



**ASSESSING THE ROLE OF INTERNAL AUDIT  
IN PROCUREMENT PROCESSES AND PROCEDURES:  
A CASE STUDY OF THE NATIONAL REVENUE  
AUTHORITY IN SIERRA LEONE**

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**Abstract:**

In the framework of procurement practices and procedures within the National Revenue Authority (NRA) of Sierra Leone, this case study explores the critical function of internal audit. The aim of this article is to evaluate how the internal audit function ensures accountability, openness, and efficiency in the organization's procurement processes. Since the procurement process involves the acquisition of products and services and works to support organizational objectives, it is essential to the successful operation of public bodies. Nonetheless, it is vulnerable to a number of dangers, including mismanagement, fraud, corruption, and regulatory noncompliance. An essential oversight tool for reducing these risks and improving the procurement process's general integrity is internal audit. This study uses a qualitative research methodology, collecting data through observations, document analysis, and interviews. The results show that the NRA of Sierra Leone's internal audit division significantly contributes to the advancement of accountability, openness, and effectiveness in procurement operations. In order to make sure that procurement practices and procedures comply with applicable laws, rules, and corporate policies, the internal audit department regularly audits them. Additionally, the internal auditors offer insightful analysis and helpful suggestions to strengthen internal control frameworks, optimize procurement procedures, and reduce risks related to the process. By participating in pre- and post-procurement activities, they assist in spotting and resolving possible irregularities, protecting the company's assets and good name. The study did identify several difficulties, though, such as a lack of funding, inadequate training for internal auditors on procurement-related topics, and the

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requirement for improved cooperation between the internal audit function and other procurement-related departments.

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**Keywords:** National Revenue Authority, Sierra Leone, procurement, auditing, processing, procedures

## 1. Introduction

### 1.1 Background of the National Revenue Authority (NRA) in Sierra Leone

In 2002, the government of Sierra Leone formed the National Revenue Authority (NRA) as an independent organization tasked with collecting taxes and other income. Before the NRA was founded, many entities in charge of various forms of taxes in Sierra Leone collected taxes in a disorganized and ineffective manner. The NRA was established to increase accountability and transparency in the use of public funds, improve revenue mobilization, and streamline and centralize tax collection. The authority is in charge of enforcing tax laws, such as the Income Tax Act, the Value Added Tax (VAT) Act, the Customs Act, and other laws pertaining to taxes, according to the NRA's website. In addition, the NRA is in charge of collecting non-tax income from things like licenses and fees. In Sierra Leone, the NRA has significantly improved revenue mobilization and tax collection. The International Monetary Fund (IMF) said in 2018 that the NRA's changes increased tax revenues significantly, from 10.4% of GDP in 2000 to 17.1% of GDP in 2017. The study pointed out that a number of variables, such as enhanced tax administration, the implementation of new tax laws, and higher compliance, have contributed to the NRA's effectiveness in raising money.

In order to improve tax compliance and lower tax evasion, the NRA has also put in place a number of programs. For instance, the NRA implemented an electronic tax return filing system that has increased tax collection efficiency and decreased the likelihood of tax evasion. A taxpayer education campaign has also been put into place by the NRA to encourage knowledge and comprehension of tax rules and regulations.

Apart from its primary duty of collecting taxes, the NRA also contributes to the advancement of Sierra Leone's economy. To help small and medium-sized businesses (SMEs) comply with tax rules and regulations, the NRA offers technical assistance. Additionally, the NRA works with other government organizations to encourage foreign investment and economic expansion in Sierra Leone.

## 2. Research Questions

- 1) What function does internal audit now serve in the National Revenue Authority of Sierra Leone's procurement processes and procedures?

- 2) What is the National Revenue Authority of Sierra Leone's procurement processes and procedures' internal audit function's strengths and weaknesses?
- 3) What obstacles must the internal audit function overcome in order to effectively support the National Revenue Authority of Sierra Leone's procurement policies and procedures?
- 4) What are the possible enhancements and suggestions for augmenting the function of internal audit in the procurement protocols and processes of Sierra Leone's National Revenue Authority?

## **2.1 Objectives**

- 1) To evaluate the existing function of internal auditing in the National Revenue Authority of Sierra Leone's procurement processes and procedures.
- 2) To evaluate the internal audit function's contributions to the National Revenue Authority of Sierra Leone's procurement practices in order to determine its advantages and disadvantages.
- 3) To examine the difficulties the internal audit function has had in carrying out its duties in the National Revenue Authority of Sierra Leone's procurement processes and procedures.
- 4) To offer suggestions and possible enhancements for raising the internal audit function's efficacy and efficiency in the National Revenue Authority of Sierra Leone's procurement processes and procedures.

