



Influence of Internal Audit Charter on Internal Audit Function in the Tanzania Rural and Urban Agency

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Abstract: This study sought to establish the influence of internal audit charter on the internal audit functions in Tanzania, with a specific focus at the Tanzania Rural and Urban Roads Agency(TARURA). The study utilized the cross-sectional research design. The study involved internal auditors and managers from 26 regions and 139 districts within TARURA. The study population was 160 employees. A sample size of 144 employees was selected through stratification random sampling procedures. Data was collected through a structured questionnaire, then treated through descriptive statistics. Regression analysis revealed an effect, with all eight components of the charter predicting the audit effectiveness. Therefore, public sector has to prioritize the formulation and maintenance of a robust internal audit charter while considering various strategies to improve the audit scope, periodic review, communication and comprehensiveness.

Keywords: Internal audit function; internal audit effectiveness; internal auditor's independence; internal audit charter; TARURA.

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Introduction

Internal auditing is an independent, objective assurance and consulting activity, designed to add value and improve an organization's operations. It helps an organization to accomplish its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes (Njagi, 2023). Internal audit functions play a crucial role in assisting organizations to achieve their objectives and safeguard their assets (Alqudah et al., 2019). Therefore, it is important to establish factors that affect internal audit for organizations to be to be effective.

Habitually, internal audit function's role focused on matters of financial nature and the systems of controls, specifically in the late to mid- 20th century. The role of internal audit now is involved not only in financial matters but also governance issues, controls and risk management (Turetken et al., 2019). Therefore, the effectiveness of internal audit functions in the public sector becomes a subject of global importance. It is a universal principle, applicable to every corner of the world, irrespective of the country's economic, political or social condition (Kakola, 2021).

The internal audit function has long been recognized as an instrumental force for public sector organizations worldwide, providing assurance on

internal controls, risk management, governance and regulatory compliance (Brooks et al., 2018). However, while global studies demonstrate its importance, there is limited empirical evidence on how these functions operate and are shaped within specific local contexts, such as TARURA in Tanzania. The distinct gap, therefore, lies in the absence of context-specific knowledge on the institutional, organizational and cultural factors that influence the effectiveness of internal audit functions in TARURA.

Whereas international literature largely emphasizes the technical roles of internal audit, it does not adequately account for localized dynamics, such as resource constraints, governance practices and stakeholder pressure that may uniquely determine audit effectiveness in Tanzanian public sector agencies. Therefore, a distinct gap exists. While a global evidence is available, it does not reflect local realities. TARURA-specific factors, such as resources, governance culture and accountability structures have not been examined. What is missing is a nuanced, context-driven understanding of internal audit effectiveness in Tanzania. It is also important to note that the performance of internal audit function in many developing countries, including Tanzania, remains below the optimal level or standard. Various reports indicate that public sector organizations in these countries face challenges that undermine the effectiveness of their IAFs. According to the African Development Bank (2020), less than 50% of public institutions in Tanzania demonstrated effective internal audit functions, highlighting a significant gap compared to developed nations.

What remained unclear were the specific factors that influence the effectiveness of the internal audit function within Tanzania's public sector organizations, particularly TARURA. Since TARURA is responsible for managing both rural and urban road networks, it holds a pivotal role in Tanzania's developmental trajectory.

A comprehensive understanding of the key determinants influencing the internal audit functions' effectiveness is lacking. While studies, such as Lambert (2020) shed light on some aspects, they did not explore the nuances and unique challenges within the TARURA's operational environment. Factors, such as organizational culture, resource allocation and stakeholder expectations might be influential, but a more detailed exploration tailored to TARURA's context was necessary to paint a complete picture.

Identifying the specific factors is crucial for designing interventions that could enhance the performance.

