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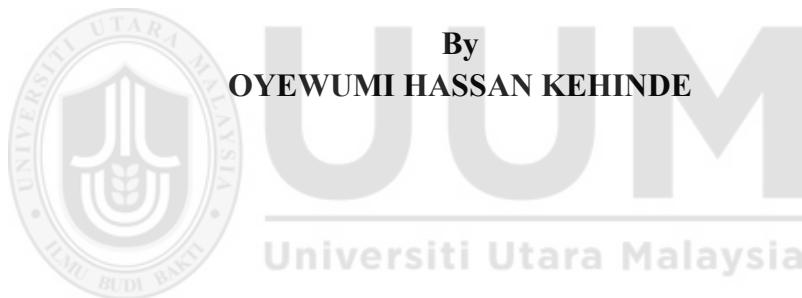
**THE MEDIATING EFFECT OF MANAGEMENT SUPPORT ON AUDIT
QUALITY AND TASK PERFORMANCE OF INTERNAL AUDITORS IN
NIGERIA**

OYEWUMI HASSAN KEHINDE



**DOCTOR OF PHILOSOPHY
UNIVERSITI UTARA MALAYSIA
March 2018**

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QUALITY AND TASK PERFORMANCE OF INTERNAL AUDITORS IN
NIGERIA**



**By
OYEWUMI HASSAN KEHINDE**

**Thesis Submitted to
Othman Yeop Abdullah Graduate School of Business,
Universiti Utara Malaysia,
In Fulfillment of the Requirement for the Degree of Doctor of Philosophy**



**TUNKU PUTERI INTAN SAFINAZ
SCHOOL OF ACCOUNTANCY
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(Title of the Thesis / Dissertation) : THE MEDIATING EFFECT OF MANAGEMENT SUPPORT ON AUDIT
QUALITY AND TASK PERFORMANCE OF INTERNAL AUDITORS IN
NIGERIA

Program Pengajian
(Programme of Study) : Doctor of Philosophy

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ABSTRACT

This study examines the audit quality determinants on task performance (TP) of internal auditors (IAs) in the Nigerian Tertiary Institutions. Audit quality determinants in this study, therefore, comprise independence and objectivity (IND), internal and external auditors' relationship (IEAR), communication skills (CS) and management support (MS). The study further investigates the mediating effect of MS on the relationship between IND, IEAR, CS, and the TP in tertiary institutions. This quantitative research employs a cross-sectional design, a survey method, and questionnaire technique. The researcher distributed 528 questionnaires to the respondents, out of which 360 questionnaires were found usable for analysis. Also, the study employs Partial Least Squares-Structural Equation Modelling (PLS-SEM) as a statistical analysis tool. Ten hypotheses were formulated and tested. The results support seven hypothesised relationships, which are significant and positive. Specifically, the findings reveal that IND, CS, and MS have positive significant relationships with the TP, which implies that they have a substantial influence on the TP. Similarly, the findings show that IND and IEAR have positive significant relationships with MS, which indicates they have an impact on the MS, and MS mediates the relationship between IND, IEAR and TP. Three hypotheses are not supported. They are IEAR to TP, CS to MS, and the mediating (MS) effect of CS on TP. This study contributes to theory, methods and practice by introducing CS and employs MS as a mediating variable on TP of IAs. It provides awareness for IAs to have a reasonable level of independence and objectivity, secure adequate management support, promote cordial relationship with the external auditors, and possess excellent communication skills for the actualisation of effective and efficient TP. It also has an implication on the government, regulatory authorities, council, and the management of tertiary institutions.

Keywords: task performance, management support, audit quality, internal auditors, Nigeria

ABSTRAK

Kajian ini meneliti kualiti penentu audit ke atas prestasi tugas (TP) juruaudit dalaman (IA's) di Institusi Pengajian Tinggi Nigeria. Penentu kualiti audit dalam kajian ini terdiri daripada kebebasan dan objektiviti (IND), hubungan juruaudit dalaman dan luar (IEAR), kemahiran berkomunikasi (CS) dan sokongan pengurusan (MS). Kajian ini selanjutnya menyelidik kesan perantara MS terhadap hubungan antara IND, IEAR, CS dan TP di institusi pengajian tinggi. Kajian kualitatif ini menggunakan reka bentuk kajian keratan rentas dan kaedah soal selidik. Pengkaji telah mengedarkan sebanyak 528 borang soal selidik kepada responden, dan hanya 360 daripadanya boleh digunakan untuk dianalisis. Kajian ini juga menggunakan Pemodelan Persamaan Kuasa Dua Terkecil Berstruktur (PLS-SEM) untuk menganalisis statistik. Sebanyak sepuluh hipotesis telah dibina dan diuji. Kajian menyokong tujuh hipotesis yang dihubungkan, yang didapati signifikan dan positif. Secara khususnya, hasil kajian menunjukkan IND, CS dan MS mempunyai hubungan yang signifikan dengan TP yang menunjukkan bahawa ianya mempunyai pengaruh yang besar terhadap TP. Pada masa yang sama, hasil kajian menunjukkan IND dan IEAR mempunyai hubungan yang signifikan dengan MS dan ini menunjukkan ianya memberi kesan terhadap MS dan MS pula merupakan perantara hubungan antara IND, IEAR dan TP. Terdapat tiga hipotesis yang tidak disokong. Hipotesis tersebut adalah hubungan IEAR terhadap TP, CS terhadap MS dan kesan pengantara (MS) CS terhadap TP. Kajian ini menyumbang kepada teori, kaedah dan amalan dengan memperkenalkan CS dan menggunakan MS sebagai pemboleh ubah pengantara TP terhadap IA. Kajian ini memberikan kesedaran kepada IA agar mempunyai tahap kebebasan dan objektiviti yang munasabah, mempunyai sokongan pengurusan yang mencukupi, mempunyai hubungan yang baik dengan juruaudit luar, serta memiliki kemahiran berkomunikasi yang baik untuk TP yang cekap dan berkesan. Hal ini juga memberikan kesan terhadap kerajaan, penguatkuasa, majlis dan pengurusan institusi pengajian tinggi.

