Factors Determining Internal Audit Quality in the Ghanaian Public Sector

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Abstract
In a period where “stakeholders” of public sector are demanding more effective and efficient use of public resources, internal audit quality cannot be underestimated. The main objective of this study was to determine whether factors such as; competence, objectivity, performance and information technology used affect the quality of internal audit in the Ghanaian Public Sector. The study adopted quantitative research approach by employing cross-sectional survey as a strategy of inquiry. To accomplish the
objective, questionnaires were designed and distributed to a sample of 60 internal auditors, across a section of over 10 public organisations. The Multiple Regression was employed to analyse the data obtained via a structured questionnaire of a 5-point Likert scale. The study found that there is a positive relationship between internal audit quality and competence, objectivity, and also performance, but then a negative relationship between internal audit quality and information technology usage. Of the four, performance proved to be the most significant factor that determined internal audit quality in the Ghanaian public sector followed by “competence” and “objectivity” respectively. The study recommends that the Ghanaian Public Sector must work to guarantee the quality of internal audit function by making available these key factors that determine internal audit quality.

**Keywords:** Competence, Information Technology, Internal Audit Quality, Objectivity, Performance, Public Sector, Public Organisations

**INTRODUCTION**

Internal audit was introduced as a mechanism for verifying good accounting practices such as budgeting and budgetary control, disclosure, financial statement reporting and internal control. However, over time the ability to meet these set objectives has been lacking in some areas, especially in the public sector. Conceptually, several factors (objectivity of auditors, competence, work performance of auditors, and information technology usage by internal auditors) are responsible for the challenges of the auditing mechanism of the public sector.

According to a World Bank Report (2006), a research done by the Ghana government in the 1990’s revealed some weaknesses in the public sector financial management which included; weak budget formulation and implementation system, deficiencies in accounting and auditing, especially internal auditing. The Public Accounts Committee (PAC) of the Ghanaian Parliament continuously identifies poor accounting practices, internal control failure and incompetent financial decisions as the main threat to public financial management (PAC Report, 2006-2009), the issues identified give rise to deficiencies in the public sector financial management of which internal auditing place a significant role.

In recent years there has been a high demand for accountability and transparency in government, the “stakeholders” of the public sector requires that public resources are managed more effectively and efficiently. Citizen “stakeholders” or “taxpayers” apparently losses confidence in government and public institutions if they perceive that resources are not well managed. This shows that citizens’ confidence is greatly affected by the degree to which resources are perceived to be managed. By providing unbiased, objective assessments of whether public resources are responsibly and effectively managed to achieve intended results, auditors help government organizations achieve accountability and integrity, improve operations, and instil confidence among citizens and stakeholders. Auditor’s role supports the governance responsibilities of oversight, insight, and foresight. Therefore, government auditing is a cornerstone of good public sector governance.
Internal audit is a cornerstone of good public sector governance and it is essential for ensuring the execution and appropriateness of controls. It reviews compliance with existing financial regulations, instructions and procedures; evaluates the effectiveness of selected internal controls; appraises the efficiency and effectiveness with which resources are used; reviews reliability and integrity of records keeping and reporting; investigates irregularities; ensures that revenue is collected and accounted for and verifies inventory records and their relationship with physical inventory (INTOSAI, 2001). The quality of internal audit affects management decision and this in turn affects the way resources are used in the organisation. Quality internal audit within public organisation produces adequate use of public resources. Mihret and Yismaw, (2007) suggested public sector organizations are required to have an internal audit function to support effective management in managing public funds. The work of internal audit department in the public organisation help prevent corruption, misappropriation of funds and other financial irregularities and ensure effective and efficient use of public resources.

Internal auditors within the public sector have very significant influence on the quality of internal audit. Internal auditors demand full consideration due to the effective role they play in the organization, because they evaluate the operational activities of the organization with the purpose of ensuring compliance with relevant organizational policies and standard, and then give good recommendations for their improvement.