In Tanzania, where this study is primarily centered, the role and effectiveness of internal audit functions is even more critical. The Controller and Auditor General reported revealed that the role of internal audit was not effectively executed to provide reliable assurance on internal control systems and risk management processes. This conclusion was based on sampled entities, where 24 entities demonstrated various deficiencies, raising concerns about the quality of their Internal Audit functions. The Local Government Authorities report highlighted various shortcomings, such as inadequate staff training in key systems, including Government Accounting-Consolidation system (GACS), Government of Tanzania Hospital Management Information System (GoT-HoMIS), Procurement Electronic System (TANePS), and Accounting System (MUSE) (CAG, 2021a).

As an agency mandated to maintaining and managing rural and urban road networks under the President's Office, Regional Administration and Local Government of Tanzania (PO-RALG), TARURA's internal audit function is a central initiative for safeguarding resources use, promoting accountability and ensuring transparency. Despite this importance, its effectiveness has been constrained by challenges, such as lack of independence, insufficient professional expertise, a weak audit charter and inadequate management support (CAG, 2021b).

Findings from studies such, as Kalufya et al. (2021) and Mihret and Admassu (2019) highlighted persistent challenges in transparency, accountability and governance. While internal audit functions are meant to promote reliable financial reporting, holding management accountable and strengthen governance structure, many institutions continued to face obstacles, such as limited disclosure of audit results, weak enforcement of responsibility and inadequate independence or authority for auditors. These challenges indicate that despite the recognized importance of internal audit functions, their effectiveness remains undermined.

This study, therefore, sought to respond to these shortcomings by examining the Tanzanian context and generating insights that could strengthen governance and management in the public sector. Accordingly, the study investigated the

determinants of internal audit effectiveness within TARURA to address the identified knowledge gap.

Literature Review

This section presents both the theoretical and empirical literature review.

Theoretical Literature Review

This study is anchored on agency theory and institutional theory, which together illuminate the governance and accountability role of internal audits in public sector organizations. In the context of this study, these two theories provide valuable theoretical underpinnings for examining the effectiveness of internal auditing in the public sector, particularly within the Tanzania Rural and Urban Agency (TARURA). Agency Theory helps to clarify the role of internal audit as a monitoring mechanism while Institutional Theory sheds light on how organizations respond to external normative pressures, including those related to internal audit practices and compliance.

Agency Theory

Agency theory initially proposed by Jensen and Meckling (1976) focuses on the principal-agent relationship within organizations. It highlights the potential conflicts of interest between principals (owners) and agents (managers) due to information asymmetry and the need for efficient monitoring mechanisms. Agency theory is particularly relevant for understanding the role of internal audit as a monitoring function that bridges the gap between principals and agents. It underscores how internal auditors can play a crucial role in ensuring that managers act in the best interests of the organization's stakeholders. However, one limitation of this theory is its assumption of rational and self-interest behaviour among principals and agents, which may not always hold in real-world scenarios. The theory is relevant to this study as it provides a robust theoretical underpinning to the role and functions of internal auditing serving as monitoring mechanism in public sector organizations.

Institutional Theory

Institution theory posits that organizations are influenced by both internal and external normative pressures, which can originate from various sources, including government regulations, professional standards and societal norms. While the origin of this theory can be traced back to scholars like Meyer and Rowan (1977) and DiMaggio and Powell (1983),

recent adaptations and interpretations of the theory have provided deeper insights into organizational structures and practices.

The Institutional Theory emphasizes the importance of organizations aligning with accepted societal norms and practices to ensure their longevity. The theory provides insights into how organizations respond to external pressures, such as legislative requirements and compliance with auditing standards. It also acknowledges the potential trade-offs between external legitimacy and internal operational efficiency. While the Institutional Theory offers a robust framework for understanding how organizations adapt to external pressures, it has been criticized for potentially prioritizing conformity over innovation and efficiency. Despite its criticism, the theory remains highly relevant since organizations continuously evolve in response to external pressures, the role of internal audit becoming pivotal in evaluating and mitigating the associated risks, especially those related to governance and risk management processes.

