



ASSESSMENT OF THE ROLE OF INTERNAL AUDIT ON GOOD GOVERNANCE IN PUBLIC HOSPITALS: A CASE STUDY OF KABUTARE DISTRICT HOSPITAL, RWANDA.

¹ BENIMANA Jean Paul

² Prof. Nnamdi O. Madichie, PhD

³ Dr. HATEGEKIMANA Jean Paul

¹School of Graduate studies

²Professor of Marketing & Entrepreneurship

³Assistant Registrar of BRAINAE UNIVERSITY, Delaware, USA

¹Dept. of Accounting and Finance
University of Kigali, Rwanda

Coordinator, Centre for Economic Governance & Leadership

³Lecturer of R. Methodology at BU
Senior Researcher and Advisor
Editorial Member of BJBST-USA

Email: benimanajeanpaul@gmail.com

Email: nmadichie@uok.ac.rw

Tel.: (+250) 783 590 293 -RW;

Phone: +250 788 833 270

Cell: +250 790 800 705

+1 (251) 237-9112 -USA;

E-mail: hategejp6@gmail.com

Received: 20 November, 2022; **Accepted:** 30 November 2022; **Published:** 06 December 2022

<https://brainajournal.com/paper?id=139>

ABSTRACT:

The study assessed the role of internal auditing on good governance in public hospitals in Rwanda. The specific objectives of the study were to establish the role of control process and analysis on good governance of Kabutare District Hospital; to analyse the role of risk management analysis on good governance of Kabutare District Hospital; to assess the role of independence and objectivity of auditors on good governance of Kabutare District Hospital; and to analyse the relationship between auditing practices and Good Governance at the hospital. The study was non-experimental research, and it adopted descriptive and correlative approaches. Target population is 545 employees. The sample size of this study was 231 respondents. The researcher used purposive sampling technique to get respondents and also collecting detailed information that can lead to paramount decision making. The various instruments and methods were used to gather information from respondents such as questionnaire, and documentation. The data analysis methods were descriptive statistic method, linear regression analysis, and correlation coefficient test. Data were analyzed quantitatively using computer software of SPSS IBM version 23.0. Findings showed that there is a significant, and positive very strong correlation between control process and analysis and Good Governance of Kabutare District Hospital as Pearson correlation are 0.836** with p-value of 0.000, which is less than both standard significance levels of 0.05 and 0.01. The study findings confirmed that there is a significant, and positive very strong correlation between risk management analysis and Good Governance as Pearson correlation is 0.864** with p-value is 0.000, which is less than both standard significance levels of 0.05 and 0.01. The results indicated existence positive and very strong correlation between independence and objectivity of auditors and Good Governance as Pearson correlation is 0.816** with the p-value is 0.000, which is less than both standard significance levels of 0.05 and 0.01. This indicates that, out of the considered other factors affect Good Governance, only independence and objectivity of auditors has a significant relationship of 81.6% on Good Governance in Kabutare District Hospital. Findings confirmed that there is a significant, and positive strong correlation between internal auditing practices and Good Governance as Pearson correlation is 0.739** with the p-value is 0.000, which is less than both standard significance levels of 0.05 and 0.01. This indicates that internal auditing practices affect significantly Good Governance on 73.9% in Kabutare District Hospital. According to the study findings, the research objectives were achieved, research questions were answered and hypotheses were tested and verified. The three main elements of internal audit are also the roles of the internal audit.

Key Words: *Good Governance, control process and analysis, risk management analysis, independence and objectivity of auditors, public institutions, internal auditing.*

INTRODUCTION

Auditing is an essential foundation subject for the subsequent study of Audit Practice and Assurance Services. The term audit is derived from the Latin term “audire” which means to hear. In early days an auditor used to listen to the accounts read over by an accountant in order to check them Auditing is as old as accounting (Prashant Vihar, 2014). It was in use in all ancient countries such as Mesopotamia, Greece, Egypt, Rome, UK and India. The original objective of auditing was to detect and prevent errors and frauds.

Auditing evolved and grew rapidly after the industrial revolution in the 18th century with the growth of the joint stock companies the ownership and management became separate. The shareholders who were the owners needed a report from an independent expert on the accounts of the company managed by the board of directors who were the employees. The objective of audit shifted and audit was expected to ascertain whether the accounts were true and fair rather than detection of errors and frauds (Prashant Vihar, 2014).

Audit of efficacy or of programs intends to verify the result obtained from a plan for which money was employed is in conformance with the objective for which program was made. Audit of Economy and efficiency (performance audit) intends to verify the way resources have been managed. Whether resources have been acquired at minimum cost and employed for maximum benefit. Audit of Systems and Procedures is important for every organization which follows rules and laid down principles to verify its system and processes for improvement and quality conformance (Husseini, & Scott, 2019).

Nowadays, internal audit pursuit has the capacity to offer a completely unique device to management within the behavior of their responsibilities. internal auditors are charged with the duty of assuring the board of administrators that control, monetary structures, and techniques are operating effectively (Gatener, 2017).

In sub-Saharan African public institutions, an internal audit also plays and provides much of information in fair and accurate review of governance processes, risk management and

PROBLEM STATEMENT

Despite the efforts made by the Government of Rwanda in avoiding errors and mismanagement of public institutions, internal auditing was still presenting or facing some threats/challenges in different public institutions, especially Hospitals

internal controls. As the third line of defense for a business, internal audit equips the board with a holistic view of governance structures and how well they are working within the institutions. As professional insight into procedures and a catalyst for managers or directors, audits can be effective when prompting change, improvements, and innovation within an organization. By highlighting key areas of weakness and developing risks, an internal audit can identify and foresee emerging trends and challenges, keeping companies one step ahead and ready to act as soon as a crisis occurs (Chloe Weaver, 2021).

In Rwanda, the government established the Office of the Government Chief Internal Auditor based in the Ministry of Finance “as a top oversight body to co-ordinate, facilitate and provide quality assurance for internal audit activities within Rwanda public sector”. It is in this perspective that each public institution should be equipped with an Internal Audit Function designed to add value and improve organizational operations hence helping to accomplish its strategic objectives (Ministry of Finance and Economic Planning, 2011).

An internal audit that plays properly is one of the most powerful manners to monitor and sell top governance system within a corporation. as a consequence, true governance is taken into consideration as a tool this is used in order to reap techniques of an organization. As a result, in many nations internal audit has obtained excellent attention and has end up as a vital asset of presidency financial management for development of the government performance quarter (Belay, 2011).