## **3. Importance of Procurement Processes and Procedures in Government Organizations**

Public resources must be managed and distributed by government agencies in order to meet objectives for the development and welfare of the general public. For these companies to ensure efficiency, justice, and transparency in the acquisition of products, services, and works, procurement methods and procedures are essential. This section of the article examines the significance of procurement policies and practices in government agencies, emphasizing how they affect accountability, transparency, and efficient use of resources.

**Openness and Accountability:** in government procurement, transparency and accountability are essential concepts. Government agencies can operate transparently by using efficient procurement policies and procedures, which give stakeholders and the general public access to information (OECD, 2015). Transparency fosters public trust and confidence in government institutions and guarantees a fair procurement process free from corruption and bias (Chêne & Duyck, 2018). Moreover, the presence of well-defined protocols facilitates accountability by enabling the identification of accountable entities and the assessment of their efficaciousness (OECD, 2015).

### **3.1 Effective Resource Allocation**

In government organizations, effective resource allocation depends on procurement processes and procedures. Organizations can efficiently determine their needs, create precise specifications, and choose the best suppliers or contractors by adhering to standard operating procedures (Bouazza & Labonne, 2018). Public monies are used as efficiently as possible when competitive bidding procedures are put in place and value-for-money analyses are carried out (OECD, 2015). Additionally, cost savings from effective procurement procedures enable organizations to reallocate funds to other crucial areas of public service delivery (Chêne & Duyck, 2018).

### **3.2 Risk Mitigation and Compliance**

The processes and procedures related to procurement help government entities reduce risks and make sure that laws and regulations are followed. Organizations can reduce the risk of mismanagement, fraud, and corruption by implementing clear policies (OECD, 2015). Risk evaluations, stringent due diligence, and internal controls are all part of procurement procedures that aid in identifying and resolving risks in the process (Chêne & Duyck, 2018). Equal opportunity for contractors and suppliers is another benefit of adhering to procurement laws and regulations, which creates a fair and competitive market (Bouazza & Labonne, 2018). Capacity Building and Professionalization: Within government institutions, professionalization and capacity building are facilitated by efficient procurement processes and procedures. Organizations can improve the abilities and expertise of procurement staff members by implementing explicit policies and training initiatives (OECD, 2015). Initiatives aimed at improving capacity foster ethical behavior and adherence to best practices in addition to enhancing comprehension of procurement legislation (Chêne & Duyck, 2018). Furthermore, contract management, economies of scale, and advantageous terms negotiation are all improved by professionalizing the procurement function (Bouazza & Labonne, 2018).

## **4. Significance of Internal Audit in Procurement Activities**

The following ideas help illustrate the importance of internal auditing in procurement processes: Increasing Compliance: Internal audit makes ensuring that procurement practices adhere to relevant legal requirements, rules, guidelines, and moral principles. Regular audits are carried out by internal auditors to find any non-compliance problems and suggest corrective measures (KPMG, 2016). This aids businesses in reducing the legal and regulatory risks connected to procurement processes. Stopping Corruption and Fraud: to find deficiencies in controls and vulnerabilities that could be used for fraudulent activity, internal auditors perform risk assessments and evaluations (ACFE, 2018). Their impartial and unbiased evaluations assist companies in identifying and averting corruption and fraud connected to procurement.

#### **4.1 Finding Cost-saving Opportunities**

Internal auditors look for possible cost-saving measures by examining the procurement processes and procedures. Auditors examine the efficacy of pricing, contract negotiation, and supplier selection procedures through their assessments (Deloitte, 2019). By doing this, businesses may better utilize their budgets, cut costs, and get more value for their money when it comes to procurement.

#### **4.2 Evaluation of Effectiveness and Efficiency**

Internal audit assesses the effectiveness and efficiency of procurement procedures. Internal auditors can find inefficiencies, bottlenecks, and opportunities for improvement by examining the complete procurement cycle, from request to payment (ACFE, 2018). Through their recommendations, firms can enhance overall procurement performance, shorten cycle times, and streamline procurement activities.

