



# **An Assessment of Management Support and its Impact on Service Delivery in Internal Audit**

(A Case of Malawi Police Service - National Police Headquarters)

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## **ABSTRACT**

The study was conducted to assess management support and its impact on service delivery of internal audit in the Malawi Police Service (MPS). The Malawi Government has several institutions across the country. These institutions include Ministries, Departments and Agencies (MDAs). The MDAs in Malawi have been entrusted to manage public resources prudently by observing the Public Finance Management Act, Public Procurement Act and treasury instructions. The Malawi Police service is one of these institutions which use public funds. In view of this, the Internal Audit department was established to add value by looking at fraud issues, financial reporting and misappropriation of the organizations' assets in ensuring accuracy, objectivity and consistency for a prudent financial performance as allude to by Mancino, (1997). The Internal Audit department is a backbone of an organization for the effective corporate governance. However, despite the existence of internal audit department, internal reports indicate that, mismanagement and embezzlement of funds are still being experienced in various institutions across the country. On many occasions, the internal audit unit does not operating effectively as it is largely dependent on management support services. It is therefore for this reason that this study sought to assess management support services and its impact on service delivery. This study has adopted both quantitative and qualitative methods so as to provide insight into management support services and its impact on the effectiveness of internal audit. Convenience sampling was used because it provides a wealth of qualitative information as it offers a way to receive specific feedback from individuals perspective, Louise Gaille (2020). This study targeted a sample size of 35 employees (Officers) which comprised of the Internal Auditors, Senior Officers and Administrative Officers within the Malawi Police Service. Primary data was collected using questionnaires and surveys which were self-administered to respondents. The study revealed that Management support has a direct impact on effectiveness of internal audit. An audit department that is not adequately supported by management to carry out all its annual planned activities may not succeed on its own. It is upon this understanding that Management of the Malawi Police Service created strategies that promote a positive impact in its service delivery including the audit function.

Based on findings from the study, the researcher recommended that there is need for more capacity building on the part of management so that management can become more active and motivated in monitoring internal audit systems and thereby becoming more effective. Management should also make sure that its Internal Audit committee and the entire audit team is adequately supported to promote accuracy in the implementation and monitoring of the audit activities. On the other hand, management of the Malawi Police Services is hereby being applauded for fostering strategies that have so far, created a positive impact in service delivery especially in Internal Audit.

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## **1.0 Introduction**

The Malawi Police Service (MPS) is one of the government institutions mandated to manage crime and enforce the law and order. To fulfil its mandate, Malawi Police has so many departments like Police Mobile Service (PMS), Traffic Police, Criminal Investigations Department (CID), Prosecution Department and Support Staff department like Human Resources Management (HRM) and Finance department. These departments work hand in hand to make sure that lives and properties are protected. To facilitate these tasks and initiatives, the Malawi Police Services gets funding from government revenues. It is therefore expected to manage public resources prudently. Therefore, in order to ensure prudent performance in its financial management, it established an internal audit unit to look at fraud issues, financial reporting and misappropriation of the organizations' assets by ensuring accuracy, objectivity and consistency for a prudent financial performance.

However, despite the establishment of the internal audit unit, some internal reports show that over the years, mismanagement and embezzlement of funds have been reported in various institutions across the country. This phenomenon might indicate that the highest order of effective internal audit function has not been attained yet as expected. The unit is not operating effectively as it is largely and always dependent on management support services. Therefore this study aimed at assessing the impact of the contribution of management support services on effective service delivery of the internal audit in order to promote strategies that could promote best practices in Management support towards the audit function.

