

## Internal Audit Effectiveness in Tax Administration : A Model Proposition

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### ABSTRACT

Internal audit is an important mechanism designed to evaluate organizational internal processes with an objective to improve operational efficiency towards effectiveness. The objective of this study is to review internal audit effectiveness literature and models from the perspective of internal audit required input, process, output, and outcome and further to suggest a model for effective internal audit in tax administration. Internal audit input entails the required human and material resources for internal audit department to perform efficiently, whereas, the process is to make effective utilization of the input to perform the actual task of auditing functions. The output is the result of the process in the way of reporting and recommendation to the management, while the outcome is how this output is, in impacting useful contribution in improving an organization internally operational performance toward achieving its objectives. The paper analyzed the internal audit models and literature and thereby provides a constructive criticism by highlighting the need for integrating the models and proposing a model that can improve the internal audit functions in tax organization. Finally, the paper suggests an integrated internal audit model meant to improve internal audit efficiency and effectiveness for effective tax administration and revenue generation in Nigeria.

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## 1. Introduction

Internal audit is an independent, objective assurance and consulting activity designed to improve and add value to an organization operation [1]. That is internal audit a practice and discipline approach which is systematically set up to evaluate organization operational activities, objectives achievement, enhance internal control, good governance, process efficiency, identify defects and increase productivity [2]. Internal audit activities assist an organization to accomplish its visionary objective through a systematic and disciplined approach to assessment and thereby enhancing the effectiveness of internal control, risk management and good governance [3]. This makes the task of internal auditors in an organization as a catalyst for enhancing the organization governance

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(administration), internal control and risk management through offering commendations and useful thoughts based on the assessment and analyses of information and operational processes. Effective internal audit functions would facilitate internal control, and audit committee [4] and this can be achieved through competent auditing staffs and internal audit assessment quality control.

The fundamental objective of any internal auditing in an organization is to enhance the setting process efficiency and effectiveness by providing constructive criticism. The constructive criticism of internal audit is made up of four core components: 1) to verify the written records; 2) to evaluate completeness and logical procedures, staffing and internal services to ensure all they are efficient and are in line with the organization policies; 3) to analyse the policies; and 4) to prepare reports and provide recommendation that would improve administrative effectiveness [5,6]. Internal audit cannot be able to provide constructive criticism without being efficient and effective. Efficiency is defined as utilizing organizational resources smartly by doing the right thing by the laid down procedures and policies to provide the desired result [7].

Effectiveness is a broader term than efficiency, where much emphasis is on how to influence and impacted on output that can accomplish organizational goals and objectives. Eze [2] defined effectiveness as “Delivering a better service or getting a better return for the same amount of expense, time or effort.” Internal auditing is not effective until the organization weaknesses are detected, risks are apprehended, the administration is influenced and encourage, and organization vision and objectives are accomplished [8]. Sarens [9] argued that it is internal audit task to gather vital information that is sufficient, objective and strategically efficient for top management to apply in dealings with the risk inherent from within the organization and other fraudulent complexities toward the effectiveness of the organization objectives.

In tax administration, internal auditing is an important and influential activity that can assist in evaluating and analyzing the tax organization internal process with the objective of ascertaining the system weaknesses and to suggest strategies for improvement. In a modern tax administration, auditing is a significant and reliable source of examining the tax organization operational needs, system control and administrative enhancement for an effective tax collection [10]. Bird [11] further argued that, improving tax administration required effective internal control and good governance provided by effective functions of internal audit. Two main reasons were highlighted why internal audit performance is still evolving and continues to be a current issue and topic of discussion in various public and private organizations.

First, internal audit plays a vital role and most significantly in the field of instituting good corporate governance [12]. Second, Rainer [13] and Sayag [5] internal audit effectiveness is a virgin area of research comprehensive of opportunities and challenges where only a few empirical studies have been academically documented. Many researchers suggest that more studies in the area of internal audit particularly in the public sector institution in most developing nations are indispensable [14-17]. Based on the existing literature, there is no generally accepted model, framework or factors that are guiding and influencing the internal auditing practice holistically.

Besides, in tax administration, there is little, if any published study on the internal audit effectiveness. Therefore, this paper would contribute in this area and fill the gap by focussing on internal audit effectiveness in tax administration by reviewing the various internal audit models by focussing mainly on internal audit inputs, process, output, and outcomes and finally to suggest a new model.

