

Communication as a Critical Factor for Internal Audit Effectiveness in Tax Administration in Nigeria

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ABSTRACT

Effective communication is a critical mechanism for efficient internal audit performance in tax administration. The objective of this study is to explore the communication process of internal auditors in tax administration. The methodology of the study is a case study on the Federal Inland Revenue Service (FIRS), Nigeria. Nine (9) internal auditors were selected for the data collection using a face-to-face interview. Nvivo10 software was used to analyse the qualitative data collected. The finding of the study shows that internal auditors communicate using horizontal communication and vertical communication approaches. The former is used to communicate with the top management while the latter is used to relate among auditors and to their auditees. This study recommends that other channels of communication such as video conferencing, Skype, Twitter, and other social mediums of communication should be used to enhanced communication efficiency and effectiveness in the FIRS in addition to the conventionally used channels.

Keywords: Internal Auditors, Communication, Tax Administration, Effective.

1. INTRODUCTION

Efficient and effective communication is key to internal audit success in an organization. However, Loss (2000) argued that the lack of effective communication is a major problem for internal auditing in many organizations. Effective communication is a life wire that links the auditee, management, and the auditors in an organization. On this note, Smith (2005) stated that internal auditors are required to maintain excellent communication skills that allow them to advance and succeed in a complex, dynamic, and different auditing environment in an organization. Therefore, an internal auditor needs to enhance their interpersonal, listening, written and oral communication capabilities to facilitate their performance and accomplish their responsibilities effectively.

Internal audit is an independent, objective assertion and consulting activity design to add value and enhance an organization operation (Institute of Internal Auditors IIA, 2013). The main function of internal audit in an organization is to evaluate the performance of the internal process, staff strength, system efficiency, and resource utilization to prepare a report to the management for improvement where necessary (Lourens & Philna, 2018). Currently, there is a paucity of studies on internal audit communication in tax administration. However, Ridley and Chambers (1998), Pitt (2014) and Moeler (2009) suggest that internal auditor should have good communication skills in interacting with auditees, processes and the system in order to provide a useful report that will convince the management to improve the performance of an organization. In Nigeria, the channel of communication from top to bottom has been a major

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challenge faced by the internal auditors, hence there are crucial needs to examine the communication flow internal auditors in tax administration in Nigeria. It is important for auditors to have good communication capabilities that can enable them to perform the evaluation function and striking balance objectively, between the auditees and management effectively (Smith, 2005). Therefore, the major role of internal auditing activities is to assess organization internal capabilities and reporting to management with an objective of adding value and process improvement.

In tax administration, the function of an internal auditor is to assess the operational activities of the tax administration by identifying and analyzing the tax employees, system, and processes performance and prepare a report to management for improvement (Gurama & Mansor, 2018a). Abata (2014) argued that effective communication is required for the efficient process of tax administrators and their stakeholders within and related tax administration. There are various means of communication in an organization that includes an interpersonal and organizational level in a form of horizontal or vertical using appropriate channels. In this regard, Sawyer *et al.* (2003) recommend internal auditors to develop and familiar with different communication skills that will help them deals with people and communicate effectively at various levels of an organization.

Therefore, the objective of this study is to understand the appropriate channels and means of communication used by the internal auditors in performing their auditing functions in tax administration. Also, the study aims to highlight the importance of effective communication in facilitating internal auditing activities in tax administration. This was achieved by focusing on the Federal Inland Revenue Service (FIRS) Nigeria as a case study. The FIRS is the supreme tax administration body responsible for collecting and administration of tax revenue in the country. According to Smith (2005), effective communication is a key determinant of successful internal audit performance in an organization.

2. LITERATURE REVIEW

Organizational stakeholders such as management, co-workers, supervisors, and auditees need information communicated by internal auditors to be clear, precise, and in a concise manner. This would assist them in acting on the information offered to achieve organizational objectives. For that reason, the American Institute of Certified Public Accountant-AICPA (2004) issued some key elements regarding effective communication skills required in an organization. The skills include uses of interpersonal skills to enhance effective interaction, expressing concepts and information with clarity and preciseness when speaking or writing, and organizes and display information effectively so that it would be understood and meaningful to the receiver.

