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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
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By

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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 dari 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
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DEDICATION

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<td>ANAN</td>
<td>Association of National Accountants of Nigeria</td>
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<td>AGF</td>
<td>Auditor-General for the Federation</td>
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<tr>
<td>AVE</td>
<td>Average Variance Extracted</td>
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<tr>
<td>CAE</td>
<td>Chief Audit Executive</td>
</tr>
<tr>
<td>CBOK</td>
<td>Common Body of Knowledge</td>
</tr>
<tr>
<td>CEO</td>
<td>Chief Executive Officer</td>
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<tr>
<td>CFO</td>
<td>Chief Finance Officer</td>
</tr>
<tr>
<td>CHIADINCOE</td>
<td>Committee of Heads of Internal Audit Directorate in Colleges of Education</td>
</tr>
<tr>
<td>CHIADINU</td>
<td>Committee of Head of Internal Audit Departments/Units in Nigerian Universities</td>
</tr>
<tr>
<td>CIA</td>
<td>Chief Internal Auditor</td>
</tr>
<tr>
<td>CIAGFS</td>
<td>Committee on Internal Audit Guidance for Financial Services</td>
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<tr>
<td>CS</td>
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<td>CR</td>
<td>Composite Reliability</td>
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<td>CVR</td>
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<td>HOA</td>
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<td>Internal Auditors</td>
</tr>
<tr>
<td>IBM SPSS</td>
<td>Integrated Business Machine Statistical Packages for Social Sciences</td>
</tr>
<tr>
<td>Acronym</td>
<td>Full Form</td>
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</tr>
<tr>
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<td>Institute of Chartered Accountants of Nigeria</td>
</tr>
<tr>
<td>IEAR</td>
<td>Internal and External Auditors Relationship</td>
</tr>
<tr>
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<td>ISPPIA</td>
<td>International Standards for the Professional Practice of Internal Auditing</td>
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</tr>
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</tr>
<tr>
<td>NSA</td>
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<td>NSQC</td>
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<td>Nigerian Tertiary Institutions</td>
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<td>National Universities Commission</td>
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<td>OLRT</td>
<td>Outer Loading Relevance Testing</td>
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<td>OYAGS</td>
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<tr>
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<td>SSO</td>
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<td>Test of English as a Foreign Language</td>
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<tr>
<td>TP</td>
<td>Task Performance</td>
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<td>Abbreviation</td>
<td>Full Form</td>
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<td>--------------</td>
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<tr>
<td>TPIA</td>
<td>Task Performance of Internal Auditors</td>
</tr>
<tr>
<td>UI</td>
<td>University of Ibadan</td>
</tr>
<tr>
<td>UUM</td>
<td>Universiti Utara Malaysia</td>
</tr>
<tr>
<td>VC</td>
<td>Vice-Chancellor</td>
</tr>
<tr>
<td>VIF</td>
<td>Variance Inflation Factor</td>
</tr>
</tbody>
</table>
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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

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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

xxiii
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-Twaijry, 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-Twaijry 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
REFERENCES


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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 [ ]
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

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

SECTION B

Management support

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

**Objectivity and Independence**

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

### SECTION D

**Internal and external auditors’ relationship**

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

Communication Skills

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

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

........................................................................................................
........................................................................................................
........................................................................................................
........................................................................................................
........................................................................................................

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

The Dean,
School of Accountancy.

Sirs,

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

Sirs, 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 Ayoob Che Ahmad
                 Dr Olubatoyin Muse Johnson Popoola.

Thank you sir,

Yours faithfully,

Oyewumi, H.K

School of Accountancy,
College of Business.
6th April, 2016.
APPENDIX 3.0 Letter of Introduction from OYAGSB

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. Ayaih B Che Ahmad and Dr. Olufayo A. 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

cc - Supervisor
    - Student's File (900594)
APPENDIX 4.0 Acknowledgement of National Universities Commission (NUC)

KEDAH AMAN MAKMUR ◆ BERSAMA MEMACU TRANSFORMASI

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. Ayodeji Che Ahmad and Dr. Olubojade 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,

ROSTA NINTI RAMLI
Assistant Registrar to Dean
Othman Yeop Abdullah Graduate School of Business

Supervisor
Student's File (900594)

Universiti Utara Malaysia

The Eminent Management University
APPENDIX 5.0 Acknowledgement by National Commission for Colleges of Education (NCCE)

KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that Oyetomi Hassan Kohinde (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. Ayojol O. Che Ahmad and Dr. Olufatoyin 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”

Othman Yeop Abdullah Graduate School of Business

UUM/RYAGSB/R-4/4/1

11 April 2016
APPENDIX 6.0: Acknowledgement by National Board for Technical Education (NBTE)
APPENDIX 7.0: University of Abuja

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that Oywurm 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. Ayoobi B Che Ahmad and Dr. Oluwatoyin Muse Johnson Papola.

