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The Role of Internal Auditing in the Fight against Corruption: A Case of the Ministry of Trade and Industry, Ghana

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Abstract:

This study focused on outlining the role of internal auditing in fighting corruption in Ghana, with the Ministry of Trade and Industry as a case study. The population of the study was made up of the workers at the Ministry out of which a total of fifty (50) respondents from the finance and audit departments were sampled using judgemental sampling. Primary data was thus collected through a semi-structured questionnaire. Data gathered was analysed using IBM SPSS and presented in frequency tables and descriptive statistics tables using statistical tools such as frequency, percentages, mean, regression values, and significance levels while data from interviews was validated and fine-tuned for the study. The findings indicate, there is an extent of inspection power entitled to internal auditors. This means that the internal auditors of the Ministry of Trade and Industry have some power vested in them to conduct inspections as internal auditors. Also, internal auditors are involved in designing internal controls of organizations which means they take part in designing internal controls governing auditing in their organizations and that they have some level of independence in administering their internal auditing activities with internal controls of their organizations. However, their work in the organization is generally affected by the methods of organizational power and hierarchy controls. These controls also influence the ability of the internal auditors to discover and to report corruption activities in their organizations. The study concludes that there are political and bureaucratic procedures in the Ministry that are intended to facilitate the works of internal auditors in the veins of accountability and transparency. Based on the results, this study recommends that government bodies, as well as policymakers, should formulate policies that will enable internal auditors to exercise more objectivity in administering their auditing activities. Finally, it is being recommended that readers and further researchers could use more than one organization to have a broader and well-balanced conclusion when conducting a similar study.

Keywords: Internal auditing, corruption

1. Background to the Study

Corruption is followed by bureaucracy, and audit failure leads to poor organizational efficiency. Corruption is motivated by economic, political, and sociocultural factors, and has a major effect on tax revenues, reducing trust and investments at home. Corruption undermines the credibility of public institutions in terms of citizenship, market competitiveness, and economic development limits the rise in living standards, weakens the quality of goods, and contributes to higher prices (IIA, 2014). Adequate anti-corruption initiatives include identifying the leadership of top management to ethical conduct, fairness and integrity, the governance system of the company, risk identification, communication, monitoring and auditing, investigations and reports, regulation and fines, and evaluations and notifications (IIA, 2014).

Corruption is one of the key challenges faced by corporations and nations. Corruption not only ruins people's lives and the well-being of communities, but it also kills states and organizations. It needs the efforts and cooperation of regulatory bodies, independent and internal auditors, law enforcement agencies, and state authorities to tackle corruption (Ivakhnenkov, 2016).

In Ghana, it is stated that corruption has led to deepening trust in various government institutions and thus eroded the State's capacity to resolve other economic mismanagement (Fosu & Aryeetey, 2008). There is no surprise, according to the writers, that corruption has provided various authorities with rental opportunities, and indeed, Ghana is full of corruption in all regimes, civil and military. (Fosu & Aryeetey, 2008). These opportunities to look for profit, as economic benefits, contributed to the prevalence of political instability in Ghana in the late 1970s (Fosu & Aryeetey, 2008). Several legislation and anti-corruption laws have been put in place to reverse the trend. These include the Public Procurement Act 2003 (Act 663); the Public Financial Management Act 2016 (Act 921); the Internal Audit Agency Act, 2003 (Act 658); the Anti-Money Laundering Act, 2008 (Act 749); and the Whistle-Blowers Act 2006 (Act 720). This paper has discussed the Internal Audit Agency Act, 2003 (Act 658) Ghanaian bureaucratic climate to combat Ghana administrative fraud and corruption. There is little empirical data on its impact on corruption after a decade, but there are anecdotal reports that the law played a crucial role in maintaining financial regulation, accountability, and public sector transparency.

According to Article 41(f) of the 1992 Constitution of Ghana, the exercise and enjoyment of rights and freedoms are inseparable from the performance of duties and obligations, and accordingly, it shall be the duty of every citizen to protect and preserve public property and expose and combat misuse and waste of public funds and property.

The Internal Audit Agency Act, 2003, (Act 658) establishing an internal audit agency as a central body in which internal audit activities can be organized, promoted, monitored, and supervised within Ministries, Departments and agencies, and Metropolitan, Municipal and District Assemblies to guarantee the consistency of internal quality audit in these State institutions; establishing the Board and related purpose internal audit agency

Auditing is one of the main instruments in the war against corruption. Much of the standard-setting in the auditing profession has taken place in the private sector and corruption have not been a major problem in the private sector since, as it has grown, the auditing profession has its origins in the private sector, where anti-corruption auditing is not of significant concern to stakeholders who are more interested in fraud or theft of their assets. This is certainly responsible for the relatively little discussion of corruption auditing in the literature and possibly the lack of expectations for corruption auditing (Khan, 2006).

