
Evaluating Management Supports to the Internal Audit Function in Kenema District Council, Sierra Leone

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ABSTRACT

Lack of management support and independence greatly hinders internal audit function operations' effectiveness and efficiency. The purpose of this study was to look into the efficiency of management support for the internal audit function in the Kenema District Council in Eastern Sierra Leone. All officers of the Kenema District Council were included in the study. The internal audit procedure was previewed for 13 council officers using a simple random sample technique. From December 13th to December 20th, 2020, the 13 officers were given a pre-tested validated questionnaire with a reliability of 0.765. The majority of respondents said the council creates policy (92.3%), monitors and assesses (76.2%), and accepts audit materials (84.6%). In addition, (53.8%) of respondents strongly believe there is a link between management support and the efficacy of the internal audit function. Finally, the Kenema District Council administration ports the internal audit function in various ways. Some managerial support is insufficient, while others are adequate.

Keywords: Internal audit function; district council; effectiveness; management supports.

1. INTRODUCTION

Internal auditing is a type of audit performed to assess and enhance an organisation's risk management effectiveness, review the various internal controls, and ensure that the firm complies with all applicable laws and regulations [1]. Internal auditing is a fascinating topic since it is called upon to help firms in novel ways [2]. The appointment of competent auditors with remarkable critical thinking abilities, strategic vision, and a deep understanding of essential business processes is required to meet these new demands on auditors. Internal In a unique position to elicit positive change and bring value to a firm, internal auditors do so with sufficient board backing. Internal auditors are integral parts of corporate governance, and their expertise in control has a primary contribution to ensuring the integrity and reliability of financial statements [3-6]. Auditors who have experience perform best audit best practices audit outcomes that lead to success. Such success is due to the auditor's ability to react to clienteles' expectations, needs, and requirements due to their awareness of various auditing standards and practices [7]. But the most excellent audit department would fail if management support is lacking. Management supports that it indeed overheated n the success of the internal audit function. Internal audit functions can rise to their challenges in our constantly evolving world [8]. Internal audit effectiveness is achieved only when the internal audit fulfils its role in corporate governance [9]. However, internal audit function all over the World lacks complete management support, and there is no autonomy of operations and channels of reports in the audit department. Lack of management support and independence greatly hinders internal audit function operations' effectiveness and efficiency. These management interferences and disturbances have left the integrity and objectivity of the department of internal audit function questionable.

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The concept of independence also posed many questions about the internal audit function. Such questions as what affects the independence of the internal audit function? What should be done to enhance internal audit independence? And why little or non-management support is rendered to the internal audit function? It is, therefore, worthy of investigating what are management supports the effectiveness of the internal audit function?.

The fiscal indiscipline in the public sectors or Local Councils in Sierra Leone is very bleak evident in the Government Transition Team Report [10] and Audit Service Reports (2020) [11]. Most public sectors are not complying with the Public Financial Management Act of [12-36,11,37-39]. The Local Government Service Commission instituted the Directorate of the internal audit function. The Head of the Directorate developed a sound internal policy for all councils across the country to render full support to the internal audit in terms of budget allocation, resources, documentation and other evidential matters to improve the effectiveness of the internal audit departments to audit culture, corporate strategy, and governance functions. Presently, the Sierra Leone Government Audit Department is frequently consulted on key critical and business decisions, including even the local council of the different districts of the country [13]. Nevertheless, the Local Councils of Sierra Leone have few fiscal management strategies and hence have not positively impacted the district councils.

The Internal Audit function in Sierra Leone is a diagnostic and appraisal system designed to police institutions' internal policies and aid management decision-making. Section 84 (1) of the Local Councils Act [14] states that every local council shall have an internal audit department, prepare a quarterly report, and copy the local government minister. This has not been achieved over the years due to independence, reporting line and lack of management support for the internal audit function. The intern council's administrations highly influence the internal audit function. The powers of the internal auditors are subsumed under the direct supervision of the Chief Administrators. The Public Financial Management Act [12] and Public Financial Management Regulations (2018) provide the necessary guidelines for managing public finances, expenditure control, internal audit function, reporting and accountability.