## 2.0 Literature Review

Price water house, Coopers, Singapore (2008) stated that internal audit function plays a key role in assessing and reporting on an organization's risk management, internal controls and management information systems. Alzeban and Gwillian (2014) conducted a survey of Saudi public sector on factors affecting internal audit effectiveness. They observed that management support to internal audit has a positive effect on the effectiveness of the internal audit system. They noted that by hiring trained and experienced staff and providing sufficient resources, the effectiveness of internal auditors could be enhanced. **Ahmad et al, (2009)** likewise conducted his studies on effectiveness of internal audit in Malaysian public sector and stated that management support is the second most important determinant of internal audit effectiveness after the sufficiency of staff. In another study, **Onumah & Yoa Krah (2012)** studied the barriers to effective internal audit of Ghanaian public sector entities and reported that the scope of internal audit activities was limited to pre audit of payment vouchers, and further added that internal audit in public sector had been hampered by factors such as low professional proficiency of internal auditors, lack of management ownership and support for internal audit activities, lack of budget authority of the internal audit units and weak functioning of audit committees. **Van Rensburg and Coetzee, (2016)** in Sierra Leone was not alone when he discussed the concept of management support saying that, the main objective of internal audit system is to help members of organizations to effectively discharge their responsibilities. Probably that was why Zakari (2012), reported that effectiveness of internal audit system depends on the level of independence of internal audit and also added that the extent of added value the internal audit can bring to the organization depends on how effective it is managed in the organization. This could be the very same reason that made **Dellai et al, (2016)**, in Tunisia who stated that without management support, internal audit unit is ineffectual, meaning that an internal audit on its own does not have the resources to fulfill its work and cannot outsource proficient internal audit staff without management's support. Studies of Abdulaziz and Nedal (2013) revealed that the internal audit department suffers due to less support from senior management. Hence the studies of Pricewaterhousecoopers (2008) had emphasized that Directors of companies that have internal audit function should confirm that the internal audit function is properly constituted, has the necessary resources, and operates professionally. Sifileand Innocent, (2014) stated that the performance of the internal audit unit can be improved if they get adequate support from management. On the other hand, Khumbo Salima (2019) crowned it all when he studied on the effectiveness of internal audit function in Malawian public sector and stated that there is a relationship between management support and effectiveness of internal audit function. He further added that, there is relationship between staff competency and effectiveness of internal audit function in the Malawi public sector.

### 2.1 Theoretical reviews

#### 2.1.1 Agency Theory

Adams (1994) used agency theory to explain that it is in the interest of management to maintain a strong internal audit department. The mandate, scope, methodology, and results should be determined solely by the internal audit charter without seeking consent from top management. When management defines the scope of internal audit work, it does not allow the internal auditors to be independent. In areas where management is involved in misappropriation of resources may be excluded from the scope of audit work defined by the same management. Management can demonstrate its support for internal audit by emphasizing the value of independent and objective internal auditing in identifying areas for improving performance quality and by implementing the recommendations of internal audit (Dawuda et al., 2017).

On the basis of the above explanation it is very clear that Agency Theory is well understood theory that explains the connection between the factors in the research and the conceptual framework.