The internal Auditors are visible more as fault finders in place of solution companies. The internal Audit feature within the public sector faces a perception and, to a point, a credibility assignment as a cost including unit of the employer. This unlucky historical past continues to play down the importance of internal Audit as a key function that could give a boost to the oversight duty of the governing frame (Belay, 2011).

still presenting some errors in their reports, frauds, and some mismanagement of public funds that affecting the governance (Karagiorgos, 2010).

In addition to that, there is still also a shortage of studies talking about those issues on auditing to the area of Rwanda as a gap found in this career. we have been motivated to undertake this study to investigate how the management of Kabutare District Hospital was aware of the effectiveness of the internal audit functions including the control

RESEARCH OBJECTIVES

The general objective was to assess the role of internal auditing on good governance in public hospitals in Rwanda. The following specific objectives were as follows:

- [1] To establish the role of control process and analysis on good governance of Kabutare District Hospital;

RESEARCH HYPOTHESES

This study verified and tested four alternative hypotheses as follows:

H1: There is significance role of control process and analysis in internal practices on good governance of Kabutare District Hospital;

H2: There is significance role of Risk management analysis in internal auditing on good governance of Kabutare District Hospital;

THEORETICAL REVIEW

The following theories were helpful and employed in this study:

Contingency Theory in Auditing

A contingency theory is an organizational theory that claims that there is no best way to organize a corporation, to lead a company, or to make decisions. The significance of the contingency theory is for guidance in leadership and management as it states that there is no standard method by which organizations can be led, controlled and managed.

Government regulations require that certain financial institutions undergo independent financial audits, but industry standards can mandate audits in other areas such as safety and technology. For example, an auditor experienced in evaluating financial instruments can be effective in an audit exercise of a bank or hedge fund, even when the financial instruments the institution offers do not fit the typical mold. In respect of this study, the contingency theory gives trend guidance based on the above benefits and application of contingency theory to elaborate the effect of audit on public sector performance in developing countries.

Process and analysis; risk management analysis; and independence and objectivity as tools for their good governance. Generally, the study was all about how internal auditing influence the good governance of public hospitals in Rwanda, especially Kabutare District Hospitals.

- [2] To analyze the role of Risk Management Analysis on good governance of Kabutare District Hospital;

- [3] To assess the role of independence and objectivity of auditors on good governance of Kabutare District Hospital;

- [4] To analyze the relationship between auditing practices and good governance of Kabutare District Hospital.

H3: There is significance role of independency and objectivity of auditors on good governance of Kabutare District Hospital;

H4: There is significant relationship between auditing practices and good governance of Kabutare District Hospital.

Stakeholder Theory

Stakeholder theory was propounded by Freeman and Reed in 1984. The stakeholder theory is fundamentally a theory about how business works at its best, and how it could work. This theory is about value creation and trade and how a business is managed effectively. The stakeholder theory is a theory of organizational management and business ethics that accounts for multiple constituencies impacted by business entities like employees, suppliers, local communities, creditors, and others. The instrumental approach uses empirical data to identify the connections that exist between the management of stakeholder groups and the achievement of corporate goals.

Policeman Theory

This was the most widely held theory on auditing until the 1940s. Under the policeman theory, an auditor acts a policeman focusing arithmetical accuracy and on prevention and detection of fraud. However, due to its ability to explain the shift of auditing to, 'verification of truth and fairness of the financial statements', and the theory seems to have lost much of its explanatory power.

CONCEPTUAL REVIEW

Auditing

Audits are basically, evaluations or reviews of the activities and operations of entities to ensure that they are being performed in compliance with set objectives, budgets, rules and standards (Nigro and Nigro, 1984). Audits are generally categorized as internal or external. Internal refers to reviews by staff within the ministry or department aimed at ensuring that relevant information on government programmes and services is readily available. External audits are those conducted by experts outside the organization who may be supreme audit institutions or private consultancy firms.

The internal auditing is an impartial, goal warranty and consulting profession designed to add value and improve an organization's operations. It facilitates a corporation to perform its targets with the aid of bringing a scientific, disciplined evaluation and enhance the effectiveness of threat management technique to, manage and governance procedures (Institute of internal Audit, 2006). The idea of auditing is seen as something referring to verifying the debts or checking on people and making sure that assets exist and are blanketed by using contingency plans.

On the other hand, the regulators' jargon has a tendency to be written through accountants and generally consists of a combination of recommendation and company necessities regarding diverse topics including risk, risk management, internal control, compliance arrangements, audit committees, nonexecutive administrators, auditing provisions, monetary reporting and other rather uninspiring issues (Committee of Sponsoring employer, 2009).

In 1971, the Yankee accounting association Committee on primary Auditing standards organized a comprehensive definition of auditing and described internal auditing as a scientific technique of objectively acquiring and evaluating evidence regarding assertions about economic movements and events to check the diploma of correspondence between the assertions and set up standards and speaking the effects to involved customers (American Accounting affiliation, 2005).

An effective public sector audit activity strengthens governance by materially increasing citizens' ability to hold their public sector entity accountable. Auditors perform an especially important function in those aspects of governance

that are crucial for promoting credibility, equity, and appropriate behavior of public sector officials, while reducing the risk of public corruption.

According to ISSAI 3100, Performance auditing is an independent and objective examination of government undertakings, programs or organizations, relating to one or more of the three aspects of economy, efficiency and effectiveness, with the aim of leading to improvements. It contributes to improved economy, efficiency and effectiveness in the public sector and also to good governance, accountability and transparency. Performance auditing seeks to provide new information, analysis or insights and, where appropriate, recommendations for improvement.

Performance audits provide objective analysis, findings, and conclusions to assist management and those charged with governance and oversight with, among other things, improving program performance and operations, reducing costs, facilitating decision making by parties responsible for overseeing or initiating corrective action, and contributing to public accountability (GAO, 2018).

On the other hand, performance audit, also known as audit management, operational performance audit or performance audit operational nature, constitutes one of the forms of governmental revision that is based "on the principle that the public manager has the duty to render accounts of his activities to the accountability)," not only demonstrating the fulfillment of formalities imposed, "but meeting criteria of economy, efficiency and effectiveness of acts practiced." (BASTOS, 2002, p. 7).

According to KPMG 2013, Performance auditing is a technique used by internal auditors to evaluate the economy, efficiency and effectiveness of the organizations operations so as to assure management that its strategic objectives are being carried out and whether or not they can be improved on. The scope of the audit is expanded beyond the verification of financial controls or compliance with policies as it looks for the existence of management measures such as leadership, employee empowerment, teamwork, risk assessment, management information, communication, resource allocation, productivity measurement, etc. Performance auditing therefore requires flexibility, imagination and analytical skills to provide organizations with innovative solutions and new ideas.