Nearly all specialist auditors' bodies around the world have established fraud auditing guidelines and techniques. Training courses on fraud auditing have been conducted by a significant number of organizations. There is also a Professional Fraud Examiners Association that gives certificates to those who qualify for their exams. A daily function has been dedicated to fraud auditing and reporting by the Internal Auditor, a publication of the Institute of Internal Auditors (IIA), USA. Corruption auditing is, in a very valid sense, a concern of government auditors or public sector internal auditors, who have remained dormant in the creation of methodology in this area. A wealth of literature on corruption has been released by the United Nations Office for Drug Control and Crime Prevention in Vienna, which is spearheading the anti-corruption initiative, including the Anti-Corruption Toolkit in its Anti-Corruption Policy Manual. Thirty methods to tackle corruption have been identified; sadly, auditing is not even part of this list. At a later point, however, the manual devoted a page to auditing (Khan, 2006). The most respected publication among world government auditors, the INTOSAI Journal among Government Auditing, just two papers on corruption were published during 2000-05. There appears to be a general lack of this subject in the auditing profession's methodology tool-kit (Khan, 2006).

Using the objectives of the International Standards of Supreme Audit Institutions (ISSAIs), SAIs defines the public sector audit role. The Fundamental Principles of Public Sector Auditing of the ISSAI suggest that public sector audits derive from the same priorities, while particular goals and results can vary depending on the type of audit being conducted. There are four basic standards in all public sector auditing, however. Firstly, public auditing provides all future consumers with unbiased, impartial, and reliable information based on transparent and adequate evidence concerning public bodies. Secondly, it promotes accountability and transparency, promotes progress inefficiency, and encourages sustainable trust in the proper use of government funds and assets and public administration results. Thirdly, it increases the efficiency of these bodies under the constitutional arrangement. Finally, by offering information, thorough analysis, and well-founded suggestions for progress ISSAI 100, (2013), provides incentives for change.

The role of intuition, foresight, and supervision in governance to which identification and prevention were added is promoted by auditing, according to Goodson, et al. (2012). Since the efficiency of the public sector is mainly assessed by its capacities to provide services to individuals in an efficient manner and to execute its programs equitably, auditing activities by the public sector shall be structured to determine the extent of compliance with and the consistency, effectiveness, and cost-effectiveness of financial programs.

Auditors need to safeguard the core principles that represent all people in the public sector.

It is against this background that, the researcher seeks to examine the role of internal auditing in the fight against corruption with a concentration on the Ministry of Trade and Industry, Ghana.

1.1. Problem Statement

Since independence in 1957, Corruption was an endemic issue facing successive governments in Ghana. Indeed, indenting the credibility of governments and halting progress in Ghana, corruption has played a crippling role. As a result, successive governments in Ghana have resorted not only to constitutional and legal provisions but also to the establishment of institutions to deal directly with the danger of corruption (Werlin, 1972); (Le Vine, 1975).

The need to reform internal auditing in the public sector to secure the public purse has been called upon by many civil society organizations and governance experts (Pearson, 2014). It has recently been said that the Internal Auditors (IA) need autonomy to put an end to public sector corruption. He stressed that the custodians of responsibility were IA, but that "employer dominance and political interference" were weakened. IA is to act as watchmen by safeguarding government revenue and ensuring that public funds are properly disbursed (Alifo, 2020).

The Association of Qualified Fraud Examiners (ACFE), 2018 Fraud and Corruption Study to the Nations estimated that 15% of fraud was identified by IA and only 4% was identified by external auditors. So, in the 85% of corruption cases that were not identified, where was the IA?

For the year ended 31 December 2018, the Auditor-General 's Annual Report on the Public Accounts of Ghana, Ministries, Departments, and Other Agencies (MDAs) registered financial irregularities amounting to GH5,196,081,899.94. Amazingly, IA occurs in these MDAs, so how did these anomalies go undetected?

Admittedly, several changes have been put in motion over the past two decades to ensure public sector transparency. The Public Financial Management Reform Programme (PUFMARP) is one of these reforms. As part of attempts to help fulfill the goals of the reform, legislation was passed.

The provisions of the Internal Audit Agency Act, 2003 (Act 658); the Public Financial Management Act, 2016 (PFM) (Act 921), and the Public Financial Management Regulation 2019 (PFMR) (L.I 2378) are among those amendments.