## 2. Methodology

Effectiveness is a multifaceted concept, particularly in the field of internal auditing, with a different meaning and interpretation. According to Baharud-din, Shokiyah, and Ibrahim [18], internal audit is effective when the auditing process is efficient; audit output is influencing and impacting on the management decision and enhancing organization administration to achieved goals and objectives. Rainer [13] as well as Ridley [7] explained the concept of internal audit effectiveness by having efficient auditing process that is systematically and strategically providing services that can influence the thinking of management decision and continuously to improve administration to achieved organization objectives.

Endaya and Hanefah [12] argued that internal audit effectiveness is a concept used to assess the impact of auditors' performance in an organization in fostering good governance and improving administration efficiency in accomplishing visionary organization objectives. They further argued that internal audit effectiveness is a goal attainment concept, which is certainly focusing on improving management performance by linking organization output with desired objectives. Unbiased and objective recommendation and system assessment report of internal auditors denotes substantial inputs to organization internal control and good governance that are needed to improve administrative effectiveness and strategic goal attainment [19,17]. To establish effective an internal audit in a public organization, Sawyer *et al.*, [20] identified four factors to be considered: the instituting legal backing of the internal audit practice; competent staffs; centralized department for internal audit development; and top management support. These factors are interrelated in which, absent of any, may affect the impact of other functions. In the long run, this would ends up rendering the internal auditor's activities inefficient and ineffective.

Rainer and Ulrich [21] concluded that, internal audit is a multi-dimensional subject characterize with macro and micro factors that are influencing auditors performance in an organization. The macro factors are elements that are important in influencing internal audit effectiveness in organization and are: internal auditing inputs resources; internal auditing processes; organizational factors; and internal auditors' relationship with the organization stakeholders. The micro factors are three institutional forces that are significantly guiding the internal audit activities towards effectiveness in an organization.

First, the coercive force, which is a force that is influenced by internal audit laws, policies and regulations that are supporting activities of internal auditors and strengthen their ability to perform their task. Second, mimetic force, it is a force that is guided by emulating good practice and adherence to the scope of internal auditing engagement in an organization. Third, normative force, i.e. the extents in which internal auditors are assimilating, consulting, and even affiliated to the professional auditing bodies would determine their capabilities [21]. The macro and micro factors are intertwined together and work towards the effective operational function of internal auditors in achieving auditing objectives.

Sterck and Bouckaert [22] stated that, three factors restricted internal audit effectiveness in public sector organization namely: low turnover and professional auditing personnel; lack of auditor's independence and competency; and absence of regular auditing and performance control. They further propose five ways as a reciprocal remedy to the three restricting factors in public sector internal audit as: provision of adequate resources, strategies and qualified auditors; top management support to the auditors activities; legal and statutory support of audit function; central unit for developing, guide and disseminating best auditing practice; and establishing vibrant audit committee. The study demonstrates that internal audit effectiveness will continue to be a crucial issue to attain especially in public sector organization. It is therefore, very difficult to determine

internal audit effectiveness in an organization due to various measures used in the literature to evaluate the concept [23]. Azzali and Mazza further argued that, most of these measures are very subjective in nature, and for that reason, internal audit effectiveness would remain a multifaceted concept and difficult to measure as confirmed by previous study of Lenz *et al.*, [24].

In developing countries, an internal audit in the public sector is still evolving with some obstacle customarily experienced in emerging economies. Lack of efficient audit process and competency, inadequate staff and training, insufficient institutional independence and often administrative support, and ineffective audit outcome are among the factors hindering effective internal audit function [2,25]. Therefore, new techniques and strategies are required to improve the operational efficiency and effective outcome. This could be accomplished by identifying the internal audit inputs, review process, and determine an output that can deliver desired outcomes. Evaluating organization performance to foster good governance, mitigate risk management, enhance internal control, and provide constructive criticism is in the domain of effective internal audit empowered with competent, adequate, resourceful and proficient auditors. To determining effectiveness internal audit, there is a strong need for understanding the stakeholder's objectives and trying to work towards achieving these objectives. Therefore, to deliver effective auditing functions, value needs to be added for those stakeholders specifically audit committee and senior management [26].

In case of tax administration, effective internal audit function is one that can evaluate the tax employees' performance, identify the necessary tax input, assess the efficiency of the tax process, and improve the tax administration outcome for effective tax generation. The main objectives of any tax administration are to generate adequate revenue to the government that is necessarily required to finance public expenditure, provide infrastructure, maintains law and order and other social and economic securities [27,28,29]. Efficient and effective internal audit functions in tax administration will be an effective tool for improving tax administration through identifying and analyzing the needs of operational tax process and suggesting strategies for achieving tax administration visionary objectives.