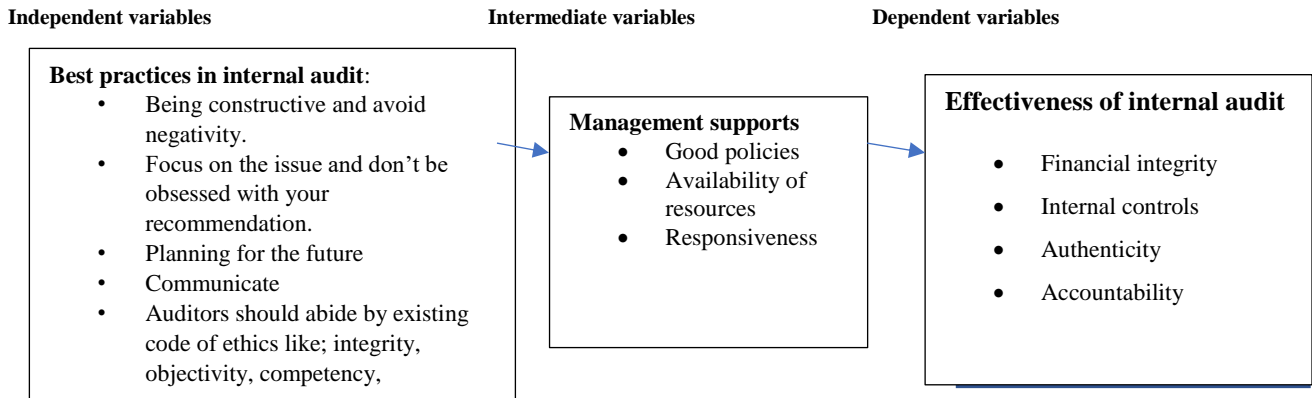
#### 2.1.2 Contingency theory

The contingency theory of leadership and management states that there is no standard method by which organizations can be led, controlled and managed. Organizations and their functions depend on various external and internal factors. The functions of audit are themselves, types of organizations that are affected by various factors in the environment. The present of these factors is a reason why auditing can be managed by applying contingency theory, with a recognition that processes and outcomes of audits are dependent on variable and contingent factors. Contingency theory is generally applicable in the context of achievement of effectiveness. Studies of Badara and Saidin (2014) revealed that contingency theory enables the researcher to explain the phenomenon systematically. This theory could explain the relationship between two or more variables. The internal audit effectiveness depended on contingency variables as outlined in the figure below in the conceptual framework.

Therefore, considering content of Agency theory the researcher has adopted this theory as it is relevant to assess management support and its impact on service delivery of internal auditors.

## 2.2 Conceptual framework

Fig 2.1



Source: Katsache

### Discussion on Conceptual Framework

#### Being constructive and avoid negativity.

Internal audit is associated with lots of negativity, this is due to the fact that it is viewed as a fault finding activity. A large proportion of auditors involve themselves into fault finding and lots of management expects internal auditors to find faults. However, internal auditors have that potential to make constructive comments and create a positive environment while discharging their duties. Therefore, any auditor error creates doubt about the profession's ability to work in the public interest Carnegie and Napier (2010). Frese and Keith (2015) confirmed that errors can also be embraced as offering opportunities for learning and innovation. Kornberger et al (2011) stated that auditors are said to be in constant learning trajectory during which they continuously develop and enhance professional skills, knowledge and judgment.

#### Planning for the future

Agarwal (2021) stated that whenever organizations are planning to come up with a new process, new policy, new system, management ensures that they have all right things in place and taken care of all the risks that can be thought of.

#### Focus on the issue and not being obsessed with recommendations

A good number of auditors provide audit recommendations, while it is good thing to do so, the owners involved into the recommendations process, they own the action plan. As an internal auditor, our role is to inform about the risk. Management can still decide to do nothing.

#### Code of Ethics

According to the institute of internal auditors (2023) internal auditors are expected to apply and uphold the following principles;

**Integrity:** The internal auditors should perform their work with honesty, diligence and responsibility. **Objectivity:** Internal auditors shall not accept anything that may impair their professional judgment. **Confidentiality:** Internal auditors should prudently use and protect the secrecy of information acquired in course of their duties.

**Competency:** According to Arzesh Competency model (2018) Competency is defined as series of knowledge, abilities, skills, experiences and behavior, which leads to effective performance in an individual's activities. The internal auditors are required to perform audit services without violation of international standards for the professional practice of internal auditing (Institute of internal auditors, (2023).

**Management support:** Management support covers many areas of business. Management has embodied with responsibilities when it comes to support for internal audit unit. The commitment and support that internal audit departments get from management determines the extent to which planned objectives can be implemented smoothly. Studies of Dawuda et al (2017) found that management support services have great influence on the performance of internal auditors. For instance the commitment of management to working with internal auditors to develop internal audit Charter.

#### Good policies

Management has a variety of strategies that if put in place can influence the effectiveness of internal audit. According to Abate (2018) management should be more robust and adopt inclusive approach to improve audit effectiveness (service delivery). Audit quality is most strengthened when the auditor, the audit committee and management work together as "three legged tool". Abate (2018) further added that, management should implement the successful practices to strengthen the audit process. These include;

- Optimize management's processes to support the audit. The better management knows how to plan, formulate, implement and monitoring of its own internal processes for the sake of supporting the audit.