Empirical Literature Review

The role of an internal audit charter in enhancing the effectiveness of internal audit functions has been examined in various contexts. For instance, Alzeban (2018) investigated this relationship in Saudi Arabian public sector organizations, using a quantitative design with data from 150 internal auditors. The study revealed a positive link between the presence of a clear internal audit charter and the effectiveness of internal audit functions. Based on this, the study recommended that public sector institutions adopt comprehensive charters to strengthen audit performance. However, since the study was limited to the Saudi Arabian context and omitted certain measurable variables, further research is needed in different settings, such as TARURA in Tanzania.

Kizito et al. (2020) investigated the influence of internal audit charter on audit effectiveness in Uganda's public sector. The study adopted the quantitative approach, collecting data from 264 internal auditors. The findings showed a positive relationship between a comprehensive internal audit charter and audit effectiveness. The study recommended the development of detailed internal audit charters to improve audit effectiveness.

Wangilisasi (2021) examined factors influencing the effectiveness of internal audit function in Tanzanian local government authorities. In the study, the

author looked at how various factors influence the effectiveness of internal audit function, including the role of internal audit charter. The study found a positive relationship between the presence of an internal audit charter and audit effectiveness. Ebissa (2015) reported similar results in government institutions. However, the study focused solely on local government authorities and did not consider such factor as internal audit independence, auditor proficiency and management support. In response, this study sought to address the gaps within the context of TARURA.

Methodology

This section presents the research methodology adopted to investigate the factors influencing the effectiveness of internal audit functions within the TARURA.

Study Area

This study was conducted within the confines of the Tanzania Rural and Urban Agency (TARURA), encompassing its headquarters in Dodoma and regional offices throughout the Tanzania mainland. The selection was based on the CAG report of 2020 and 2021, which revealed that in central government entities, internal audit was not effectively exercised. The revealed various deficiencies, including insufficient training to internal audit staff. Moreover, the African Development Bank (2020) report revealed that less than 50% of public institution in Tanzania demonstrated effective internal audit functions.

Research Design

The study employed the cross-sectional research design, which involved collecting data through a questionnaire. This design was chosen for its efficiency, cost-effectiveness and ability to reveal patterns and relationships among variables.

Population and Sampling

The participants of this study were internal auditors and managers within TARURA Agency. The population was 160 employees, with a sample of 144 respondents selected through the stratified random sampling procedure. Out of the 114 distributed questionnaire sheets, 97 were returned, yielding the 87.3% response rate, which was sufficient for analysis as per Creswell and Clark (2017).

Data Collection Methods

The study collected data through a structured questionnaire. The questionnaire was designed to

collect quantifiable data relevant to the research objectives and provide a robust and comprehensive view of the study problem.

Validity and Reliability

The questionnaire underwent rigorous pre-testing to ensure it functioned as intended. One of the researchers, who is an expert in financial and auditing matters, critically reviewed the proposed instruments and incorporated changes to improve the questionnaire before it was used in the field. Prior to the main research phase, a pilot study involving a small sample of TARURA employees was conducted to further test the validity and reliability of the questionnaire. The analysis of the pilot study data yielded the Cronbach's Alpha of greater than 0.7. Therefore, the questionnaire was reliable.

Statistical Treatment of Data

Data was treated through descriptive statistics and regression analysis. The reviewed literature enhanced the discussion of the findings with appropriate implications.

Ethical Considerations

Data collection permit was obtained from the Institute of Accountancy Arusha. Thereafter, the principles of consent, beneficence and justice were handled. The study prioritized ethical considerations including obtaining the ethical clearance, informed consent, ensuring confidentiality and anonymity and minimizing harm to participants. Additionally, the study sought a research permit from the Tanzania Commission for Science and Technology (COSTECH).

Findings and Discussion

This section presents and interprets the findings of the study based on the study's objectives, beginning with the demographic characteristics of the respondents.

