

EFFECTIVE COMMUNICATION IN INTERNAL AUDITING: A FACTOR IN INTERNAL AUDIT FUNCTIONS EFFECTIVENESS IN NIGERIA UNIVERSITIES

Uwaleke Uche Joe¹, Ubaka Ifeanyi Emmanuel²

¹Associate Professor & HOD, Department of Banking and Finance, Nasarawa State University, Keffi, Nigeria

²M.SC(PSA) Student, Department of Accounting and Finance, Nasarawa State University, Keffi, Nigeria

E-mail: uchejoe1@yahoo.com ubakaifeanyi@yahoo.com

Abstract: The paper examined the impact of effective communication in ensuring internal audit function effectiveness in Nigeria universities. The study adopted the qualitative exploratory research design and primary data were collated through purposive sampling of 30 staff of internal audit unit in three Universities located in Nasarawa state Nigeria. The content analysis of literature of literature reviewed and analyzes of internal audit staff responses were used to arrive at research findings. The study found out that ineffective communication between auditors and auditees has led to internal control weaknesses and hence audit expectation gap as perceived by University management regarding auditors' duties. The study recommends that professional accounting bodies and University management should embark on training of internal auditors on communications skills that will improve the way their reports are worded to eliminate ambiguity and head of internal unit departments in Nigeria Universities should report directing to the governing councils of Universities instead of the Chief Executive of the Universities personified by the Vice-Chancellor.

Key Words: Internal audit, Corporate accounting, Communication, Organization.

1.0 INTRODUCTION:

Corporate accounting scandals that rocked organizations like Enron, WorldCom and Palmalat, has more than ever before brought to the front burner the need for effective internal auditing by organizations to complement the work of external auditors. The corporate governance practices of top management relating to internal audit determine whether internal auditors will be effective in the discharge of assigned responsibilities or not. Management override and ineffective communication between internal auditors and organization management/organization members has been seen by different studies (Hahn,2008; Davidson,1991 & Golen, 2008) as a clog in the wheel of progress towards achieving the objectives of effective internal auditing. The tone of management and body language of top management staff which constitute management non-verbal communications regarding the relevance and premium placed on internal auditing by an organization determines the success of internal auditing in any organization. Olakanmi & Co (2006) in Companies and Allied matters Act (CAMA) 1990 places detection of frauds/errors and preparation of financial statement as the statutory duty of management. This implies that it is the duty of management to set up accounting, internal, administrative and risks controls that will ensure that organizations resources are safeguarded against fraud, theft and other improprieties and ensure that any breach in the organization system will be detected by internal audit function and communicated to management for immediate action and redress. The extent to which this objective of internal auditing is achieved depends on the flawless and seamless communication process prevalent at various management levels in such organization.

Effective communication is one of the main factors determining auditors' effectiveness, which is measured by examining the relationship with auditees (organizational members). Factors such as accusatory style of internal auditor or just investigating the auditees' weaknesses can lead to problem of trust between internal auditors and auditees and reduce effective communication between sender and receiver in the communication process (Hahn, 2008).

Most researches relating to audit effectiveness in literature has focused mainly on external audit with little emphasis on internal auditing (Porter & Gowthorpe, 2004; Goodwin, 2004, Ubaka, 2016). Internal audit effectiveness became prominent in the 1990's as various studies were conducted to establish the importance of internal audit effectiveness in different countries. Different factors and models have been used to measure effectiveness in audit (Arena & Azzone, 2009) and there still exists arguments among scholars as to the best framework to measure audit effectiveness.

Internal auditors are employed by senior management and are agents of the board of Directors and audit committees who trust their ability to monitor and evaluate senior management works. Organizational members are required by law to evaluate the internal control system (example, SOX Act, Sec. 404) and this is achieved through effective communication between the internal auditors and organization members. Evaluation of a firm internal control which involves collection of sufficient and reliable evidence is subject to the type of communication skills deployed by the internal auditor to extract these facts. Internal audit department performance refers to the planning and supervision, fieldwork, recording, reporting, findings and recommendation and following-up of internal audit recommendations. This performance is impossible without effective communication by the internal auditor to organization members on what is expected at each stage of internal audit performance and communications of audit findings to top management.