The main objective of the study is to identify the main factors determining the internal audit quality in the public sector. The study provides an analysis of the factors and the effect they have on internal audit quality. Although studies have been done on internal auditing in the Ghanaian public sector, the factors that determine internal audit quality has been underplayed. If there is a need for quality of internal audit to ensure the adequate use of resources, then the factors that affect quality of internal audit must be determined. The study was therefore undertaken to ascertain whether factors such as; competence, objectivity, performance and information technology used affect the quality of internal audit in the Ghanaian Public Sector. The study tested the hypothesis that, there is a relationship between competence, objectivity, performance, and information technology used by the internal auditor, and the quality of internal audit. The hypothesis is derived from extant literature concerning internal audit quality.

LITERATURE REVIEW

According to The Institute of Internal Auditors Australia (2015), internal audit is a dynamic profession involved in helping organisations achieve their objectives and it is concerned with evaluating and improving the effectiveness of risk management, control and governance processes in an organisation. Institute of Internal Audit Research Foundation (IIARF) defines an internal audit as “an ongoing appraisal of financial health of a company’s operation by its own employees”.

A more specific definition is given by Sawyer (2003) who stated that internal auditing is “a systematic, objective appraisal by internal auditors of the diverse operations and controls within
an organization to determine whether (1) financial and operating information is accurate and reliable, (2) risks to the enterprise are identified and minimized, (3) external regulations and acceptable internal policies and procedures are followed, (4) satisfactory operating criteria are met, (5) resources are used efficiently and economically and (6) the organization’s objectives are effectively achieved – all for the purpose of consulting with management and for assisting members of the organization in the effective discharge of their governance responsibilities”.

Establishment of Internal Audit Service in Ghana

The establishment of the Internal Audit Agency was propelled by the need for the Government of Ghana to put in place a structure that could support the subsequent transfer of budgetary authority and expenditure control to the MDAs and MMDAs. These initiatives were part of the Government’s efforts under the Public Financial Management Reform Programme (PUFMARP).

The Government therefore, by the Internal Audit Agency Act, 2003 (Act 658) set up the Internal Audit Agency as a top oversight body to co-ordinate, facilitate and provide quality assurance for internal audit activities within Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs).

Internal Audit Quality

Studies that focused on the quality of internal audit have varied due to the significance of internal auditing. These studies have closely focused on objectivity, ethical values, integrity and soundness of the internal auditors’ rules and decisions (Gramling et al., 2004).

Some of the scales used in measuring the quality of internal auditing are measuring effectiveness by scientific qualification and professional degrees of internal auditing employees and measuring objectivity through exploring how independent the internal auditors are (Alktani&Ghareeb, 2014).

According to Gramling et al. (2006), the professional practice criteria, established by the Institute of Internal Auditors, have set the components of internal auditing quality in terms of independence, objectivity, skill and the needed professional competency.

Factors that Determine the Quality of Internal Audit: Competence of Internal Auditor

Competence requires auditors apply reasonable skill, due care and necessary experience in whatever they do and adopt proper techniques in all their dealings. According to Zulkifli (2014), competency most often is related to the ability of an individual to perform a job or task properly base on the educational level, professional experience and the effort of the staffs for continuing professional development. Auditors’ competency determines the quality of auditing in the organization. According to Messier and Schneider (1988), previous empirical evidence indicate the extent to which external auditors rely on the internal audit work will be greater when the internal audit department possessed the characteristics associated with competency.
Competence contributes to the ability of the auditors to perform the systematic and discipline audit approach to improve the quality of Internal Audit.

Competency determines the efficiency of the auditor in setting a systematic and disciplined approach to evaluate and improve the effectiveness of the organization’s activities and financial management as well as governance processes. According to Brown (1983), competency of the internal audit function include internal audit training programs and professional certification, and according to Messier and Schneider (1988) it include internal audit experience. Therefore Competency is measured in terms of academic level, experience, skill and the effort of the staffs for continuing professional development.

Zulkifli et al., (2014), found that there was a significant positive relationship between competence and the effectiveness of internal audit.

Objectivity of Internal Auditor

Objectivity is a very significant attribute that internal auditors should work for. It is measured as one of the key factors of the quality of the internal audit function. According to CAJEC (1966), objectivity is defined as the state of mind which has regard to all considerations relevant to the task in hand but no other. It is sometimes described as independence of mind.

Internal Auditing Standards and studies stressed the importance of both, the organizational independence of the internal audit function and the individual objectivity of internal auditors (IIA, 2003). Eisa (2008) the increase of eligibility of internal auditors by increasing objectivity of the internal auditors through increasing the degree of independence leads to increase the quality of the internal audit.