- Deepen planning between auditor and management. Management has an intimate understanding of its organization therefore holding planning meeting with auditors before the audit begins allows for information sharing and provides an opportunity to discuss and highlight the risky areas Abate (2018).
- Enhance communication between auditor and management. Establishing a good relationship and better communication throughout audit builds greater engagement on the part of management and may further support an effective, efficient and higher quality service delivery benefitting both management and auditor.

#### **Availability of resources**

These are all the necessary resources required by internal auditors to achieve the planned objectives with due professional care. For instance financial support.

#### **Responsiveness**

According to Friedman (2009) the term responsiveness refers to the practice of ensuring the clients are served helpfully and responsibly by government agencies and officials

#### **Dependent variables**

These factors describe the characteristics of financial system that operates in a clean, transparent and accountable way (Transparency international 2022). This can be an output if all the resources needed by the audit are sufficiently and appropriately provided which enables the internal audit departments to have best practices.

#### **Accountability**

According to Bovens, (2010), accountability is defined as taking or being assigned responsibility for something that you have done, or something you are supposed to do. From an ethics perspective, accountability is answerability, blameworthiness, liability and the expectation of account giving for one's actions. In an extended discussion, accountability has been succinctly defined by Gray et al (1996) as 'the duty to provide an account (by no means necessarily a financial account) or reckoning of those actions for which one is held responsible'. Accountability thus implies two 'responsibilities or duties'. First the account or is responsible for performing a duty and then is responsible to account for that duty to whom he or she is responsible, the accountee. Gray et al, (1996).

#### **Internal controls**

Internal controls refer to accounting policies and auditing procedures that ensures that accounting information of a company are accurate and reliable, Jason Gordon (2022). According to United Nations secretariat (2021) (UNS) internal controls are designed to reduce and manage, rather than eliminate, the risk of failure to achieve the organization's objectives. UNS (2021) further added that internal control is a process, effected by an entity's management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting and compliance.

**Authenticity:** Authenticity it's about being your genuine self; how you show up every day, all day, Seth fineberg, (2022). Timothy Allen (2019) stated that when we interact with clients and prospective clients, we need to make sure we are honest about what we can and cannot do. Timothy (2019) further added that we need to be honest about the breadth and depth of experience we have.

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### **3.0 METHODOLOGY**

Burns and Grove, (2011) described a research design as an overall plan for collecting and analyzing data. The research design helps the researcher to plan and implement on how his studies could be done in a way to successfully achieve the intended objectives. There are several philosophies which researchers use such as ontology, Epistemology, Axiology, Pragmatism, Realism and Positivism. Based on Saunders research onion, this study chose pragmatism philosophy to assess management support services and its impact on service delivery of internal audit as this philosophy incorporates operational decisions based on what will work best in finding answers for the questions under investigations and therefore, enables pragmatic researchers to conduct research in innovative and dynamic ways to find solution to research problem (<https://www.nottingham.ac.uk>). There are three approaches to research projects, these are; induction, abduction and deduction. According to Bernard, (2011) inductive research involves pattern research from observing and developing explanations and pattern theories through series of hypothesis. A deductive approach involves developing an existing theory based hypothesis and then designing a research strategy to test the hypothesis, Wilson (2010). According to Bebbie (2010) induction begins with observation and attempts to find a pattern within them, while deduction begins with pattern expected to be tested against observations. Therefore this study has adopted the inductive approach by creating a new concepts as part of analysis, thus the conclusion is based on interpretation. According to Cozby, (2007), a qualitative research approach is preferred by researchers for studies that focus on people behaving in a natural setting. Therefore, both quantitative and qualitative methods have been used so as to provide insight into management support services and its impact on effectiveness of internal audit. According to Zikmund (2010), qualitative research is a non- numerical research that captures concepts and opinions by using observations, interviews and questionnaires. Descriptive research design aims at describing and documenting aspects of a situation as it naturally occurs and this helps in providing a true picture of an aspect Zikmund et al (2008). All employees at the study area are regarded as population of the study. Convenience sampling was used. Convenience sampling is a non-probability sampling method where units are selected for inclusion in the sample because they are the easiest for the researcher to access due to

geographical proximity, availability at a given time, or willingness to participate in research Nikolopoulou(2022).It is usually used because it provides a wealth of qualitative information as it offers a way to receive specific feedback from individuals perspective, Louise Gaille (2020).

