

FACTORS INFLUENCING THE EFFECTIVENESS OF THE INTERNAL AUDIT FUNCTION OF KONO AND KAILAHUN DISTRICTS COUNCILS IN SIERRA LEONE

Sualiho Sheriff (sualiho@njala.edu.sl) & Fatmata Saidu (fatmata.saidu@njala.edu.sl)

Abstract

The primary theme of the study is to assess the effectiveness of the internal audit function of Sierra Leone local councils with a particular reference to Kono and Kailahun Districts councils. The secondary objective was to identify the factors influencing the internal audit function of Local Councils in Sierra Leone. The internal audit function is a diagnostic and appraisal system designed to police institutions' internal policies and aid management decision-making, S. Sheriff (2021). Local councils have few fiscal management strategies and, hence, have yet to have a creative impact on the purpose of their establishment. The research will help the local councils monitor, review, and evaluate systems to ensure compliance with internal policies and regulations relating to internal audit effectiveness. The methods employed for data collection include a questionnaire, Interview Guide, and Desk research. The questionnaires were administered using a purposive sampling technique, and results were interpreted into simple percentages and expected frequencies. The study employed a descriptive research design, and data was analyzed using qualitative and quantitative methods. The study's sample population is twenty-eight (28) core staff members, and the study selected a sample size of 26. A four-point Likert Scale; the lowest scale represents strongly disagreed, and the highest represents strongly agreed. The reliability of the questionnaires was tested in other councils that were not included in the study area. The reliability test was conducted using the Crumb Alpha Test and was found to be 0.767, thus considered a favor.

Key Words: Effectiveness, Internal Audit Function, Local Councils

1.1 Introduction

The internal audit function of Local Councils represents the first line of defense against inadequate use of financial resources—the problem of non-compliance with the Finance Act (2024). Compromises in the Internal policies and procedures are often rapid and gruesome in the local councils. The non-compliance with procurement policies (2016) and regulations (2018) includes chronic issues that undermine the operations of local councils across the Country. The unethical conduct of the internal audit function questions the integrity of reports written by the internal auditors. In Sierra Leone, 20% have gained training and are qualified to maintain some degree of competence in auditing the work, and 80% are untrained and unqualified to assess the effectiveness and efficiency of management operations Sheriff, (2021). Local councils cannot generate their sources of financing, so they largely depend on grants, taxes, licenses, donor funding, and subsidies for devolved functions. Previous research indicates that the independence of internal auditors often shapes internal audit effectiveness, the competence of audit staff, management support, and the quality of the internal audit work Doan (2022). Independence allows auditors to perform their duties objectively, free from influence, while management support ensures that the audit recommendations are implemented effectively. BPP (2015) explained the internal audit function as an appraisal or monitoring activity established within an entity as a service to the entity and includes functions such as examining, evaluating, reviewing, vouching, controlling, and reporting to management and the directors on the adequacy and effectiveness of components of the accounting and internal control systems.

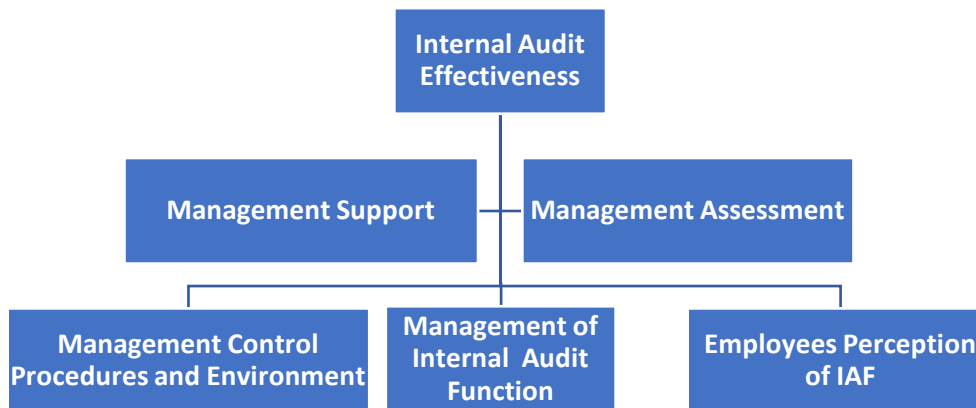
However, despite its importance, many local councils face significant challenges that hinder the internal audit function from performing its role effectively. These challenges include compromises, limited auditor independence, inadequate resources, insufficient audit expertise, and weak organizational support. These challenges undermine the ability of internal audit units to detect irregularities and ensure compliance with financial regulations and internal control systems within these councils. These challenges weaken local councils' governance and financial oversight and impede efforts to improve public service delivery and maintain trust in public institutions.