In Sierra Leone, there is a prevalence of non-compliance with the above legal instruments in Local Councils that has led to internal audit ineffectiveness. According to [15], the successful implementation of the PFM reforms requires an efficient institutional framework that encompasses legislation, processes and supportive institutional and organisational culture. Internal auditors are viewed as enemies, not colleagues supporting and strengthening essential controls for Local Councils. During the audit process, little or no support is shown to the internal audit function Alzeban and Gwillian [16] suggest that management support in the internal audit effectiveness has a positive effect on the effectiveness of the internal audit function. Lenz, Sarens, and Hoos [17-36,11,37] pointed out that management support is the second most important determinant of the internal audit effectiveness after the sufficiency of staff. BPP [18] described an internal audit function as an appraisal or monitoring activity established within an entity as a service to the entity. According to Onumah, and Yao Krah [19], an internal audit is part of the internal control system put in place by management to aid decision making. It ensures that financial operations are correctly carried out according to the law and the board's wishes. The un-prudent fiscal management in the Local Councils is very bleak evident in the Governance Transition Team Report (2018) and Audit Service Report (2020) [11]. Most public institutions are compromising the Public Financial Management Act of [12] in Sierra Leone, a. Thecal councils have few fiscal management strategies and hence, have not created much positive impact on the purpose of the establishment. The problem of non-compliance with internal policies and procedures is rapid and gruesome, most often in the Local Councils. The non-compliance with Procurement Act (2016) and regulations (2018) [39] are chronic issues that undermine the integrity and objectivity of the Local Councils. According to Omri and Dellai [20], internal audit is ineffective without management support. Internal audit on its own does not have the resources to fulfil its work and cannot hire proficient internal audit staff without management support. Alzeban and Swaan [21] and Pappé [22] provided enough empirical evidence to show a positive relationship between management support and the effectiveness of the internal audit function. For the internal audit function to be effective, it must be consistent with management support requirements and comply with international standards and best practices.

Kenema District council's internal audit function has lasted for over two decades. Though the board seems to be doing well, there is no empirical data on the effectiveness of the audit department of the local councils. Such information would throw light on the factors responsible for the ineffectiveness of the internal audit department of the board. Hence, the thrust of this study is to investigate the management supports to the Kenema City Council the internal audit function for its effectiveness. To achieve this purpose, the research adopted three objectives: 1) examine respondents' perception of the management support to the internal audit function in the Kenema City Council; 2) examine the levels of the management support to the internal audit function of the Kenema District Council, and determine the relationship between management support and the effectiveness of the internal audit function in the Kenema District Council. The result will help the policymakers to monitor and review the internal audit function to ensure compliance with internal policies and procedures for supporting the effectiveness of the internal audit function. The results would not only be beneficial to the Kenema District Council and Sierra Leone but to the Sub-Saharan region at large.

2. METHODOLOGY

Research Design: The study employed a descriptive research design and data analysed into qualitative and quantitative methods to assess the internal audit function of Kenema District Council.

Study Area: The study was carried out in the Kenema District. Kenema District has 16 Chiefdoms and 25 Wards, 8 Constituencies and 94 Sections. It also has a vast untapped economic potential in the agricultural sector. The fieldwork was carried out in the Kenema District Council, one of the 22 Local Councils in Sierra Leone. Kenema District Council is located in the Eastern Region of the country.

Population: The study population consisted of the Kenema District Council, Local Service Commission and the Ministry of Finance officers in the District Councils.

Sampling and Sample Size: The study adopted a simple random sampling technique. It lists the Kenema district council management officers who have previewed audit reports in the council. This included the 14 council officers in the Kenema District council.

Research Instrument: A questionnaire was the main instrument adopted for this study. The questionnaires collected primary data for the analysis. The device contained closed-ended questions and was divided into three subsections based on the study's objectives. The questions were based on a four-point Likert Scale.

Validity and Reliability of the Instrument: The questionnaire was tested in the Kailahun District Council and was not included in the study area. Five questionnaires were administered to the internal audit staff in the Kailahun District to see whether the questions were fit. Before the questionnaires were administered, a council of experts from the Kenema, Bo and Kenema Districts were given the instruments to test their face and content validity. These panels of experts corrected the English Language and the wording of the device. All questions found unfit in the questionnaire were removed. The reliability test was tested using the Crumb Alpha Test and was found to be 0.765, considered valid.