The FAA and FAR has now been replaced by the Public Financial Management Act, 2016 (Act 921) and the Public Financial Management Legislation 2019 (L.I 2378). However, since it was passed in 2003, the Internal Audit Agency Act, which was promulgated during the same time, has not been amended to comply with current public sector developments, in particular with the implementation of the Ghana Integrated Financial Management Information Systems (GIFMIS). Previously, public sector internal auditing concentrated primarily on pre-audit rather than system assessments. Pre-auditing has to be undertaken because it validates expenditure to ensure that public spending is prudent.

It would mitigate the financial irregularities reported by the Auditor-General and reduce public sector corruption if the internal audit units in the public sector were to be well organized and equipped with the right tools.

1.2. Research Objective

The general objective of the study will be based on assessing the role played by internal auditors in fighting corruption at the Ministry of Trade and Industry, Ghana.

1.2.1. Specific Objectives

- Assess the views of auditors on the degree to which social-political factors impact public sector professional auditing practices.
- Examine the relationship between the internal audit control system and the Bureau for Preventing and Fighting Corruption in the battle against the roots of public sector corruption.
- Evaluate the structured contact protocols in the monitoring of detected cases of corruption in the public sector
- Evaluate the key issues impeding successful internal audits of the public sector.

2. Literature Review

2.1. Theoretical Reflection of the Public Sector Auditing

Request for auditing theories includes a general auditor at least an understanding structure. "The object of theory is thus established by Mautz and Sharaf (1961). The expectation that it can give us the solutions or the clues to solutions, problems which have become hard to solve, is, therefore, one cause for a serious and substantive investigation into the possibility and nature of an audit theory."

Auditing theory, for example, helps to understand why auditing is first and foremost important? What is the role of intent in the contact between an organization and its environment in the audit process? Moreover, audit theory seeks to clarify the importance of some postulates and core principles in auditing (Mautz and Sharaf 1961); (Flint, 1988). The theory of auditing also uncovers certain laws regulating the audit process and its operations. Finally, it gives us a structure to understand the relationships and relationships among various companies.

Various theories may explain the demand for public sector auditing services as different researchers describe, but some are well-known in research, and some are more focused on expectations. A brief analysis of the theories advocating the need for auditing giving rise to a contractual arrangement by Hayes et al., (2005) is; (1) theory of policemen, (2) lending credibility theory, (3) moderator of claimant's theory, (4) quasi-judicial theory, (5) theory of inspired confidence and (6) agency theory.

2.2. Concept of Internal Auditing and Internal Audit

According to Saud & Marchand, (2012), internal auditing is an autonomous objective and advisory practice aimed at adding value and enhancing the operations of an entity. It helps an entity or a company achieve its goals by offering a disciplined and structured approach to determine and increase the performance of risk control, monitoring, and management (p.20).

Saud & Marchand, (2012) further explained that the individual auditor, involvement, functionality, and level of organization, must be treated in a manner free of conditions which threaten objectivity or objective appearance; on the other hand, the "Objectivity: an uncompromising mental attitude."

According to the Institute of Internal Auditors Research Foundation (2008), an internal auditor is a forward-thinking person who learns, recognizes, and manages business processes correctly and achieves firm objectives. In the corporate sector, internal auditors play a vital role. Internal auditors review organizational priorities, procedures, and activities and provide management with professional advice.

2.3. Internal Auditor's Responsibility and Role

The primary purpose of internal auditing according to IIA (2011) is to assist the corporate management to achieve their corporate objectives by assuring management that the mechanism for internal control to avoid risks is satisfactory. Accordingly, internal audit provides internal advisory services in preparation, consultation, facilitation, and advice to all levels of the company. "The purpose of the internal audit is to help all management members efficiently discharge their duties by providing them with reports, reviews, feedback, and specific comments concerning activities" the section on priorities for internal auditing duties emphasized. The Institute of Internal auditors (2000) verified any process of business activities where the internal auditor can represent the management is concerned. It needs a wider interpretation of the transactions under review beyond financial and accounting documents.

The Internal Audit Institute (2011), clarified that internal audit can be defined as internal audit, corporate governance, and risk management. The Internal Auditing Institute (2009) also emphasized the primary value of internal auditors in managing risk and supplying consultants and management with insurance services.

First of all, the Institute argued that its position in the Enterprise-Wide Risk Management (ERM) of Internal Auditing is a guide to Internal Auditors to play a major role in the risk management process of companies. Once again, the Institute of Internal Auditing confirmed the co-ordination of enterprise-wide risk management acts by four basic activities that the internal auditor has to account for. Enterprise-wide Structure for Risk Management, promoting risk recognition and assessment, and assisting the Board in establishing a risk management plan.