1.2 Literature Review

This research identified gaps in the review and proffered solutions related to the effectiveness of local councils' internal audit functions.

1.2.1 Theoretical Framework: The agency theory propounded by Jensen (1976) was examined for this study. The theory emphasizes the relationship between principals (stakeholders) and agent management, where the agents are responsible for managing resources on behalf of the principals. In this context, internal auditors act as monitoring agents to ensure local councils' management operates in the public's best interest and complies with regulations. However, the theory suggests that internal audit effectiveness can be compromised by conflicts of interest, lack of independence, or inadequate oversight. In many local councils, internal auditors may need more autonomy to report findings without pressure from management, compromising their ability to hold council officials accountable, Mohamed et al. (2022). Therefore, agency theory helps explain the importance of auditor independence in influencing the audit function's effectiveness of organizations.

1.2.2 Conceptual Framework: For the research paper, the conceptual framework is discussed:



1.2.2.1 Internal Audit Effectiveness

There is a barrage of empirical evidence assessing the internal audit function in the world. However, the conclusions from these are to debate as the following demonstrate. In the studies, Omril and Della (2018) mentioned management systems, sound internal control systems, and effective governance. Puttick (2007) examined the fact that an effective internal audit should ensure adequate management processes to identify and monitor significant risks. On the other hand, risk management is a management tool core to their objective attainment.

D 'Onza et al. (2015) opined that internal audit effectiveness increases when the internal audit function can assess and improve risk management by adopting a systematic and disciplined approach. Bednarek (2018) argued that effectiveness is more important than efficiency because if the internal audit is ineffective, it is worthless regardless of its efficiency. If the internal audit quality is maintained, it will contribute to the adherence of the process and operations to the regulation or standard.

1.2.2.2 Management Support

Management support is one of the most significant factors influencing the effectiveness of the internal audit function in local councils. Internal auditors rely on management to provide adequate resources, access to information, and an environment that promotes independence and objectivity. Osei (2020) examined the fact that insufficient financial support from management can reduce the capacity of internal audit functions in public sector institutions, including local councils, thereby undermining their ability to conduct comprehensive audits. In Sierra Leone's local councils,

this lack of resources may result in fewer audits, delayed reporting, and an inability to identify irregularities in financial statements. Mihret et al. (2007) identified that the success of internal auditing is directly related to the level of cooperation and transparency management provides.

1.2.2.3 Management Assessment

Management assessment refers to the ability and commitment of an organization's leadership to evaluate the performance and Value of its internal audit function. For local councils in Sierra Leone, assessing internal audit performance by management is critical in shaping how well this function supports governance, accountability, and financial transparency. The effectiveness of the internal audit function is directly influenced by how management perceives and responds to its role and recommendations. Alzeban et al. (2013) emphasized that the perceived Value of internal audits by management correlates with their willingness to support the audit function and implement audit recommendations.

1.2.2.4 Management Control Procedures and Environment

Management control procedures and the overall organizational environment are pivotal in shaping the effectiveness of internal audit functions within local councils. These control mechanisms and environmental factors determine how internal audits are integrated into the broader governance structure, impacting their ability to ensure accountability and compliance. In the context of Sierra Leone's local councils, management control procedures and the environment in which internal auditors operate are essential for ensuring that the audit function is robust, independent, and adequately supported. As Osei (2020) observed, the internal audit function in public sector institutions often needs to improve due to the lack of solid control environments and inadequate management support, reducing the auditors' ability to enforce accountability.