Demographics of Respondents

The demographics in Table 3 highlight a workforce that is relatively young, well-educated, and professionally diverse, factors that can influence how internal audit policies, such as the Internal Audit Charter, are understood, applied and perceived within TARURA. The respondents' experience within the organization categorizes their tenure into four distinct groups: those with two years were 12 (12.4%), with four years were 28 (28.8%) while those with six years were 57 (58.8%). None of the respondents had six years or above. The findings show a workforce with a significant proportion of intermediate experience (four to six

years), which suggests a blend of fresh insights and growing familiarity with internal audit processes.

Male respondents were 75 (77.30%) while females were 22 (22.70%). The gender distribution, with a higher percentage of male respondents describes the demographic makeup of the sector.

The age of the respondents ranged from below 25 to 45 years and above, suggesting a workforce that is likely in the midst of their career with a balance of energy and experience. This demographic is critical for driving innovation and adapting to new audit practices and standards.

Respondents with bachelor's degrees were 77 (79.40%) and those with master degree were 20

(20.60%). The predominance of bachelor's degree holders, with a smaller but significant representation of master's degree holders, indicates a high level of formal education, which is crucial in understanding and implementing complex audit procedures and regulations.

The marital status section indicates that 44 (45.4%) were single, 38 (39.2%) were married, 11 (11.3%) were divorced and 4 (4.1%) were widowed. Professional qualifications like CPA and CIA, although represented by a smaller percentage of 22% are crucial for the audit functions' effectiveness, providing specialized skills and knowledge.

Table 1: Demographic Characteristics of Respondents

Demography	Category	Frequency	Percent
Experience	Two years	12	12.4
	Four years	28	28.8
	Six years	57	58.8
	More than six years	0	00.0
	Total	97	100.0
Marital status	Single	44	45.4
	Married	38	39.2
	Widowed	4	4.1
	Divorced	11	11.3
	Total	97	100.0
Gender	Male	75	77.3
	Female	22	22.7
	Total	97	100.0
Age	18-25	4	4.1
	26-45	49	50.5
	46-50	26	26.8
	51-55	18	18.6
	Total	97	100.0
Educational Level	Bachelor Degree	77	79.3
	Master degree	20	20.6
	Total	97	100.0
Professional Qualification	Certified Professional Accountants (CPA)	19	20.0
	Certified Internal Auditors (CIA)	2	2.0%
	ATEC	3	3.0
	Other Professional Qualifications	73	75.0
	Total	97	100.0

Objective 1: To examine the staff members' perception on the effectiveness of the internal audit charter.

To achieve this objective, the respondents were subjected to eight items Table 1 that measure the internal audit charter effectiveness. Table 1 synthesizes the responses, offering insights into how

various aspects of the Internal Audit Charter are perceived. This was conducted through descriptive analysis, using mean scores and standard deviations.

Respondents were asked to indicate their level of agreement with each questionnaire items, using a five-point Likert scale, where 1 represented strongly disagree, 2= disagree, 3= neutral, 4= agree and 5

strongly agree. Mean scores were interpreted within the following ranges: 1.00–1.49 (strongly disagree/very low), 1.50–2.49 (disagree/low), 2.50–3.49 (neutral/undecided), 3.50–4.49 (agree/high) and 4.50–5.00 (strongly agree/very high).

Whether the organization has a formal internal audit charter in place, the statement achieved the highest rating, with a mean score of 4.71 and a standard deviation of 0.46. This shows that the presence of the internal audit charter was perceived to be very high. As emphasized by Chalid and Rifqi (2025), a formal charter is not only foundational for

effective auditing but also a prerequisite for ensuring that the audit function is recognized within the organizational structures. Similarly, Musah et al. (2025) argued that without such a charter, internal audit functions lack clear authority and risk diminished effectiveness. These findings are consistent with Brooks et al.'s (2018) review of internal audit in the public sector, which considered the audit charter as an essential instrument in defining the scope and purpose of the internal auditing.