The evolution of internal audit function has seen a paradigm shift in the last three decades which has witnessed a portfolio of skills required for internal auditor to achieve professional and technical success in the discharge of his/her duties. Davidson (1991) and Golen (2008) emphasized the importance of the need for effective communication skills in all organization functions. Internal auditors' effectiveness is a function of internal auditors' characteristics which include objectivity, effective communication, and proficiency, due professional care and training and development.

There are other soft-skills apart from professional and technical skills required for internal auditors' effectiveness. Communications has evolved into using social media and large supply of firms' data and information which senior management needs to deal with daily do not give room for face to face communication between internal auditors and top organization members. Effective communication extends beyond written report clothed in technical jargons to verbal communication skills that can decode the body language of management regarding the premium place on auditing relevance. Internal audit report requires written skills that convey a clear and concise well-chosen word as possible. The information technology age has seen a situation where managers are overburdened with the need to read loads of information-emails, tweets, whatsapp etc which makes it imperative for internal audits to be crafty in pruning the length of audit drafts without losing the crucial information meant to be conveyed to the clientele.

Soft communication skills of being right or being liked; listen and learn; knowing your listening style and how to influence people are four soft skills necessary for an internal auditor to communicate effectively to organization members. IIA lists the components for influencing people as social skills which entail the ability to relate with people in a variety of situation, information skills involving ability to focus on and analyze key data and deliver it in the most relevant format and listening skills which connotes judgment skills of discerning facts from frivolities in deciding materiality in auditing.

Internal auditors find it difficult to use other means of communication effectively apart from the routine statutory audits reports delivered to clients after conclusion of an audit. Communication skills are critical to the success of an internal audit exercise be it with audit clients, teammates, audit committee or top management. The internal auditor in order to achieve effectiveness in communication need to exhibit maturity in terms of skills in communication in being unambiguous, concise, anticipating clients present and future needs and placing less emphasis on technical jargon that cloud organization members understanding. The terms of engagement should also be spelt out and agreed upon between audit department and management and grey areas ironed out before commencement of any audit programme for a fiscal year.

The ability of an internal auditor to deliver on the terms of his engagement lies in his/her ingenuity in organizing thoughts, ideas and conclusions reached through audit investigations and being able to communicate effectively to top management staff that engaged their services. Internal auditors in trying to communicate audit findings in terms of weaknesses discovered in the internal control should be suave in approach and develop communication style that aligns with management expectations so as to communicate effectively in clear, concise and unambiguous manner. This communication style will ensure that the intended information from the internal auditor reaches top management without distortions to the conveyed information. The adoptions of global best practice by internal auditors in vouching, conducting walk-through tests and substantive test, interviewing of organization members/management staff to get information that will help reach audit conclusion with evidence support need effective communication of findings and recommendation for such audit information to have relevance.

This paper will anchor its theory on the Agency theory and stewardship theory. Agency theory which posits that agents have more information than principals and that this information asymmetry adversely affects the principals' ability to monitor whether or not their interests are being properly served by the agents (Ubaka , 2016). Agency problems occur when the board or its audit committee is inefficient and the senior management is seen as exerting powerful influence over the internal audit department. Agency theory can explain and cover the importance of having an effective communication between organization members and internal auditors as agents to them.

The second theory, the stewardship theory to be good stewards of organizational resources. They are not to misappropriate organization resources as this will result in non-attainment of other non financial motives (teaching and research) and the intrinsic satisfaction that comes with performance, achievement and recognition (Defond, 1992). This two theories will be taken together to understand the theoretical framework of this study.

The objective of the paper is to determine to what extent effective communication affects the delivery of internal auditing function in any organization. In other words, how do effective communications by internal auditors help in realizing top management's objective of setting-up the internal audit department? This study will aid management of organizations in improving on corporate governance practices that will ensure effectiveness of internal auditing by making such that right and adequate communication between internal auditors and organization members/top management is an indispensable tool in achieving audit results. The study will adopt exploratory research design using content analysis of reviewed literatures to gain insight into how effective communication results in effective internal auditing functions in organizations.

2.0 THE CONCEPT OF COMMUNICATION:

Communication is a Latin word "Communicare" which means to make common (Lewis & Graham, 1988). Communication is a process of creating a common meaning with someone or some group. Guo (2001) defines communications, 'as transfer of meaning or mutual understanding among at least two individuals to share information about a subject or issue and arrive at an agreed upon meaning'.