1.2.2.5 Management of Internal Audit Function

The management of the internal audit function is a critical factor that directly influences its effectiveness within local councils. Effective management ensures that the internal audit function operates efficiently, aligns with organizational goals, and contributes to governance, accountability, and risk management.

In local councils, where public sector governance faces challenges such as resource constraints and political interference, managing the internal audit function is crucial for ensuring transparency and improving financial management. Lenz et al. (2015) discussed that risk-based auditing ensures that the internal audit function is efficient and effective by targeting the most needed resources. Therefore, internal audit management plays a pivotal role in determining the effectiveness of the internal audit function within local councils in Sierra Leone.

1.2.2.6 Employees' Perceptions of Internal Audit Function

Employees' perceptions of the internal audit function significantly determine its effectiveness within local councils. Various factors shape these perceptions, including the perceived independence of the internal audit team, the quality of communication between auditors and employees, and the overall organizational culture. According to Cohen et al. (2010), perceived independence enhances employees' trust in the internal audit function, leading to greater acceptance of audit findings and recommendations. However, if employees perceive auditors as biased or influenced by management, their confidence in the audit process diminishes, potentially leading to resistance to audit findings, Alzeban & Gwilliam, (2014). In local councils, promoting a culture of accountability and open communication can enhance employees' perceptions of the internal audit function. This can be achieved through regular training sessions on the importance of internal audit systems and by recognizing employees who actively engage with auditors. Therefore, cultivating an environment where employees feel their contributions are valued, and their feedback is considered can lead to more positive perceptions of the internal audit process.

1.3 Methodology

The study employed a descriptive research design through qualitative and quantitative approaches. Research design is the framework or blueprint for conducting meaningful research. Grewell (2008) described a research design as a grand plan of approach to a research topic. Data for the study were derived from two main sources, namely primary

and secondary sources. Primary data were collected through an interview guide and questionnaire. The secondary source is documentary review/desk research, including audit reports, management letters, and the Audit Service Report 2023. The sample population of the research paper is twenty-eight (28) core staff members for the Kono and Kailahun Councils. Taherdoost (2016) revealed that it is essential to select a representative sample using the appropriate sampling technique and the required sample size. O'Brien (2012) described that a sample size of more than 50% gives results that can be replaced as representing a significant proportion of the population. The study represents a sample size of 26 core staff members and includes all the departments and units of the Kono and Kailahun Districts Councils. The study adopted a simple random sampling technique to determine the number of interviewees and questionnaires administered. A four-point Likert Scale (**Likert, 1932**), where the lowest scale represents strongly disagreed and the highest represents strongly agreed. The data collected were analyzed using SPSS, excel, percentages, and frequencies. The results were obtained using statistical tools such as frequencies and percentages and presented in tables and figures. *Research ethics were considered during data collection at both district councils in Sierra Leone.*

1.4 Results and Discussions

1.4.1 Results

The results are discussed and presented in tables and figures below:

Factors Influencing the Effectiveness of the Internal Audit Function of Local Councils																
Factors Influencing Internal Audit Effectiveness	Kono District Council (KDC)								Kailahun District Council (KDC)							
	Agreed		Strongly Agreed		Disagreed		Strongly Disagreed		Agreed		Strongly Agreed		Disagreed		Strongly Disagreed	
	F	%	F	%	F	%	F	%	F	%	F	%	F	%	F	%
Misstatements	10	76.9	2	15.4	1	7.7			5	38.5	3	23.1	1	7.7	4	30.8
Decision Making	12	92.3	1	7.7					11	84.6	1	7.7	1	7.7		
Objectivity	3	23.1	8	61.5	2	15.4			4	30.8	5	38.5	4	30.8		
Competence	5	38.5	3	23.1	1	7.7	4	30.8	3	23.1	7	53.8	2	15.4	1	7.7
Integrity	3	23.1	8	61.5	2	15.4			3	23.1	8	61.5	1	7.7	1	7.7
Management Interference	3	23.1	9	69.2	1	7.7			4	30.8	2	15.4	5	38.5	2	15.4
Bribery and Extortion	7	53.8	3	23.1	3	23.1			9	69.2	2	15.4	2	15.5		
Mismanagement	4	30.8	5	38.5	4	30.8			4	30.5	5	38.5	4	30.4		
Procurement	3	23.1	9	69.2	1	7.7			9	69.2	2	15.4	2	15.5		1