The study was done at the National Police headquarters which is located in Malawi's Capital City, Lilongwe. Primary data was collected using questionnaires together with the surveys which were self-administered to respondents. The overall reason for adopting this approach was to investigate from respondents independently, to see if management support has any effects on service delivery on internal audit.

### 3.7 Methods of data collection

Survey questionnaires were physically administered to respondents in order to gather both qualitative and quantitative data from subjects.

### 3.8 Tools for Data Collection

Self-administered questionnaires and survey were used to collect data from respondents. A questionnaire is defined as a written or printed form used in gathering information on some subjects consisting of all list of questions to be submitted to one or more persons Saunders et al, (2009). The use of questionnaire and survey are the most commonly desired instrument when collecting primary data due to their flexibility.

### 3.9 Tools for Data Analysis

Collected data was manually analyzed using the Microsoft excel to generate tables.

### 3.10 Limitations of the study.

This researcher was limited to collect data from respondents across the country hence narrowing down to National Headquarters to match the affordable budget and reduce.

## 4. FINDINGS

After the data had been collected through various means the data was analyzed using both qualitative and quantitative approaches. This chapter presents the findings of the research and their interpretations. The response rate from the respondents was 70%.

### 4.3 Interpretation: Demographic characteristics of respondents-police officers.

Serial	Characteristics	Categories	Frequency	Percentage
1	Age group	18-26	5	20%
		27-35	6	24%
		36-44	12	48%
		>45	2	8%
2	Sex	Male	18	72%
		Female	7	28%
3	Education	MSCE	6	24%
		Diploma	11	44%
		Graduate	6	24%
		Post graduate	2	8%
4	Period of Service	0-5years	3	12%
		5-10 years	5	20%
		11-15 years	5	20%
		>16 years	12	48%
5	Current Positions/Appointment	Grade F-E	1	4%
		Grade I-G	7	28%
		Grade K-J	17	68%
		Grade K below	0	0

The majority of respondents were from age group between 36 and 44 which was represented by 48%. This means that Malawi Police allocated officers who are well matured and have vast experience in the field.

Malawi Police has a majority of male officers working in Finance and internal audit department compared to their female counterparts despite having a 50:50 campaign in the country. This means that, Malawi Police is lagging behind to achieve this 50:50 (men and women representation) campaign policy. On education background, majority of respondents indicated that they had at least Diploma as represented by 44% and there was a tie of 24% between those having degrees or Certificates. This means that, the Malawi Police is now allocating its staff in various departments based on qualifications e.g. the minimum qualification to join internal audit or Finance is Diploma related qualification. In this case the Malawi Police Service has well qualified officers with vast experience in the audit and finance branches and have served the Malawi Police Service for over 16 years. These factors above have positive effects towards effective service delivery in the internal audit function. The majority (68%) of respondents in the survey were Senior Assistant Officers to ensure adequate sample representation.

Responses	Frequency	Per cent	Cumulative Percent
Strongly agree	14	56%	56%
Agreed	9	36%	92%
Not sure	2	8%	100%
Disagreed	0	0	0
Strongly disagree	0	0	0

The study revealed that 56% of respondents strongly agreed that management support to internal audit unit has direct impact on their service delivery. In the second category, 36% agreed. This means that 92% of respondents were in agreement that management support has direct impact on the effectiveness of the branch.

In the course of gathering data one respondent was quoted in response to the impact of management support on effectiveness of internal audit and he said, *“Yes if internal auditors are supported, say, financially, they will be able to do their work properly and with independence”*. The other respondent said that, *“Yes, when the internal audit are given sufficient funds they are able to conduct the audit exercises in all the MPS departments”*, One respondent remarked. The other respondent who was also quoted and she said that, *“delay in providing resources hence delay in auditors’ discovering fraud hence government revenues being embezzled”*.