Communication is the art of transferring information and ideas from one mind or organization to another. In a more technical sense communication can be described as a means of sharing of ideas and feelings in a mood of mutual understanding, a two-way process in which the speaker must have a listener and the writer a reader (Ohiwerei, 2006). The methods of communicating in organizations include speech, non-verbal communication, writing, audio visual and electronic means. It should be noted that communication messages may contain factual information, opinion and emotion.

Cutlip (1953) discussed the 7 C's of communication and explained the essential ingredients that an effective communication should have, namely:

7 C's of Communication

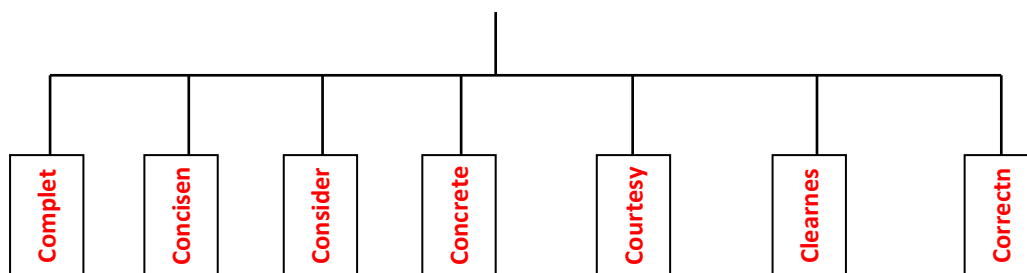


Figure 1 above shows the 7 C's of communication

- i. Completeness-All information needed to evaluate its contents, solve problem or make decision
- ii. Conciseness- means keeping the message short and to point.
- iii. Consideration-consider a sender value needs, moods and points of view
- iv. Concreteness-message should be supported by facts and figures.
- v. Courtesy- implies respect for clients' culture, value and beliefs.
- vi. Clearness- to be effective, communication should be clear and specific.
- vii. Correctness- Grammar and syntax mistakes make it harder for the recipient to understand the message and understand contents.

IIA lists four components for influencing people using communication; social skills relates to the ability of people in variety of situations; information skills relates to ability to focus on and analyze the key data and deliver it in the most relevant manner; judgment skills is knowing when to apply discretion about a problem or situation and listening skills which entails taking time to listen and digest material valuing information that is complex.

Hickman(2012) averred that soft skills are indispensable for communication involve four processes namely:

- i. Be right or be liked: Being right is the only ethical choice for an internal auditor in the discharge of his/her duties. Being liked comes with compromised on the part of the internal auditor in the discharge of his duties.
- ii. Listen and learn: Listening in this case involves comprehensive listening, critical listening and relationship listening
- iii. Know your listening style: People listeners' show concern for others feelings; action listeners' are focused on the actual words especially the content that is action oriented; content listeners' take time digesting material valuing information that are complex and finally time listeners' are the watch-tappers. The value only the most basis and vital information
- iv. How to influence people: Influence refers to internal audits overall standing in the organization, as well as individual' abilities to persuade or inspire others

This core skill in communication is needed by internal auditors to be able to communicate audit procedures, evaluation, review, tests and reports to top management for prompt implementation of recommendations of audit report based on findings.

3.0 THE CONCEPT OF INTERNAL AUDITING IN UNIVERSITIES:

Institute of internal Auditors (IIA) defines internal Auditing as, 'an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. Internal Auditing helps an organization accomplish its objectives by bringing a systematic, discipline approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Internal control system is established by management of an organization in order to ensure proper compliance with the stipulated policies and procedure in order to ensure proper compliance with the stipulated policies and procedure in order to achieve management objectives. The internal auditor is seen as part of the control process put in place by management to achieve organizational objectives.

In the University system, the internal audit unit is under the Bursary department and reports directly to the Vice-Chancellor whose is the Chief Executive officer of University. It is the responsibility of the Director of internal audit to develop and execute a comprehensive audit programme for the University.