Yuriev O.V. (2014) research the vision of audit efficiency as a comprehensive system for evaluating effectiveness of operations of commercial enterprises is suggested, which includes organizational, informational and methodological support that allow owners of the company, based on independent peer review, assessing operations, including effectiveness, efficiency, productivity and efficacy.

Luc T'Joen (2016) had reviewed and discussed about Lessons from Performance Auditing of EU and funded Transport Investments that consist on Section I introduces EU transport policy, describing its rationale, its budget and the way it is managed. Section II explains what performance audit is, its current use and role in the EU context, and the approach followed by the European Court of Auditors (ECA). Section III provides specific examples and common findings of recent ECA transport performance audits and Section IV concludes and presents possible further directions for the application and impact of performance audit.

Paul Nicoll (2017) study on creating Good and Clean Government: Performance Audit in Indonesia that focus on state audit of SAI's Indonesia to contribute to the debate surrounding the role of effective audit processes as a means of improving the quality of government transparency and accountability in Indonesia and other developing. The offers recommendations that Indonesia could adopt in establishing functional public sector audits by (1) integrating performance audits into bureaucratic reform processes; (2) understanding the economic implications of performance audits; (3) questioning whether performance audit is an important tool of modernization for parliament and Government or whether it is an optional addition; (4) communicating the role and performance of audit results; (5) setting priorities; (6) appointing professional financial managers across public sector entities with sound accounting and financial knowledge in each reporting entity at the central and regional levels; and (7) re-establishing the Audit Committee. Therefore, it is crucial that audit activities are configured appropriately and have a broad mandate to achieve these objectives. The audit activity must be empowered to act with integrity and produce reliable services, although the specific means by which auditors achieve these goals vary. At a minimum, public sector audit activities need:

Organizational independence

Organizational independence allows the audit activity to conduct work without interference by the entity under audit. The audit activity should have sufficient independence from those it is required to audit so that it can both conduct and be perceived to conduct its work without interference. Coupled with objectivity, organizational independence contributes to the accuracy of the auditors' work and the ability to rely on reported results.

Independence is greatly impacted by how a chief audit executive (CAE) is appointed and can be terminated. Important parts of this independence are the CAE's ability to be protected from management or political interference or retaliation resulting from carrying out legitimate duties in accordance with the Standards. The CAE also should be free to staff the audit activity without interference from management or undue political influence from public officials.

A formal mandate

The audit activity's powers and duties should be established by the public sector's constitution, charter, or other basic legal document. Among other topics, this document would address procedures and requirements of reporting and the obligation of the audited entity to collaborate with the auditor.

Unrestricted access

Audits should be conducted with complete and un-restricted access to employees, property, and records as appropriate for the performance of audit activities.

Sufficient funding

The audit activity must have sufficient funding relative to the size of its audit responsibilities. This important element should not be left under the control of the organization being audited because the budget impacts the audit activity's capacity to perform its responsibilities.

Competent leadership

The head of the audit activity must be able to independently and effectively recruit, retain, and manage highly skilled staff without undue managerial or political influence. The leader should be knowledgeable of applicable audit standards, professionally qualified preferably certified and competent to oversee and manage an audit function. Moreover, the CAE should be an articulate public spokesperson for the audit activity.

Objective staff

An audit activity's staff must be objective. Audit staff must have impartial attitudes and avoid any conflict of interest. Conflict of interest is a situation in which an auditor, who is in a position of trust, has a competing professional or personal interest. A conflict of interest may exist even if no unethical or inappropriate act results. Such a conflict can create an appearance of impropriety that can undermine confidence in the auditor, the audit activity, and the profession. Moreover, a conflict of interest could impair an individual's ability to perform audit duties and responsibilities objectively.

Competent staff

The audit activity needs a professional staff that collectively has the necessary qualifications and competence to conduct the full range of audits required by its mandate. Auditors must comply with minimum continuing education requirements established by their relevant professional organizations and standards.

Stakeholder support

The legitimacy of the audit activity and its mission should be understood and supported by a broad range of elected and appointed public sector officials, as well as by the media and involved citizens.

Professional audit standards.

Professional audit standards, such as the International Professional Practices Framework (IPPF) promulgated by The Institute of Internal Auditors, support the implementation of the previous elements and provide a framework to promote quality audit work that is systematic, objective, and based on evidence. Just as many public sector entities have adopted internal control standards either as requirements or guidance for.

Supplemental Guidance

The Role of Auditing in Public Sector Governance, public sector audit managers should conduct their work in accordance with recognized standards.

The Types of Auditors

There are two basic types of auditors. One is an internal auditor who is involved in an independent evaluation of evidence within an organization as a service to the organization and the independent external auditor who is doing across check of the operational, financial and compliance review. Internal auditors are employed by entities to investigate and appraise the effectiveness of entity operations for management. Much of their attention is often given to the appraisal of internal

controls. A large part of their work consists of operational audits but they may conduct compliance audits. The internal audit department reports directly to the president or board of directors.

An internal auditor must be independent of the department heads and other executives whose work he reviews. However, internal auditors can never be independent in the same sense as the external auditors because they are employees of the company they are examining. Internal auditors have two primary effects on a financial statement audit: first, their existence and work may affect the nature, timing, and extent of audit procedures; second, external auditors may use internal auditors to provide direct assistance in performing the audit. If this is the case the external auditor must assess internal auditor competence (education, experience, professional certification, etc.) and objectivity (organizational status within the company) (Hayes, 2005).

Internal auditors are employed by many larger organizations, again across all sectors, to provide a specialized audit service. The internal auditor tends to perform both an assurance and a consulting role concerning: good governance; Risk management is the way that risks that affect the organization's ability to succeed are identified and addressed; Internal controls are mechanisms that deal with specific risks. In this way the internal auditor gives an assurance to the board as to whether the arrangements that ensure the above matters are properly dealt with and sound. Internal audit may also provide a consulting service to help improve these arrangements.

External auditors are appointed by shareholders, on recommendation from the board, mandated by law like the SAI's auditors and tend to carry out the following tasks in their efforts to review the financial accounts and supporting accounting systems: planning the audit, scope, reporting lines, access to books, examination of financial transactions in an objective, independent and professional manner; quality control to ensure that the audit is complete and accurate; reporting of audit findings. Meanwhile, the external auditor operates on professional auditing standards that cover areas such as:

Independence and objectivity; professional competence and compliance with auditing standards and code of ethics; management of the audit in line with risk-based audit plans; Audit work that involves the study and evaluation of records and information; reporting standards and

set formats for the published external audit report (Picket, 2005).