2.4. Challenges of Internal Audit

The internal audit should play an autonomous role and that for the internal auditors is a long-term challenge. Due to improved corporate governance, internal auditors have received new awareness. Internal auditors should not subject their judgment to management during the audit but should comply with the auditors and accept the management opinion of the boards of directors. An objective activity is an internal audit, which can often be undermined in the reporting line where the reporting and analysis of the operating areas are required (Ahmad & Taylor, 2009). Internal auditors need to improve their ties with the Executive Board and the Audit Committee. The best achievement of priorities and independents, i.e., internal controls, corporate governance, and risk management should be the internal auditors who provide assurance (Marco et al. 2006).

2.5 Public Sector Auditing and Corruption

Auditing is an important element to battle corruption has already been developed (Khan, 2006); (Otalor & Eiya, 2013). Khan (2006) believed that the auditing of public sector bribery plays an important role, and auditors and audit practitioners, in general, are key elements of the reduction of fraud and bribery (Borge, 1999); (Everett, Neu, & Rahaman, 2007). This also represents the conviction that strengthened public sector audits appear to have major effects on reducing domestic corruption (Dipietro, 2011); (Ionescu, 2014) also argued for an audit to be designed by the government as qualified. Schemes for controls and balance sheets and fraud detection; such schemes can help government auditors in identifying corrupt practices while preventing severe economic shortcomings.

SAIs are the leaders of the public sector audits through the priorities of International Supreme Audit Institutions Standards (ISSAIs). The fundamental public sector audit principles of ISSAI indicate that public sector audits are based on the same objectives, although specific objectives and results can differ by type of audit.

The audit is performed. However, there are four common standards for any public sector auditing. Firstly, the auditing of the public sector offers impartial, independent, and accurate information based on sufficient and acceptable proof for public bodies to all future users. Secondly, it advocates transparency and openness,

Continuous progress and continued faith inadequate use of government and assets and public administration efficiency. Thirdly, the effectiveness of the constitutional frameworks in these bodies is improved. Finally, by offering information, an overall review, and sound improvement recommendations, it offers motivation to change (ISSAI 100, 2013).

Goodson et al. (2012) note that auditing is an important constituent of good management in promoting the governance functions of insight, foresight, and surveillance within which identification and prevention have been integrated. The public sector's effectiveness is largely measured by the ability to provide services to people and carry out their operations.

The services are of equal significance for the public sector audit activities to assess and equally calculate the efficiency, effectiveness, and economy of their activities in terms of the extent of compliance with financial programs. It's important to the Public sector core principles that represent all people are covered by auditors.

A large part of the literature suggests that public sector audits play an important part in combating public sector corruption (Borge, 1999); (Khan, 2006) and, in particular, that higher-quality public sector audits have a major impact on reducing domestic bribery (Dipietro, 2011) (Tara, Gherai, Droj, & Matica, 2016) found that SAIs are increasing adeptness besides reducing perceived corruption among governments. Gherai, Tara, and Matica (2016) concluded in another study that when SAIs broaden their job, corruption declines (Ionescu, 2014). Argued that government auditors could detect corrupt bureaucracies through professional audits of checks and balances and fraud detection systems.

Albrecht et al. (2012) proposed removing the risk of bribery and that this can be recognized as a precautionary measure of public sector corruption. The establishment of sound domestic checks could eliminate these opportunities, reduce public and civil servants' complicity, and communicate government fraud policies to sellers and other contractors. Personnel must be monitored for anonymous tips by hotlines (whistles) and the probability of a penalty is determined. Khan (2006) notes that performance auditing can also help mitigate corruption by dissuading certain behavior. Quality audits may also be a special and effective method for preventing corruption (Otalor & Eiya, 2013).

Khan (2006) argues that, while auditors can recognize where corruption is possible, they cannot detect bribery because the official records usually hide a trace. Albrecht et al. (2012) suggest that auditors must help to recognize and examine fraud signs and symptoms (otherwise called red flags) to detect fraud and decide whether these symptoms occur or have been triggered by other factors. It is regrettable, however, that many signs of fraud sometimes go unnoticed, although known symptoms are not always actively followed. The fact that many frauds were identified earlier would have been relevant if their signs had already been investigated. The fraud indicators or red flags may take on accounting irregularities, deficiencies in internal control, analytical irregularities, lavish lifestyles, irregular behavior, and tips and complaints (Albrecht, Albrecht, Albrecht, & Zimbelman, 2012).