The primary responsibility of the internal auditor is to evaluate the adequacy of the internal control system to ensure that the systems established provide reasonable assurance that the university’s objectives are met effectively, efficiently and economically(the 3 E’s).The internal audit unit should identify those areas requiring audit coverage taking into consideration the degree of risks inherent in the audit engagement in terms of cost effectiveness, request by management and areas of noncompliance to statutory provisions and extant financial regulations governing the University operations.

The internal audit will undertake departmental review of records and procedure for their adequacy in achieving intended purpose and determine function effectiveness under audit review.

Bammeke (2012) argues that internal auditing fulfills the following functions:

- i. Investigating compliance with existing financial memoranda, laws and financial regulations,
- ii. Determining the adequacy of the system of internal control which is in existence,
- iii. Verifying the physical existence of assets and liabilities
- iv. Checking adequacy of monthly return activities

Internal auditing ensures the integrity of financial statement by covering the following scope of functions aimed at achieving the mandate given by management:

- i. Pre-audit
- ii. Vouching of payroll and third party claims
- iii. Auditing of store movement and records
- iv. Conducting internal investigations and evaluation for management
- v. Constant review and appraisal of the existing internal control measures

The internal auditor is expected to render “exception reports” on continuous basis on the finances of an organization. Internal audit effectiveness is the focus on the internal audits’ ability to plan, execute and objectively communicate useful findings in broader view and included factors that exceed the limit of a single organization. Effectiveness is an achievement of goals and objectives using the factor measures provided for determining such achievement.

Technical competence

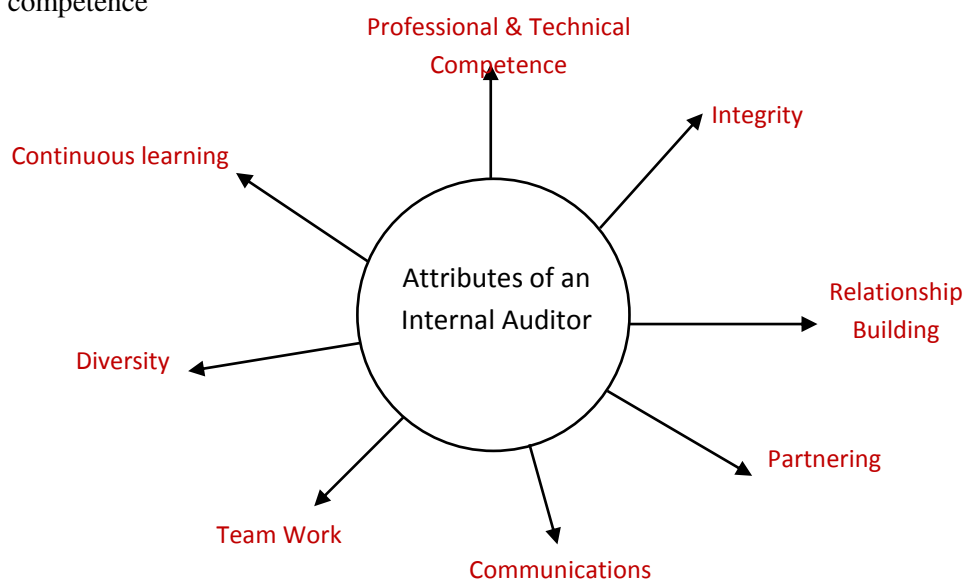


Figure 2: Attributes of Internal Auditors from Literature Review.

The following attributes listed above (fig. 2) are germane towards ensuring that an auditor achieves success in discharging his/her responsibilities but most importantly, effective communications are keys in conveying audit findings and recommendations to the auditees. The internal audit department will produce reports of the results of audit examinations, including recommendations for improvement. This report must be communicated to the Vice-chancellor to correct reported anomalies discovered in the system. The dexterity with which the internal audit unit communicates their findings and recommendations will determine the management response.

The dilemma of internal auditors in self-accounting units such as Universities lies in the fact that while the report to the Vice-Chancellor of the University, they are expected to checkmate and objectively review management's conduct and effectiveness(Akharayi,2013) of those that appointed them.

The absence of audit committee in Universities unlike the private sectors presents a problem where the internal auditor cannot be empowered by an outside body to carry out investigations into any activity as such powers lies with the Vice-Chancellor who is always interested in the outcome of such audit investigation. The provisions of section 35 of the Civil service Re-organization Act No 43 of 1988 which empowers the Head of audit to raise alarm on any inappropriate payment and escalate it to the audit alarm committee of in the office of the Audit General for the Federation for investigation is not enough.