Performance of Internal Auditor

According to Ward & Robinson (1980), the major part of external auditors trust to the results of internal audit activity is performance, and this confidence is going to grow quite fast in the next future. Schneider (1984) stated that one major factor of internal auditing which is work performed has a big influence over the confidence of external audit in the auditing process. The results obtained by Schneider showed that, from external auditors’ point of view, the most important factor is the quality of the work performed by internal audit, subsequent important factors being competence and objectivity. Other studies also indicated that work performed is the one most important factor that external auditors consider in their reliance on internal auditors. (Haron, et al 2004; Mihret & Admassu 2011;Ghassan, 2011;Wubishet & Dereje, 2014).

Information Technology

According to Salehi and Husini (2011), using IT causes incredible changes in internal auditing. They found that, IT is generally used in performing different phases of internal auditing, especially performing content tests and in the process of performing analytical investigations and main operations. Looking at their findings, it can be said that using IT auditors can produce
a higher quality work since it helps auditing by improving the quality of different aspects of internal auditing. They also found that using IT causes auditors to spend less time on probing and performing content tests and accuracy of arithmetical calculations of office accounts rapidly.

For the internal auditor, IT can be seen as a two edged sword. On one hand, IT has become a tool to assist auditors in their day-to-day work. On the other hand, the rapid continuing development of new IT causes worry about new audit risks (Institute of Internal Auditors (IIA) 1998).

Wong, [2001] found that the use of computer assisted audit techniques instead of traditional data mining contributes to the success of auditing task.

Wubishet and Dereje(2014), found that there was a significant positive relationship between information technology usage and the quality of internal audit.

Internal Auditing at the Public Sector Level

The establishment of internal audit units in MDAs and MMDAs in Ghana became effective when the internal audit agency act (Act 658) was enacted in 2003. The Act established the agency as a central body to coordinate, facilitate, monitor and supervise internal activities within MDAs and MMDAs in order to ensure quality assurance of internal audit within the public organisations. The Internal audit agency is mandated to provide the internal audit units with qualified staff to provide a complete and continuous audit of the accounts and records of revenue and expenditure.

Internal auditors are required to demonstrate the highest level of professionalism in the gathering, evaluation and communication of information when auditing and shall act only in areas for which they have necessary knowledge, skills, experience and competence. Internal auditors are also expected to show objectivity, integrity, confidentiality, competence and independence in the performance of their work.

Agency theory

According to Watts and Zimmerman (1986), most research in auditing is normally centred on the agency theory. Jensen and Meckling (1976) defined the managers of the company as the “agents” and the shareholders as the “principal”. The shareholder, who is the owner or principal of the company, delegates day-to-day decision making in the company to the directors, who are “agents” the shareholders. One of the principal assumptions of agency theory is that the goals of the principal and agent conflict. This “agency problem” presents shareholders with the need to control company management.

Although the agency theory is more prominent in private sector, according to Mayston (1993) the principal/agent theory and accountability is also pronounced in the public sector. Cog et al. (2001), argued that a public accountability paradigm would include key features of traditional
stands of agency theory. In the public sector, the politicians (agent) are required to manage the economy for the benefit of the public (principal).

Internal auditing is a key governance mechanism which helps protect the interest of the public (principal) by preventing politicians (agents) from mismanaging the public resources. The Ghana audit service exists for good governance, transparency, accountability and probity in public financial management and the internal audit agency Acts, 2003 [Act 658] was established by parliament as apex body to facilitate, coordinate and provide quality assurance for the internal audit activities within the republic of Ghana.

METHODODOLOGY

The researchers adopted quantitative research approach to examine factors determining internal audit quality in the Ghanaian public sector. The research strategy is the cross sectional survey strategy, since the strategy allow the collection of a large amount of data from a sizeable population in a highly economical way and also data was gathered from 10 public organisations. The target population for the study was internal auditors within the 10 selected public sector organisations. The sample size consisted of 60 respondents of which are internal auditors within the 10 selected public organisations. The sampling technique used in this study is Purposive/Judgmental sampling.