Last but not least, Khan (2006) claimed that SAI is one of the leading institutions to help reduce public sector corruption. The SAI must be trustworthy and resourceful to do that. For this reason, he recommends 8 steps to improve the SAI to effectively play its role in fighting corruption: fostering the independence of the SAI; reinforcing SAI powers;

making recommendations on participatory audits; updating the audit procedures and training for auditors; establishing and enforcing codes of conduct.

3. Methodology

3.1. Research Design

The conceptual sense in which research is carried out can be defined as a design for research; it is a plan for the collection, measurement, and analysis of data (Kothari, 2004). Many interrelated decisions are involved in the design of a research study. The key decision is to use the research approach as the method of accessing knowledge determines. This was a study across-the-board. The main explanation for this design was that researchers, in the Minister of Trade and Industry of Ghana were able to analyze with minimal effort, time, and cash the role of internal audits in combating corruption.

3.2. Research Approach

Most research goals can be accomplished through one of three types: exploratory, descriptive, and causal research projects (Hair, Anderson, Tatham, & Black, 2000).

Descriptive analysis is conducted through the collection of scientific methods to gather raw information and establish data structures that clarify current characteristics (e.g., attitudes, motives, and themes) and the role of internal audit in combating corruption in the sense of Hairs et al (2000). The nature of this study is to use a hybrid approach as well as quantitative and qualitative approaches. This analysis of the technology takes into account the essence of the problem found, the available knowledge on the problem, and the availability of analysis tools.

3.3. Study Population

According to Malhotra and Birks (2006), "the population of the study is the set of elements or items that possess the researchers' desired knowledge and whose conclusions must be made." The study included 50 respondents from the finance and audit department of the Ministry of Trade & Industry. The definition of the study population includes a clear statement of who should be included in the sample and who shouldn't be included in the problem definition (Malhotra & Birks, 2006).

3.4. Sample and Sampling Procedure

McDaniel & Gates, (2004) can divide the key alternative sampling methods into two distinct categories: probability and non-probability. Non-probability samples are samples where unique population components have not been randomly selected. The investigator may randomly or knowingly decide which elements should be included in the study. Non-probability, judgmental sampling, and sampling quotas, and snowball have been common methods to sample (Malhotra & Birks, 2006); (McDaniel & Gates, 2004). On the other hand, samples of likelihood are selected in such a way that each population variable knows a non-zero selection possibility. The most known and popular approach for sampling probabilities is a simple random sample.

Systematic sampling, stratified samples, and class sampling also provide probability sampling. (McDaniel & Gates, 2004). The evaluation was used as an unexpected method based on the sample's presence and sensitivity. The reason why the ministry was selected is that there are time and financial limitations, and the researcher has chosen the financial scandals currently taking place.

Nevertheless, the researchers include internal auditors & financial managers, based on judgments. The researcher relies on an individual's readiness to provide information to show that the selected sample is representative of all the citizens of the Ministry. Due to the given reasons for the judgmental sampling procedure, the researchers comprised a total of fifty (50) respondents.

3.5. Data Collection Instrument

It obtained both primary and secondary knowledge. The primary data were gathered via questionnaires, interviews, and reports for secondary data. Raw data and variable models, obtained and assembled precisely, are the primary data for a current problem or future study (Hair, Anderson, Tatham, & Black, 2000). The primary data are provided by the researcher for the specific purpose of addressing this issue and maybe in qualitative or quantitative research (Malhotra & Birks, 2006).

The data and information collected represent the position and factors of the internal audit of the Ministry of Trade and Industry to fight corruption.

3.6. Data Collection Method

As this analysis has been performed using a hybrid approach, multiple data collection methods have been used to collect the relevant primary and secondary data researcher, including mixed surveys, in-depth interviews, and secondary data from manual and annual reports.

3.7. Data Analysis Method and Presentation

The interpretation of the data was analyzed using the SPSS Statistical Science Package program in the present report. After the data clearing and coding and statistical analysis are completed to achieve the study objectives, the data

are transferred to the SPSS version 16.0. The Cronbach alpha values were evaluated in the study for the reliability test. The data were analyzed and findings were calculated and explained in charts and tables, in percentages and frequencies.