The overwhelming power of the Chief executive officer in the University may affect Head of internal audit unit independence, quality of work, professional output and fear of loss of job and career progression. A situation where the Head of internal audit unit reports to the Governing council of the University will minimize the intimidation threat to internal auditors' independence by management.

4.0 EFFECTIVE COMMUNICATION AND INTERNAL AUDIT FUNCTIONS EFFECTIVENESS:

In accordance with the needs of the IIA as the professional body that takes care of internal auditing, study by Golen (2009), confirm the importance of and the need for effective communication skills in all organization functions. According to both IIA Standards and previous studies, the study of effective communication in internal auditing is necessary, and hence should consider the communication theory for its achievement.

Hahn (2008) confirmed that much information is as bad as little information because it reduces the receiver's ability to concentrate effectively on the most significant messages. In such an environment, internal audit users may have new concerns about their trust for internal auditors' performance. Thus, effective communication becomes necessary as a solution to this problem. To overcome such communication problems, Hahn (2008) recommends parties of the communication process to focus and offer only the necessary information by easy ways - provide meaning to the information rather than just pass on the message, and keep the information clear and simple to understand and finally ask for feedback.

Effective communication is very important in the organization because it shows the relationship between internal auditors and auditees ; effective communication is one of the main factors for audit function effectiveness, which is measured by examining the relationship with auditees. The development of effective communication skills (such as listening, interpersonal, written and oral communication skills) is an important part of internal auditor's advancement potential. Internal auditors must possess highly developed communication level skills to become a successful professional. The development of these skills is not only In accordance with the needs of the IIA as the professional body that takes care of internal auditing, Golen (2008), confirm the importance of and the need for effective communication skills in all organization functions. According to both IIA Standards and previous studies, the study of effective communication in internal auditing is necessary, and will help identify ways of improving internal auditors' on-the-job performance.

Anderson (2012) argues that communication skills allow auditors to connect and rapport with organizational members thereby ensuring realization of effective audit functions. A good auditor recognizes the whole essence of face to face interaction and makes it the primary mode of communication ensuring that other modes of communication are secondary in realizing the effect of bonding between the internal auditor and organization staff and top management.

Modibbo(2015) investigated the impact of internal audit unit on the effectiveness of internal control system of tertiary educational institutions in Adamawa state, Nigeria and found that control whether preventive or detective is aimed at discouraging and preventing irregularities from happening .Preventive control processes include : separation of duties, proper authorization, adequate documentation and physical control over assets and detective controls focus on detecting errors or irregularities through reviews, variance analysis, reconciliation in investigation and audit.

Adagye (2015) examined the effective internal control system in Nasarawa State Tertiary Educational institutions for effectiveness using Nasarawa state Polytechnic, Lafia as case study. Primary data were collected using questionnaire from 27 staff in the Bursary department of the institutions and responses subjected to statistical analysis using Chi Square. Findings reveal that the right people are not assigned to the right job in the department, budget and management accounting were never used in the institutions operation and checking of subordinate by their superior officers is not regular. The study also found out that practice and defective control security control is lacking in the institution and therefore recommends that the institution should adopt transparency in its operations in order to meet management objectives.

The components of effective internal control identified by different studies (Abdullahi,1997; Adejola,2009;Ahmad, Othman & Jusoff,2009; Arena & Azzone,2007;Ahmi & Saham,2007) include:

- i. Physical control: assets like cash, stocks and cars must be physically secure.
- ii. Arithmetic control: ensures that transactions figures are correctly calculated and recorded from source documents
- iii. Accounting control: ensures that proper accounting entries are being posted into relevant books of accounts.
- iv. Personnel control: ensures that right people are assigned to right jobs.
- v. Authorization and approval controls: ensures that assigned officers authorize and approve transactions.
- vi. Management control: ensures that use of budget and management accounting to plan and control organizational operations using internal audit to achieve effectiveness.
- vii. Organizational control: ensures that there exist organizational chart which defines responsibilities and outlines reporting channel
- viii. Supervision control: ensures that activities of subordinates are put in check.
- ix. Segregation duties control: ensures that no person is responsible for all aspects of transactions.

