and financial management practices, an interviewee explained that:

“IA police officers are not allowed to participate in the preparation of the accounts and the work of the financial management department, in general. But, there are instances where internal audit police officers are required to carry out the responsibilities of financial management work. These instances are limited and organized by administrative orders, for example, in the absence of the financial management officer.”

#### CONCLUSION

This paper had discovered that the challenges to internal auditors’ independence in the context of the police force in Sudan are stemming, primarily, from the nature of the Police as a military force. Internal audit Police Officers are required to act in accordance with military discipline while at the same time to examine the Police operation independently and objectively. This is, seemingly, a contradicting situation; and the auditor independence is expected to be affected negatively. This study found that the application of the independency principle in the context of the IAF of the police force in Sudan is limited by the command system. However, the internal auditors at the Ministry of Interior in Sudan had managed to achieve remarkable progress in their organizational status and independence. This progress has received the government’s support through the issued decrees that dictate the positioning of the IAF to be under the direct supervision of the Internal Affairs Minister of Sudan. Moreover, these decrees clearly specified the job and obligations of the internal auditors and

provided the protection measures that allow them to conduct an effective audit work.

However, the current organizational structure of the Internal Audit Bureau needs to be upgraded. The Bureau is merely an office within the organs of the Internal Affairs Minister. It has not been identified as a general administration, yet. Identifying the Bureau as general administration with all the required departments will enhance its capacity to supervise and organize the audit work at the Ministry effectively. From the discussion of the case findings, this study offers the following recommendations: First, the current organizational structure of the Internal Audit Bureau needs to be upgraded to a general administration. The current organizational structure is merely an office within the Offices of the Internal Affairs Minister. The upgrading to general administration with all the required departments will enhance the capacity of the Internal Audit Bureau to organize better and oversee the audit work. Second, the setting of a separate budget for the Internal Audit Bureau. The reliance of the audit branches and the internal audit police officers on the administrations they audit in terms of resources and funding may impair the independence of the internal audit police officers. Third, diffusion of internal audit culture among police officers, particularly higher rank officers, by means of conferences and workshops. When police officers are well cultured about the importance of the internal auditors, they can be expected to allow more independence for these internal audit police officers to carry out their audit work and responsibilities effectively and efficiently.

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