Other skills include originate and receive direct or appropriate messages when reading, writing, speaking and listening, choosing right channels and medium for accumulating and disseminating information, and preparing information in a right context when speaking, writing, reading and listening to others. In this case, internal auditing staffs should be very skilful and proficient in articulating these characteristics which can lead to successful auditing performance in an organization. Effective communication in an organization is a prerequisite for internal success, and for that reason, Kevin and Mary (2012) states that internal auditors need to evaluate the value of their communication to management, auditees, and other stakeholders of the organization.

In addition, most organization nowadays needs to restructure their internal audit communication line-up to reflect the advanced practices of modern auditing environment and global evolving issues bound by information and communication technologies (Welch, 2012). This advancement would improve communication, particularly due to the increasingly difficult

economic pressures confronts by the organization in the cause of accomplishing their goals and objectives (Mazzei, 2014; Karanges, *et al.*, 2015; Lourens & Philna, 2018). Therefore, effective communication is essential to internal auditors, auditees, top management, and other stakeholders for organizational success and effective performance.

2.2 Concept of Communication

According to Pearson and Nelson (2000), communication is a process of sharing and understanding the meaning. That is, process means a dynamic action that is difficult to describe due to changes in the cause, whereas, sharing is performing something together with other people (McLean, 2005). Moreover, understanding is to perceive, relate, and interpret our perception and interpretation to what is already anticipated from what we know, while meaning is what we conveyed through our communication (McLean, 2005; Pearson & Nelson, 2000).

To understand the communication process clearly, McLean (2005) outline eight important components for efficient communication in an organization. The components are namely source, message, channel, receiver, feedback, environment, context, and interference (McLean, 2005). He further argued that each of these components has an integral function in achieving the overall success of the communication process. For instance, the source is the initiator of the communication, message is what is to be communicated, channel is the medium used to convey a message, receiver is the message decoder, feedback is the response to the message received, environment is about the atmosphere to send or receive the message, context is the interaction involve and the expectation, and interference is anything that can change or hindered the intended meaning of the message to be understood (McLean, 2005; Smith, 2005; McLean, 2003).

In an internal audit, communication is a lifeline that links the auditors to the auditees, top management, and other stakeholders within and around the organization. Internal auditor has the responsibility to communicate with both the management and other staffs. The communication is facilitated through memos, email and telephone. For effective communication, an internal auditor in an organization is required to be good in communication and writing skills, have good interpersonal relation, precise and concise in collecting and disseminating information, and timely conscious in selecting medium of communication (Pitt, 2014; Orsini, 2000). These attributes are key pillars that need to be considered in determining internal auditor effectiveness in communicating process in an organization.

2.3 Internal audit effectiveness

Achieving effectiveness in an organization is a difficult task that is associated with various forms of challenges. Internal audit effectiveness is one of the most challenging tasks to attain in an organization. Many researchers have argued that effectiveness is a multifaceted concept that could be difficult to accomplish (Rainer, 2013; Rainer & Ulrich, 2015; Eze, 2016; Gurama & Mansor, 2018b) without understanding the organization mission and vision. However, internal audit is effective if auditor's functions are assisting in management decision making, objectives accomplishment, adding value to the organization, and facilitate processes performance (Lourens & Philna, 2018). Therefore, accomplishing internal audit effectiveness is required for effective communication. This effective communication keeps the relationship between auditees, top management, and auditors in contact to yield fruitful auditing outcome (Loss, 2000; Smith, 2005).

On effective communication toward internal audit effectiveness, internal auditors are required to consider four communication levels to deals with auditees and management in an organization (Sawyer *et al.*, 2003; Smith, 2005). The levels are arena level, blind spot level, façade level and unknown level. The arena level is a level when auditors and top management

share the same perception on the communicated information. The blind spot level is a level when auditors understand that top management is familiar with the communicated information. Façade level is when certain information is known to management but is not familiar to the auditors. Finally, the unknown level. This level is where neither the auditors nor the management is familiar with the information. Sawyer *et al.* (2003) argued that the internal auditor should identify and analysed each level to effectively know how to communicate and deal with every situation at each level.

3. METHODS

This study employed a case study methodology. According to Guess, Bunce and Johnson (2006), a minimum of six and a maximum of twelve respondents are adequate for qualitative interview study in a single organizational case study. The face-to-face interview was used to collect data from 9 internal auditors of the Federal Inland Revenue Service (FIRS) headquarters Abuja, Nigeria. Merriam (2009) and Uma and Roger (2003) argued that face-to-face interview techniques are a concise and precise approach to collect direct information on a phenomenon under examination which cannot be achieved objectively by employing survey method. Questions related to internal auditor communication channels between the auditors themselves, auditors and their auditees and auditors to tax administrators were administered.