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.

Yours faithfully,

KOZITA BINTI RAMLI
Assistant Registrar

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
   - Student’s File (900594)
APPENDIX 8.0: Kaduna Polytechnic

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 Abdllah 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. Ayob 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 are very much appreciated.

Thank you.

"KNOWLEDGE, VIRTUE, SERVICE"

Yours faithfully,

ROZITA ENTI RAMLI
Assistant Registrar

For Dean

Othman Yeop Abdullah Graduate School of Business

C.C. - Supervisor
- Student’s file (900594)
APPENDIX 9.0: Kaduna State University (KASU)

KEDAH AMAN MAKMUR + BERSAMA MEMACU TRANSFORMASI

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. Ayob & Che Ahmad and Dr. Oluwatoyan Muse-Johnson Papolu.

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 are very much appreciated.

Thank you.

“KNOWLEDGE, VIRTUE, SERVICE”

Your faithfully,

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

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

Universiti Utara Malaysia

The Eminent Management University
APPENDIX 10.0: Ahmadu Bello University (ABU), Zaria

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. Ayaba B Che Ahmad and Dr. Oluwaloyin 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 HINTI KAMILI
Assistant Registrar
Othman Yeop Abdullah Graduate School of Business

cc: Supervisor
    Student’s File (900594)
APPENDIX 11.0: Bayero University, Kano (BUK)

NOTICE

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that Oywurimi Hassan Kehinde (Matric No: 90054) 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. Ayabib Che Ahmad and Dr. Olawale Juson 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,

ROZAT NURWANI

Assistant Registrar

Dean, Othman Yeop Abdullah Graduate School of Business

cc: - Supervisor
    - Student's File (900549)
APPENDIX 12.0: Federal College of Education, Kano

To Whom It May Concern

Dear Sir/Madam,

Letter of Recommendation for Data Collection and Research Work

This is to certify that Oywumi 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. Ayob B Che Ahmad and Dr. Olugbafiyin 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 truly,

Rozita Binti Ramli
Assistant Registrar
To Dean
Othman Yeop Abdullah Graduate School of Business

C.C. - Supervisor
- Student’s File (900594)
APPENDIX 13.0:  Kano State Polytechnic, Kano

KEDAH AMAN MAXMUR • BERSAMA MEMACU TRANSFORMASI

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. Ayoba 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”

[Signature]

Assistant Registrar

KEDAH POLYTECHNIC

INTERNAL AUDITOR

[Signature]

28-7-2016

Othman Yeop Abdullah Graduate School of Business

cc: - Supervisor
    - Student’s File (900594)
APPENDIX 14.0: Sokoto State University

Dear Sir/Madam,

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. Ayobib & Che Ahmad and Dr. Oluwatosin Muse Johnson Papoola.

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.

Yours faithfully,

ROZITA BINTI RAMLI
Assistant Registrar

Othman Yeop Abdullah Graduate School of Business

C.C. - Supervisor
- Student’s file (900594)
APPENDIX 15.0: Sokoto State Polytechnic

KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

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. Ayotib T. Ade Ahamad and Dr. Olutayo Akinboye Johnson Popsola.

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,

[Signature]

KODIA BINTI TAMU
Assistant Registrar

Othman Yeop Abdullah Graduate School of Business

C.C. - Supervisor
Student’s file (900594)
APPENDIX 16.0:  Uthman Danfodiyo University, Sokoto

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 Mos Johnson Poppola.

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 Ismail
Assistant Registrar

for Dean

Othman Yeop Abdullah Graduate School of Business

Cc - Supervisor
Cc - Student’s File (900594)
APPENDIX 17.0: Shehu Shagari College of Education, Sokoto

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. Ayoob B Che Ahmad and Dr. Olutayo M. 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 are 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)
APPENDIX 18.0:  Fountain University, Osogbo

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 Auditi Task Performance: An Empirical Study of Textual 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 to 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,

KOZIA SINTANILU

Assistant Registrar

Dean

Othman Yeop Abdullah Graduate School of Business

cc - Supervisor

Student’s File (900594)
APPENDIX 19.0: Federal Polytechnic, Ede

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that Osewumi 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. Ayab B Che Ahmad and Dr. Oluwatosin Muja Johnson Popada.

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.