3. VARIABLES USED IN THE RESEARCH

Dependent Variable: The dependent variable for this research is internal audit effectiveness. In this case, the internal audit effectiveness is measured in terms of internal auditors' ability to recognise non-compliance activities with the offices, measures and policies, and the contributions internal audit makes to the public offices. Compliance is the 'adhering to the requirements of laws, industry and organisational standards and codes, principles of good governance, accepted community and ethical standards [23]. Compliance also involves ascertaining the extent of compliance with established policies, plans, procedures, laws, and regulations, which could significantly impact the organised organisation [24]. In the study, the researchers measured the internal audit effectiveness by implementing the internal audit effectiveness and the internal audit function's ability to identify non-

compliance activities and the efficiency, suitability and adequacy of the management supports. To understand the respondents' perception of management support, a 4-point Likert scale type of 13 different item questionnaires was constructed and distributed to the respondents.

Independent Variable: This study focused on eight independent variables that might affect the internal audit effectiveness in the public sector. The predicted variables investigated in this research are the various management supports for the internal audit function, the levels of the management support adequate supportability and the efficiency of the internal audit function. The independent variables were collected from the internal auditors and all management officers who have access to audit reports, representing the respondents' perception of support for Kenema District Council. All the independent variables items were measured on a four-point Likert scale for the dependent variable items. The lowest scale represents strongly disagreed, and the largest represents strongly agreed [25].

Data Analysis Method: The study analysed data through descriptive statistics to provide details regarding the management supports provided to the internal audit questions and the various levels of the management support provided to the internal audit function. Evaluating the effects of different directions helps the effectiveness of the internal audit function. The study used correlation analysis. In addition, the Statistical Package for Social Sciences (SPSS) version 26 and Excel were used for the data analysis. To assess the reliability and consistency of the instrument, the Cronbach's Alpha (α) analysis was conducted. To the relationship among the variables, a correlation analysis method was used.

Ethical Consideration: Before the fieldwork, the researchers often visited the council to get first-hand information on the ground. During the visit, the purpose of the study was vividly discussed with the councils' management and dates were fixed for the administration of the questionnaires.

Data Collection: The data was collected from 13th – to 20th December 2020. Data for the study were derived from two major sources, primary and secondary sources. Preliminary data were collected through the administration of questionnaire, in-depth interviews, and observations. The secondary data was generated through a desk survey from documents and a review of relevant related works of literature in books and the internet. The target population of the research includes; the core staff of Kenema District Council, which represents the sample size of 13 core staff members.

Model Specification: The following model is formulated for this research to test the research hypothesis set earlier. Most of the independent variables included in the model are extensively used in prior audit researchers [24] (Mihret and Yismaw, 2007) [38], except the management perception of the internal audit's value and the adopted internal audit charter. So, the reliability and validity of the model are recognised and used in this research to analyse and interpret the study results.

$$IAE = \alpha + \beta_1MS + \beta_2DP + \beta_3AAD + \beta_4MEAFP + \beta_5MBPS + \beta_6RIAFW + \beta_7SIAW + \beta_8ABR + e_i$$

Where:

IAF → The effectiveness of internal audit function, MS → The Managements Support,

DP → Designing Policies,

AAD → The Approving of Audit Documents,

MEIAF → The Monitoring and Evaluation of Internal Audit Function, MBPS → The Managing of Best Practices and Standard.

RIAFW → Reviewing Internal Audit Function' Works

SIAW → Supporting Internal Audit Works ABR → Allocating Budget or Resources

α → is a constant, representing the effectiveness of IAF when every independent variable is zero.

B1-8 → is the coefficient in which every marginal change in variables supports internal audit function effectiveness.

e_i → the error term

4. RESULTS AND DISCUSSION

4.1 Results

1. Management Support to Audit Function for Effectiveness

The results indicated that the majority of the respondents affirmed that the Kenema District Council designs policies (92.3%), monitors and evaluates (76.2%), and approves audit documents (84.6%) in promoting internal audit function. Also, (69.2%) of the respondents agreed that the district council management supports the internal audit department in compliance with international best practices and standards, reviewing internet reports, and supporting the audit processes in the effectiveness of the internal audit department of the council. Only (61.5%) of the interviewees indicated allocating budgets or other essential resources to support the point of the internal audit functions in the panel.