There are two types of Audits which are internal audits and external audits. Regarding the different objectives, the external auditor seeks to test the underlying transactions that form the basis of the financial statements, conduct other audits such as performance and compliance audits and the internal auditor, on the other hand seeks to advise management on whether its major operations have sound systems of risk management, governance and internal controls. The different objective among internal and external Audit is that the outside auditor seeks to test the underlying transactions that form the premise of the economic statements; the internal auditor, on the other hand, seeks to propose control on internal controls and governance procedure. The outside auditor is an external contractor and not an

Internal Audit

The IIA is the leading international professional association, dedicated to the promotion and development of the practice of internal audit, recognized as a leader in certification, research and guidance for the profession worldwide. According to the code of ethics of the Institute of Internal Auditors - IIA –US (2008). Internal audit is an independent, guarantee and consultancy activity, designed to add value and improve an organization's operations. It assists the organization in achieving its objectives, through a systematic and disciplined approach, in assessing the processes of risk management, control and governance effectiveness (IIA, 2008, p.1).

Mihret, James and Mula (2010, p.224-246) in the development of their propositions, suggest a research agenda on the antecedents and implications of performance organizational and effectiveness of Internal Audit, arguing that Internal Audit aims to help organizations achieve objectives. A positive association between the level of internal audit, the standards of

External Audit

According to Jeong Chun Hai & Nor Fadzlina Nawi (2012), An external audit is an examination that is conducted by an independent accountant. This type of audit is most commonly intended to result in a certification of the financial statements of an entity. This certification is required by certain investors and lenders, and for all publicly-held businesses. An external audit is a process via which an independent body examines the financial statements prepared by any business.

In the majority of cases, an external audit take place as a legal requirement. The difference

employee of the entity as it's for the internal auditor. The external audit is able to rely on the work of internal audit for its planning phase and other audit matters. Internal auditors attempt to create a powerful function whose effects can be relied on. Additionally need to be aware about deliberate and real outside audit coverage as a way to assist in identifying their records wishes an effective co-operation between internal and outside audit helps each parties reap their objectives and also allows them offer a better service to our bodies, they are paintings with and in the end to the general public. The primary similarities are that each external and internal auditor perform testing workouts and this can contain analyzing and studying many transactions.

professional practice of internal auditors and the performance of the organization can be useful to assess the effectiveness of Internal Audit. Among other reasons, Internal Audit is important and justified because it helps the organization to achieve its objectives, adopting a systematic and disciplined approach to the evaluation and improvement of risk management, control and corporate governance processes.

Carcello, Hermanson and Raghunandan (2005, p.70) examined the factors associated with US public companies' investments in Internal Audit, through research administered to chief audit officers of medium-sized companies in the USA, complemented with publicly available data. They found evidence that Internal Audit budgets are related to: company size, leverage, companies operating in the financial market, services, energy industry, relative inventory quantity, operating cash flow and review of audit budgets by the Internal Audit Committee.

between an internal and external audit is the identity of the people carrying out the analysis of the financial statements, with an internal audit, as the name suggests, being performed by individuals based within the business in question.

The purpose of external audit is to provide assurance to investors, lenders, and other stakeholders that a company's issued financial statements present the organization's results in a materially correct and fair manner. In the U.K., this is known as presenting a "true and fair view." This assurance is provided by verifying that a

company is reporting its financial results in accordance with the relevant accounting standards. In the U.S., that means generally accepted accounting principles or GAAP. Because their primary responsibility is to outside stakeholders, external auditors must be independent of the companies they audit.

In the US, only CPA firms can perform external audits. This means that they must comply with the AICPA's auditing standards. Besides performing audits of financial statements, auditing services may also include verification that an organization is in compliance with specific regulations or laws. While the scope of an audit is determined by the purpose, external auditors design their audit work programs according to their assessment of risk within the organization. Unlike internal auditors, external auditors perform the bulk of their work at the end of the year, looking backwards to verify that an organization's financial records correctly reflect the events of the past. Some audit firms are switching to a continuous focus, with several mini-audits performed throughout the year. When the auditors have completed their work, they

EMPIRICAL REVIEW

Zelege (2007) assessed the effectiveness of the internal audit function in promoting right governance in public institution of Ethiopia. The study was performed inside three elected companies which encompass Ethiopian telecommunication corporation, industrial financial institution of Ethiopia, Ethiopian insurance company and Ethiopian Air Line to evaluate and determine what modern-day practices and favored practices of the function of internal audit capabilities are and to discover the gaps associated with tracking and promoting of suitable governance system. Findings show that, the existence of internal audit feature within the public area has less first-class involvement to evaluate the effectiveness of top governance shape because of lack of resources, terrible leadership for internal audit feature, absence of appropriate body work to measure internal audit function overall performance and shortage of competent employees.

Ambrose (2017) studied internal auditing and financial performance of public establishments in Kenya: a case observes of Kenya Meat commission. Auditing provides audit offerings to the management at all levels, which includes board of administrators and audit committee, hence improving the agencies company governance. The goals that guided the research had been effect company governance on financial performance and effect of audit committee on

provide a report to management and other stakeholders. The content and format of these external audit reports is specified by the auditing standards. At an exit conference with management, the auditors may discuss the deficiencies in a company's internal controls and may also provide management with suggestions for improving the business.

External auditors can suggest changes but are not allowed to implement those changes as that would impair their independence. What are external auditors looking for? external auditors work for an independent body to assess the financial records and practices of a company. To ensure the company's balance sheet and other statements give an accurate representation of financial position and are free of material misstatements, they follow a series of procedures to test the accuracy of the company's numbers and evaluate its internal controls. External audit activities not only check for errors and misstatements, they also evaluate if those errors likely came from the intentional actions of the employees of the organization.

financial performance. Open and near ended questionnaires have been used to acquire number one facts from the respondents. The statistics gathered become quantitative. Descriptive statistics, time collection and regression analysis have been used to research the facts. The facts became offered within the form of tables. The statistics accrued ascertained that internal auditing performs a primary function inside the economic performance. The findings of this observe, but, are at odds with the aforementioned function. The researcher found that the connection between the internal audit feature existence and financial performance at the KMC become insignificant, that is, the existence of internal auditing does now not have an effect on the profitability and go back on funding. The researcher recommends that the internal audit characteristic ought to be extra impartial and manned by using capable group of workers. There need to also be an independent oversight frame to supervise the operations of the country enterprise.