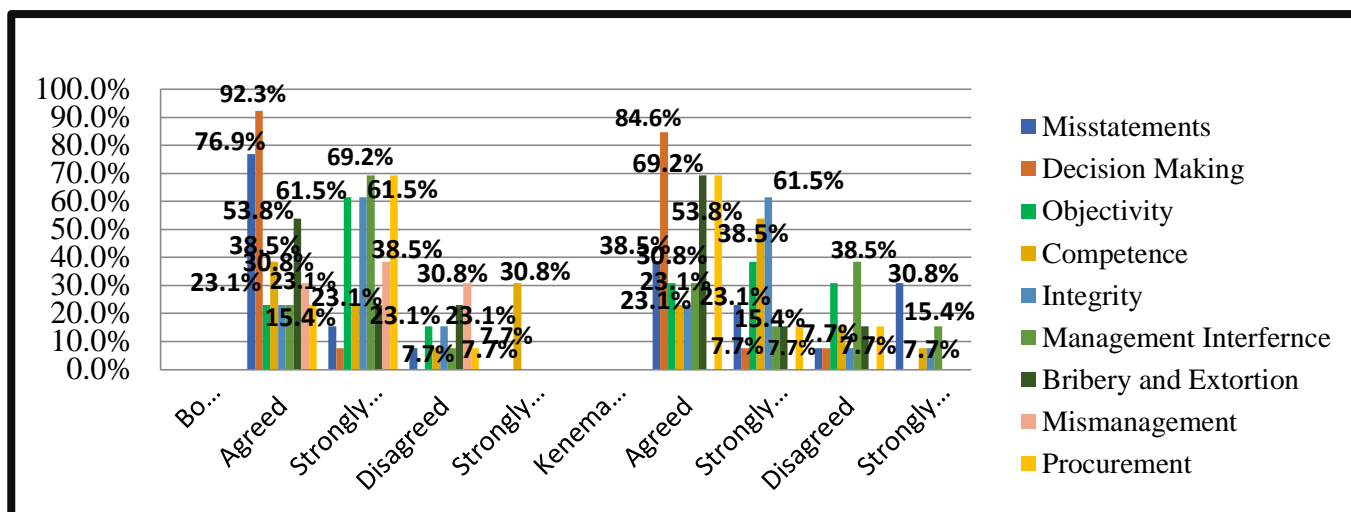


Figure: Factors Influencing Internal Audit Function of Kono and Kailahun Districts Councils in Sierra Leone.

For the Kono District Council, representing the respondents (76.9%) agreed, (15.4%) strongly agreed that misstatement adversely influenced internal audit effectiveness, and (7.7%) of respondents disagreed with the view. While at Kailahun District Council, the majority of the respondents (38.5%) agreed and (23.1%) strongly agreed that it adversely influenced the internal audit function, and (7.7%) disagreed; (30.8%) strongly disagreed with the view. For Kono District Council, the results revealed that (92.3%) of the respondents agreed and (7.7%) strongly agreed that decision-making positively influenced internal audit effectiveness. While at Kailahun District Council; (84.6%) agreed and (7.7%) strongly agreed with the view that decision-making has a positive influence on internal audit effectiveness, and (7.7%) disagreed with the view that decision-making has no positive impact on the work of the internal audit function.