To analyse the qualitative data collected, Nvivo₁₀ software was used for the thematic analysis. The analysis begins with the listening of the recorded interview and further transcript verbatim. Transcription of every participant was read and re-read to ensure the conciseness of the transcription was properly attained. Then, the data were coded accordingly into open, axial, and selective coding process. Open coding was used to assist the researcher in minimizing the bias of fractured of qualitative data (Strauss & Corbin, 1990). Based on this approach, the data collected on communication were classified into two themes namely horizontal communication and vertical communication.

4. RESULTS AND DISCUSSION

Communication is a vital instrument connecting different individuals, systems, processes, and components to perform a meaningful function. Based on this assertion, effective communication was identified as one of the cardinal determinants of internal auditing performance in an organization (Moeller, 2009). Achieving effective communication in internal audit required understanding the means and channels application for attaining the core objectives of communication. Therefore, the result of this study shows that internal auditors in tax administration, basically, employed two forms of communication in the course of performing auditing function of evaluating, analysing, and reporting to the tax administrators. The two forms of communication identified according to the data are namely horizontal communication and vertical communication. The responses from the respondents based on these two forms were further elaborated as follows.

4.1.1 Horizontal Communication

Internal auditors' horizontal communication refers to as a line of communication that explains what transpired between the auditors and their top management in an organization. This line of communication allows top-down and bottom-up communicating information that is valuable in ensuring the organization effectiveness (Darling & Beebe, 2007). Internal auditors in the FIRS have explains various means of horizontal communication forms and requirement for effective communication in tax administration. These forms of communications were described by studying participants different responses, views and expression. Precisely, responses from

participants reveal two major forms or channels practised in horizontal communication by auditors in the FIRS namely reports, and memos.

Based on this view, participant 5 expressed that *“The required communication process in FIRS horizontally is writing a report. The report writing shall follow the hierarchy of the supervision before it is finally submitted to the top management for their opinion or adoption. The report should be written properly and directed to the CO (Chairman Office) via appropriate channels that are officially regarded and in terms of efficiency of the communication; corporate governance practice is considered (Participant 5, Senior Supervisor Internal Auditor)”*. On the same note, another respondent disclosed that *“When we are writing a report to the management, we ensure professionalism, precision, and concision. Content and wording of the report should be relevant and matter most. The report writer must know to whom the report should be directed to, for what reason and anticipated result or next line of action. Finally, the communicated report must adhere to ethical, and moral values so that the person you are writing to will be able to read, understand and interpret the meaning accordingly (Participant 1, Senior Supervisor Internal Auditor).”*

These two assertions by the respondents clearly show how internal auditors do communicate to the management using a written report. A written report contains issues, challenges, and findings of the auditors after performing auditing in the FIRS. In his own words, respondent 7 concludes that *“Internal auditors are communicating to the FIRS management using a prepared report which is explaining the critical issues they discovered and further recommend the possible solution for the FIRS success (Participant 7, Internal Auditor)”*. This indicates that in their report, they shall highlight the issues that are important to take note, and challenges facing the efficiency and effectiveness of the FIRS performance holistically.

On the other hand, other respondents in this study disclosed their own perception regarding horizontal communication as describing it as memo writing. On this note, participant 4 has said that *“Horizontally we write a memo to inform the management about the issues on the ground. Writing a memo is a good channel and means of communication in the FIRS (Participant 4, Senior Supervisor Internal Auditor)”*. Additionally, *“Memo is always one of the best channels of communication by internal auditors in the FIRS. Because it is a faster way to communicate and most appropriate officially. We normally practice memo but sometimes due to the urgency of the information, you have to make phone calls in some rare cases (Participant 2, Internal Auditor)”*. Furthermore, about the use of memo by internal auditors to communicate, respondent 8 expressed that *“Horizontally in the FIRS, we largely use memo in the internal audit department to conveyed information to the top management. I can confirm to you that the same goes to other units and departments in the FIRS setting (Participant 8, Senior Supervisor Internal Auditor)”*.