4. Results and Discussions

4.1. Demographic Information of Respondents

The demographic information of the respondents for this study is shown in table one (1) above. This includes gender, age, educational level, area of specialization, current position, and working experience. About the gender of respondents, the majority of the respondents were females, making up 56% of the respondents, and males were 44%. Age-wise, the ages of 25-35 was the majority with 40%, followed by below 25 years with 30%, the ages of 35-50 with 24%, and finally the ages above 50 years, with a percentage of 6. It is quite clear that the majority of the respondents fall within the working-age group hence are in a better position to shed light on the field of study. Furthermore, the educational level of respondents shows that 72% of the respondents which is the majority are bachelor degree holders, 12% of the respondents are master degree and diploma holders respectively, and 4% of the respondents are certificate holders. Meanwhile, there were no Ph.D. holders nor other levels of education by the respondents. According to the area of specialization of the respondents, 62% of the respondents have specialized in accounting, 12% of the respondents have specialized in auditing, 6% of the respondents each, have specialized in economics and others (administration, human resource, and customer relations), and the remaining 2% of the respondents have specialized in marketing. Per the current position of the respondents, 42% of the respondents are account officers, 24% of the respondents are assistant internal auditors, 14% of the respondents are internal auditors, 12% of the respondents are senior auditors, and 4% of the respondents are senior accountants, and principal auditors, respectively. As indicated above, each of the respondents has a special skill, a key component in evaluating their fluency and competence in giving the right submissions for the questions asked. Finally, the working experience of the respondents shows that 70% of the respondents which forms the majority, have between 1-5 years of working experience, and 10% of the respondents each, have less than 1 year of working experience, 5-10 years of working experience, and above 10 years of working experience, respectively. As revealed above, a larger portion (70%) of the respondents have had between one to five years of experience working in a similar position as an accountant, internal auditor, and senior accountants and auditors.

Responses	N	Percentage (%)
Financial Audit	50	100.0
Fraud Audit	26	52.0
Environmental Audit	8	16.0
Performance Audit	25	50.0

Table 1: Types of Audit That Are Important in Enhancing Professional Audit Practice in the Socio-Political Landscape
Source: Field Data, 2020

The descriptive statistics above show the perception of respondents on the form of audit which is best used to fight corruption. This heading allowed respondents to choose more than one response. From the responses shown above, all the 50 respondents (100%) agreed that financial audit is always needed to fight corruption, 26 of the respondents (52%) agreed that fraud audit is also needed to fight corruption, 25 of the respondents (50%) agreed that performance is also needed to fight corruption, and 8 of the respondents (16%) agreed that environmental audit can also help in fighting corruption. This is shown in table two (2) above.

4.2. Social-Political Variables Considered by Auditors to Impact Public Sector Professional Auditing Practices

Responses	N	Min.	Max.	Mean	Std. Dev.
The extent of inspection power entitled to you as an internal auditor	50	2.00	5.00	4.0400	.75485
Existence of minimum tension between political policy domain and boundaries of auditing	50	1.00	5.00	3.7200	.99057
The existence of political and bureaucratic procedures facilitates your work in attaining publicly stated goals of accountability and transparency	50	2.00	5.00	3.9800	.89191
Existence of political and bureaucratic policy allowing junior auditors to participate in delicate work of writing and negotiating final auditing reports	50	2.00	5.00	4.0600	.73983
The extent of reliance on external auditors on the work of internal auditors	50	2.00	5.00	4.2200	.73651

Table 2: Descriptive Statistics, Socio-Political Variables
Source: Field Data, 2020

Table three (3) above shows descriptive statistics on the degrees of agreement of the respondents on auditing. The mean responses were thus used to determine respondents' levels of agreement on a scale of 1-5 as indicated by the minimum and maximum responses, respectively. With a mean of 4.04, the respondents agreed that there is an extent of inspection power entitled to them as internal auditors. Also, the respondents agreed (mean = 3.72) that there is the existence of minimum tension between the political policy domain and boundaries of auditing; they agreed (mean = 3.98) that there is also the existence of political and bureaucratic procedures that facilitate their work in attaining publicly stated goals of accountability and transparency; they also agreed (mean = 4.06) that the existence of political and bureaucratic policy allows junior auditors to participate in delicate work of writing and negotiating final auditing reports; and finally, the respondents agreed (mean = 4.22) the external auditors are based on internal auditors' work.

The above revelation is in tandem with the assertion by (Scarbrough, Rama, & Raghunandan, 1998) that in viewing internal audit as an internal governance mechanism, internal audit should be seen as a complementary tool even as it is more likely to raise issues between independent and executive directors because of the details given by asymmetry. The findings suggest that there is that existence of tension between the political policy domain and boundaries of auditing and these statutes paves way for the existence of political and bureaucratic procedures facilitate which slows down audit activities in attaining publicly stated goals of accountability and transparency.