#### **4.3 Improving Accountability and Transparency**

Internal audit helps to make procurement processes more accountable and transparent. Independent evaluations of procurement procedures are provided by auditors, who guarantee an impartial, open, and bias-free procedure (IAASB, 2016). This enhances the organization's reputation and fosters public trust and confidence in its procurement operations.

Boosting Internal Controls: Internal audit assists businesses in enhancing their procurement-related internal controls. This improves the organization's capacity to stop mistakes, anomalies, and non-compliance with procurement-related processes.

#### **4.4 Encouraging Continuous Improvement**

Internal audit promotes a culture of ongoing development in the purchasing process. Auditors offer insightful analysis and suggestions for improving procurement procedures, systems, and practices through their audits (Deloitte, 2019). This makes it possible for businesses to use new technology, apply best practices, and keep up with changing procurement trends.

### **5. Literature Review**

#### **5.1 Overview of Internal Audit in Procurement: Concepts and Definitions**

An essential role of internal audit in procurement is to guarantee the efficacy, efficiency, and integrity of procurement procedures inside companies. An overview of the terminology and concepts pertaining to internal audit in procurement is given in this examination of the literature. An organization's procurement activities are independently and objectively assessed by internal audit in the field of procurement to determine whether or not they adhere to relevant laws, rules, policies, and ethical standards (Deloitte, 2019). In order to improve procurement operations, the internal audit function is essential in assessing the efficacy of internal controls, detecting risks, and making

recommendations for change (ACFE, 2018). An internal audit with a specific focus on evaluating procurement-related activities is called a procurement audit (ACFE, 2018). In order to guarantee their effectiveness, openness, and adherence to set policies and procedures, procurement processes, systems, and practices are examined (Deloitte, 2019). An organization can find opportunities for improvement and gain important insights into the efficiency of its procurement activities by conducting a procurement audit. Assessing the degree to which procurement activities adhere to relevant laws, rules, and internal policies is the goal of compliance audits in the procurement industry (KPMG, 2016). In order to reduce the legal and regulatory risks connected to procurement activities, it seeks to detect any non-compliance concerns and provide remedial measures. Organizations can make sure that their procurement procedures comply with legal and regulatory standards by conducting a compliance audit.

The goal of a procurement fraud audit is to identify and stop fraudulent activity in the process (ACFE, 2018). In order to find weaknesses that might be used to commit fraud, it entails assessing how well authorization procedures, internal controls, and job segregation work (Deloitte, 2019). Organizations can guard against procurement-related fraud and preserve their financial interests by conducting a fraud audit. Analyzing procurement procedures to find areas for cost savings and enhance budget utilization is known as cost auditing (KPMG, 2016). In order to reduce costs and improve value for money in procurement operations, it seeks to optimize supplier selection, contract negotiation, and price tactics. Organizations can improve their procurement operations' efficiency and financial performance by conducting a cost audit. Assessing the efficacy and efficiency of procurement procedures is the main goal of efficiency and effectiveness audits in procurement (ACFE, 2018). Finding bottlenecks, inefficiencies, and opportunities for improvement, entails examining the complete procurement cycle, from request to payment (Deloitte, 2019). Organizations can improve overall procurement performance, organizations can improve their internal control framework and reduce risks related to procurement activities by conducting control audits.

## **5.2 Role of Internal Audit in Ensuring Transparency and Accountability in Procurement**

The promotion of accountability and transparency in procurement procedures is a crucial component, and internal audit's involvement in this regard has been the subject of much research in recent years. This analysis examines articles from several international journals that emphasize the value of internal audit in maintaining accountability and openness in the procurement process. Numerous scholarly works underscore the significance of internal auditing in fostering transparency in procurement procedures. For example, a study by Sharma (2018) shows how important internal audit is for assessing how transparent procurement activities are by looking at how well-established standards and processes are being followed. To maintain transparency, internal auditors examine documentation, confirm financial records, and evaluate the disclosure of data pertaining to procurement transactions (ACFE, 2018). Internal audit contributes to the

improvement of accountability and integrity in procurement operations by pointing out any violations of transparency regulations. Another important topic of attention in the literature on internal audit in procurement is accountability. Internal audit enhances accountability by evaluating these controls and makes sure departments and persons in charge of procurement operations are held accountable for their deeds. According to current literature, internal audit plays a crucial role in identifying and stopping fraud in procurement procedures. Othman, Ismail, and Mokhtar's (2017) study highlights the critical role internal auditors play in assessing how well internal controls reduce the risk of fraud. They evaluate contract management, competitive bidding, and vendor selection control processes to find weak points that could be used to commit fraud (Deloitte, 2019). Internal audit strengthens accountability in procurement activities and increases openness by identifying and stopping fraud.