The data was collected from primary source. Primary data was collected by administering questionnaires. The data collected from the questionnaire helped in the final data analysis and interpretation Survey was conducted via self-administered questionnaire to the internal auditors of the 10 selected public organisations. The survey questionnaire contained two parts; first part includes demographic characteristics while the second part was designed to test the four main variables of the study. In the main parts of the questionnaire respondents were asked, according to their insights and perceptions, to state the extent to which they agreed or disagreed with the statements provided in the four scales of the study (objectivity, competence, performance, and information technology). The independent variables were measured on a five-point Likert scale of: Strongly disagree = 1, disagree = 2, neutral = 3, agree = 4, strongly agree = 5.

The multiple regression model was used to analyse the data obtained via a structured questionnaire using Statistical Package for Social Sciences (SPSS v.20). This research implemented a number of statistical techniques and procedures that helped to examine research hypotheses. The section dealt with the descriptive and quantitative statistics using regression analyses to determine the type of relationship between the independent variables (COM, OBJ, PERF and IT) together and the dependent variable (IAQ).

After reviewing various literature that covered the topic of audit quality, the researchers developed the following hypothesis:
H1: There is a positive relationship between competence of internal auditors and the quality of internal audit.

H2: There is a positive relationship between objectivity of internal auditors and the quality of internal audit.

H3: There is a positive relationship between performance of internal auditors and the quality of internal audit.

H4: There is a positive relationship between information technology usage of internal auditors and the quality of internal audit.

The Regression Model:

To examine factors determining the internal audit quality, the following multiple regression model has been developed:

$$IAQ = \beta_0 + \beta_1COM + \beta_2OBJ + \beta_3PER + \beta_4IT + \epsilon$$

Where:

$\beta_i = $ The regression coefficient, $i = 0, 1 \ldots, 3.$

$IAQ = $ Internal audit quality.

$COM = $ Competence of internal auditors.

$OBJ = $ Objectivity of internal auditors.

$PER = $ Performance of internal auditor.

$IT = $ Information Technology used by internal auditors.

$\epsilon = $ Error term.

Variables in the model and their measurement

**Dependent variable:** The dependent variable used by the study is the internal audit quality.

**Independent variables:** The independent variables used by the study are competence, objectivity, performance and information technology; each one of independent variable has been measured based on previous studies (Zulkifli et al., 2014; Wubishet & Dereje, 2014; Ghassan, 2011; Eisa, 2008).

**RESULTS AND DISCUSSIONS**

Table 1 shows the descriptive statistics of the variables. As it is observed, Performance had the highest mean score of 25.63, followed by Competence with 25.50, Information Technology 23.50 and then Objectivity 21.40.
Quantitative Statistics

Table 2 shows the ANOVA Table. The F-value of 22.18 with a significance level of 0.000 which is less than 0.05 shows that the model adopted is a good fit for the data collected. This shows that the model explains the deviations in the dependent variable. Since the value of F is statistically significant at a level of 0.000, this suggests a linear relationship among the variables. This implies that we can accept the model because it fits the data.

The R column is a measure of the quality of the prediction of the dependent variable (IAQ). The value of 0.786 or 78% shows a fairly good level of prediction. The R-square, also called the coefficient of determination represents the proportion of variance in the dependent variable that is explained by the independent variables. An R-square value of 0.617 shows that about 62% of the variation in the dependent variable (IAQ) was explained by variations in the independent variables (COM, OBJ, PERF, and IT). The “Adjusted R-Square” shows that 59% of the variance in the dependent variable was explained by variations in the independent variables. Thus, independent variables (COM, OBJ, PERF, and IT) altogether explain about 62% of the variability in Internal Audit Quality (IAQ).

The general form of the equation to predict internal audit quality from competence, objectivity, performance and information technology is:

\[
IAQ = -3.387 + 0.299COM + 0.255OBJ + 0.627PERF - 0.049IT
\]

The equation shows that there is a positive relationship between Internal Audit Quality and Competence, Objectivity, Performance; and a negative relationship with Information Technology.

Further, given that the test was done at a 95% level of significance, the significance of the independent variables will be compared to a p-value of 0.05. If \( p < 0.05 \) (shown in the ‘sig’ column of table 4.4), we can conclude that the independent variable is statistically significant. In this case only performance (with a p-value of 0.000) proved to be statistically significant. The statistical significance means that any improvement or deterioration in internal audit quality may not have been caused by changes in competence, objectivity, and information technology, but definitely by a change in performance.