Kono District Council (61.5%) strongly agreed; (23.1%) of the respondents agreed that objectivity positively influenced the internal audit function, and (15.4%) opposed that objectivity has not influenced the work of the internal audit function. While at Kailahun District Council; (30.8%) agreed; (38.5%) strongly agreed that objectivity has influenced internal audit effectiveness, and (30.8%) disagreed that objectivity has no impact on the work of the internal audit function effectiveness.

Kono District Council; the results showed that (23.1%) of the respondents agreed; (61.5%) strongly agreed that it influenced positively the internal audit effectiveness, and (15.4%) disagreed or opposed the view that integrity has not impacted the work of the internal audit effectiveness. While at Kailahun District Council; (23.1%) of the respondents agreed (61.5%) strongly agreed that the internal audit function is influenced positively the integrity of the department, and (7.7%) opposed (7.7%) strongly disagreed that integrity had not influenced the work of the internal audit effectiveness.

Kono District Council (23.1%) of the respondents agreed, (69.2%) strongly agreed that management interferences hugely influenced the internal audit effectiveness, and (7.7%) opposed that it does not hugely impact the work of the internal audit function. While at Kailahun District Council, (30.8%) of the respondents agreed, (15.4%) strongly agreed that it impacted the work of the internal audit function, and (54.8%) of the respondents opposed that management interference does not influence the work of the internal audit function of Local Councils.

Kono District Council; the results depicted that (53.8%) agreed; (23.1%) of the respondents strongly agreed that bribery has negatively influenced the work of the internal audit function, and (23.1%) disagreed that bribery had not influenced the work of the internal audit effectiveness. In Kailahun District Council, the results depicted that (69.2%) agreed, (15.4%) strongly agreed that the concept of bribery and extortion influenced the work of the internal audit function, and (15.5%) disagreed that bribery did not influence the work of the internal audit function.

Kono and Kailahun Districts Councils; (30.8%) of the respondents agreed to the view; (38.5%) of the respondents strongly agreed that mismanagement influenced the work of the internal audit effectiveness, and (30.8%) disagreed or opposed the view that mismanagement does not influence the work of the internal audit effectiveness.

Kono District Council (23.1%) agreed, (69.2%) strongly agreed to the view that procurement adversely influenced the work of internal audit effectiveness, and (7.7%) opposed that procurement has not influenced the work of internal

audit effectiveness. While Kailahun District Council (69.2%) of the respondents agreed, (15.4%) strongly agreed that procurement practices abundantly influenced the work of the internal audit effectiveness.

1.4.2 Discussion of Results

For the research paper, the above findings are discussed below:

Respondents Profile

The demographic characteristics of the respondents investigated include Gender, marital status, working experience, and religion of respondents of Kono and Kailahun Districts Councils.

Gender

In the study, (92.3%) of the respondents at Kono District Council are males and (77%) of the respondents are females at Kono District Council, and (69.2%) of the respondents are males and (30.8%) are females at Kailahun District Council. The results further revealed that most respondents were males for both councils, even though Kailahun District Council has the highest percentage of females as core staff members compared to Kono District Council. The results also revealed that male clientele is still the focus of developmental programs compared to their female counterparts.

Marital Status

The marital status of respondents (61.5%) at Kono District Council were married, and (38.5%) of the respondents were single. At the same time, Kailahun District Council has the highest percentage (84.6%) of married couples and the lowest percentage (15.4%) of single couples. The results showed that most of the core staff members at the Kailahun District Council were married, drastically reducing the percentage of unmarried staff.

Staff Experience

Kono District Council, (76.9%) of the core staff has worked within (1–10) years, (23.1%) of the respondents have worked within the bracket of (1–20) years, and a slight increase of (84.6%) at the Kailahun District Council, and the same (23.1%) within the bracket of (11–20) years depicted that none of the core staff members has spent more than 20 years since the establishment of the Local Government Act of 2004. Kailahun District Council has more experienced Staff members than Kono District Council due to the increase in the response rate of (7.7%) including internal council transfers.