Research also highlights the need of internal audit to make sure procurement practices adhere to legal requirements as well as ethical norms. For instance, a study by Li, Zhang, and Liu (2017) shows that internal auditors evaluate how effectively procurement procedures adhere to internal policies and standards as well as legal and regulatory requirements. They assess how well companies adhere to ethical codes of conduct, disclosure laws, and procurement regulations. The function of internal audit in maintaining accountability and openness in procurement is well-supported by recent research. Internal audit examines openness, upholds accountability standards, identifies and stops fraud, and guarantees legal and regulatory compliance, as the studies repeatedly indicate. The integrity and efficacy of procurement procedures are improved by internal audit's vital role in fostering accountability and transparency through the performance of these tasks.

### **5.3 Internal Audit's Contribution to Risk Management and Fraud Prevention in Procurement**

The role that internal audit plays in risk management and preventing fraud in the procurement process has attracted a lot of attention lately. The materials published in journals and on websites that emphasize the value of internal audit in risk management and fraud prevention in procurement procedures are examined in this research.

Several studies highlight how important internal audit is to procurement risk management. For example, a study by Li and Liang (2020) highlights the critical role internal audit plays in identifying and evaluating the risks related to procurement processes. To reduce risks, internal auditors assess how well internal controls—like task segregation, approval procedures, and vendor management—are working (Deloitte, 2020). Internal audit enhances risk management in procurement operations by offering suggestions to improve control mechanisms.

Another important topic of attention in the literature on internal audit in procurement is fraud prevention. Scholars like Chen, Jiang, and Yu (2019) contend that internal audit plays a vital role in thwarting fraud in procurement procedures. According to ACFE (2020), internal auditors evaluate the efficacy and suitability of anti-fraud

procedures, including fraud risk assessments, fraud awareness initiatives, and detection systems. Internal audit improves fraud prevention and protects procurement operations' integrity by carrying out fraud risk assessments and putting preventive measures in place. Numerous researches have examined the particular methods and resources used by internal audit to control risks and stop procurement fraud. One study by Hwang et al. (2018), for instance, emphasizes how data analytics may be used in internal audit to find and stop fraud in procurement-related activities. Data analysis tools are employed by internal auditors to detect patterns, abnormalities, and possible fraudulent behaviors in procurement transactions (PwC, 2018). Internal audit improves procurement processes' capacity for risk management and fraud prevention by utilizing data analytics.

Furthermore, studies highlight how crucial it is for internal audit and other stakeholders to work together to manage risks and stop procurement fraud. In order to guarantee a strong risk management framework, a study by Brown et al. (2019) highlights the necessity of efficient communication and coordination between internal auditors, procurement specialists, and management. Collaboration, according to the authors, makes it easier to identify and assess risks, put preventative measures into place, and keep an eye out for fraud indications (IIA, 2017). Internal audit improves risk management and fraud prevention efforts in procurement operations by promoting teamwork.

Additionally, scholarly works emphasize the function of internal audit in guaranteeing adherence to legislative structures and moral principles in the procurement process. For example, Wang and Chen's (2019) study highlights the need for internal auditors to evaluate how well procurement procedures adhere to legal requirements as well as corporate policies. To find non-compliance issues, they assess adherence to contract conditions, ethical norms, and procurement regulations (ACFE, 2020). Internal audit enhances risk management and fraud prevention by encouraging accountability and transparency in procurement operations through their compliance assessments and suggestions.

#### **5.4 Best Practices and Guidelines for Internal Audit in Procurement**

The effectiveness and efficiency of internal audit in procurement are contingent upon the application of best practices and strict adherence to rules.

Establishing a risk-based strategy as a recommended practice for internal audit in procurement has been emphasized in numerous studies. For example, a 2019 study by DeZoort and Harrison emphasizes that internal auditors ought to concentrate their attention on high-risk areas of procurement procedures. Internal auditors can identify areas that are more likely to experience fraud, mistakes, or non-compliance and spend resources appropriately by conducting risk assessments. Internal audit is able to prioritize tasks and offer assurance on the most important procurement issues according to this risk-based methodology.