This means that management should maintain its strategies that create a positive impact in service. For example the practice of sending officers to attend continuous professional development (CPD) training at Mpemba School of Development should be maintained.

Responses	Frequency	Percent	Cumulative Percent
Sufficient	7	28%	28%
Not sure	4	16%	44%
Insufficient	14	56%	100%

Despite Management’s efforts to support the department, the majority (56%) of respondents felt that management support in the internal audit department was insufficient to carry out planned audit activities smoothly.

During the assessment, one respondent was quoted in responding to this question:- *Is the support given to internal audit unit sufficient to carry out all planned activities successfully?* And he said that, *“Not at all, funds are always a problem”* one respondent remarked.

This means that there is need for management to review and revise the level of support that goes to departments especially the internal audit department in order to improve efficiency in this department.

The scale of management support	The scale of management to supports to the internal audit system							
	Very effective		Effective		Partially Effective		Not Effective	
	F	%	F	%	F	%	F	%
Development of management policies	13	52%	7	28%	3	12%	2	8%
Monitoring internal audit systems	7	28%	5	20%	1	4%	12	48%
Complying with international practices	7	28%	3	12%	2	8%	13	52%
Supporting Audit committee	3	12%	2	8%	3	12%	17	68%
Budgeting allocation	5	20%	5	20%	1	4%	14	56%

Approving internal audit documents	5	20%	6	24%	8	32%	6	24%
Reviewing internal audit Activities	3	12%	4	16%	6	24%	12	48%

#### **4.1 The effectiveness of management to support the audit system.**

Majority of respondents represented by 52% said that management is very effective when it comes to development of policies. This means that Malawi Police Service is good at development of policies but when it comes to monitoring of internal audit systems becomes a problem, according to responses from 48% of respondents. 52% of respondents expressed their views by indicating that management is not effective when it comes to complying with international practices. The majority of respondents representing 68% indicated that the audit committee lacks management support. 56% of respondents indicated that management is not effective when it comes to budgets allocation towards audit branch. 32% of respondents indicated that management is partially effective when approving internal audit transactions. 48% of respondents indicated that management is not effective to review internal audit activities.

This means that there is a need for a more capacity building on the part of management so that management can become more active and motivated in monitoring internal audit systems therefore becoming more effective when approving audit transactions.

#### **4.2 Factors affecting effective service delivery of audit functions in Malawi Police Service**

Findings indicated that management support is one of factors that contributes towards effective service delivery of internal audit function. 56% strongly agreed that management support has direct impact on the service delivery of internal audit.

On education background for officers engaged in internal audit, the majority of respondents indicated that they had at least a Diploma as 44% has represented them and there was a tie of 24% between those having degrees or Certificates. This means that, Malawi Police Service is now allocating its staff in various departments based on qualifications e.g. the minimum qualification to join internal audit or Finance is Diploma related qualification. In this case Malawi Police service has well qualified officers and experienced officers in the audit and finance who are also happened that 48% of respondents had served Malawi Police Service for over 16 years. These factors above (management support, experience and qualification) have positive effects towards effective service delivery by internal audit function. The majority of respondents who dominated the survey were senior assistant officers as 68% has represented them, this simply means that the respondents were convenient to the researcher.

#### **4.3 The strategies that could help to improve the effectiveness of internal audit service**

From the findings discussed above, it is clear that there is need for more capacity building initiatives on the part of management to enhance motivation and to develop the audit department further. This could be achieved through partnering with training institutions such as DMI-St. Johns the Baptist University in order to empower officers with more technical skills in audit functions of Malawi Police Services.

During the data collection process, one respondent said, "Management should adopt a policy on budget allocation towards the branch by setting a certain percentage from Other Recurrent Transactions (ORT) so that every month the audit branch has an adequate funding allocation". In agreement with the former respondents the other respondent stated that, "Management should provide more trainings and career development opportunities to improve quality of the service delivery by the audit function". And in addition to these respondents, another respondent was also in agreement with others when she said, "Management should increase funding figures and the number of audit officers to work within this department".