2. Levels of Effectiveness of the Management Supports the Internal Audit Function

The report indicated that (38.5%) and (30.8%) of the respondents rated the management policy design, monitoring, evaluation, and managing of the audit processor to support the eternal audit function as effective and practicalities, respectively. Also, (58.8%) of the council officers rate the effectiveness of the manage management internal audit function as reasonable practicality. Furthermore, (46.2%) of the respondents rathe managing best practices and standards, reviewing the audit works as not practical and supporting the audit processes as a sound effect. At the same the time, the calculation of budget or resources was rated as very effective.

3. The Relation between Management Support and the Effectiveness of Internal Audit Function

The statistics showed that (53.8%) of the respondents strongly agreed that there is a relationship between management support and internal audit function effectiveness, while (38.5%) of them also agreed (see Table 3). This result implies a relationship between management support and the internal audit function supportiveness.

Table 1. Frequencies and percentages of respondents' perceptions of management support the internal audit function of the Kenema District Council

| Management Supports | Agreed | | Strongly Disagreed | | Disagreed | | Strongly Disagreed | |
|---------------------------------------|--------|------|--------------------|------|-----------|------|--------------------|------|
| | Freq. | % | Freq. | % | Freq. | % | Freq. | % |
| Designing Policies | 4 | 30.8 | 5 | 38.5 | 2 | 23.1 | 2 | 15.4 |
| Approving audit documents | 3 | 23.1 | 2 | 15.4 | 7 | 53.8 | 1 | 7.7 |
| Monitoring and Evaluating IAF | 4 | 30.8 | 5 | 38.5 | 3 | 23.1 | 2 | 15.4 |
| Managing best practices and standards | 2 | 15.4 | 3 | 23.1 | 2 | 15.4 | 6 | 46.2 |
| Reviewing internal audit works | 1 | 7.7 | 4 | 30.8 | 2 | 15.4 | 6 | 46.2 |
| Supporting audit process | 4 | 30.8 | 1 | 7.7 | 6 | 46.2 | 2 | 15.4 |
| Allocating budget or resources | 6 | 46.2 | 2 | 15.4 | 4 | 30.8 | 1 | 7.7 |

Table 2. Levels of the management support to internal audit function of the Kenema District council

| Management Supports | Levels of Management Support to Internal Audit Function | | | | | | | |
|---------------------------------------|--|----------|------------------|----------|-------------------------|----------|----------------------|----------|
| | Very Effective | | Effective | | Fairly Effective | | Not Effective | |
| | Freq. | % | Freq. | % | Freq. | % | Freq. | % |
| Designing Policies | 4 | 30.8 | 5 | 38.5 | 2 | 23.1 | 2 | 15.4 |
| Approving audit documents | 3 | 23.1 | 2 | 15.4 | 7 | 53.8 | 1 | 7.7 |
| Monitoring and Evaluating IAF | 4 | 30.8 | 5 | 38.5 | 3 | 23.1 | 2 | 15.4 |
| Managing best practices and standards | 2 | 15.4 | 3 | 23.1 | 2 | 15.4 | 6 | 46.2 |
| Reviewing internal audit works | 1 | 7.7 | 4 | 30.8 | 2 | 15.4 | 6 | 46.2 |
| Supporting audit process | 4 | 30.8 | 1 | 7.7 | 6 | 46.2 | 2 | 15.4 |
| Allocating budget or resources | 6 | 46.2 | 2 | 15.4 | 4 | 30.8 | 1 | 7.7 |

4.2 Correlation Analysis

The researcher used the zero-order correlation to establish the relationship between the variables using the Pearson (r) Correlation Coefficient, which measures linear association among variables. It reflects the magnitude and direction of the relationship, as shown below.

Using the rating level of;

0 to ± 0.3 = Weak Relationship

± 0.4 to ± 0.6 = Moderate/ Average Relationship

± 0.7 to ± 0.9 = Very Strong Relationship

Table 3. Showing the relationship between management support and the effectiveness of the internal audit function

| | | | Percent | Percent |
|-------------------|---|------|---------|---------|
| Strongly Agree | 7 | 53.8 | 53.8 | |
| Agree | 5 | 38.5 | 38.5 | 92.3 |
| Not Sure | 1 | 7.7 | 7.7 | 100 |
| Disagree | 0 | 0 | 0.0 | 0.0 |
| Strongly Disagree | 0 | 0 | 0.0 | 0.0 |

The report indicates a solid positive relationship between management support and the effectiveness of the internal audit function at $r = 0.715$ and a level of significance of 0.05; this implies that good internal audit practices improve service delivery in society.