The literature also emphasizes the importance of independence and objectivity in internal audit's procurement processes as another crucial best practice. The significance



of internal auditors upholding independence and objectivity throughout their audit engagements is underscored by research done by IIA Global (2018). Internal auditors should make sure that they have no conflicts of interest and that their recommendations and judgments are objective. This procedure gives stakeholders peace of mind by strengthening the integrity and credibility of internal audit in procurement. Scholars have additionally underscored the importance of ongoing professional development as a directive for procurement-related internal auditors. According to a study by Carcello et al. (2018), internal auditors should keep up to speed on the most recent advancements, rules, and industry standards pertaining to procurement. Internal auditors can improve their knowledge and abilities through ongoing education and professional development, which equips them to handle new risks and difficulties in the procurement environment. Most literature's also highlights the value of cooperation and efficient communication as best practices for internal audit in procurement. According to a study by Sawan and El-Masry (2017), internal auditors should keep lines of communication open and transparent with management and procurement experts, among other important stakeholders. Internal auditors are able to comprehend the special features of procurement processes, including possibilities and problems, through regular interactions and collaboration. Internal audit is able to offer insightful analysis and suggestions to enhance procurement procedures and reduce risks thanks to this approach. Utilizing technology and data analytics is another guideline that has been more well-known recently. The advantages of using technology to improve internal audit's efficacy and efficiency in procurement are emphasized by researchers like Knechel and Salterio (2016). With the aid of data analytics technologies, internal auditors may examine vast amounts of procurement data, spot trends, find anomalies, and offer insightful analysis. By following this guidance, internal audit can carry out more thorough and data-driven audits, which enhances risk management and improves procurement results.

## **6. Research Design and Methodology**

The study's methodology for this part will be covered in the publication. This study aims to evaluate the National Revenue Authority of Sierra Leone as a Case Study for the Role of Internal Audit in Procurement Processes and Procedures. It also offers a comprehensive explanation of the research design, data collection techniques, and analytical procedures in order to address the research questions and achieve the study's objectives. An overview of the technique will help readers understand the validity and reliability of the research findings.

### **6.1 Research Design**

In this inquiry, a descriptive survey design was employed. A descriptive study aims to describe the features of certain people or groups in the country; conclusions about the population as a whole are then drawn from the results (Selvam, 2017). The intended study group's thoughts and attitudes were gathered using a questionnaire. Because they

provide a systematic and structured method of gathering data meant to characterize and condense the features, attitudes, or activities of a particular group or sample, descriptive surveys are an important research instrument. Data can be systematically gathered by researchers through the use of surveys, interviews, or direct observations. This enables the quantification and analysis of the data's links, trends, and patterns. Because they are essential for establishing baseline data, identifying trends over time, and generating hypotheses for further research, descriptive surveys are an essential tool in social and scientific investigations to gain a deeper understanding of phenomena and inform decision-making processes (Kerlinger, 1986).

This paper employed a mixed-methods research strategy to extensively investigate and assess *Assessing the Role of Internal Audit in Procurement Processes and Procedures: A Case Study of the National Revenue Authority in Sierra Leone*. A thorough investigation of the study subjects is made possible by the research plan's use of both quantitative and qualitative methodologies. Quantitative research mostly focused on test-taking ideas. Qualitative research used more advanced methods compared to quantitative analysis.

## **6.2 Population of the Study**

The study focused on 80 respondents who were members of the NRA in Sierra Leone. Upon contacting the relevant authorities in the field of demography, the researcher successfully secured the appointment of several full-time staff members at the mentioned institution. The study was made available to directors, managers, employees, government representatives, and institution residents. The categories were chosen based on the belief that they were significant to society.

## **6.3 Sample Size and Sample Techniques**

Of the 80 targeted demographics, 50 were chosen as the sample size. This included all staff members, employees of the institution, and other interested people who were identified and chosen to participate equally in the research. To identify key informants whose contributions will be valuable, the research used probability sampling in conjunction with stratified random sampling.

## **6.4 Data Collection**

The investigation employed focus groups, questionnaires, and interviews to collect information from primary and secondary sources. Primary data was gathered by the researcher in order to represent the larger community in the study location. Secondary data are details that had already been acquired by another party; they might not have been released to the public, but they were nevertheless considered crucial for this inquiry. The bulk of the secondary data came from the relevant institution and its knowledge or actions regarding document review. The utilization of secondary sources enabled the article to pinpoint any areas of incomplete understanding and enhance its understanding of the issue (Mugenda & Mugenda, 2003).