Kata Kunci: prestasi tugas, sokongan pengurusan, kualiti audit, juruaudit dalaman, Nigeria

ACKNOWLEDGEMENT

I thank Almighty Allah for making this program a successful one. The journey of the program from the beginning has not been easy, as the road to the successful completion at certain point appeared to be rough, rocky and atimes inaccessible. But I thank Allah for giving me patience, courage, determination and sound health to withstand the entire period of the storm.

With a high level of humility and responsibility, I strongly appreciate and thank my supervisors- Prof. Dr. Ayoib B. Che-Ahmad and Dr. Oluwatoyin Muse Johnson Popoola- for their indefatigable efforts in making this program a successful one. I have learned a lot from their warehouse of knowledge and benefited from the faculty of reasoning. Their expert advice, supports, encouragement, motivating words, and fatherly roles cannot be underestimated. I will ever remain grateful their contributions to my life and career development. There is no amount of write-up that can express my gratitude and appreciation to both of them, I, therefore, pray to Allah (SWT) to reward them abundantly.

I also thank my external and internal examiners at my viva-voice level (Prof Dr Nafsiah Mohamed and Assoc. Prof Madya Dr Shamharir Abidin), my reviewers at the proposal stage (Assoc. Prof Madya Dr Shamharir Abidin and Dr Nor Zalina Mohamad Yusof), and my examiners at the colloquium level (Prof Dr. Norman Mohd Saleh, and Dr Siti Delima Abdul Malak) for their suggestions and vital contributions to the betterment of the research work. May Allah continue to enrich their knowledge.

My parents and family played a significant role towards the successful completion of this program. I sincerely thank my father, Alhaji Oyewumi Olanipekun for his relentless efforts, prayer, and financial supports before and during the program. Daddy, I thank you for always being there. I also thank my late Mother, Mrs Oyewumi, K. A for her advice while alive. Mummy, I always remember your words “Hassan, struggle because nothing comes easy, but always remember the son of whom you are in the course of your struggle” as my guide. May Allah (SWT) reward her with Aljanah Fridaos. I thank all my brothers (Olanipekun Waheed Oyedeji, Olanipekun Waheed Diekola, Olanipekun Taiwo, Olanipekun Rasheed) my sisters (Mummy Ajoke, Mummy Ruka, Mummy Waheed), and the entire members of Aare’s family for their supports.

I sincerely acknowledge the unquantifiable contribution of my wife (Oyewumi Nimotallah Adenike) and my children (Jemilat, Abdulhammed, Habeebullah, Abdullah, and Baliqees) for their understanding, patience, and endurance. Though it has not been easy for all of them since the beginning of the program, their continuous insistence of remaining firm and increase in their tolerance and endurance range is appreciated.

This acknowledgement will be incomplete without recognizing the contribution of my boss – Alhaji Adelani Olayiwola Olowookere. He is instrumental to this program, hence, I will ever remain grateful for his assistance at all time. May Allah (SWT) reward him abundantly. In this category, I also sincerely appreciate the impact of Dr Sanusi W.K and his family for being instrumental to my PhD admission and my coming to Malaysia. I will ever remain grateful.

In addition, the support and prayers of the entire members of Olowookere forum (Alhaji Olowookere, Alhaja Olowookere, Mr Oseni Najeemdeen, Mr Ismaheel, Adigun, Mr Ayinla Kamarudeen, Mr Oladosun Debo, Mr Gasali Arimiyau, Mr Olayiwola Mudasir, Mrs Bello Ayisat, Mrs Ayinde Rukayat) are duly acknowledged in this study. May Allah reward them all.

The contributions of the friends and well-wishers such as Prof Dibu Ojerinde, Dr Jimoh Olabisi, Dr Shina, Alhaji Adesokan Rasaq, Mr Durodola Solomon, Barrister Oyediran Oloyede, Dr Oladosun Yusuf, Mr Ajila Salis, Mr Bamidele, Mr Gidado Rasaq and many numerous others are highly appreciated.