In Tanzania, Kisoka (2012) studied the effectiveness of internal audit in commercial banks; the study found out that there is significant relationship between the level of communication by the internal auditors with audit committee and internal audit effectiveness in commercial banks in Tanzania.

Lawal (2005) argued that the effect of weak internal control in an organization include: it distorts the plan of the institution, paves way for financial indiscipline, fraud, errors, irregularities and misallocation of resources. The study also posited that management of some tertiary institutions diverts resources meant for institutions development into private pockets and this is only possible because of defectiveness in the internal control system.

The end product of any audit engagement whether external or internal is the audit report that is produced at the conclusion of an audit. The reports produced must have some inherent qualities that will convey the meaning of opinion expressed explicitly to the auditee to decode the contents of the audit report. A good report must have the following qualities as shown figure 3 below:

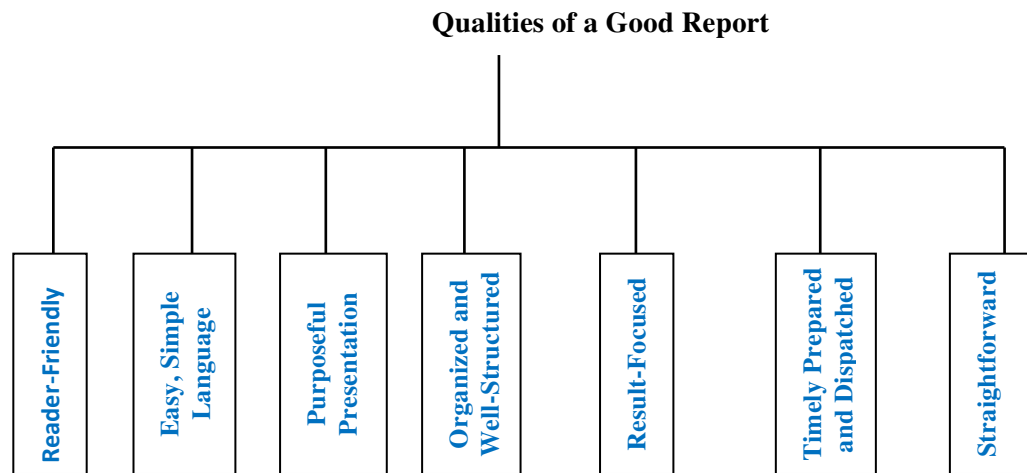


Figure 3: Showing the qualities of a good report

The expression of an audit opinion in external audit can come in the form of unqualified opinion, qualified opinion, adverse opinion and disclaimer of opinion which is shown in figure 4 below.

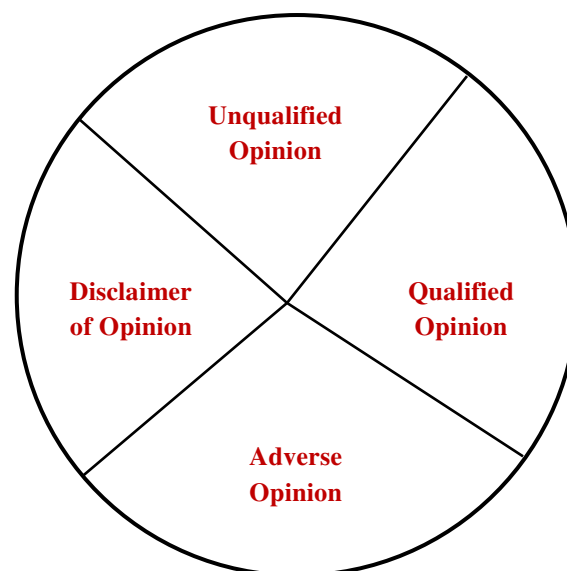


Figure 4: Showing the Types of External Audit Reports

However, in internal audit, report can vary from routine report, special report, variance report and exception report depending on the issue that is being investigated. Reports for internal auditing are not statutory and are designed to suit the special and peculiar needs of top management staff that need this information for their strategic decisions in an organization. Effective communication between the external auditor and the internal auditor will improve the quality of external audit report as external auditors do rely on the work done by internal auditors. A good internal control system established by management through internal unit, that ensures integrity of underlying records used for preparing final accounts will help external auditors in forming an opinion as to the 'true and fairness' of the state of financial affairs of an organization.