“Memo is a communication note that tells more about the event or observation that was conducted on a particular issue need to be addressed by management. It is equally used by internal audit and other FIRS staffs in communicating to the top management on their wards (Participant 3, Internal Auditor)”. Respondent 9 concludes on this subject by saying *“In FIRS, the use of memo is very common and obvious in internal audit department and to other departments and units. Memos are used as an effective tool to communicate information and to a concise method of delivering a couple of messages from the lower cadre to upper frontiers and reverse versa (Participant 9, Senior Supervisor Internal Auditor)”*. These expressions of the respondents have revealed the impact of the memo in communicating information to the top management in tax administration. They also verified how memo has been used to establish a connection between FIRS management and internal auditor’s activities.

Beside these two channels and forms of communication used by internal auditors in tax administration as discussed by participants, other forms and method of horizontal communication employed by internal auditors in the FIRS include using official designated emails and telephone line, circulars, and bulletins. These additional channels of communication

also provide an important means in which auditors can receive information from the FIRS management and responses to the enquiries made from them and vice versa. Next discussion is on the vertical form of communication used by internal auditors in the FIRS.

4.1.2 Vertical Communication

Internal auditors in an organization are required to use appropriate channels and forms of communication to pass information across their auditees and among themselves. The form of communication is known as vertical communication. Vertical communication offers internal auditors to perform their auditing function with the auditees in a more precise and concise manner that can facilitate accomplishing organizational objectives (Quinn & Hargie, 2004; Orsini, 2000). Various responses were recorded in this study about the vertical means used to communicate by internal auditors among them and to their auditees. Participant in this study expressed their opinions and viewpoint as they use to do in the FIRS to perform this function. On this note, participants in this study show that, from the vertical communication standpoint, they used phone calls, face-to-face conversation, and other related signals.

Based on this view, Participant 4 disclosed that *“Verbal communication entails talking face-to-face with the person or colleagues that you are performing a function with to see how you are going to achieve the success in a more efficient way and impacting on others”* (Participant 4, Senior Supervisor Internal Auditor). Participant 7 added that *“While communicating verbally, we normally express our language clearly and concisely by enunciating our words and consciously considered other nonverbal forms such as facial expression and posture. All these forms of verbalism are to dodge misconception and interpretation and to ensure accuracy in deliverance to our colleagues or auditee as well”* (Participant 7, Internal Auditor).

In addition, Participant 8 opined that *“Verbal communication is a platform used by internal auditors to share information about a process, individual or system relating to our functions in the FIRS. We ensure that all the words pronounced are well understood and the tones of the voices used are well express appropriately. We need effective use of verbal communication that would effectively increase our performance, and in turn, this would reinforce auditors’ auditee relationship”* (Participant 8, Senior Supervisor Internal Auditor). Here, the participants expressed their experience and knowledge based on their practice in the FIRS.

On the same note, Participant 1 expressed that *“Vertical communication is a form of communication that is very essential to internal auditors as they used it to inquire, inform, discuss and even argue on issues and information gathering that is related to our function. However, the primary function of this form of communication is to have opinion and information from our auditees or stake from a colleague regarding a particular auditing function. This is very essential to ensure harmony in delivering auditing services without delay and fatigue”* (Participant 1, Senior Supervisor Internal Auditor).

However, some participants disclosed that the use of a phone call by internal auditors in the FIRS is one of the obvious vertical forms of communication practice among auditors and to the auditees’ interchangeably. Participant 2 said that *“Phone call is very essential in informing our colleagues the task ahead of us and to prepare all necessary arrangement to perform the exercise. We also used a phone call to inform our auditees for the routine auditing function to make them prepare for the exercise”* (Participant 2, Internal Auditor). In addition to phone call toward auditees, Participant 6 stated that *“Prior to any audit function in FIRS, we auditors normally made a phone call through the Human Resource Department of the FIRS to inform our auditees, so that they will be aware of our visit and purpose of being audited”* (Participant 6, Internal Auditor). In addition, Participant 5 concludes that *“Well, communication among auditors and to our auditees we use phone call and sometimes even verbal communication in communicating and passing*

information to our wards. Oral and written communication is good and practicable in FIRS" (Participant 5, Senior Supervisor Internal Auditor).

These responses of the participants affirm their ways of vertical communication employed by internal auditors in the FIRS to their auditees and among them. This method and forms of communication are their effective routine and practical medium to communicate information that is related to the auditing activities.