Special appreciation also goes to my supporters and companions (Oloruntoyin Maryam, Alhaja Fatimoh Mohammed, Mrs Owodunni, Oyelakin Ruqqayat, Hadjia Bushro Yusuff, Aishat) for their contributions. May Allah reward them all.

My friends and colleagues in UUM are lovely set of people who have encouraged and motivated me in many ways. To mention but few, I recognise and appreciate the contribution of Alfa Ibraheem Abdulraheem Alani, Mr Iyanda Abdulsalam, Mr Olaide Kamarudeen, Mr Alagabi Abdulgafar, Mr Yusuf Adejare, Mr Olusola David, and Mr Sam.

I recognize and appreciate the sponsorship of the Institute of Chartered Accountants of Nigeria (ICAN) through the provision of ICAN PhD Research Grant. I am also indebted to all members of Ogbomoso/Oyo District Society of ICAN. I appreciate them for their kindness.

Finally, I thank all other people who have contributed to the success of this program in one way or the other. May Allah reward all with abundantly.

DEDICATION

This study is dedicated to my boss, Alhaji Adelani Olayiwola Olowookere, my family, and all those who believe that where determination exists, failure cannot dismantle the flag of the ultimate success.



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LIST OF ABBREVIATIONS

ANAN	Association of National Accountants of Nigeria
AGF	Auditor-General for the Federation
AVE	Average Variance Extracted
CAE	Chief Audit Executive
CBOK	Common Body of Knowledge
CEO	Chief Executive Officer
CFO	Chief Finance Officer
CHIADINCOE	Committee of Heads of Internal Audit Directorate in Colleges of Education
CHIADINU	Committee of Head of Internal Audit Departments/Units in Nigerian Universities
CIA	Chief Internal Auditor
CIAGFS	Committee on Internal Audit Guidance for Financial Services
CS	Communication Skills
CR	Composite Reliability
CVR	Cross-Validated Redundancy
DA	Director of Audit
EFCC	Economic and Financial Crimes Commission
ETS	Educational Testing Service
FGFR	Federal Government Financial Regulations
HEO	Higher Executive Officer
HOA	Head of Audit
IAD	Internal Audit Department
IA	Internal Auditors
IBM SPSS	Integrated Business Machine Statistical Packages for Social Sciences

ICAN	Institute of Chartered Accountants of Nigeria
IEAR	Internal and External Auditors Relationship
IELTS	English Language Testing System
IFAC	International Federation of Accountants
IFRS	International Financial Reporting Standard
IIA	Institute of Internal Auditor
IND	Independence and Objectivity
IPPF	International Professional Practice Framework
IPSAS	International Public Sector Accounting Standard
ISA	International Standards on Auditing
ISPPIA	International Standards for the Professional Practice of Internal Auditing
MS	Management Support
NAO	National Audit Office
NBTE	National Board for Technical Education
NCCE	National Commission for Colleges of Education
NSA	Nigerian Standards on Auditing
NSQC	Nigerian Standards on Quality Control
NTI	Nigerian Tertiary Institutions
NUC	National Universities Commission
OLRT	Outer Loading Relevance Testing
OYAGS	Othman Yeop Abdullah Graduate School of Business
PLS-SEM	Partial Least Squares-Structural Equation Modeling
SSE	Sum of the Squared Prediction Errors
SSO	Sum of Squared Observations
TOEFL	Test of English as a Foreign Language
TP	Task Performance

TPIA	Task Performance of Internal Auditors
UI	University of Ibadan
UUM	Universiti Utara Malaysia
VC	Vice-Chancellor
VIF	Variance Inflation Factor



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- 1.0 Research Questionnaire
- 2.0 Request letter by the Researcher
- 3.0 Letter of Introduction from OYAGSB
- 4.0 Acknowledgement by National Universities Commission
- 5.0 Acknowledgement by National Commission for Colleges of Education
- 6.0 Acknowledgement by National Board for Technical Education
- 7.0 University of Abuja
- 8.0 Kaduna Polytechnic
- 9.0 Kaduna State University (KASU)
- 10.0 Ahmadu Bello University (ABU), Zaria
- 11.0 Bayero University, Kano (BUK)
- 12.0 Federal College of Education, Kano
- 13.0 Kano State Polytechnic, Kano
- 14.0 Sokoto State University
- 15.0 Sokoto State Polytechnic
- 16.0 Uthman Danfodiyo University, Sokoto
- 17.0 Shehu Shagari College of Education, Sokoto
- 18.0 Fountain University, Osogbo
- 19.0 Federal Polytechnic, Ede
- 20.0 Kogi State Polytechnic, Lokoja
- 21.0 Federal Polytechnic, Ede
- 22.0 Tai Solarin University of Education, Ijebu Ode
- 23.0 Federal University of Technology, Lokoja
- 24.0 Obafemi Awolowo University (OAU), Ile Ife.
- 25.0 Osun State University, Osogbo
- 26.0 Oke-Ogun Polytechnic, Saki