### **3. Internal Audit Effectiveness Models**

In reviewing the models of internal audit effectiveness from the perspective of inputs, process, output, and outcomes, three forms of models were identified and discussed in this study. The models are namely: centralized, decentralized, and process-based models. In a centralized internal audit model, the auditors are under the control of the Ministry of Finance or Accountant General Office irrespective of public organizations they are working for [30]. In such an environment, the internal audit focuses in performing specific financial control purposes such as evaluation and inspection or an external audit services provider to the Treasury concerning the resources allocated and the budget implementation in public organizations.

In a decentralized internal audit model, internal audit is an integral part of public organizations in which auditors are working, and their report and recommendation are directly submitted to the organization's top management [30]. The focus of the internal auditors in such environment is the overall organizational system, rules, internal control, ethical standard, resources and procedures concerning organization's economy, efficiency and effective usage of the resources [31]. Process-based models of internal audit are models develop to measure the internal audit performance regarding auditing inputs, process, outputs, and outcomes. Pitt [3] argued that it is difficult to measure the internal audit outcome as there is no universal measure to quantify effectiveness because of the subjectivity of the measures and scope to be covered.

Different models were proposed in the literature to measure the effectiveness of internal audit input, process, output, and outcomes. The models include a maturity model, balanced scorecard; input, process and output; and program logic-based model. The models were categorically explained the internal audit resources as the economy (inputs), efficiency (process and output) and effectiveness (outcome).

### *3.1 Maturity Model*

Maturity model was formerly designed to enhance the development process of software and further expanded and broadly applied to enterprise-wide process improvement [32]. The model was incorporated into the field of internal audit to allow internal auditors in identifying the ideal and actual levels of their capability and maturity across the levels of their activities and engagement from input to output and outcome [3].

The core objective of the model is to identify the internal audit functions that are continually evolving and improvement toward maturity, where its output would be efficient, and its outcome should be effective. The model further highlights the need of internal audit department to adhere more to professional practice and continuously strive to grow and develop their function to meet their organization's objectives. The model has five levels of 1) foundation; 2) emerging; 3) established; 4) embedded; and 5) leading maturity and normally advocates continual process development through evolutionary levels instead of revolutionary improvement. The model despite its levels, it does not comprehensively state the required internal audit input, process, output and outcome for an efficient and effective performance of internal auditors.

### *3.2 Internal Audit Balanced Score Card Model*

Various internal audit studies have proposed a differently balanced scorecard to improve the internal auditor's functions in an organization [see, for example,33,34]. However, Pitt [3] developed an internal audit balanced scorecard based on four levels namely budget input; staffing input; professional practice; and stakeholders. These four components are used to evaluate the needs of the internal audit department and how to accomplished organization vision.

The primary objective of budget inputs is to monitor the efficient and effective utilization of the financial and often non-financial resources allocated to the internal auditors while staffing input is aiming at securing experienced and qualified audit personnel's that can discharge auditing function appropriately. The professional practice of the models entails aligning the audit risk based practice with the professional and strategic priorities of auditing and that of the organization, whereas, stakeholders are described as the users or beneficiaries of auditing services. However, the model does not provide a highlight of the IA process and outcome. The outcome is where IA effectiveness is ascertained in an organization and process is where the transformation of input to output is taking place. This rendered the model incomprehensive in determining IA performance efficiency and functions effectiveness.

### *3.2 Input, Process and Output Model*

Ridley and Chambers [35] proposed this model based on three levels namely input, process and output to evaluate the internal audit performance. The model is designed to determine and measure the internal audit unit and auditor's economy (input resources), efficiency (process and output) and the anticipated output (desired output). The input level has three stages: planned input; economy

input and actual inputs. The planned input describe inputs required to achieve a function, economy inputs focus on the availability of scarce resources, while the actual inputs are the resources that are precisely committed in performing an auditing function [35]. The process level is more concerned about how efficient the auditors are in transforming input resources to a useful result, while output level deals with actual output and planned output. However, the model is more focusing on the economy and efficiency and less consider if not neglected effectiveness, which is the ultimate target of the auditing function in a nutshell. Impacting influence, correcting defect and improving organization performance are the key priorities and objective of the effective internal audit.