Egbunike and Egbunike (2017) examined the challenges faced by internal auditors in public sector audit in South-Eastern, Nigeria. The study specifically examines whether independence of internal auditors, compliance with set out rules and regulations of public fund management and, improper segregation of duties poses a challenge to internal auditors of public sector entities. The study adopted the survey research design. The

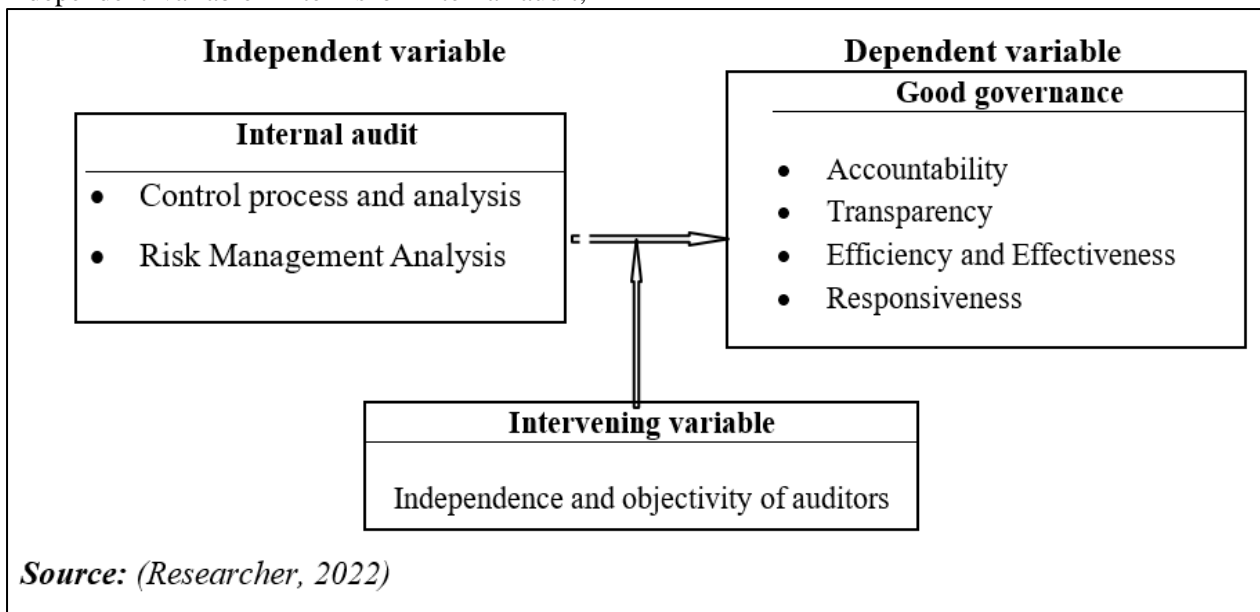
population of the study was drawn from accountants and auditors in the offices of the accountant-General and Auditor-General of Anambra State. The study employed Independent Samples Mann-Whitney U. Test technique in testing the formulated hypotheses. The study found out that while independence and the compliance with set out rules and regulations of public fund management pose a challenge to

internal auditors of public sector entities, however, that improper segregation of duties does not pose a challenge to internal auditors of public sector entities. The study recommended that the independence of internal auditors in public institutions should be enthroned. Secondly, to ensure compliance with rules and regulations of public fund management ensured.

CONCEPTUAL FRAMEWORK

In order to resolve the problem of this research, the study established the relationship between independent variable in terms of Internal audit;

and the dependent variable in terms of Good Governance as it is shown in figure 1.



According to the studies mentioned in empirical studies, the authors have contributed so much to the current study, but due to some missed or lack of important points in their studies like some authors did not address there on the area of Rwanda by talking about internal auditing issues that can affect good governance in public

hospitals; the second, they did use a conceptual model as shown in our study by showing the existing relationship between the variables as the gap left behind. It is therefore to cover these gaps, this study intended to evaluate the role of internal auditing on good governance in public hospitals in Rwanda.

RESEARCH METHODOLOGY

This study was a non-experimental study, and it applied research descriptive or quantitative and correlative research designs. We adopted the SPSS IBM 23.0 version as statistical software for the analysis of data from questionnaires. Target population was 545 employees of Kabutare District Hospital. The technique that was used to select the 231 respondents as sample size are purposive sampling technique, where members were presented in the strata. It contains various instruments of data collection that were used by the researcher to gather information from respondents:

- ✓ Questionnaire
- ✓ The Interview Guides
- ✓ Documentary technique

Methods of analyzing data of this research included descriptive Statistical method was used to describe the frequency, percentages, and mean and standard deviation of data collected from respondents. The tool of correlation analysis had been developed to study and measure the statistical relationship that exists between two or more variables. The study used a multiple linear regression test to analyze internal auditing in terms of control process analysis; risk management analysis; and governance process as independent variables, with independency and objectivity of auditors as intervening variables that influence dependent variables as it is good governance in terms of «accountability; transparency; efficiency and effectiveness; and responsiveness as the dependent variable.

RESULTS AND DISCUSSIONS

The findings assessed the assessment done to the role of internal audit on Good Governance in Public Hospitals, especially Kabutare District Hospital, Rwanda. Questionnaires were addressed to 251 respondents and they were given two weeks of responding to research questions in

collaboration with HR and DAF of hospital. After two weeks of responding, data collected from respondents indicated the participation rate of 100.0% of responding. Data were analyzed quantitatively using computer software of SPSS IBM version 23.0.

Profile of Respondents

This study presents the findings on social characteristic of respondents included by gender, age, marital status, educational level, experiences

of respondents. In the table 1 illustrates the findings on social demographic characteristic of respondents.

Table 1: Social Demographic Characteristics of Respondents

	Data	Frequencies	Percentages
Gender	Male	142	61.5
	Female	89	38.5
	Total	231	100.0
Ages	21-30 years	44	19.0
	31-40 years	59	25.5
	41-50 years	78	33.8
	>51years	50	21.6
	Total	231	100.0
	Education levels	Management	105
Auditor committee		15	6.5
Other staff		111	48.1
Total		231	100.0
University level		168	72.7
Postgraduate		25	10.8
Experiences in auditing function and procedures;	Professional course in Internal auditing	15	6.5
	Another professional course	23	10.0
	Total	231	100.0
	Less than 2years	14	6.1
	2-3years	79	34.2
	4-5years	101	43.7
	6-7years	29	12.6
	> 8 years	8	3.5
	Total	231	100.0

Source: Primary data (2022)

Table 1 presents the findings on social demographic characteristics of respondents from Kabutare District Hospital. Concerning to gender distribution of respondents show that there are both males and females in the staff of this public hospital. This is justified by 142 or (i.e., 61.5%) of respondents were males, while 89 or (i.e., 38.5%) of respondents were females. Kabutare District Hospital is respecting gender balance in its internal control.

The findings indicated 44 or (i.e., 19.0%) of respondents have ages between 21-30 years; 59 or (i.e., 25.5%) of respondents have age between 31-40 years, 78 or (i.e., 33.8%) of respondents have between 41-50years, while

50 or (i.e., 21.6%) of respondents have 51years and above.