- 27.0 Kwara State Polytechnic, Ilorin
- 28.0 Kwara State College of Education, Ilorin
- 29.0 Osun State Polytechnic, Ire
- 30.0 University of Port-Harcourt
- 31.0 Alvan Ikoku College of Education, Owerri
- 32.0 Federal University of Technology, Owerri
- 33.0 Institute of Management and Technology, Enugu
- 34.0 Enugu State College of Education
- 35.0 Enugu State University of Technology, Enugu
- 36.0 University of Nigeria, Nsukka
- 37.0 University of Ibadan
- 38.0 The Polytechnic, Ibadan
- 39.0 Federal College of Education (Technical), Akoka
- 40.0 University of Lagos
- 41.0 Lagos State University
- 42.0 Yaba College of Technology, Lagos
- 43.0 Moshood Abiola Polytechnic, Abeokuta
- 44.0 Federal University of Agriculture, Abeokuta
- 45.0 Federal College of Education, Abeokuta
- 46.0 Federal College of Education (Special), Oyo
- 47.0 Olabisi Onabanjo University (OOU), Ago Iwoye
- 48.0 University of Ilorin
- 49.0 Some complimentary cards of Heads of Internal Audit Department

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

The downfall of Enron and many other prominent companies in the world has shifted the attention of organisational stakeholders to internal auditing task performance (Christopher, 2014; Dhamankar & Khandewale, 2003). Internal auditing task has become an important control mechanism in every organisation (Ahmad, 2015; Badara & Saidin, 2014; Baharud-din, Shokiyah, & Ibrahim, 2014; Unegbu & Kida, 2011; Cohen & Sayag 2010).

Internal auditing task in the world has metamorphosed from its traditional role of ticking the box by examining the financial and accounting activities of the organisation to examining the entire operation of the organisation (Algeru, 2011). Al-Twajjry, Brierley, and Gwilliam (2003) specify two significant benefits derivable from having internal audit function in an organisation. Firstly, the organisation tends to gain from the conventional audit leading to prevention and detection of irregularities and fraud and safeguarding the assets of the organisation. Secondly, the organisation benefits from the value audit which has to do with the economy, efficiency, and effectiveness of all activities of the organisation. The ultimate goal of internal audit task, therefore, is to add value to the overall activities of an organisation through the economy, efficiency, and effectiveness.

The value-adding function of internal auditing cuts across all businesses, sectors, and organisations. However, Al-Twajjry *et al.* (2003) argue that this value adding function may not be effective in developing countries. Based on this background,

The contents of
the thesis is for
internal user
only

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APPENDICES

- 1 Research Questionnaire
- 2 Request letter by the Researcher
- 3 Letter of Introduction from OYAGSB
- 4 Acknowledgement by National Universities Commission (NUC)
- 5 Acknowledgement by National Commission for Colleges of Education (NCCE)
- 6 Acknowledgement by the National Board for Technical Education (NBTE)
- 7 University of Abuja
- 8 Kaduna Polytechnic
- 9 Kaduna State University (KASU)
- 10 Ahmadu Bello University (ABU), Zaria
- 11 Bayero University, Kano (BUK)
- 12 Federal College of Education, Kano
- 13 Kano State Polytechnic, Kano
- 14 Sokoto State University
- 15 Sokoto State Polytechnic
- 16 Uthman Danfodiyo University, Sokoto
- 17 Shehu Shagari College of Education, Sokoto
- 18 Fountain University, Osogbo
- 19 Federal Polytechnic, Ede
- 20 Kogi State Polytechnic, Lokoja
- 21 Federal Polytechnic, Ede
- 22 Tai Solarin University of Education, Ijebu Ode
- 23 Federal University of Technology, Lokoja
- 24 Obafemi Awolowo University (OAU), Ile Ife.
- 25 Osun State University, Osogbo
- 26 Oke-Ogun Polytechnic, Saki

- 27 Kwara State Polytechnic, Ilorin
- 28 Kwara State College of Education, Ilorin
- 29 Osun State Polytechnic, Ire
- 30 University of Port-Harcourt
- 31 Alvan Ikoku College of Education, Owerri
- 32 Federal University of Technology, Owerri
- 33 Institute of Management and Technology, Enugu
- 34 Enugu State College of Education
- 35 Enugu State University of Technology, Enugu
- 36 University of Nigeria, Nsukka
- 37 University of Ibadan
- 38 The Polytechnic, Ibadan
- 39 Federal College of Education (Technical), Akoka
- 40 University of Lagos
- 41 Lagos State University
- 42 Yaba College of Technology, Lagos
- 43 Moshood Abiola Polytechnic, Abeokuta
- 44 Federal University of Agriculture, Abeokuta
- 45 Federal College of Education, Abeokuta
- 46 Federal College of Education (Special), Oyo
- 47 Olabisi Onabanjo University (OOU), Ago Iwoye
- 48 University of Ilorin
- 49 Some complimentary cards of Heads of Internal Audit Department

APPENDIX 1.0 RESEARCH QUESTIONNAIRE



RESEARCH QUESTIONNAIRE

Tunku Puteri Intan Safinaz School of Accountancy,
Universiti Utara Malaysia,
06010, Sintok, Kedah
Malaysia.