Effective communication is an essential determinant of internal audit performance in an organization. This is because without the effective means and channels to send or received information from auditees, top management or and among the auditors, the function of evaluation and adding value to the organization would not be accomplished and this will downturn the efforts of auditors toward auditing in general. The findings of this study indicate that writing a comprehensive report transmitted to the organizational management is an important aspect of communication between internal auditors and FIRS management in Nigeria. Through this channel, internal auditors will inform tax administrators the state of internal affairs of the various activities, system, and process undertaking in the FIRS. Areas that need adjustment, improvement and even restructuring during the evaluation process would be highlighted for necessary action.

The findings of this study in horizontal communication confirm the statement by Pitt (2014) that describes horizontal communication as the primary channel of internal auditors to transmit their finding to top management hierarchy in an organization. In addition, Moeller (2009) argued that comprehensive report written by internal auditors is anticipated by the organizational management after the evaluation which can be used to add value as well as improving performance in an organization. Therefore, report writing is a crucial line of communication by internal auditors in an organization.

On the other hand, the result of this study shows that in the FIRS, internal auditors use the memo to communicate to the management. The memo is a written document or note used to record observation or events meant to address a topic or issue in a case. Internal auditors in the FIRS, therefore, used the memo to communicate to the hierarchy leadership of the tax administration in order to inform or draw their attention on an issue or event that is going on in the tax organization such as low turnover of the human and material resources, which at the long run, is going to affect the achievement of the tax administration. In addition, the causes of poor performance of the tax employees, and its consequences as well as the unproductivity of some certain system, process and even programs also can be communicated through memos.

The finding of this study is in agreement with the findings by Mazzei (2014) that found memo as a good communication channel used by an organizational subordinate to officially inform their superiors and top management. Smith (2005) argued that internal auditors must adhere to the officially designated medium to communicate with their organizational management that can yield effective auditing performance. In addition, Orsini (2000) and Piehl (2003) opined that effective communication by internal auditors could be achieved by cautiously following the formally accepted channels in an organization.

The result of this study discloses that internal auditors in the FIRS achieved effective communication using report writing and memos to the tax administrators. In addition to this medium or channels is the usage of official email and letters. This shows the multiplicity of the horizontal forms of communication that are applicable in the FIRS setting by the internal auditors. As stated by Smith (2005), Sawyer *et al.* (2003), and Piehl (2003) effective communication by internal auditors required careful selection of the medium and channel that can yield a fruitful result when and if appropriate deployed.

In vertical communication, the findings of this study show that internal auditors in the FIRS use telephone call and face-to-face to transmit or receive information from their auditees and among them. Internal auditors are using this medium and channel to effectively reach their colleagues and co-colleague to create awareness among them. In addition, this channel is simpler and easy to handle using appropriate approach, wording and selective signal that can convey a message from the sender to the receiver. The channels are efficient and very effective among the auditors and their auditees.

The finding of this study is supported by the study of Karanges *et al.* (2015) who found that internal auditor often, used a phone call to access some information from their auditees and some time to relate to their co-workers in an organization. In addition, Orsini (2000) viewed that effective means of communication among internal auditors and auditees is critical to auditing performance. In achieving this objective, the FIRS staffs have a dedicated line and code to facilitate their phone call within the colleagues and co-workers. This line is very essential to reach any staffs within the organization and secured to disseminate information to the intended recipients.

5. CONCLUSION

This study achieved its objective by describing the important and significant role of communication to internal auditors in tax administration. The finding of the study reveals that there are two forms of communication used by internal auditors in the FIRS to effectively transmit or received information namely horizontal and vertical communications. Horizontal and vertical communications are fundamental in ensuring the internal auditors achieved their goals and objective. In addition, this study has contributed to the literature of tax administration by highlighting the channels of which auditors used to communicate and the criticality of the channels. This study, therefore, recommends that the FIRS shall increase the medium or channels of communication to the internal auditors such as video conferencing, use of Skype, Twitter, and other means of social medium of communication borne by information and communication technology. This would also enhance the effectiveness of communication in the FIRS and will increase their efficiency and effectiveness. The implication is that effective communication would positively influence the performance of internal auditors, enhance the administration of tax and achieved the organizational objective.

6. SUGGESTION FOR FUTURE STUDIES

This study is limited to the effectiveness of internal auditor's communication in enhancing and improving the administration of tax in Nigeria. This study interviewed the staff of the Federal Inland Revenue Service (FIRS). Hence, future studies may consider other methodology such as survey and increase the sample size to include other stakeholders of the tax administration to verify the roles and impact of selecting effective channels of communication in enhancing internal auditors' performance at state and local government level. Future studies may also focus on the role of internal auditors in assisting the decision-making process.

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