



## TACTICAL INPUTS FOR INTERNAL AUDIT PERFORMANCE IN TAX ADMINISTRATION

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*Peer-review under responsibility of 3<sup>rd</sup> Asia International Multidisciplanry Conference 2019 editorial board  
(<http://www.utm.my/asia/our-team/>)*

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## Research Highlights

Tactical inputs are strategies that internal auditors in an organization would have required that could induce his auditing performance efficiency. The tactical inputs or strategy are said to be an umbrella of patterns required by an internal auditor to achieve the purpose, goals, and objectives of the auditing functions in respect of planned activities performed in an organization. Setting right audit tactical strategies and implementing them accordingly is one of the main challenges confronting auditing activities and auditors efficiency in achieving their goals and objectives in various organizations around the world (Pitt, 2014). In view of that, internal auditors tactical plans are required to be logically and systematically articulated, well-structured, and feasibility achievable in an organization. Therefore, internal audit tactical strategy is an important mechanism to auditors that play a vital role in achieving an efficient performance of auditing function in striking a balance while performing a predetermined function in an organization (Terra & Passador, 2016).

## Research Objectives

The objective of this study is to understand the required tactical strategies needed by an internal auditor to perform auditing functions efficiently in tax administration. As was described by the Institute of Internal Audit (IIA), internal audit is an independent objective assertion, and consulting activities designed to improved and add value to the organization operational performance (IIA, 2013). Internal auditors play a significant role in identifying weaknesses, asses resources utilization in an organization, and providing mitigating hints to the management for correction measures with a sole aim for improving organization overall performance. Understanding the required tactical resources to internal auditors could assist in enhancing the auditing performance efficiency in tax administration. Therefore, this study ought to explore the required auditing tactical consideration needed by internal auditors in assessing and providing valuable inputs that could improve tax administration operational performance. Furthermore, the significance of the study is to provide the highlights of what the internal auditors need at the point of input while aligning auditing function in an efficient manner in tax administration. The finding of the study would also very useful for the tax administration and government in providing the required resources and enabling an environment for the internal auditors to perform their auditing functions efficiently.

## Methodology

This study adopted a qualitative research paradigm. To achieve its objective, a case study methodology was used on the Federal Inland Revenue Service Nigeria (FIRS) to collect the data from the internal auditor in the internal audit department. A case study is an empirical inquiry of a particular existing phenomenon, within its actual life context, using different methods of data collection especially when the context and phenomenon are not obviously evident (Yin, 2014). The study engaged nine internal auditors to collect the data using a face-to-face interview technique. The face-to-face interview provides intimate interaction between the enquirer and the respondent in collecting vital information in-depthly which would not be attainable using other technique such as group discussion on different respondents (Merriam, 2009). The compositions of the study participants include one chief internal auditor, four senior supervisors and four other internal auditors from a different position within the FIRS. The collected qualitative data were further analyzed using Nvivo<sub>10</sub> qualitative software for thematic analysis. The analysis started by listening to the recorded audio repeatedly and





further transcribed verbatim. The transcribed verbatim was checked severally to ensure it was in line with what the respondent stated during the interview. Finally, the data were categorized into themes and coded accordingly.

## Results

From the result of this study, the demographic information of the interviewee's participants shows that seven are male while two are female and their ages are more than twenty-five. In addition, all the participants have more than six years of work experience with FIRS, all are graduates by qualification, and all are permanent staffs of the setting. The results of the from the perspectives of participant responses shows that internal audit activities required certain tactics or strategies that can guide the auditors' functions in achieving auditing goals efficiently. The participants expressed that for an internal auditor to perform efficiently in tax administration, he needs to have adequate resources within his reach and make use of the resources systematically to accomplish the auditing functions competently. This study grouped the required internal audit tactics into two namely availability of the resources, and approach used to utilized the provided resources proficiently. Availability of resources means both the human and material resources that could aid in achieving audit functions while approaches to utilize the resources are the tactical application for implementing the planned functions of audit skillfully and efficiently. These two tactics are understood based on the participants' responses from the transcribed interviews.

## Findings

Findings of this study indicated that tactical inputs required for the efficient performance of internal auditing in tax administration are to; ensuring sufficient human resources that could perform the auditing functions skilfully are adequately provided for the internal auditors. Comprehensive audit work plan to guide the auditing activities are well structured and articulated for accomplishing auditing objectives. Finally, choosing the most suitable audit approach to internalized and implement the audit work plan also is a very crucial and important input for auditing tactical strategies in achieving efficient performance in tax administration. These are basic inputs required for efficient internal audit tactical needs.

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