Dear sir/Madam,

LETTER OF INTRODUCTION

I am a postgraduate student from University Utara Malaysia (UUM), and I am currently conducting research on the factors affecting internal audit task performance in Nigerian Tertiary Institutions as part of PhD requirements.

This questionnaire is purely meant for academic purpose and will be treated as such.

You are therefore assured that your responses to the questionnaire will be treated with high level of confidentiality. All information provided shall be treated with utmost confidentiality. The results will be reported in such a way that anonymity of the respondent is preserved.

Thank you for your participation.

Yours faithfully,

Oyewumi Hassan Kehinde,
GSM- +2348032372779, +60169785424
E-mail- olanipekunhk@yahoo.com

PART 1: DEMOGRAPHIC INFORMATION

- 1 What is your institutional category? University ☐
 Polytechnic ☐
 College of Education ☐
- 2 Your institution is in which geopolitical zone? North East ☐
 North West ☐
 North Central ☐
 South East ☐
 South West ☐
 South-South ☐
- 3 What is your gender? Male ☐
 Female ☐
- 4 What is your highest academic qualification? OND/NCE ☐
 First Degree/HND ☐
 Post Graduate Diploma ☐
 Masters ☐
 PhD ☐
- 5 Which professional body do you hold its certificate? None ☐
 ACCA/CISA ☐
 ACPAN ☐
 ANAN ☐
 ICAN ☐
- 6 What is your year of experience in Internal Audit Department? ☐
 5 years and below ☐
 6-10 ☐
 11-15 ☐
 16-20 ☐
 21 and above ☐



UUM

Universiti Utara Malaysia

PART 2

Based on your institution, kindly indicate your level of agreement with the following statements in Sections A-E. All questions have the same options.

SECTION A

Task performance

	Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	Internal audit monitors the adequacy and effectiveness of the institution's internal controls system					
2	Internal audit monitors compliance with both internal and external rules and regulations					
3	Internal audit evaluates and monitors the effectiveness of institution's financial management system					
4	Internal audit assesses institution's exposure to risk					
5	Internal audit examines the accuracy and reliability of financial records and report					
6	Internal audit reviews the means of safeguarding assets.					
7	Internal audit detects and reports fraud and irregularities					

SECTION B

Management support

	Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	Senior management supports internal audit to perform its duties and responsibilities by providing necessary facilities to the department/unit.					
2	Senior management involves in the internal audit plan					
3	The response to internal audit reports by the management is reasonable					
4	Internal audit staff strength is adequate and sufficient to successfully carry out its duties and responsibilities					
5	Internal audit budget is sufficient to successfully carry out its duties and responsibilities.					
6	My institution provides training programmes for internal auditors					
7	My institution encourages and supports continuing education for internal auditors					

SECTION C

Objectivity and Independence

	Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	Internal audit is sufficiently independent to perform its professional obligations and duties					
2	Internal audit reports its activities periodically to the committee of council					
3	Conflict of interest is rarely present in the work of internal auditors					
4	Internal auditors possess unrestricted access to all faculties, departments, units, offices, personnel, properties and records of the institution.					
5	Internal auditors face interference from the management during the normal conduct of work.					
6	The committee of Council approves the appointment, evaluation, promotion, and removal of the head of Internal Audit Department.					
7	The Council committee approves internal audit budget					
8	Internal Auditors do not perform non-audit functions.					

SECTION D

Internal and external auditors' relationship

	Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	External auditors to my institution cooperate and give support to internal audit.					
2	External auditors have a good attitude towards internal auditors					
3	External auditors are willing to give internal auditors an opportunity to explain their concerns					
4	Internal and external auditors consult on the timing of work in which they have a mutual interest					
5	External auditors discuss their plans with internal audit					
6	External auditors rely on internal audit work and reports					
7	External and internal auditors meet on a regular basis					
8	External and internal auditors share their working papers					
9	Senior management helps to promote effective co-operation between internal and external audit.					

SECTION E

Communication Skills

	Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	Internal audit conveys effectively, in written communication, audit objectives and recommendations to the management					
2	Internal audit conveys effectively, in oral communication, audit objectives and recommendations to the management					
3	Internal audit maintains satisfactory report relationship with the Deans, Heads of Departments, Heads of Units, and all members of staff.					
4	Internal audit reports are issued in a clear, concise, and timely manner					
5	The Internal Audit representative attends top management meetings of the institution.					
6	The Head of Audit or his/her representative attends committee meetings relating to financial matters.					
7	Internal audit is normally represented in Investigation Panels relating to financial matters.					

Please indicate below any comments you may have with respect to any areas of this questionnaire.

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Once again, thank you for your participation in answering this questionnaire.

Oyewumi Hassan Kehinde,
GSM- +2348032372779, +60169785424
E-mail- olanipekunhk@yahoo.com

APPENDIX 2.0 Request Letter by the Researcher

School of Accountancy,
College of Business.
6th April, 2016.

The Dean,
School of Accountancy.