Yours faithfully,

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

Cc: Supervisor
Student’s File (900594)
APPENDIX 20.0:  Kogi State Polytechnic, Lokoja

KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that Gyewumi Hassan Kehinde (Matric No: 900594) is a student of Othman Yeop Abdullah Graduate School of Business, Universiti Utara Malaysia pursuing the 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. Ayob & Che Ahmad and Dr. Olumuyiwa Musa 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 Hamli
Assistant Registrar
Department of Graduate Studies
Othman Yeop Abdullah Graduate School of Business

cc
Supervisor
Student's File (900594)
APPENDIX 21.0:  Federal Polytechnic, Ede

KEDAH AMAN MAXMUR • BERSAMA MEMACU TRANSFORMASI

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that Oyswurmi Hassan Kehinde (Matric No: 900574) 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. Ayoob B Che Ahmad and Dr. Okoibotyn 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 truly,

[Signatures]

Dean
Othman Yeop Abdullah Graduate School of Business

cc - Supervisor - Student's File (900574)
APPENDIX 22.0  Tai Solarin University of Education, Ijebu Ode

KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

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. Ayoth R Che Ahmad and Dr. Olumalayin Muse Johnnana Poppota.

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.

Yours faithfully,

Othman Yeop Abdullah
GRADUATE SCHOOL OF BUSINESS

Assistant Registrar

Dean

Othman Yeop Abdullah Graduate School of Business

cc. Supervisor

Student's File (900594)
APPENDIX 23.0:  Federal University of Technology, Lokoja

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. Ayob b Che Ahmad and Dr. Oludatokun Muie 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 are very much appreciated.

Thank you.

“KNOWLEDGE, VIRTUE, SERVICE”

[Signature]

[Position]

[Institute]

C.C.

Student’s File (900594)
APPENDIX 24.0: Obafemi Awolowo University (OAU), Ile Ife.
APPENDIX 25.0: Osun State University, Osogbo

KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

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. Ayab B Che Ahmad and Dr. Qiwatayin 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.

[Signature]

Your faithfully,

ROZA BINTI AMALI
Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
Student’s File (900594)
APPENDIX 26.0: Oke-Ogun Polytechnic, Saki

KEDAH AMAN MAKMUR * BERSAMA MEMACU TRANSFORMASI

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. Ayobi 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,

[Signature]

Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

cc - Supervisor
     Student’s File (900594)
APPENDIX 27.0: Kwara State Polytechnic, Ilorin

KEDA AMAN MAKMUR + BERSAMA MEMACU TRANSFORMASI

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. Ayob 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
Dean
Othman Yeop Abdullah Graduate School of Business

C.C. - Supervisor
- Student’s File (900594)
APPENDIX 28.0:  Kwara State College of Education, Ilorin

OHTMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
90010 UUM SINTOK
KEDAH DARULAMAN
MALAYSIA

KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

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 KAMIL
Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

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

Universiti Utara Malaysia
The Eminent Management University

309
APPENDIX 29.0: Osun State Polytechnic, Ire

KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

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. Oluwafiyin Musa 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 sincerely,

POZTA BINTI KAMLII
Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

C.C - Supervisor
Student’s File (900594)
APPENDIX 30.0: University of Port-Harcourt

KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that Oyswunl Hassan Kehinde (Matric No: 9005P4) is a student of Othman Yeop Abdullah’s 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. Ayoob C. Che Ahmad and Dr. Oluwatosin 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,

KKNOWLEDGE, VIRTUE, SERVICE

Yours faithfully,

KOSTA BINTI RAMU Assistant Registrar

For Dean

Othman Yeop Abdullah Graduate School of Business

C.C. Supervisor

Student’s File (9005P4)
APPENDIX 31.0  Alvan Ikoku College of Education, Owerri

KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that Oywumi 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. Ayoba B. Che Ahmad and Dr. Oluwatoyin Muse Johnson Papoola.

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

cc - Supervisor

Student’s File (900594)

Universiti Utara Malaysia
The Eminent Management University
APPENDIX 32.0: Federal University of Technology, Owerri

KEDAH AMAN MAKMUR * BERASAMA MEMACU TRANSFORMASI

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. Oluwatosin Muse Johnson Popoola.

In this regard, we hope that you could kindly provide assistance and cooperation for him to successfully complete the research. All 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)
APPENDIX 33.0: Institute of Management and Technology, Enugu

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that Oyetomi 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. Aiyib B Che Ahmad and Dr. Cuvatiyon Mus 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.

Yours faithfully,

ROZITA NITI AMALI
Assistant Registrar for Dean
Othman Yeop Abdullah Graduate School of Business

C.C. - Supervisor
- Student's File (900594)
LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that Oywunri 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. Ayob B Che Ahmad and Dr. Oluwatosin 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 HINTI RAMLI
Assistant Registrar
Dean
Othman Yeop Abdullah Graduate School of Business

C.C
Supervisor
Student’s File (900594)

University Perguruan Terkemuka
The Emirat Management University
APPENDIX 35.0: Enugu State University of Technology, Enugu

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. Ayob & 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 JAMIL
Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

C.C. - Supervisor
Student’s File (900594)
APPENDIX 36.0:  University of Nigeria, Nsukka

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. Ayoob 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 ISMAIL
Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