Distribution of education level of respondents show that, there are no illiterate respondents in this survey at Kabutare District Hospital; 168 or (i.e., 72.7%) of respondents have University level (i.e., bachelor's degree), 25 or (i.e., 10.8%) respondents are in Postgraduate; 15 or (i.e., 6.5%) respondents have professional course in Internal auditing; while 23 or (i.e., 10.0%) respondents have other professional courses like risk management, project management professionals, etc. which are good for Kabutare District Hospital to reach on good governance of this hospital.

Distribution of respondents by the function in the Entity or at Kabutare District Hospital shows 105 or (i.e., 45.5%) of respondents are from Management team of hospital, 15 or

(i.e., 6.5%) respondents were in auditing committee, while 111 or (i.e., 48.1%) of respondents are from other staff of Kabutare District Hospital.

Correlation Coefficient Matrix

In statistics, correlation or dependence is any statistical relationship, whether causal or not, between two random variables or bivariate data. A correlation matrix is a table showing correlation coefficients between variables. Each cell in the table shows the correlation between two variables.

A correlation matrix is used to summarize data, as input into a more advanced analysis, and as a diagnostic for advanced analyses. In this study, findings on table present correlation matrix between the variables under study.

Table 2: Correlation Coefficient Matrix between Variables

		Control process and analysis	Risk Management Analysis	Independence and objectivity of auditors	Internal Auditing practices	Good Governance of Kabutare District Hospital,
Control process and analysis	Pearson Correlation	1				
	Sig. (2-tailed)					
	N	231				
Risk Management Analysis	Pearson Correlation	.737**	1			
	Sig. (2-tailed)	.000				
	N	231	231			
Independence and objectivity of auditors	Pearson Correlation	.682**	.932**	1		
	Sig. (2-tailed)	.000	.000			
	N	231	231	231		
Internal auditing practices	Pearson Correlation	.668**	.730**	.717**	1	
	Sig. (2-tailed)	.000	.000	.000		
	N	231	231	231	231	
Good Governance of Kabutare District Hospital	Pearson Correlation	.836**	.864**	.816**	.739**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	231	231	231	231	231

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

From the correlation Matrix Table 2 demonstrated the relationship between internal auditing practices and Good Governance of Kabutare District Hospital. Findings showed that there is a significant, and positive very strong correlation between control process and analysis and Good Governance of Kabutare District Hospital as Pearson correlation are **0.836**** with p-value of 0.000, which is less than both standard significance levels of 0.05 and 0.01. This indicates that out of other factors considered in Auditing practices that influence Good Governance, only control process and analysis have a significant effect of 83.6% on Good Governance particularly in Kabutare District Hospital.

The study findings confirmed that there is a significant, and positive very strong correlation between risk management analysis and Good Governance as Pearson correlation is **0.864**** with p-value is 0.000, which is less than both standard significance levels of 0.05 and 0.01, and this indicates that, out of the considered other factors of auditing practices, only risk management

analysis have a significant relationship of 86.4% within Good Governance particularly in Kabutare District Hospital.

The results indicated existence positive and very strong correlation between independence and objectivity of auditors and Good Governance as Pearson correlation is **0.816**** with the p-value is 0.000, which is less than both standard significance levels of 0.05 and 0.01. This indicates that, out of the considered other factors affect Good Governance, only independence and objectivity of auditors has a significant relationship of 81.6% on Good Governance in Kabutare District Hospital.

Findings confirmed that there is a significant, and positive strong correlation between internal auditing practices and Good Governance as Pearson correlation is **0.739**** with the p-value is 0.000, which is less than both standard significance levels of 0.05 and 0.01. This indicates that internal auditing practices affect significantly Good Governance on 73.9% in Kabutare District Hospital.

Multiple Linear Regression Analysis

Multiple linear regression refers to a statistical technique uses two or more independent variables to predict the outcome of a dependent variable. The technique enables analysts to determine the variation of the model and the relative

contribution of each independent variable in the total variance. Findings below on multiple linear regression between internal auditing practices and Good Governance, were presented as follows:

Table 3: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.896^a	.803	.789	1.93437

a. Predictors: (Constant), Control process and analysis; Risk Management Analysis; Independence and objectivity of auditors

The researcher used coefficient of determination which was obtained from the model summary in the table 3 used to explain whether the model is a good predictor. From the results of the analysis, the findings showed that the independent variables (control process and analysis; risk management analysis; independence and objectivity of auditors) contributed 89.6% of the

variation on Good Governance of Kabutare District Hospital as explained by r^2 of **0.803** which indicates that the model is positive and very strong, as the independent variable highly explained the dependent variable (Good Governance of Kabutare District Hospital) and show that the model is a good prediction.

Table 4: ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1436.004	7	205.143	54.825	.000^b
1 Residual	351.730	94	3.742		
Total	1787.734	231			

a. Dependent Variable: Good Governance of Kabutare District Hospital

b. Predictors: (Constant), Control process and analysis; Risk Management Analysis; Independence and objectivity of auditors

Findings above revealed that the level of significance was 0.000^(b) this implies that the regression model is significant in predicting the relationship between auditing practices included by control process and analysis; risk management analysis; independence and objectivity of auditors, and Good Governance of Kabutare District Hospital. Findings also show that the level of fit model is **54.825** which remains positive and significant with p-value of 0.000^b less than both standard significance levels of 0.05 and 0.01.

that the control process and analysis in internal practices play greater role on good governance of Kabutare District Hospital; H2 stated that Risk management analysis in internal auditing has significant role on good governance of Kabutare District Hospital; H3 stated that the independency and objectivity of auditors play significant role on good governance of Kabutare District Hospital; and H4 stated that there is significant relationship between internal auditing practices and good governance of Kabutare District Hospital.

This means that the study accepted and retained all alternative hypotheses constituted by H1 stated

Table 5: Regression Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.213	1.425		.149	.005
Control process and analysis	.009	.055	.012	.168	.000
Risk Management Analysis	.270	.146	.270	1.852	.002
Independence and objectivity of auditors	.200	.171	.164	1.174	.001

a. Dependent Variable: Internal Auditing practices

From the above Table 5, the study sought to establish extent to which auditing practices as independent variable (x_1 = control process and analysis; x_2 = risk management analysis; x_3 = independence and objectivity of auditors) influence Good Governance of Kabutare District Hospital as Y (dependent variable). Based on these variables, the following regression equation results was obtained: $Y=f(X)$; $Y=\beta_0+\beta_1x_1+\beta_2x_2+\beta_3x_3+e$,

CONCLUSION FOR THE STUDY

According to the study findings, the research objectives were achieved, research questions were answered and hypotheses were tested and verified. The three main elements of internal audit are also the roles of the internal audit. The risk management whereby the internal audit activity should assist the organization by identifying and evaluating significant exposures to risk and contributing to the improvement of risk management and control systems.