Table 1: Effectiveness of Internal Audit Charter

Statement	Mean	St. Dev.
The organization has a formal internal audit charter in place.	4.71	0.46
The internal audit charter clearly defines the scope of internal audit activities.	3.74	1.04
The internal audit charter establishes the position of the internal audit function within the organization.	4.46	0.75
The internal audit charter is communicated and understood.	3.49	1.24
The internal audit charter provides for unrestricted access to records and personnel.	4.59	0.57
The internal audit charter affirms the independence of the internal audit function.	4.33	0.92
The internal audit charter is periodically reviewed and updated as necessary.	3.86	1.13
The internal audit charter supports the effectiveness of internal audit activities.	4.35	0.86

Whether the internal audit charter clearly defines the scope of internal audit activities, the statement achieved the mean score of 3.74 and a standard deviation of 1.04. This shows that the existing internal audit charter clearly defines the scope of internal audit activities. A well-defined scope is critical to minimizing misunderstandings, reducing conflict and ensuring that audit efforts target areas of greatest organizational need (Mohamed, 2023). therefore, the fact that the charter clearly defines the scope of internal audit activities is worth appreciation.

Regarding whether the internal audit charter establishes the position of the internal audit function within the organization, this statement achieved a mean score of 4.46 and a standard deviation of 0.75. this shows that the internal audit charter does well in establishing the internal audit function. This is worth noting since the literature registers the fact that establishing a clear organizational position is fundamental for credibility, independence and effectiveness of the internal audit function (Njagi, 2023).

Whether the internal audit charter is communicated and understood throughout the organization, the statement received the mean score of 3.49 and a

standard deviation of 1.24. The mean score indicate that the respondents were undecided, which means something has to be done to raise the perception of the respondents as far as communication of the internal audit charter is concerned. While the existence and content of an internal audit charter are essential, their practical impact is limited if stakeholders are unaware of its provisions or fail to fully grasp their implications (Njagi, 2023). According to Aren et al. (2014), clear communication and organizational understanding of auditing and assurance services are fundamental to effective audit practice. Therefore, much has to be done.

Whether the internal audit charter provides for unrestricted access to records and personnel, the statement received the mean score of 4.59 and a standard deviation of 0.57. This item received the second highest mean score, indicating a strong consensus among the respondents regarding provision for unrestricted access to records. Unrestricted access to records is a cornerstone of effective internal auditing as it enables auditors to obtain the necessary information and evidence to provide accurate and comprehensive assurance (Njagi, 2023). Without such access, the ability of the internal audit function to deliver reliable

assessments of risks and controls is compromised, potentially resulting in incomplete or flawed evaluations (Ogunsola et al., 2021). This finding is consistent with the guidance of the Institute of Internal Auditors (2017), which underscores unrestricted access as a prerequisite for internal audit effectiveness.

Whether the internal audit charter affirms the independence of the internal audit function, this statement achieved a mean score of 4.33 and a standard deviation 0.92. this response indicates the respondents, high affirmation of the internal audit independence. The full independence is a fundamental principle of internal auditing, which ensures that the work is conducted in the right and fair manner (Darwesh et al., 2023).

Whether the internal audit charter is periodically reviewed and updated as necessary, the statement received a mean score of 3.86, which is in the range of "high" a standard Deviation of 1.13. the mean score suggests that the periodical review and updating of the audit charter is existing. If the charter is not maintained (reviewed and updated), it may become obsolete, complicating the ability of the internal audit function to address emerging risks or strategic developments (Lenz & O'Regan, 2024). Therefore, the existing review and amendment are worth recognition. Finally, whether the internal audit charter supports the effectiveness of the internal audit activities, the statement scored a Mean of 4.35 a standard deviation of 0.86. The high mean scores indicate a consensus among the

respondents in regard to the significance of the internal audit charter in ensuring the effectiveness of the internal audit function (Almasria, 2022). This reinforces the notion that the internal audit charter is not merely a bureaucratic instrument but it is a vital resource that enables the internal audit function to achieve its intended objectives (Shamsuddin & Bakar, 2021). This finding aligns with Asare et al.'s (2018) research on the effect of assertions on audit evaluation, underlining the importance of having supportive frameworks, like the internal audit charter for effective auditing.