5.0 RESEARCH METHODOLOGY:

The exploratory research design will be adopted to gain insight into the role of effective communication in internal auditing in Nigeria Universities. Relevant literatures will be reviewed and conclusions will be drawn based on recommendations from literatures reviewed. Personal interview based on purposive sampling of staff in the internal audit department in some Nigerian universities(Nasarawa State University Keffi, Birmingham

University Nasarawa and Federal University Lafia, all located in Nasarawa State, Nigeria will be conducted to extract information on the subject of discussion.

6.0 DISCUSSION OF FINDINGS:

This paper argues that effective communication skills is an indispensable tool that will help internal auditors in achieving set target of internal auditing bench-marking set by the management. Prior studies(Adagye,2015;Onoja & Haruna,2015;Goodwin,2004) on internal audit effectiveness have focused mainly on factors which are not communication related because traditional audit report focus was on churning out paper reports that hardly made meaning to management. These reports are normally clothed in technical jargon that confuses intended end-users instead of informing them.

Studies done in the areas of internal audit and organizational effectiveness (Abdullahi, 1997; Adejola, 2009;Ahmad, Othman & Jusoff,2009 ; Arena & Azzone,2007) are consistent and in agreement that effective internal control should be based on competence and independence of staff and members of the organization. Internal audit staff should perform their tasks as specified by relevant extant laws and ethics guiding the practice of their profession. Sticking to best global practice by internal audit unit in the University will ensure that management objectives are being achieved- reliability of financial reporting, efficiency, effectiveness and economy of operations and complete compliance with laws and regulations establishing the University and the internal audit as a department of the University.

The review of relevant related literature on effective communication and internal audit effectiveness by(Anderson, 2012;Kisoka, 2012;Hahn, 2008;Golen,2008 and IIA standards) all point to the fact that effective communication will lead to the realization of the other attributes of internal auditors like integrity, relationship building, partnering, communications, teamwork, diversity and continuous learning. Effective communication is indispensable in the University system without which internal audit functions becomes unrealizable as information needed to make key decisions regarding safeguard of organizational resources will be lost or misunderstood and misconstrued by intended top management uses.

The study has established the fact that weak internal control can depend on design or attitude of people working for the organization and the consequences are but not limited to: Fraud, errors, lack of good and round audit coverage, abnormal separation of duties, reluctance of senior staff to accept independent oversight and untimely reconciliation of assets and liabilities of the Universities (Lawal, 2005).

7.0 CONCLUSION AND RECOMMENDATIONS:

Professional accounting bodies should understand that apart from the core technical competencies of professional accountants (internal auditors) in an ever-changing economic and technology environment, the need for effective communication of professional accountants with top management staff right before audit engagement can direct the audit to the areas of needs requiring audit attention and allay the fears usually expressed in certain quarters that audit is a witch-hunt exercise to malign un-corporative management staff and subordinate staff. The study concludes that traditional method of communication using paper medium should give way to electronic means via e-mails, Google plus, online spreadsheet, Whatsapp, Imo, BBM and so on since most Chief Executions have a lot of information to deal with on a daily basis in paper form, so going online to communicate internal audit findings and recommendations will lead to prompt response on how management weaknesses can be addressed and quickly too. The prompt response will ensure that information do not lose its relevance.

The study recommends that training on the role effective communication plays in internal audit functions needs to be embarked upon by professional accounting bodies and University Management to boost the skills of their internal auditors' in this area. This attribute has been down-played for ages and audit expectation gap noticed in internal auditing functions effectiveness in Nigeria Universities can be narrowed by ensuring that effective communication that educates top management/organization members about internal audit purpose and expectation forms part of the corporate governance objectives of tertiary institutions. The line of reporting for the Head of internal audit in Universities should shift from the Vice-Chancellor to the Governing Council of such Universities

to ensure independence of the internal audit unit. This will also allow the Governing council to exercise control on the over-ride of control excesses which is normally used as a ploy used by Vice-Chancellors to rubbish well-intended internal control measures put in place in most tertiary institutions. Professionalism in internal audit function should not be relegated to the background as Universities should ensure that only internal auditors with professional certification are engaged by University management as part of their corporate governance practice and code of ethics on employment criteria.

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