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AN INVESTIGATION OF THE IMPACT OF POSSESSING SUFFICIENT AND APPROPRIATE INFORMATION TECHNOLOGY (IT) SKILLS ON THE INTERNAL AUDIT FUNCTION

BY

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ABSTRACT

The study intends to investigate the impact of possessing sufficient and appropriate Information Technology (IT) skills on the internal audit function (IAF). The researcher sought to find out if IT skills have impact on the task performed by the internal auditors, their independence and on proficiency of internal auditors looking at the local authorities as case studies of the research. The literature reviewed in this study helped the researcher to know the areas covered in relation to IT skills in the internal audit function and to be able to identify the research methods suitable for this study. The questionnaire and interviews were used as the main research instruments of the study so as to gather primary data that assisted in answering the research objective. The questionnaires were distributed to 37 internal auditors, the data obtained was analysed using SPSS to get frequency tables which were then used to generate the clustered graphs through use of Microsoft excel. The findings of the study revealed that IT skills enhance the independence of the internal auditors, thus internal auditors should be independent from any third party in carrying out their audit duties. Proficiency matter in the internal audit function since relying on the information from the third party compromises the independency of internal auditors. This also has a negative impact on the task performed by auditors since they tend to take long time than anticipated to accomplish their tasks due to delays to get information from the IT personnel. Therefore, continuous improvement should be a major objective in the internal audit section, training programs should be conducted and experts in this field should be hired to improve their performance and quality of their work. Further study can be carried out in different local authorities or private sector enterprises, through use of different research instruments, using different variables and also by measuring the relationship between IT skills internal audit function.