## **5.0 CONCLUSION**

This section of the research presents a summary of the research outcome. Conclusions and recommendations are also given to guide institutions and readers on appropriate actions that could be carried out in order to address situations and areas that might show gaps in the audit system.

### **5.1 Summary of findings**

In line with the objectives, the findings in this study revealed that there is inadequate support to the Audit department from Management in the Malawi Police service. Management does not adequately support and fully commit to the activities of the internal audit. The study also revealed one of the major strengths in the Malawi Police Service, namely: There is a team of well experienced and qualified officers as majority of officers in the audit department with a minimum qualification of Diploma. Another strength was that Management of Malawi Police Service also created strategies that could promote a positive impact in service delivery especially in the audit department.

These factors have all the capabilities to make the audit function more effective. Therefore, management should make sure that Audit committee and entire audit team are adequately supported to speed up implementation of audit activities and monitoring thereof. Management should maintain its strategies that create a positive impact in service delivery. For example the practice of sending officers to attend continuous professional development (CPD) training at Mpemba School of Development should be maintained.

### **5.1.1 Level of management support towards the service delivery of internal auditors**

This study was conducted to assess Management's support in the audit department. Results of the study showed that Management made many efforts and commitment to strengthen internal audit unit to be more effective by rendering a helpful hand towards development. This is demonstrated by provision of the audit charter and the audit structure. However, the findings from the study clearly indicated that Management's support to the audit unit is insufficient for the audit unit to carry out its planned audit activities smoothly. There is need for management to review and revise the level of support that goes to the audit department in order to improve efficiency in that department.

### **5.1.2 Factors affecting effective service delivery of auditors.**

Management support is one of the factors that contributes towards effective service delivery of internal audit functions. The study revealed that Management can achieve this through allocating adequate funding, engaging qualified officers with relevant qualifications and engaging experienced staff in the audit department in addition to enhancing the capacity of Management to increase its motivation and commitment to the audit function.

### **5.1.3 The strategies that could help to improve the effectiveness of internal audit service delivery.**

There should be more capacity building on the part of management so that it can understand audit functions very well and become more motivated. Management should also develop the audit branch by partnering with training institutions to empower officers with more technical skills in audit functions.

### **5.2 Recommendations.**

According to the findings and in line with the objectives of the research project, the study has revealed that, Management support has a direct impact on effectiveness of internal audit. However, despite Malawi Police service having a team of well experienced and qualified officers working in audit department, the branch gets inadequate support from management to carry out all its annual planned activities. This has resulted into many cost centers taking too long without being audited thereby reducing the value that the department adds to the entire organization. Management of Malawi Police Service created strategies that create a positive impact in service delivery. Therefore, the researcher is recommending that there is a need for more capacity building on the part of management so that management can become more active and more motivated in monitoring internal audit systems therefore becoming more effective. Management should also make sure that the Audit committee and entire audit team are adequately supported to enable a speedy implementation of audit functions.

Management should maintain its strategies that create a positive impact in service delivery. For example the practice of sending officers to attend continuous professional development (CPD) training at Mpemba School of Development should be maintained.

This study was conducted at headquarters and limited to assessing management support focusing only three factors as to what impacts do management support has on effectiveness of internal audit function. The researcher is of the view and suggested that further study shall be rolled out in all government institutions assessing management support and its impact to internal audit units.

### **5.3 Conclusion**

According to the findings and in line with the objectives of the research project, the study has revealed that, Management support has a direct impact on effectiveness of internal audit. However, despite Malawi Police service having a team of well experienced and qualified officers working in audit department, the branch is not adequately supported from management to carry out all its annual planned activities so that their skills and knowledge can positively contribute towards the success of entire organization. Enhanced capacity of Management and implementing officers in the Audit department will help to achieve efficient and effective internal audit function in the Malawi Police Service.

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