Sir,

REQUEST FOR LETTER OF INTRODUCTION TO COLLECT DATA

I humbly write to request for a letter of introduction to collect data from Nigerian tertiary institutions. The letter is intended to be submitted to the following offices to facilitate easy collection of data:

- (i) National Universities Commission
- (ii) National Board for Technical Education
- (iii) National Commission for Colleges of Education
- (iv) Office of the Auditor-General for the Federation
- (v) Heads of Audit Departments in Nigeria tertiary institutions

Sir, I will like five copies of the original copy of the letter to be certified as true copy for submission to the various officers concerned. My particulars are as stated below:

Name Oyewumi Hassan Kehinde

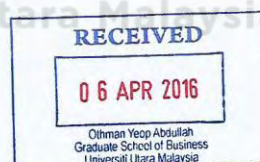
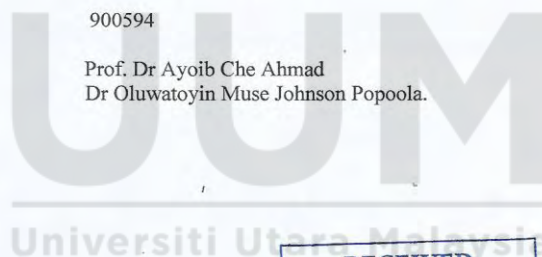
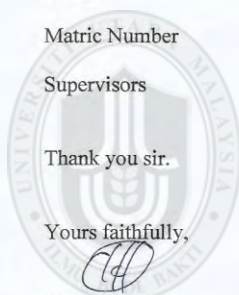
Matric Number 900594

Supervisors Prof. Dr Ayoib Che Ahmad
Dr Oluwatoyin Muse Johnson Popoola.

Thank you sir.

Yours faithfully,

Oyewumi, H.K



APPENDIX 3.0 Letter of Introduction from OYAGSB



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
06010 UUM SINTOK
KEDAH DARUL AMAN
MALAYSIA



Tel.: 604-928 7101/7113/7130
Faks (Fax): 604-928 7160
Laman Web (Web): www.oyagsb.uum.edu.my

KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

UUM/OYAGSB/R-4/4/1
11 April 2016

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that **Oyewumi Hassan Kehinde (Matric No: 900594)** is a student of Othman Yeop Abdullah Graduate School of Business, Universiti Utara Malaysia pursuing his Doctor of Philosophy (PhD). He is conducting a research entitled **"Factors Affecting Internal Audit Task Performance : An Empirical Study of Tertiary Institutions in Nigeria"** under the supervision of Prof. Dr. Ayoib B Che Ahmad and Dr. Oluwatoyin Muse Johnson Popoola.

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Your cooperation and assistance is very much appreciated.

Thank you.

"KNOWLEDGE, VIRTUE, SERVICE"

Yours faithfully


ROZITA BINTI RAMLI
Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)


Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 4.0 Acknowledgement of National Universities Commission (NUC)



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
06010 UUM SINTOK
KEDAH DARULAMAN
MALAYSIA



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UUM/OYAGSB/R-4/4/1
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Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)

Certified True Copy

ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 5.0 Acknowledgement by National Commission for Colleges of Education (NCCE)



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
06010 UUM SINTOK
KEDAH DARUL AMAN
MALAYSIA



KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

UUM/OYAGSB/R-4/4/1
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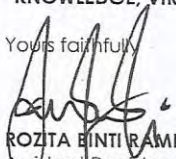
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for Dean


Othman Yeop Abdullah Graduate School of Business


c.c - Supervisor
- Student's File (900594)


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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia


Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 6.0: Acknowledgement by National Board for Technical Education (NBTE)

 **OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS**
Universiti Utara Malaysia
06010 UUM SINTOK
KEDAH DARUL AMAN
MALAYSIA

 **UUM**
Universiti Utara Malaysia

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 **KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI**

UUM/OYAGSB/R-4/4/1
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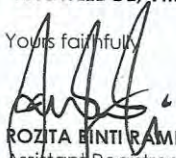
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Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

C.C - Supervisor
- Student's File (900594)


Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

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APPENDIX 7.0: University of Abuja



OTHMAN YEOP ABDULLAH
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for Dean

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- Student's File (900594)

Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

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The Eminent Management University

APPENDIX 8.0: Kaduna Polytechnic



OTHMAN YEOP ABDULLAH
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MALAYSIA



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Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)

Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 9.0: Kaduna State University (KASU)



OTHMAN YEOP ABDULLAH
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UUM/OYAGSB/R-4/4/1
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Yours faithfully,


ROZITA BINTI RAMLI
Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)

CHIEF INTERNAL AUDITOR
K.A.S.U.
SIGN.....
DATE..... 26/7/2016


Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 10.0: Ahmadu Bello University (ABU), Zaria



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
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MALAYSIA

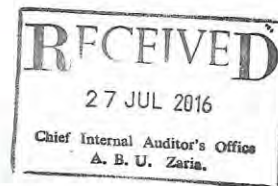


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Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)

Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 11.0: Bayero University, Kano (BUK)



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
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MALAYSIA



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UUM/OYAGSB/R-4/4/1

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Yours faithfully


ROZITA BINTI RAMLI
Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

C.C - Supervisor
- Student's File (900594)




Certified True Copy

ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 12.0: Federal College of Education, Kano



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
06010 UUM SINTOK
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28/07/2016