Religion

The results showed that (61.5%) of the respondents are Christian and (38.5%) are Muslims at Kono District Council. While at Kailahun District Council, (69.2%) of the respondents are Christians and (30.8%) are Muslims. The findings revealed that Christians are predominant at the Kono and Kailahun Districts Councils, with the highest percentage increase (69.2%) representing Kailahun District Councils, and none of the respondents practice African Traditional Religion.

Fraud and Error (Misstatements)

Kono District Council, most of the core staff members affirmed that misstatement adversely influenced the internal audit function, even though only some staff opposed that misstatement has not influenced the internal audit effectiveness. Kailahun District Council, the results showed that most respondents strongly agreed that the misstatement adversely influenced the internal audit function, and one-third strongly disagreed that management fraud and error do not influence the internal audit effectiveness.

Decision Making

Kono District Council, the results revealed that two-thirds of the respondents affirmed that decision-making had influenced the internal audit function. Kailahun District Council, two-thirds of the respondents affirmed that decision-making positively influenced or affected the internal audit function's work, and one-third disagreed with the view that decision-making has not positively influenced or affected the internal audit function's work. The results revealed for both councils that decision-making has influenced or affected the internal audit function's work regarding documentation and management interferences. The independence of internal auditors is a cornerstone of audit effectiveness. According to Doan (2022), auditors must be free from internal and external pressures to make unbiased, completely unethical judgments. In local councils, independence may be compromised by political influence or interference from management, which weakens the audit's objectivity and the ability to identify and rectify issues.

Objectivity

Kono District Council, the majority of the respondents agreed that objectivity has positively influenced the internal audit function's work, and one-third of the staff opposed the view that objectivity has not influenced the work of the internal audit effectiveness. The ethical environment within a local council can either facilitate or hinder the effectiveness of internal audits. Where there is a culture of transparency, openness to feedback, and ethical behavior, audits are more likely to be successful. Conversely, a culture of corruption or resistance to scrutiny can block auditors from carrying out their duties effectively, Alqudah et al. (2021). The effectiveness of internal audits in Sierra Leone's local councils is positively correlated with the independence of auditors, management support, auditor competence, adequate resourcing, and a robust regulatory framework. Conversely, lack of support, political interference, and insufficient resources negatively impact audit outcomes. Kailahun District Council, two-thirds of the staff strongly agreed that objectivity has positively influenced or affected the internal audit function, and one-third disagreed that objectivity has not influenced the work of the internal audit effectiveness.

Integrity

Kono District Council, the results showed that the majority of the respondents strongly agreed with the view that the work of the internal audit function is influenced or affected by the integrity of the internal audit, and few of the core staff opposed the view that the integrity has not impacted on the work of the internal audit effectiveness. While at Kailahun District Council, the results showed that two-thirds of the respondents strongly agreed that the internal audit function's work is influenced or affected by integrity. Therefore, the local Government should consider the reporting line of the internal audit function independent of the administration of all councils across the Country to improve its effectiveness and credibility. The competence and professional development of internal auditors significantly impact the quality of the audit. A skilled and well-trained audit team is better equipped to detect irregularities and provide strategic recommendations. Research by Abdelrahim and Al-Malkawi (2022) examined that ongoing professional development and certification programs enhance auditors' capabilities, essential in ensuring robust and accurate audits within local councils.

Management Interferences

Kono District Council, two-thirds of the core staff strongly affirmed that management interferences adversely influenced the internal audit work, and one-third opposed the view that management does not interfere with the internal audit function. Moreover, factors such as adequate resourcing, staff training, and professional standards also play significant roles Abdelrahim & Al-Malkawi, (2022). In Sierra Leone, strengthening these factors can help local councils improve their audit functions, ensuring more effective oversight and contributing to better public financial management.