Control, the internal audit activity should assist the organization in maintaining effective controls by evaluating their effectiveness and efficiency and by promoting continuous improvement. Governance Process, the internal audit activity should assess and make appropriate recommendations for improving efficiency and effectiveness of the organization's ethics-related objectives, programs and activities.

The good governance is concerned with the manner in which rules and regulations are applied and followed while promoting fundamental values including accountability, transparency, responsibility, efficiency and effectiveness, responsiveness of internal audit the key practices of good governance. The relationship between internal audit and effective good governance of selected case study is depicted via demarcating the relationship between internal audit and these key practices. The governance practices considered in this study include the board of directors and the audit committee. Because of the fact that the board of directors is ultimately responsible for the entity's accomplishment of its objectives, the internal auditor's contribution is to providing information to that group.

Based on the audit committee, internal auditing contribute to good governance by bringing best practice ideas about internal controls and risk management processes to the audit committee,

RECOMMENDATIONS FOR THE STUDY

Based on the findings of the study, the following recommendations are proposed to help the

$Y= 0.213+0.009x_1+0.270x_2+0.200x_3+1.425$. The multiple linear regression equation results showed that Good Governance of Kabutare District Hospital will always depend on a constant factor of 0.213 regardless of the presence of other factors. The other variables explain that; every unit change in x_1 ; x_2 ; x_3 will significantly change Good Governance of Kabutare District Hospital by 0.009; 0.270; and 0.200 respectively with standard error of 1.425 in the model.

providing information about any fraudulent activities or irregularities, conducting annual audits and reporting the results to the audit committee and encouraging audit committee to conduct periodic reviews of its activities and practices compared with current best practices to ensure that its activities are constituent with leading practices.

The effective audit committee strengthens the position of the internal audit function by providing an independent and supportive environment and reviews the effectiveness of the internal audit function. It was also necessary to present the profile of respondents in order to assess the validity, relevant and reliability of responses given.

Findings above revealed that the level of significance was 0.000^(b) this implies that the regression model is significant in predicting the relationship between auditing practices included by control process and analysis; risk management analysis; independence and objectivity of auditors, and Good Governance of Kabutare District Hospital.

It is evident from the study that, the internal audit service in Kabutare District Hospital is an effective tool for good governance in the public sector.

Even though systems, procedures and processes are clearly stated to be followed by public officials in the public services and monitored by the internal service, it can be concluded that the internal auditors find it is difficult to perform their major responsibilities of assessment of the efficiency and effectiveness of internal control system, risk assessment and governance management effectively and efficiently because of lacking the skills in medical scheme, real estate and information technology.

internal audit service in Kabutare District Hospital to overcome the challenges faced in the performance of their duties as being effective in

good governance. It is evident from the findings indicated that the internal audit services have no enough professional qualification in the field of internal auditing, so it is recommended that these skills should be provided to the internal auditors in order to understand very well how to increase performance in this field. Again, due to the diversity of Kabutare District Hospital operations,

the internal audit services have difficulties in auditing medical scheme, Information technology and real estate; we recommend that the internal audit function should employ medical practionners like pharmacist, health facilitators, information technology staff and engineers to help them to be specialized in that areas.

REFERENCES

- [1] Abdel-Qader, W. (2002). *An evaluation of the international auditing standards and their application to the audit of listed corporations in Jordan*. (Unpublished Doctoral Thesis, University of Western Sydney, Australia).
- [2] Abdul Ganiyy, A. (2013). *Audit practice in global perspective: present and future challenges*. Research Journal of Finance and Accounting, 4(6), 1-5.
- [3] Adeyemi, and Akinniyi, (2011). *Stakeholders' perception of the independence of statutory auditors in Nigeria*. Serbian Journal of Management, 6(2): 247-267. Available at: <https://doi.org/10.5937/sjm1102247a>.
- [4] Agyenim, R. (2012). *Promoting good governance in public sector (The role of internal auditors in effective Good Governance)*. Ghana: Christian Service University college.
- [5] American Accounting Association. (2005). *Introduction to auditing, public practice and professional Responsibilities*. England: AAA.
- [6] Audit Monk (2017). *A Brief History of Auditing*. (Retrieved from International Journal of Management Excellence Volume 16 No.1 December 2020, Tech Mind Research Society 2258. Page ehttps://auditmonk.wordpress.com/2017/05/12/briefhistory-of-auditing/ assessed on 22nd October 2020).
- [7] Babatolu, A. and Uniamikogbo, (2016). *Auditor's independence and audit quality: A study of selected deposit money banks in Nigeria*. International Journal of Finance and Accounting, 5(1): 13-21.
- [8] Belay, (2011). *A study on effective implementation of internal audit function to promote good governance in the public sector*. Addis Ababa: Fentiskripti.
- [9] Berle, A., & Means (1932). *The Modern Corporation and Private Property* (revised edition 1968). New York: Harcourt, Brace & World Inc.
- [10] Boyd, E. (1905). *History of auditing*. A History of Accounting and Accountants, 74.
- [11] Boynton, W.C., Johnson, R.N. & Kell, W.G. (2006), *Modern Auditing: Assurance Services and Integrity of Financial Reporting*, (7th ed.). Jakarta: PT. Gramedia Pustaka.
- [12] Brown, R. G. (1962). *Changing audit objectives and techniques*. The Accounting Review, (October), 692-703
- [13] Brown, R., (1905). *History of Accounting and Accountants*. Edinburgh: T. C. and E. C. Jack, Anthology of Theories and their Applications in Social & Management Sciences. Lagos: Jamiro Press Link.
- [14] Cangemi, M. (2010). *Internal audit's role in continuous monitoring*. The EDP Audit, Control, and Security Newsletter 41 (4), 1-8.
- [15] Castka, P., Searcy, C., & Fischer, S. (2020). *Technology-enhanced Auditing in Voluntary Sustainability Standards: The Impact of COVID-19*. Sustainability 2020(12),1-24. doi:10.3390/su12114740
- [16] Chloe Weaver, (2021) *The essential link between corporate governance and internal audit*. Ideagen's Content Marketing Executive
- [17] Coderre, D. (2009). *Internal audit (efficiency through automation)*. New Jersey: John Wiley & Sons Inc.
- [18] Committee of Sponsoring Organization (2009). *Guidance on monitoring internal control system, introduction*. COSO.
- [19] Fischer, S. (2020). *COVID-19: The End of the Traditional Audit*. (Retrieved from <https://www.asiassurance.org/post/a1J1H000004oLhhUAE/p0798> on 7 November 2020).