#### **6.4.1 Primary Data Collection**

Focus groups, one-on-one interviews, and questionnaires were the primary techniques used to collect data for the study. Using a questionnaire, opinions and viewpoints on Assessing the Role of Internal Audit in Procurement Processes and Procedures: A Case Study of the National Revenue Authority in Sierra Leone were methodically gathered. The distribution of the questionnaires was made to all concerned parties. Individual and group interviews were used to collect information from respondents in order to aid in the collection of the primary data source (Olweny & Shipho, 2011).

#### **6.4.2 Secondary Data Collection**

Techniques for secondary data collecting were used in addition to the ones described above. Information was gathered from a variety of sources (journals, newspapers, books, dissertations, the internet, and institutional records) that were deemed relevant to the study. The study's data-gathering procedures were crucial, particularly for Waweru and Kalani's chapter five (2010) and the literature evaluation.

### **6.5 Instruments**

The study employed both questionnaires and interview guides as research instruments.

#### **6.5.1 Questionnaires**

Eighty participants from several institutional groupings were given the survey tools created specifically for the study. Before being distributed to the respondents, the questionnaires have undergone appropriate editing. Every level of institution received a copy of it. Because of their capacity to lessen bias and gather the real data needed for data analysis, the questionnaires were carefully chosen. Evaluating the Function of Internal Audit in Procurement Methods and Protocols: The study included both closed-ended and open-ended questionnaires, including a case study of the National Revenue Authority in Sierra Leone. However, because the study was self-administered, one of its limitations was that the researcher discovered erratic questionnaire returns and replies. The survey also found that most respondents exhibited a significant level of prejudice (during the editing process). As a result, these factors can be held responsible for the actual sample size decrease for analysis to 50.

### **6.6 Selection of Participants: Procurement Officials, Internal Auditors, Management**

There are a number of resources available to choose the case study participants. First off, the National Revenue Authority's (NRA) organizational chart or structure can give a general idea of the various divisions and roles that make up the organization. This chart can assist in identifying specific people who hold management, internal audit, and procurement-related responsibilities.

You can also review the yearly reports from the NRA's Internal Audit Department. These reports provide insight into the tasks, duties, and responsibilities that internal

auditors carry out for the company. Additionally, they could draw attention to particular personnel engaged in procurement-related internal audit tasks.

Another important source is the NRA's procurement policy and procedure documents. These documents serve as an overview of the rules and procedures that are adhered to during procurement operations. They can also be used to determine which officials are in charge of making decisions and carrying them out.

The NRA's job descriptions and ads for positions in management, internal audit, and procurement might include details about the duties, responsibilities, and qualifications of candidates for these posts. These documents might also include a list of certain people who presently occupy these roles.

In addition, gathering information from pertinent stakeholders—such as management, internal auditors, and procurement officials—through surveys and interviews can provide insightful opinions on the function of internal audit in procurement practices. Participant comments and in-depth information can be obtained by using these qualitative research methodologies.

Examining emails, minutes from meetings, and other correspondence might be helpful as well. These documents give details about the people who have participated in talks and decision-making regarding the NRA's procurement policies and procedures. They can be useful in determining important players and their positions inside the company.

Lastly, case study consent forms can be used to ask potential participants if they are willing to engage in the research after they have been discovered. These documents ought to describe the nature of the research, the reason for their participation, and any possible dangers or advantages of taking part.

## 6.7 Data Presentation, Analysis, and Interpretation

### 6.7.1 Introduction

This section of the article examines the findings of the main study and offers a comprehensive analysis of the information acquired. In this section, the paper will systematically present the data collected with rigorous research techniques, which will be followed by a thorough examination of the data to identify trends, patterns, and connections. In order to address the above-mentioned study questions and objectives, this area will also provide a perceptive interpretation of the results, bridging the gap between the raw data and insightful conclusions.

### 6.7.2 Response Rate

**Table 4.2.1: Response Rate**

Response Rate	Frequency	Percentage
Responded	50	62.5
Not respond	30	37.5
<b>Total</b>	<b>80</b>	<b>100</b>

Source: Field data.

Out of the 80 questionnaires that the researcher provided to the participants, 50 were completed and returned for data analysis. This indicates a 62.5% response rate, which the data analysis shown in the above table justified. Since the respondents who took part in the study are representative of the whole population the research is interested in, the response rate is acceptable.