Kailahun District Council, the majority of the respondents strongly agreed that the Council's management has little or no interference in the internal audit function's work, DeBeer et al. (2019). The reporting line of the internal audit is susceptible to unwarranted interference, limited awareness of the importance of having an internal audit unit, and political interference. The study revealed enormous management interference with the internal audit function's work at Kono and Kailahun Districts Councils.

Corruption

Kono District Council, the results showed that most respondents strongly agreed that bribery influences the internal audit function's work, and few of the core staff disagreed that bribery does not influence the internal audit function's effectiveness. Kailahun District Council, the study showed that most respondents strongly agreed that the internal audit function's work is influenced by bribery and extortion, and one-third of the staff affirmed that it influenced the work of the internal audit effectiveness. The Local Government should develop a robust internal policy for all councils nationwide to prevent the internal audit function from bribery and extortion.

Mismanagement of Funds

Bo and Kenema Districts Councils, two-thirds of the respondents affirmed that mismanagement adversely influenced internal audit effectiveness, and one-third opposed the view that mismanagement has not adversely influenced internal audit effectiveness. Management's commitment to the internal audit function is critical for its success. Effective

audits depend on the Council's management to allocate adequate resources, enforce audit recommendations, and provide access to necessary information, Turetken et al., (2020). Kono District Council, the majority of the core staff strongly agreed that procurement influenced the internal audit function's work, and few core staff opposed procurement not influencing the work of the internal audit effectiveness. While at Kailahun District Council, two-thirds of the respondents strongly affirmed that mismanagement of funds positively influenced the work of the internal audit effectiveness.

1.5 Conclusion

As part of the management team, the internal audit function participates in employee and management frauds that diminish the Council's internally and externally generated finances. The role of the internal audit function is to monitor and review the internal control systems and procedures of the local councils, and that would not be achieved if the internal audit function participated in fraud with management. The management interferences of the internal audit function's work are pervasive and chronic at the local councils, which have eaten into the fabric of local councils across the Country to monitor the internal policies of these councils. Management support is a critical determinant of the effectiveness of internal audit functions within local councils. It ensures that auditors have the necessary resources, access to information, independence, and collaboration to perform their duties effectively. This function may become underutilized in Sierra Leone if management does not recognize the importance of the internal audit function, reducing its effectiveness in ensuring accountability and transparency. On the other hand, management assessment is another pivotal factor in determining the effectiveness of internal audits in local councils. The management control procedures and environment heavily influence the effectiveness of the internal audit function within local councils.

1.6 Recommendations

The following recommendations are relevant to revamping the effectiveness of the internal audit function of Local Councils in Sierra Leone:

- The Local Service Commission should create more platforms or opportunities for female staff to hold key administrative positions, especially at the ranks of Chief Administrators (CAs), since many of the key positions are held by males for the 22 Local Councils in Sierra Leone.
- The Government should embark on intensive training for core staff members on the internal auditing function, capacity building, and experience-sharing platform for the 22 Local Councils.
- The Local Government should develop a sound policy that organizes all councils to fully support the internal audit function regarding documentation and mitigating measures against corrupt practices such as bribery, extortion, and intentional misstatements of accounting records for the 22 Local Councils.
- The Council's internal auditors need to consider professional ethics and code of conduct during the execution stage of the audit by denouncing anything that discredits their experiences and personalities.
- The findings revealed that the procurement issues implied that the Local Government should adhere to procurement policies, processes, procedures and regulations for public institutions in Sierra Leone.

1.7 Future Research

The initial plan for this study was to cover two cities and district councils. However, due to the impact of global economic crises, the research was focused on the core staff members of Kono and Kailahun District Councils located in Eastern Sierra Leone. Therefore, future studies should be focused on the 22 Local Councils and with different categories of staff members for all councils across Sierra Leone.