Objective 2: To examine the influence of the internal audit charter on the internal audit function.

This objective sought to establish the influence of the internal audit charter on the internal audit function. To accomplish this goal, the study used the regression analysis with eight independent variables (formal internal audit charter, clear scope, established position of internal audit function, internal audit charter communication, access to records, Independence of internal audit function, periodic review, supporting effectiveness) and one dependent variable (internal audit function effectiveness). Regression analysis analyzes the relationship between a single dependent variable with a single or multiple predictor variables (Cheruiyot & Rotich, 2018). The ability of the regression line to explain the variation in the dependent variable is shown in the model summary in Table 5.

Table 5: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.873 ^a	.763	.724	.13017	2.121

a. Predictors: (Constant), formal IAC, clear scope, established position of IAF, IAC communication, access to records, Independence of IAF, periodic review, supporting effectiveness

The model summary provides the correlation coefficient (R) and the coefficient of determination (R²) for the regression analysis. The correlation coefficient, R=0.873, indicating a strong positive relationship between the predictor variables and the dependent variable (internal audit function). The R² value of 0.763 indicates that 76.3% of the variance in internal audit function effectiveness is explained by the predictor variables included in the model. Therefore, the model has a substantial explanatory power, demonstrating that the selected

predictors collectively provide a robust account for the internal audit effectiveness.

The results presented in Table 6 indicate that the regression model significantly predicts the dependent variable, internal audit function effectiveness. The model demonstrates a statistical significance, with the p-value of 0.000, which is below the conventional 0.05 threshold.

Table 6: Analysis of Variance(ANNOVA)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	34.318	8	3.43	8.389	.000 ^b
	Residual	15.129	37	.409		
	Total	49.447	45			

a. Dependent Variable: Internal audit function effectiveness

b. Predictors: (Constant), Predictors: (Constant), formal IAC, clear scope, established position of IAF, IAC communication, access to records, Independence of IAF, periodic review, supporting effectiveness

Table 7: Regression Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	3.246	0.401		8.095	.000
Formal internal audit charter	0.692	0.123	0.618	5.626	.000
Clear definition of audit scope	0.311	0.088	0.517	3.534	.008
Established position of internal audit function	0.512	0.233	0.291	2.197	.044
1 Internal audit charter communication	0.298	0.128	0.301	2.328	.035
Access to records	0.613	0.208	0.256	2.947	.024
Independence of internal audit function	0.384	0.162	0.308	2.369	.031
Periodic review	0.330	0.111	0.199	2.973	.018
Supporting effectiveness	0.474	0.120	0.589	3.950	.000

a. Dependent Variable: Internal audit function effectiveness

The coefficient results in Table 7 present the impact of each factor on the dependent variable. The p-value in all the independent variables (formal internal audit charter, clear scope, established position of internal audit function, internal audit charter communication, access to records, independence of internal audit function, periodic review, and supporting effectiveness) is below the critical value (.05), meaning all the eight potential predictors were significant.

Conclusions and Recommendations

The study concludes that the public sector possessed a formal internal audit charter, which clearly defined the scope of internal audit activities and performed well in supporting the internal audit function. However, the communication of the internal audit charter was minimal, even though the charter provided the unrestricted access to records, affirmed the independence of the internal audit function and was periodically reviewed and updated. The regression model showed a statistical significance with a substantial explanatory power, demonstrating that the internal audit charter, with all its components, collectively provided a robust account for the internal audit function effectiveness.

Therefore, the public sector has to prioritize the formulation and maintenance of a robust internal audit charter while considering various strategies to improve the audit scope, periodic review, communication and comprehensiveness.

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