Results of Hypotheses Testing

Tables 3 and 4 shows the model summary. The B side of the coefficients table shows the relationship between the variables. Competence had 0.299 which shows a positive relationship therefore we fail to reject. Objectivity had 0.255 which shows a positive relationship therefore we fail to reject and we also fail to reject Performance which had 0.627. IT had -0.049, which shows a negative relationship therefore we reject the hypothesis.

Discussion on Findings of Main Variables

The study tested four (4) hypotheses to identify factors determining the internal audit quality (competence, objectivity, performance, and information technology). This section reported the
discussion of testing the research hypotheses using multiple regression analysis, and empirically examined whether there is a relationship between the variables and the internal audit quality.

**Competence:**

As shown in table 4 there is indeed a positive relationship between internal audit quality and competence. We therefore fail to reject the hypothesis that there is a positive relationship between competence of internal auditors and the internal audit quality. The result of this study is consistent with earlier studies since Wubishet and Dereje (2014) found that competence has a material positive influence on internal audit quality. Haron, et al (2004) indicate that technical competence is the most important criterion that external auditors consider in their reliance on internal auditors. The result obtained by Schneider (1988) also showed that, from external auditors’ point of view, the important factor is the quality of the competence by internal auditors. Thus, the result of this study confirms the prior studies and the hypothesis of the study that there is a positive relationship between competence of internal auditors and the internal audit quality, although in this case the relationship also proved to be insignificant. This means that internal auditors’ of the public sector who have competence criteria will not materially enhance their internal audit quality. However, competence has a positive relationship with internal audit quality, and should not be overlooked.

**Objectivity:**

Results from table 4 shows that, there is indeed a positive relationship between internal audit quality and competence. We therefore fail to reject the hypothesis that there is a positive relationship between objectivity of internal auditors and the internal audit quality. The result reveals that objectivity has not a material positive influence on internal audit quality. This means that internal auditors of public organisations which have objectivity criteria will not that much influence their internal audit quality. The result of this study is consistent with earlier studies since Haron, et al (2004) found that the objectivity of internal audit is not considered as being significant, from external auditor’s point of view, a possible justification being the fact that internal auditors are seen as the employees of the organization. In the Ghanaian Public Sector, most of the time officers and internal auditors have a close relationship that influences their independence dues objectivity is impaired. Hence, objectivity is not an important element that could affect the quality of internal audit.

**Performance:**

The study results from table 4 shows that, there is a positive relationship between the performance of internal auditors and the internal audit quality at a statistical significance level equal to 0.000. We fail to reject the hypothesis that there is a positive relationship between the performance of internal auditors and the internal audit quality. The result reveals that performance has a material positive influence on internal audit quality. This means that internal auditors’ of public organisations who have performance criteria will enhance their internal audit quality. The result of this study is consistent with previous studies since Wubishet and
Dereje (2014) found that there is a positive relationship between the performance of internal auditors and the internal audit quality at the same statistical significance level of 0.000. Results of the study of Mihret and Admassu (2011) indicate internal audit work performance is the most important factor that determines the extent of external auditors’ reliance on internal audit work. Ghassan (2011) also found that performance is the most important factor when it comes to internal audit quality with the highest mean score of 4.5667.

Information Technology

As it is displayed on the table 4, the study found a negative relationship between internal audit quality and information technology usage and proved to be insignificant at a statistical significance level equal to 0.723. We therefore reject the hypothesis that there is a positive relationship. This relationship means that public sector internal auditors do not recognise the importance of information technology usage to their work. The result shows that IT has a negative influential power on internal audit quality. This means that internal auditors’ of public organisations who use IT will reduce their internal audit quality. The result of the study is not consistent with the results of previous studies. Wubishe and Dereje (2014), found that, there is a positive relationship between the use of IT by internal auditors and the internal audit quality at a statistical significance level equal to 0.041. Salehi and Husini (2011), also found that, IT causes significant changes in internal auditing and IT increases the quality of internal audit.