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Othman Yeop Abdullah Graduate School of Business

C.C - Supervisor
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Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 13.0: Kano State Polytechnic, Kano



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
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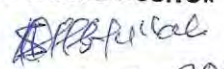
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Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

KANO STATE POLYTECHNIC
INTERNAL AUDITOR


28-7-2016

c.c - Supervisor
- Student's File (900594)

Certified True Copy


ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 14.0: Sokoto State University



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
06010 UUM SINTOK
KEDAH DARUL AMAN
MALAYSIA



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UUM/OYAGSB/R-4/4/1

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Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)



Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

APPENDIX 15.0: Sokoto State Polytechnic



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
06010 UUM SINTOK
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MALAYSIA



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for Dean

Othman Yeop Abdullah Graduate School of Business

C.C - Supervisor
- Student's File (900594)

SOKOTO STATE POLYTECHNIC
DATE: 11/04/2016
SIGN: 


Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 16.0: Uthman Danfodiyo University, Sokoto



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
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RECEIVED
CHIEF INTERNAL AUDITOR
Uthman Danfodiyo University
Sokoto
11/5/2016

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Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

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APPENDIX 17.0: Shehu Shagari College of Education, Sokoto



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Thank you.

"KNOWLEDGE, VIRTUE, SERVICE"


Yours faithfully,


ROZITA BINTI RAMLI
Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)

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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 18.0: Fountain University, Osogbo



OTHMAN YEOP ABDULLAH
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MALAYSIA



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KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

TO WHOM IT MAY CONCERN

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11 April 2016

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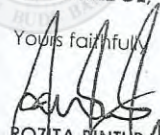
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Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

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APPENDIX 19.0: Federal Polytechnic, Ede



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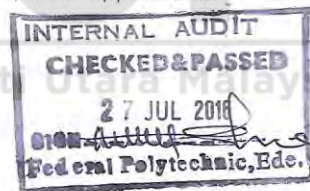
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Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

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APPENDIX 20.0: Kogi State Polytechnic, Lokoja



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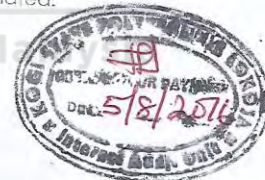
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Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

APPENDIX 21.0: Federal Polytechnic, Ede



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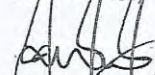
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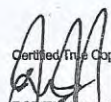
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Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

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APPENDIX 22.0 Tai Solarin University of Education, Ijebu Ode



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- Student's File (900594)



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Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

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APPENDIX 23.0: Federal University of Technology, Lokoja



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for Dean

Othman Yeop Abdullah Graduate School of Business

c.c. Supervisor
Student's File (900594)

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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pendidikan Sultan Idris

APPENDIX 24.0: Obafemi Awolowo University (OAU), Ile Ife.



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Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 25.0: Osun State University, Osogbo



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
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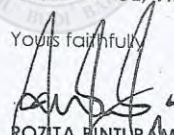
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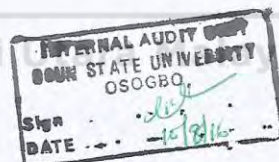
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for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)



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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
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APPENDIX 26.0: Oke-Ogun Polytechnic, Saki



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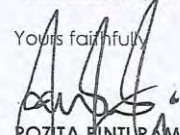
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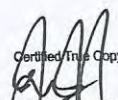
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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
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Universiti Utara Malaysia

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APPENDIX 27.0: Kwara State Polytechnic, Ilorin



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Assistant Registrar
Othman Yeop Abdullah
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Universiti Utara Malaysia

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APPENDIX 28.0: Kwara State College of Education, Ilorin



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Dear Sir/Madam,

Kwara State College of Education
ILORIN
JG, DIRECTOR, INTERNAL AU...
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Universiti Utara Malaysia

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APPENDIX 29.0: Osun State Polytechnic, Ire



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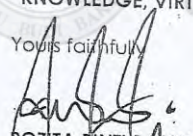
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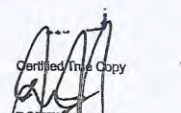
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Othman Yeop Abdullah
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APPENDIX 30.0: University of Port-Harcourt



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APPENDIX 31.0 Alvan Ikoku College of Education, Owerri



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This is to certify that **Oyewumi Hassan Kehinde (Matric No: 900594)** is a student of Othman Yeop Abdullah Graduate School of Business, Universiti Utara Malaysia pursuing his Doctor of Philosophy (PhD). He is conducting a research entitled **"Factors Affecting Internal Audit Task Performance : An Empirical Study of Tertiary Institutions in Nigeria"** under the supervision of Prof. Dr. Ayoib B Che Ahmad and Dr. Oluwatoyin Muse Johnson Popoola.

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Your cooperation and assistance is very much appreciated.

Thank you.