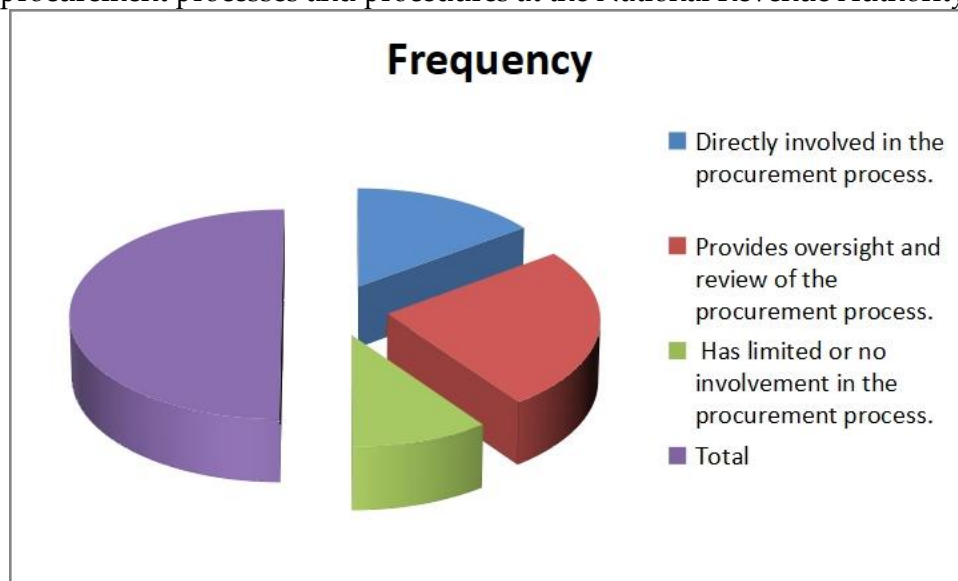
**Objective 1:** To assess the current role and responsibilities of the internal audit unit in the procurement processes and procedures of the National Revenue Authority in Sierra Leone.

**Table 1:** What is the current role of the internal audit unit in the procurement processes and procedures at the National Revenue Authority?

Response	Frequency	Percentage
Directly involved in the procurement process.	15	30
Provides oversight and review of the procurement process.	25	50
Has limited or no involvement in the procurement process.	10	20
<b>Total</b>	<b>50</b>	<b>100</b>

Source: Field data.

**Figure 1:** What is the current role of the internal audit units in the procurement processes and procedures at the National Revenue Authority?



Source: Field data.

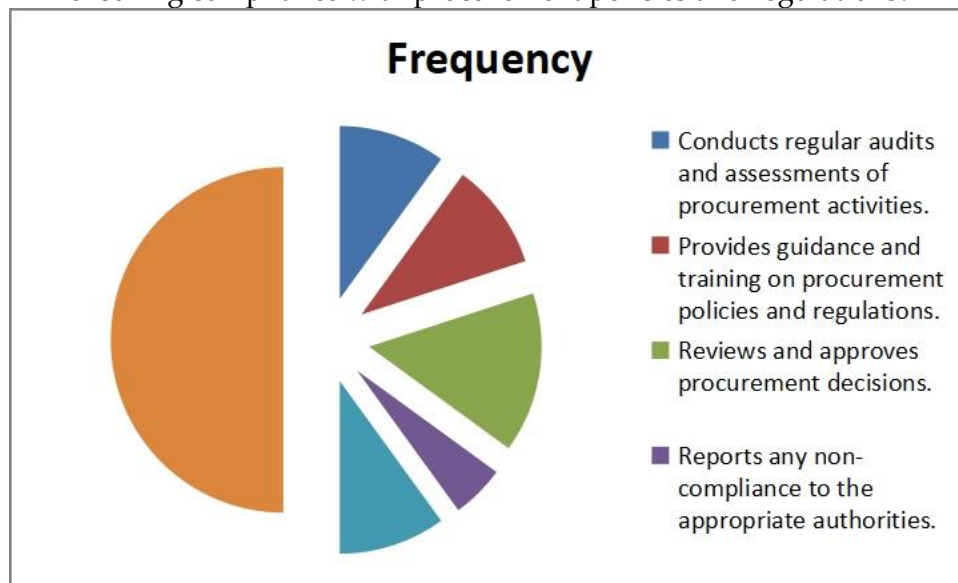
According to the above table and chart, 15 respondents, or 30% of the sample, said they were directly involved in the procurement process. Meanwhile, 25 respondents, or 50% of the sample, initially stated they provided oversight and review of the procurement process. Finally, 10 respondents, or 20% of the sample, said they were only partially or not at all involved in the procurement process. These analyses support the paper's contention that the National Revenue Authority's procurement processes and

procedures currently entail the internal audit function's responsibility for oversight and review of the procurement process.