### *3.3 Program Logic-Based Model*

Program logic-based model was incorporated into IA by Pitt [3] to carter the performance evaluation of internal audit economy, efficiency and effectiveness using four levels namely input level which deals with staffing, budgeting and strategy, and professional practice; activity level focuses on assurance engagement and consulting engagement; output level is characterised by assurance elements and strategic advice to the management and; outcome level is a catalyst for attaining visionary organizational objectives and IA effectiveness.

However, in a recent study by Udeh and Nweke [36], they proposed a conceptual model for internal audit effectiveness in Nigerian public sector organizations. The model was more emphasizing on building effective internal audit that can improve public accountability. Accordingly, they argued that, compliance with internal audit practice could increase accountability among the public sector organization in Nigeria. This in turn, thereby, could enhance the effective performance of the organizations at a larger scale. The weaknesses of their model is that, it's only capitalizing on a management support, adherence to audit practice, and audit training to improve accountability rather than identifying required resources of IA effectiveness. The model didn't explain the internal audit requirement that can aid their efficiency in process for the effective output and outcome of the auditing functions.

Nonetheless, these models need to be integrated to develop a new and more comprehensive model that can be capable of increasing IA efficiency and effectiveness in an organization. In addition a model that can add value to the overall organizational performance. A model which could be suitable for improving an organization's productivity and assisted significantly in accomplishing goals and objectives towards effectiveness. In reality, there is no universally accepted measure used to assess the internal audit effectiveness in all organization because of the diverse needs and scope of organization's and top management objectives [see for instance,5,37,38,39,40,23].

## **4. Proposed Integrated Internal Audit Effectiveness Model for Tax Administration**

After discussing the different models of IA from the perspective of inputs, process, output, and outcome, we suggest a new model that would integrate internal audit model to form a comprehensive and holistic model for efficient and effective audit function in tax administration. The proposed model in this study has four levels: input, process, output, and outcome. First, the input level, at this level, focus should be precisely in identifying the required internal audit fundamental and significant resources that could best fit the need for auditing efficiency, and also to serve as a solid background for the internal audit department that is capable for adding value to tax organization, improve internal control and good governance in tax administration. Udeh and Nwadiolor [41] confirmed that, competent internal auditors with adequate auditing knowledge and skills are one of the basic needs for effective internal auditing performance in public organization.

Second, the process level, this level is a very critical level in internal auditing. At this level, the professionalism of auditors is expected to be regarded, and the quality of the auditing inputs is to be ascertained. The process level is a level where actual functions of identifying IA efficiency and competency in transforming the input resources to produce a result are ascertained. Also, identifying and analyzing the activities and stages involve at this level is very significant in improving internal audit efficiency towards effective functions. This level is very critical and substantial to the internal auditor in analyzing their performance efficiency and usefulness in enhancing tax administration.

Third, the output level, at this level the result of the process level would be provided which will explain the current performance of the internal auditors and how this would affect tax administration in enhancing the operational efficiency, internal control, good governance and add value. The result of internal auditors at this level would serve as a background to tax administrators in taking action and making a decision to improve their productivity. The results could be in forms of pieces of advice, recommendations, observations, etc. that could enhance tax administration operational efficiency and effectiveness.

The fourth level of the model is an outcome. The outcome level could explain the internal audit impact in improving the tax administration in achieving its objectives through effective functions of output. At this level, the model should describe systematically how quality the output is in influencing tax administration decision taking and how this could improve tax administration effectiveness in collecting tax revenues and implementing tax policies holistically.

Therefore, developing such a model requires an extensive literature review and considering the dynamic and sensitive nature of internal audit and tax administrations variables in building the model. The model, if developed, would ease the tax system process and facilitate in achieving tax administration objectives towards effectiveness. Effective IA is in a position of evaluating and analyzing the needs of tax organization as a whole by determining the weak side of tax collection and provides a strategy that can improve the tax administration effectiveness. An effective audit is an integral part and influential tool for improving tax administration and increasing tax revenue collection to the government coffers [42,43,28].

## 5. Conclusion

This paper provides a model proposition meant for efficient and effective internal audit in tax administration. Strengthening and improving tax administration internal control, risk management and good governance in managing and utilization of tax resources would increase tax compliance and the taxpayers will fill the impact of their collected taxes. Effective tax administration is one that considered the needs of its various stakeholders within and outside the tax organization that could assist in increasing transparency, accountability, efficiency and effectiveness of tax process [10,28]. Therefore, we recommend that tax administration in developing countries such as Nigeria would consider developing this model very essential for improving its internal audit efficiency and effectiveness. This can also provide effective services to a tax administration than can capable for effective tax revenue generation.

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