"KNOWLEDGE, VIRTUE, SERVICE"

Yours faithfully,

ROZITA BINTI RAMLI
Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)

Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 32.0: Federal University of Technology, Owerri



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
06010 UUM SINTOK
KEDAH DARULAMAN
MALAYSIA



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UUM/OYAGSB/R-4/4/1
11 April 2016

TO WHOM IT MAY CONCERN

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Assistant Registrar

for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)

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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 33.0: Institute of Management and Technology, Enugu



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for Dean
Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)



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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 34.0: Enugu State College of Education



OTHMAN YEOP ABDULLAH
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"KNOWLEDGE, VIRTUE, SERVICE" Universiti Utara Malaysia

Yours faithfully


ROZITA BINTI RAMLI

Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)


Certified True Copy

ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 35.0: Enugu State University of Technology, Enugu



OTHMAN YEOP ABDULLAH
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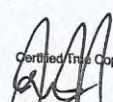
Yours faithfully,


ROZITA BINTI RAMLI
Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)




Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 36.0: University of Nigeria, Nsukka



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
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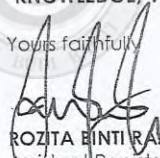
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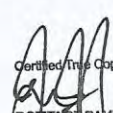

ROZITA BINTI RAMLI
Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)



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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

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APPENDIX 37.0: University of Ibadan



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
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MALAYSIA



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UUM/OYAGSB/R-4/4/1
11 April 2016

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

19-09-16

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

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ROZITA BINTI RAMLI
Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)

Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 38.0: The Polytechnic, Ibadan



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
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Recd. 19/4/16
CHIEF INTERNAL AUDITOR
THE POLYTECHNIC
IBADAN

UUM/OYAGSB/R-4/4/1
11 April 2016

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for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)

Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 39.0: Federal College of Education (Technical), Akoka



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
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Dear Sir/Madam,

UUM/OYAGSB/R-4/4/1
11 April 2016
INTERNAL AUDIT
FEDERAL COLLEGE OF EDUCATION TECHNICAL
AKOKA-YABA
Date 20-09-2016

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Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)

Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 40.0: University of Lagos



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
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MALAYSIA



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11 April 2016

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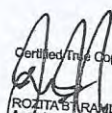
Yours faithfully


ROZITA BINTI RAMLI
Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c. - Supervisor
Student's File (900594)

Certified True Copy


ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
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APPENDIX 41.0: Lagos State University



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
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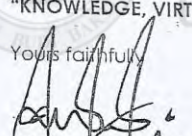
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for Dean

Othman Yeop Abdullah Graduate School of Business

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- Student's File (900594)


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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 42.0: Yaba College of Technology, Lagos



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
06010 UUM SINTOK
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MALAYSIA

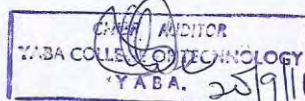


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for Dean
Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)

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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

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APPENDIX 43.0: Moshood Abiola Polytechnic, Abeokuta



OTHMAN YEOP ABDULLAH
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- Student's File (900594)



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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

APPENDIX 44.0: Federal University of Agriculture, Abeokuta



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Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)




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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 45.0: Federal College of Education, Abeokuta



OTHMAN YEOP ABDULLAH
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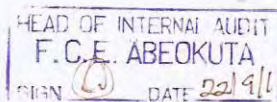
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Yours faithfully,

ROZITA BINTI RAMLI
Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)



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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

APPENDIX 46.0: Federal College of Education (Special), Oyo



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
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KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

UUM/OYAGSB/R-4/4/1
11 April 2016

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that **Oyewumi Hassan Kehinde (Matric No: 900594)** is a student of Othman Yeop Abdullah Graduate School of Business, Universiti Utara Malaysia pursuing his Doctor of Philosophy (PhD). He is conducting a research entitled **"Factors Affecting Internal Audit Task Performance : An Empirical Study of Tertiary Institutions in Nigeria"** under the supervision of Prof. Dr. Ayoib B Che Ahmad and Dr. Oluwatoyin Muse Johnson Popoola.

In this regard, we hope that you could kindly provide assistance and cooperation for him to successfully complete the research. All the information gathered will be strictly used for academic purposes only.

Your cooperation and assistance is very much appreciated.

Thank you.

"KNOWLEDGE, VIRTUE, SERVICE"

Yours faithfully

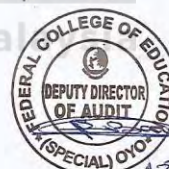
ROZITA BINTI RAMLI

Assistant Registrar

for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)



18/10/2016

Certified True Copy

ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

APPENDIX 47.0: Olabisi Onabanjo University (OOU), Ago Iwoye



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
06010 UUM SINTOK
KEDAH DARULAMAN
MALAYSIA



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Yours faithfully,

ROZITA BINTI RAMLI
Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)

SIGN.....
INTERNAL AUDIT
O.O.U
AGO-IWOYE

Certified True Copy

ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 48.0: University of Ilorin



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
06010 UUM SINTOK
KEDAH DARULAMAN
MALAYSIA



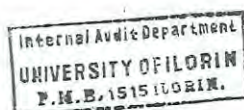
UUM
Universiti Utara Malaysia

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Yours faithfully,


ROZITA BINTI RAMLI

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c.c - Supervisor
- Student's File (900594)


Certified True Copy

ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

**APPENDIX 49.0: Some complimentary cards of Heads of Internal Audit
Department**