- [20] Fitzpatrick, L. (1939). *The story of bookkeeping, accounting, and auditing*. Accounting Digest, 217.
- [21] Freeman E. and Reed (1984) *Stockholders and Stakeholders: A New Perspective on Corporate Governance*.
- [22] Fukuyama, Francis (2013). "What Is Governance?". *Center for Global Development*. Working paper 314.
- [23] Gale, F., Ascui, F., & Lovell, H. (2017). *Sensing reality? New monitoring technologies for global sustainability standards*. *Global Environmental Politics*, 17, 65–83
- [24] Gatener. (2017). *Enterprise Governance Risk and compliance*. Chicago: Gatener.
- [25] Gill, G. & Cosserrat, G. (1996). *Modern Auditing in Australia (4th ed.)*. Australia: John Wiley & Sons.
- [26] Gul, F., Teoh. H., Andrew, B. & Schelluch, P. (1994). *Theory and Practice of Australian Auditing, (3rd ed.)*. Australia: Nelson, An International Thomson Publishing Company.
- [27] Hall, Mark A.; Rosenbaum (2012). " *The Safety-Net Role of Public Hospitals and Academic Medical Centers: Past, Present, and Future*". *The Health Care Safety Net in a Post-Reform World*. Rutgers University Press: Sara. ISBN 9780813553177
- [28] Hayes, R. (2005). *Principles of auditing. An introduction to international standards on auditing*. England: Pearson Education Limited.
- [29] Hayes, R., Dassen, R., Schilder, A. & Wallage, P. (2005). *Principles of Auditing. An Introduction to International Standards of Auditing, (2nd Ed)*. London: Pearson Education.
- [30] Hussein, D., & Scott, M. (2019). *Assessing the components of good governance*. *Strategic Management Review*, 47-63
- [31] Jensen, M. C., & Meckling, W. H. (1976). *Theory of the firm: Managerial behavior, agency costs and ownership structure*. *Journal of Financial Economics*, Elsevier, 3(4), 305-360.
- [32] Kantengwa, A. (2011). *About Rwanda Social Security Board*. Hope, telling the Rwandan story, 5-6.
- [33] Kaoul, L. (2013). *Methodology of educational research*. New Delhi: Lokesh Kaoul.
- [34] Karagiorgos, T., Drogalas, G., Gotzamanis, E., & Tampakoudis., L. (2009). *Internal audit as a tool for good governance*. *Journal of Business and Management*, 15-25.
- [35] Kumar, E. P., & Mohan, B. (2015). *Origin and development of auditing*. *Indian Journal of Research*, 4(9), 43-46.
- [36] Lee, T. A. (1986). *A Scottish Contribution to Accounting History*. New York: Garland Publishing,
- [37] Leung, P., Coram, P. & Cooper, B. (2007). *Modern Auditing & Assurance Service, (3rd ed.)*. Australia.
- [38] Leung, P., Coram, P., Cooper, B., Cosserrat. G. & Gill. G. (2004). *Modern Auditing & Assurance Service, (2nd ed.)*. Australia: John Wiley & Sons.
- [39] Limperg Jr., Th. (1932/1933). *The function of the accountant and the teaching of trust awakened*. *Monthly magazine for Accountancy and Business Economics*, collected in: *Fifty Years MAB*, Muusses Purmerend, 1974.
- [40] Lombardi, D., Bloch, R., & Vasarhelyi, M. (2014). *The future of audit*. *Journal of Information Systems and Technology Management*, 11(1), 21-32.
- [41] Ministry of Finance and Economic Planning. (2011). *Internal Audit Charter*. Kigali: MINECOFIN.
- [42] Ministry of Finance and Economic Planning. (2011). *Internal audit procedure manual*. Kigali: MINECOFIN.
- [43] Ministry of Finance and Economic Planning. (2011). *Simplified Public Financial guidelines for Chief Budget Managers*. Kigali: MINECOFIN.
- [44] Mordelet (2019). *The impact of Globalization on Hospital management: good governance rules in Bothe Public and Private Nonprofit Hospital*. *Journal of Management and Marketing*, 7-14
- [45] Nwachukwu, J. N., Ogundiwin, A. O. and Nwaobia, A. N. (2015). *Theories in Accounting Research in California Management Review*.

- [46] Octavia, E. (2011). *The effect of implementation on internal audit and good governance in corporate performance*. 2nd international conference on business and economic research (pp. 1-2).
- [47] Owolabi, S. A., Jayeoba, O. O., & Ajibade, A. T. (2016). *Evolution and development of auditing*. Unique Journal of Business Management Research, 3(1), 032-040
- [48] Peter, B. (2002). *Expectation and perception of better practice good governance in the public sector from an audit perspective*. Melbourne: CPA Australia's Government Business Symposium.
- [49] Pickett, S. (2005). *Auditing for managers: the ultimate risk management tool*.
- [50] Porter, B., Simon, J. & Hatherly, D. (2005). *Principles of External Auditing*. Australia: John Wiley & Sons, Ltd
- [51] Rossiter, C. (2011). *How internal audit add value to the governance process*. Toronto: Protoviter.
- [52] Rouse, M. (2010). *Part of business terms glossary*. United states of America.
- [53] Rwanda Social Security Board. (2013). *Strategic plan for 2011-2013 for Rwanda Social Security Board*. Kigali: RSSB.
- [54] Sawyer, L. B. (2003). *The practice of modern internal auditing*. Florida: Altamonte, The institute of Internal Auditors.
- [55] Spencer, P. (2005). *Auditing for managers: the ultimate risk management tool*. England: John & Wiley.
- [56] Stenberg, E. (1998). *Good governance: Accountability in the market place*. London: Institute of Economic Affairs.
- [57] Sullivan, J. D. (2006). *Business ethics: The essential components of GoodGovernance*. Washington: Center for International Private Enterprise.
- [58] The Australian National Audit Office. (2011). *Internal audit, better practice*. Australia: ANAO.
- [59] The International Organization of Supreme Audit Institutions. (2005). International Organization of supreme Audit Institutions. *Guidelines for internal controls standards for the public sector*, 2-3.
- [60] Thomas, A. (2007). *A study of the role of the internal auditing in the public sector of Ghana: Governance and accountability improvement*. Ghana: Birmingham.
- [61] Wood, David A. (May 2012). "Corporate Managers' Reliance on Internal Auditor Recommendations". *Auditing: A Journal of Practice & Theory*. 31 (2): 151–166. doi:10.2308/ajpt-10234.