Table 4. Showing the relationship between management support and the effectiveness of the internal audit function

| | | Management Support | Effectiveness of IAF |
|----------------------|---------------------|----------------------|----------------------|
| Management Support | Pearson Correlation | 1.000 | 0.682* |
| | Sig. (2-tailed) | 0.000 | |
| | N | 13 | 13 |
| Effectiveness of IAF | Pearson Correlation | Effectiveness of IAF | |
| | Sig. (2-tailed) | 0.000 | |
| | N | 13 | 0.682* |

Correlation is significant at the 0.05 level (1-tailed)

5. DISCUSSION

5.1 Management Supports Internal Audit Function for Effectiveness

The study report disclosed that management supports the internal audit function in Kenema District Council. The result revealed that most respondents affirmed that control rendered support audit function. The Kenema District Council management displayed overwhelming support for the audit effectiveness through internal management policies. These findings agreed with Monday et al. (2016); Badara and Saidin [26] reported similar results that the majority of the interviewees stated that the district council management supports the internal audit department of the council by managing the best practices and standards, reviewing internal audit works, and supporting the auditing processes in the effectiveness of the council's internal audit. This is an indication that the Kenema District Council at different levels of supports the internal audit function. The interaction and relationship between management support and internal audit function are essential and complex. Management supports have a significant say in the resources devoted to the internal audit function; they are likely to input the internal audit work plan and the nature and focus of the internal audit function. They might see the internal audit function as monitoring their performance and integrity. How management seeks to demonstrate their support for the internal audit function is likely to provide an important signal of the role and value of the internal audit function throughout the organisation, thereby empowering the internal audit department to perform its duties and responsibilities. According to Musk and Korsita [27], the input of management is essential as it

is involved in the internal audit function plan. Another hand, the internal audit function provides management with sufficient, reliable and relevant information about the work performed, conclusions reached, and recommendations [21,24].

5.2 Levels of the Management Support to Internal Audit Function of the District Council

The results depicted that 68.5% and 53.8% of the respondents said the management supports budget allocation or resources, and designing policies to support the internal audit function is highly effective. In addition, 46.1% of the respondents indicated that the management monitoring and evaluation of the internal audit function were highly effective. In comparison, 38.5% of the interviewees said supporting audit processes is also very effective. The study aligns with Ibrahim, Shokiyah, and Baharud-din [28], who showed a positive linkage between management support and internal audit effectiveness. Similarly, Cohen and Sayag [24], Alzeban and Gwilliam [16] and George et al. [29] concluded that management support is a crucial determinant of internal audit effectiveness. The authors indicated this determinant's positive and significant relation with all the other variables that impact the effectiveness of the internal audit function. The levels of management support make internal audit function enable organisations to improve labour productivity and increase the return on capital employed. The report also aligns with [30] that the degree of internal audit effectiveness tends to vary with the country- and organization-level dynamics in an internal audit, Milieu [31]. One approach to assessing internal audit effectiveness could be by examining the extent to which the function meets its *raison d'être*, which assists organisations in meeting objectives. Nonetheless, the association between management support and internal audit effectiveness and institutional performance has not been empirically examined sufficiently to warrant a conclusion that empirical results conform to the definition of the internal audit function. It is, therefore, confirmed that the level of management supports dramatically affects the effectiveness of the internal audit function of the Kenema District Council.

5.3 The Relation between Management Support and the Effectiveness of Internal Audit Function

The results revealed a relationship between management support and the effectiveness of the internal audit function in the Kenema District Council. The majority of the respondents indicated that internal management policies support the internal audit function that promotes internal audit effectiveness. The research findings align with the contributions of Monday et al. [32]; Badara and Saidin [26] that management support is one factor that leads to the effectiveness of the internal audit function. Alzeban and Gwilliam [16] also showed a positive correlation between management policies and internal audit effectiveness. Mihret et al. (2010) revealed that the effectiveness of the internal audit largely depends on management policies. While D'onza et al. [33]; showed that the organisation's internal control system is significantly and positively associated with the value of management support provided to the internal audit function. A perfect internal control system has a positive relationship with internal audit effectiveness. Institute of Internal Auditors [34]; described that the principal aim or goal of the internal audit function is to add value to the organisation. Muqattash [35] defined management control as a system designed to ensure that employees act in their organisations' best interests. It was concluded that various factors of management support lead to the effectiveness of the Kenema District Council internal audit function. Hanifah and Endaya [7] viewed that internal audit function is effective and efficient when they are independent, qualified and versatile with information technology.