1.8 References

- Abdelrahim, A., & Al-Malkawi, H. N. (2022). The Influential Factors of Internal Audit Effectiveness: A Conceptual Mode
- Alzeban, A. (2019). The Role of Internal Auditors in the Public Sector: The Impact of Independence, Competence, and Professionalism on Their Performance. *Public Money & Management*, 39(3), 217–224.
- Audit Service Act (2014). The Sierra Leone Gazette Vol. 10 CXXXI. 16

- Alzeban, A., & Sawan, N. (2013). The Role of Internal Audit Function in the Public Sector Context in Saudi Arabia. *African Journal of Business Management*, 7(6), 443-454.
- Arena, M., & Azzone, G. (2009). Identifying Organizational Drivers of Internal Audit Effectiveness. *International Journal of Auditing*, 13(1), 43-60.
- Alzeban, A., & Gwilliam, D. (2014). Factors Affecting the Internal Audit Effectiveness: A Survey of the Saudi Public Sector. *Journal of International Accounting, Auditing and Taxation*, 23(2), 74-86.
- Barney, J. (1991). Firm Resources and Sustained Competitive Advantage. *Journal of Management*, 17(1), 99-120.
- BPP-British Library Cataloguing-in-Publication Publishers: Advanced Audit and Assurance (2015). International, Study Text 7th edition, p 7: ACCA Approved Text, UK, London.
- Cohen, A., & Sayag, G. (2010). The Effectiveness of Internal Auditing: An Empirical Examination of Its Determinants in Israeli Organizations. *Australian Accounting Review*.
- Creswell (2008). Developing Publishable Mixed Methods Manuscripts, *Journal of Mixed Methods Research*, 1, 107-111.
- D' Onaza. G. Selim. GM, Melville. M.G and Allegrini .M (2015)" A study of Internal Perception of the Function to add Value. *International Journal of Audit* Vol.19, issue No.3, pp4182-194.
- Likert, R. (1932). A Technique for the Measurement of Attitudes. *Archives of Psychology*, 22(140), 1-55.
- Jensen, M., & Meckling, W. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3(4), 305-360.
- Mihret, D. G., & Yismaw, A. W. (2007). Internal audit effectiveness: An Ethiopian public sector case study.
- Mihret, D. G., & Woldeyohannis, G. Z. (2008). Value-Added Role of Internal Audit: An Ethiopian Case Study. *Managerial Auditing Journal*, 23(6), 567-595.
- Lenz, R., & Hahn, U. (2015). Risk-Based Internal Auditing: A Practical Approach. *Managerial Auditing Journal*, 30(5), 377-404.
- Likert R. (1932). A. Technique for the measurement of Attitudes, *Articles of Psychology*, 22, 1-55
- Omri. and Dellai (2016) "Factor affecting internal Audit Effectiveness in Tunisian organizations.
- Osei, K. (2020). Resource Constraints and the Effectiveness of Internal Audits in African Local Governments. *Journal of Accounting and Governance Studies*, 5(4), 21-34.
- O'Brien C. (2012). Teaching a University course in sustainable happiness. <http://www.The solution journals.com/node/1108>
- Puttick. G. and Kana. S (2007) "Principles and Practice of Auditing ."Ninth Edition. Cape Town, South Africa.
- Public Financial Management Act (2016): The Sierra Leone Gazette Vol. CXXXXI. 34
- Public Financial Management Regulation (2018). The Sierra Leone Gazette Vol. CXXXIX. 19
- Public Procurement Act (2016). The Sierra Leone Gazette Vol. CXXXVI. 20
- Public Procurement Regulations (2018). The Sierra Leone Gazette Vol. CXXXIX 17
- S. Sheriff (2021). Management Control Procedures and Environment of Local Councils in Sierra Leone Open Journal of Business and Management Studies-1454-1471. Volume 10 Doi. 10.4236
- Ta, T. T., & Doan, T. N. (2022). Factors Affecting Internal Audit Effectiveness: Empirical Evidence from Vietnam.
- Taherdoost. H (2016) "Sampling Methods in Research Methodology: How to Choose Sampling Techniques for Research," *International Journal of Academic Research in Management* Vol.5, No.2, pp. 18-27.