C.C - Supervisor
Student’s File (900594)
APPENDIX 37.0: University of Ibadan

[Image of document]

Othman Yeop Abdullah Graduate School of Business
Universiti Utara Malaysia
06010 UUM SINTOK
Kedah Darul Aman
Malaysia

Kedah Aman Makmur • Bersama Memacu Transformasi

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. Ayobbi Bi Anuar Ahmad and Dr. Olubatuyi 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 RAMU
Assistant Registrar

Othman Yeop Abdullah Graduate School of Business

C.C. - Supervisor
Student's File (900594)
APPENDIX 38.0: The Polytechnic, Ibadan

OTMIN YEOU ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
06010 UUM SINTOK
KEDAH DARUL AMAN
MALAYSIA

KEDAH AMAN MAKMUR = BERSAMA MEMACU TRANSFORMASI

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that Oyawumi Hassan Kehinde (Matric No: 900574) is a student of Othman Yeap 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. Ayob & Che Ahmad and Dr. Oluwatayoin 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,

ROSTIA BINTI AMU
Assistant Registrar
for Dean
Othman Yeap Abdullah Graduate School of Business

c.c. Supervisor
Student’s File (900574)
APPENDIX 39.0:  Federal College of Education (Technical), Akoka

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. Ayob 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,

[Signature]

[Name]
Assistant Registrar
To: Dean
Othman Yeop Abdullah Graduate School of Business

C.C. Supervisor
Student’s File (900594)
APPENDIX 40.0: University of Lagos

Dear Sir/Madam,

This is to certify that Olatunji 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. Ayoob B Che Ahmad and Dr. Oluwatoyin Muse Johnson Papoola.

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.

Yours faithfully,

[Signature]

[Name]
Assistant Registrar
Dean
Othman Yeop Abdullah Graduate School of Business

[Signature]

[Name]
Supervisor
Student’s File (900594)
APPENDIX 41.0: Lagos State University

KEDAH AMAN MAKMUR + BERSAMA MEMACU TRANSFORMASI

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. Ayolo 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 BIN MUHAMMAD
Assistant Registrar

Othman Yeop Abdullah Graduate School of Business

C.C. - Supervisor

Student’s File (900594)
APPENDIX 42.0: Yaba College of Technology, Lagos

Othman Yeop Abdullah Graduate School of Business
Universiti Utara Malaysia
06010 UUM Sintok
Kedah Darul Aman
Malaysia

KEDAH AMAN MAKMUR * BERSAMA MEMACU TRANSFORMASI

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that Oyeowute 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. Obiakpor 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)
APPENDIX 43.0: Moshood Abiola Polytechnic, Abeokuta

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that Oyeowumi 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

c.c. — Supervisor
— Student’s File (900594)
APPENDIX 44.0: Federal University of Agriculture, Abeokuta

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

To Whom It May Concern,

Dear Sir/Madam,

I am writing to recommend Oyetunji Hassan Abdul-Azeem (Matric No: 900594) as a research assistant for the study entitled "Factors Affecting Internal Audit Task Performance: An Empirical Study of Tertiary Institutions in Nigeria". The research is being conducted under the supervision of Prof. Dr. Ayab B. Che Ahmad and Dr. Oluwatoyin Muse Johnson Popoola.

In this regard, I would be grateful if 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.

Yours faithfully,

[Signature]

[Name]

Assistant Registrar

[University Name]
APPENDIX 45.0: Federal College of Education, Abeokuta

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that Oyawumi 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"

[Signature]

[Stamp] Head of Internal Audit

F.C.E. ABEOKUTA

[Stamp] Date 11/04/2016

[Stamp] Assistant Registrar

Othman Yeop Abdullah Graduate School of Business

C.C. Supervisor
Student’s File (900594)
APPENDIX 46.0: Federal College of Education (Special), Oyo
APPENDIX 47.0: Olabisi Onabanjo University (OOU), Ago Iwoye

KEDAH AMAN MAXMUR • BERSAMA MEMACU TRANSFORMASI

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. Ayob B Che Ahmad and Dr. Oludatayo Muse Johnson Poppola.

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.

[Signature]

KNOWLEDGE, VIRTUE, SERVICE

[Signature]

Dean
Othman Yeop Abdullah Graduate School of Business

[Signature]

Supervisor
Student’s File (900594)
APPENDIX 48.0: University of Ilorin

OThman YeoP Abdullah
Graduate School of Business
Universiti Utara Malaysia
06010 UUM SINTOK
KEDAH DARUL AMAN
MALAYSIA

KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

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. Ayabal B. Che Ahmad and Dr. Oluwatosin 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

Your faithfully,

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

C.C. Supervisor
Student’s File (900594)
APPENDIX 49.0: Some complimentary cards of Heads of Internal Audit Department