The above implied that the Local Service Commission should devise solid strategies to enhance the effectiveness of the internal audit function. The study also discussed that management should review and monitor controls to improve internal audit effectiveness and adherence to international best practices and standards. The Council assessment of the internal audit function is done but not regularly to enhance the efficacy. Management should develop an assessment schedule to support the internal audit function during the audit process because little or no support is enhanced. The administration is to ensure that the audit committee's work is practical and should be devoid of management interferences.

According to Mebratu [15], an internal audit should communicate directly with the audit committee, stimulating organisational status. Vasile and Mitran [36], the existence of an audit committee does not mean the independence or the organisation will function effectively. The independent audit function reviewed the internal auditor's work, and the exercise should be rigorous, which will improve the effectiveness of the internal audit. The paper corroborates the result of Muqattash [35], who argued that internal audit activity in an organisation should be an independent process.

6. CONCLUSION

1. Management Support to Internal Audit Function

It can be concluded that the Kenema District Council management supports the internal audit function in various ways. The council management designs policies, allocate budget or resources and monitors the activities of the internal audit functions in the entire Kenema District. Such monitoring and budget allocations help promote internal audit effectiveness in one way or another.

2. Levels of the Management Support to Internal Audit Function of the Kenema District Council

The respondent's rating of the levels of management support is a mixture. Some said the supports are insufficient, while others specified some supports as enough to help the effectiveness of the internal audit function. For instance, management support is inadequate for the internal audit function to enhance its efficacy; As a result, the internal audit has not spontaneously improved its function in Kenema District Council.

3. The Relation between Management support and the Effectiveness of Internal Audit Function

The study indicated a strong relationship between management support and the effectiveness of the internal audit function in the Kenema District Council. Indeed, when the financial support is sufficient, the internal audit function would improve the services it delivers to the clients. It would also extend its operational area and encourage its workers to maintain their integrity. Though management support is not the only factor that affects the effectiveness of the internal audit function, the results indicated a strong positive significant relationship between it and the energy of the internal audit function.

7. RECOMMENDATIONS

1. Since most of the respondents affirmed that the Kenema District Council management supports the internal audit function, the council must improve on the support rendered so the audit department will be equipped enough for effective and efficient operations within the district. In addition, let the Local Service Commission creates a Directorate of Internal Audit Function (DIAF) within the District Council as a body through which the internal auditor function channels its reports. The Directorate should also determine the allocation of budget and other supports to the internal audit function for all its operations.
2. Since the report indicated that the Kenema District Council's monitoring and evaluation of the internal Audit Function works and processes and review were not effective, it is recommended that the internal audit department of the council be independent of the general administration of the Council. In addition, let the Local Service Commission strengthen the internal policies of the Council with stringent and solid controls that will support the audit committee to be proactive in accessing and developing an assessment schedule for assessing internal audit documents during the audit process that is devoid of the district council management interfere.
3. Since all staff affirmed that management support for the internal audit function is not the only factor that influences the effectiveness and efficiency of the internal audit function, it is

advised that the council seriously considers the other factors that will enhance the efficacy of the internal audit function of the Kenema District Council. The Local Service Commission should devise strategies for improving the efficacy of the internal audit function. The Kenema District Council Management should review and monitor controls to strengthen internal audit effectiveness and adherence to international best practices and standards. The Council should develop an assessment schedule to assess the internal audit function to improve its effectiveness regularly.

COMPETING INTERESTS

Authors have declared that no competing interests exist.

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Sualiho Sheriff has worked in several institutions and in different capacities. He has served as a Lecturer at the Eastern Technical University of Sierra Leone-lecturing commercial and finance courses and supervising undergraduate projects. Sualiho Sheriff was an internal auditor for the Academic Staff Association, Eastern Technical University, to conduct an end of year audit and ensure compliance with the internal control systems. He was a member of the Curriculum Validation Committee for reviewing new courses for the Eastern Technical University of Sierra Leone and the Canadian College of Technology.

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