As argued by (IIA, 1999, 2004) internal auditing helps in improving and evaluating governance processes. Thus, due to their closely intertwined priorities, positive relations between internal auditors and directors of the organization. However, a poor internal audit function will weaken the auditing system that exists and may have reputational damages as well as financial issues with the organization (Verschoor, 1992); (Braiotta, 1999). This is possible to happen in the public institutions as the study shows that the existence of political and bureaucratic policy allows junior and inexperienced auditors to participate in delicate work of writing and negotiating final auditing reports which most at times turns out to be poor. Consequently, a vast majority of interviewees think that explains why external auditors rely heavily on the internal auditors' final work to ensure that their work is regulated and balanced.

4.3. Relationship between the Internal Audit Control System and Corruption Prevention

	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
	.377 ^a	.142	.124	.86643	.142	7.947	1	48	.007

Table 3: Regression Analysis

a. Predictors: (Constant), Corruption Preventing Bureau

Source: Field Data, 2020

The regression analysis shown in table four (4) above is intended to find if there exists a relationship between the internal audit control system and the Corruption Prevention Bureau. Using the R-values as shown in the regression table above, it can be seen that there is a positive relationship between Internal Audit Control System and Corruption Prevention Bureau. This shows that an increase in Corruption Preventing Bureau causes a less than proportionate increase in Internal Audit Control System. In essence, this analysis shows that when there is an improvement in Corruption Prevention, it causes an improvement in Internal Audit Control Systems of organizations, and a decline in the effectiveness of Corruption Prevention causes a decline in Internal Audit Control Systems of organization, even though the cause-effect may not be the same as the change in Corruption Preventing and Combating.

Over the years, there have been a series of studies conducted that confirms the above findings. For instance, studies by (IIA, 2014); (Fosu&Aryeetey, 2008); (Khan, 2006); ISSAI 100, (2013) and Goodson, et al., (2012), indicated that one of the key challenges faced by corporations and nations across the globe is corruption and that it has the capacity of not only ruining people's lives and the well-being of communities, but it also kills states and organizations. Therefore, there need to be frantic efforts in establishing effective regulatory bodies to tackle the root of corruption. Fosu & Aryeetey, (2008) posited that in Ghana, for instance, corruption has led to the deterioration of confidence in various state institutions, which has, in turn, undermined the capacity of the state to tackle other economic maladministration. Also, legislation and anti-corruption laws to reverse the trend were implemented IIA, (2014) reiterated that adequate anti-corruption initiatives with great ethical conduct, fairness, and integrity can guarantee that corruption is reduced to the barest minimum in the country and this is revealed by this research. The findings from the above regression analysis indicate that the internal audit control systems that exist in public institutions are dependent on how effective the regulatory authorities are. Therefore, a powerful anti-corruption body has a high tendency of making internal audit control systems in the public institutions powerful, and consequently, an anti-corruption regulatory body that seems not working and acting as just a white elephant will negatively impact the audit internal controls that exist in the public institutions.

4.4. Structured Contact Procedures in the Monitoring of Detected Cases of Corruption within the Public Sector

Responses	N	Minimum	Maximum	Mean	Std. Deviation
The level of internal auditors' involvement in designing internal controls	50	3.00	5.00	4.1600	.61809
The level of perceived independence and objectivity of internal audit work with existing internal controls	50	3.00	5.00	4.2400	.62466
The ways that organizational power influence what audit work is practiced and what opinions are expressed	50	1.00	5.00	3.9800	.84491
The existing internal controls influence the ability to discover and report on corruption	50	3.00	5.00	4.2600	.75078
Internal auditing strategies on fighting corruption allow you to do your work and coexist with other organizational participants	50	1.00	5.00	4.0600	.81841

Table 4: Descriptive Analysis, Structured Contact Procedures
Source: Field Data, 2020

The purpose of this section was to identify standardized communication protocols for the surveillance of detected cases of public sector corruption. As indicated earlier, the mean response is used to ascertain the respondents' levels of agreement with the statements in this study. Consequently, a mean figure less than 2.50 indicates disagreement with the statement, a mean figure of 2.5-3.5 indicates neutrality, and a mean figure greater than 3.50-5.00 indicates agreement with the statements. It can thus be seen that with a mean of 4.16, the respondents agreed that internal auditors are involved in designing internal controls of organizations; with a mean of 4.24, the respondents agreed that there is some level of perceived independence and objectivity of internal audit work with existing internal controls; and with a mean of 3.98, the respondents agreed that the methods of organizational power, influence what audit work is practiced and what opinions are expressed in an organization. Furthermore, with a mean of 4.26, the respondents agreed that existing internal controls influence the ability to discover and report corruption; and with a mean of 4.06, the respondents agreed that internal auditing strategies on fighting corruption allow auditors to do their work and coexist with other organizational participants. This is shown in table five (5) above.