CONCLUSIONS AND RECOMMENDATIONS

The study concludes by stating there is a positive relationship between internal audit quality and competence, objectivity, and performance, and then negative relationship between internal audit quality and information technology usage. Of the four variables, performance proved to be the most significant factor that determined internal audit quality in the Ghanaian public sector followed. Surprisingly, information technology usage by internal auditors is not a factor that determines the internal audit quality in the Ghanaian Public Sector and thus irrelevant to internal auditors in the Ghanaian Public Sector.

The study also recommends the following;

Public organisations should encourage and motivate internal audit staff to work hard since the more they work the more quality internal audit they produce.

Since information technology usage by internal auditors is not a factor that determines the internal audit quality in the Ghanaian Public Sector and thus irrelevant to internal auditors in the Ghanaian Public Sector. We recommend that government stop spending on information technology in the public sector with regards to internal auditing and concentrate on improving internal auditors work performance.

Although not part of the objectives of the study, interactions with the internal audit staff of some organisations revealed that the work of internal audit department is influenced by some public officials of higher positions, and this greatly affects the work of internal auditors,
therefore further research can be done on factors that influence the work performance of internal auditors in the public sector, since work performance is the most significant factor.

Competence, Objectivity, Performance, and Information Technology usage are not the only factors that determine internal audit quality. It is recommended that future studies include other factors such as independence, integrity, effective communication, and effective teamwork.

REFERENCES


APPENDIX

Table 1

<table>
<thead>
<tr>
<th>Descriptive Statistics</th>
<th>Mean</th>
<th>Std. Deviation</th>
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<tr>
<td>IAQ</td>
<td>24.6333</td>
<td>3.73244</td>
<td>60</td>
</tr>
<tr>
<td>Competence</td>
<td>25.5000</td>
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<tr>
<td>Objectivity</td>
<td>21.4000</td>
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</tr>
<tr>
<td>Performance</td>
<td>25.6333</td>
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</tr>
<tr>
<td>IT</td>
<td>23.5000</td>
<td>2.35422</td>
<td>60</td>
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</table>

Source: Field Data Analysis, 2015
### Table 2

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<th>Df</th>
<th>Mean Square</th>
<th>F</th>
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<tr>
<td>1</td>
<td>Regression</td>
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<td></td>
<td>Residual</td>
<td>314.535</td>
<td>55</td>
<td>5.719</td>
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<tr>
<td></td>
<td>Total</td>
<td>821.933</td>
<td>59</td>
<td></td>
<td></td>
</tr>
</tbody>
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*a. Dependent Variable: IAQ*

*b. Predictors: (Constant), IT, Objectivity, Competence, Performance*

*Source:* Field Data Analysis, 2015

### Table 3

<table>
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<th>Model</th>
<th>R</th>
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<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
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<td>.786a</td>
<td>.617</td>
<td>.589</td>
<td>2.39141</td>
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</table>

*a. Predictors: (Constant), IT, Objectivity, Competence, Performance*

*Source:* Field Data Analysis, 2015

### Table 4

<table>
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<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
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<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
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<tr>
<td>1</td>
<td>(Constant)</td>
<td>-3.387</td>
<td>5.198</td>
<td>- .652</td>
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<tr>
<td></td>
<td>Competence</td>
<td>.299</td>
<td>.158</td>
<td>.179</td>
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<td></td>
<td>Objectivity</td>
<td>.255</td>
<td>.162</td>
<td>.161</td>
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<tr>
<td></td>
<td>Performance</td>
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<td></td>
<td>IT</td>
<td>-.049</td>
<td>.138</td>
<td>-.031</td>
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*Source:* Field Data Analysis, 2015

### Table 5

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<th>Result</th>
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<td>There is a positive relationship between competence of internal auditors and the quality of the internal audit.</td>
<td>Fail to Reject</td>
</tr>
<tr>
<td>2</td>
<td>.255</td>
<td>There is a positive relationship between objectivity of internal auditors and the quality of the internal audit.</td>
<td>Fail to Reject</td>
</tr>
<tr>
<td>3</td>
<td>.627</td>
<td>There is a positive relationship between performance of internal auditors and the quality of the internal audit.</td>
<td>Fail to Reject</td>
</tr>
</tbody>
</table>
There is a negative relationship between information technology usage of internal auditors and the quality of the internal audit.

Source: Field Data Analysis, 2015

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