One striking revelation from the study which is worthy of note is the fact that the internal audit systems existing in the public sector of Ghana are influenced by other internal controls in the same organizations and that affects the ability to discover and report on corruption. This is also seen in table 3 where respondents emphasized that the existence of bureaucratic and political systems have a possibility of influencing the activities of the internal auditors in those institutions. According to the IIA, (2014) bureaucracy, and political influences are the basic foundation of corruption which causes audit failure and subsequently leads to poor organizational efficiency. The study also revealed that despite the level of internal auditors' involvement in designing internal controls the systems, the powers that exist in these institutions determine what is audited, what is practiced, and how to audit report is done. This reduces the effectiveness of the internal audit controls that exist in the organizations. A study by Ivakhnenkov (2016) has argued that corruption is motivated by economic, political, and sociocultural factors, and has a major effect on tax revenues, reducing trust and investments at home. It can therefore be deduced from this assertion that corruption can undermine the credibility of public institutions even as it is revealed by the study.

Furthermore, Article 41(f) of the 1992 Constitution of Ghana, specifically states that each person must protect, conserve and disclose public property and combat misuse and waste of public funds and property that is inseparable from exercising and exercise rights and freedoms. This also is corroborated by The Internal Audit Agency Act, 2003, (Act 658) establishing a central internal audit agency to organize the internal audit activities in ministries, departments and agencies and metropolitan, local, and district meetings to assure internal audit quality assurance in these State institutions; establish and maintaining the Board of the Internal Audit Agency; establishing an interconnection agency for internal audit activities. In as much as political and bureaucratic systems exist in the public sector, the respondents believe the internal auditors have in place improved strategies on fighting corruption which allow them to do their work and coexist with other organizational participants.

As suggested by Goodson, et al., (2012), the role of insight, perspective, and supervision in government, to which identification and prevention were added, is promoted by auditing, as an integral aspect of effective government. Respondents intimated there is a high level of perceived independence and objectivity of internal audit work with existing internal controls in the public institutions which also give them the ability to implement systems of controls

in managing corruption issues in the institutions. Audit activities of the public sector should aim to determine the extent of compliance with and evaluate the efficiency, effectiveness, and economic performance of financial programs. Internal auditors therefore must safeguard the core values of the public sector (Goodson, et al., 2012).

5. Conclusion and Recommendation

To draw a productive conclusion that is representative of the results of this study, here are the major revelations from the results of this study.

- To perform their activities of auditing successfully, external auditors rely on the works of internal auditors.
- Internal auditors have some extent of the power which they use in administering their activities of internal auditing and inspection of internal activities, and the internal auditors are always involved in designing internal auditing controls for their organizations.
- There are political and bureaucratic procedures in organizations that are intended to facilitate the works of internal auditors in the veins of accountability and transparency.
- That the effectiveness of internal auditing is also dependant on the effectiveness of state auditing bureaus.
- Internal auditors can display independence and objectivity in administering their auditing activities.
- That organizations tend to influence the nature of audit work done and whatever opinions are expressed in audit activity.

Based on the discoveries from the results of this study, the study concludes that internal auditing plays a significant role in fighting corruption in organizations. Organizations create an atmosphere that affects internal auditing, including expertise displayed by internal auditors. Since the work of internal auditors affect the forms of auditing conducted in an organization and the forms of reports reported, and external auditors' works depend on the works of internal auditors, it is fair to conclude that internal auditors have a major role to play in fighting corruption in their organizations.

6. Recommendation

Based on the results of this study, this study recommends that government bodies, as well as policymakers, should formulate policies that will enable internal auditors to exercise more objectivity in administering their auditing activities. In other words, there should be rules that bar organizations from having total control of their internal auditors so that the internal auditors would administer their activities without fear or favour towards their organizations. Furthermore, internal auditors of organizations could be rotated regularly to prevent familiarization with the organization which tends to make the internal auditors biased in performing their auditing activities. Another important recommendation is that internal auditors should be trained very well on the importance of being objective in their activities and also be trained so that they cannot be easily compromised by the organizations that they work for.

Organizational policies and structures should be in forms that would allow internal auditors to perform their works without interruptions from members of the organization. These structures should also not be in ways that would give too much power to the internal auditors since they may abuse their powers and take undue advantage of their organizations and become corrupt themselves. In order words, organizational structures and principles about internal auditing should be in ways that would allow internal auditors to perform their works with all integrity but also eliminate absolute power by the internal auditors.

Finally, it is being recommended that readers and further researchers could use more than one organization. In other words, further research should consider covering multiple sectors and organizations to enhance the results of the study and to prevent bias. Further research should also consider external auditors and include other aspects of auditing such as the activities of external auditors and the involvement of organizations.

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