**Table 3.** How does the internal audit function contribute to ensure compliance with procurement policies and regulations?

Responses	Frequency	Percentage
Conducts regular audits and assessments of procurement activities.	10	20
Provides guidance and training on procurement policies and regulations.	10	20
Reviews and approves procurement decisions.	15	30
Reports any non-compliance to the appropriate authorities.	5	10
None of the above.	10	20
<b>Total</b>	<b>50</b>	<b>100</b>

**Figure 3:** How does the internal audit function contribute to ensuring compliance with procurement policies and regulations?



Source: Field data.

Responding to the survey questions, the paper indicated that 10 respondents representing 20% said conduct regular audit and assessment of procurement activities, 10 respondents representing 20% also stated that, provide guidance and training on procurement policies and regulations, another 15 respondents made up of 30% stated review and approves procurement decisions, another 5 respondents representing 10% stated that report any non-compliance to the appropriate authorities and 10 respondents representing 20% early stated none of the above.

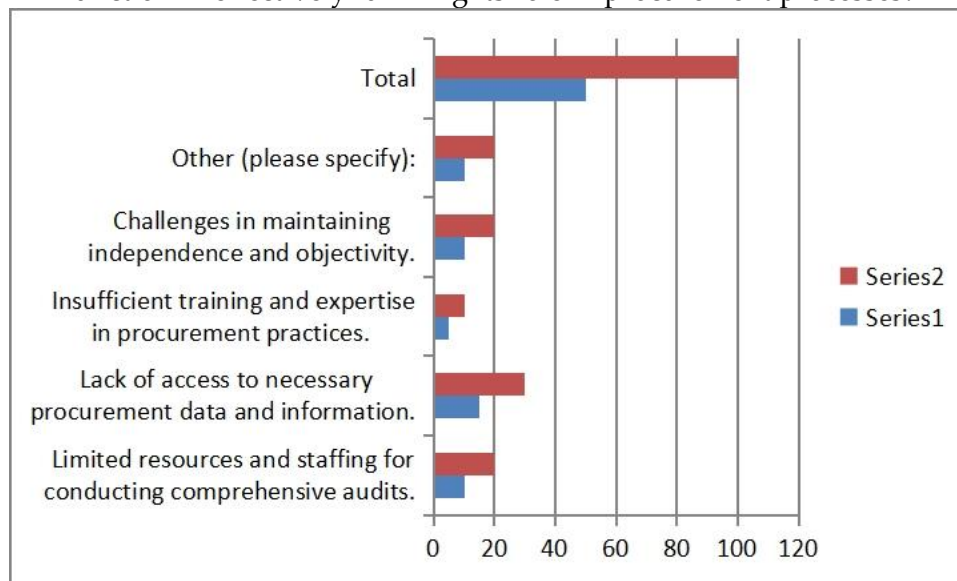
**Objective 2:** To identify the strengths and weaknesses of the internal audit function in relation to its contribution to the procurement processes and procedures of the National Revenue Authority in Sierra Leone.

**Table 4:** What are the weaknesses or limitations of the internal audit function in effectively fulfilling its role in procurement processes?

Response	Frequency	Percentage
Limited resources and staffing for conducting comprehensive audits.	10	20
Lack of access to necessary procurement data and information.	15	30
Insufficient training and expertise in procurement practices.	5	10
Challenges in maintaining independence and objectivity.	10	20
Other (please specify)	10	20
<b>Total</b>	<b>50</b>	<b>100</b>

**Source:** Field data.

**Figure 4:** What are the weaknesses or limitations of the internal audit function in effectively fulfilling its role in procurement processes?



**Source:** Field data.

The variation in the survey question among respondents created different submissions on the weaknesses or limitations of the internal audit function in effectively fulfilling its role in procurement processes. Among respondents, 20% stated limited resources and staffing for conducting comprehensive audits, 30% early said lack of access to necessary procurement data and information, and 10% stated that insufficient training and expertise in procurement practices. 20% stated challenges in maintaining independence and objectivity while another 20% early stated others to the variable.

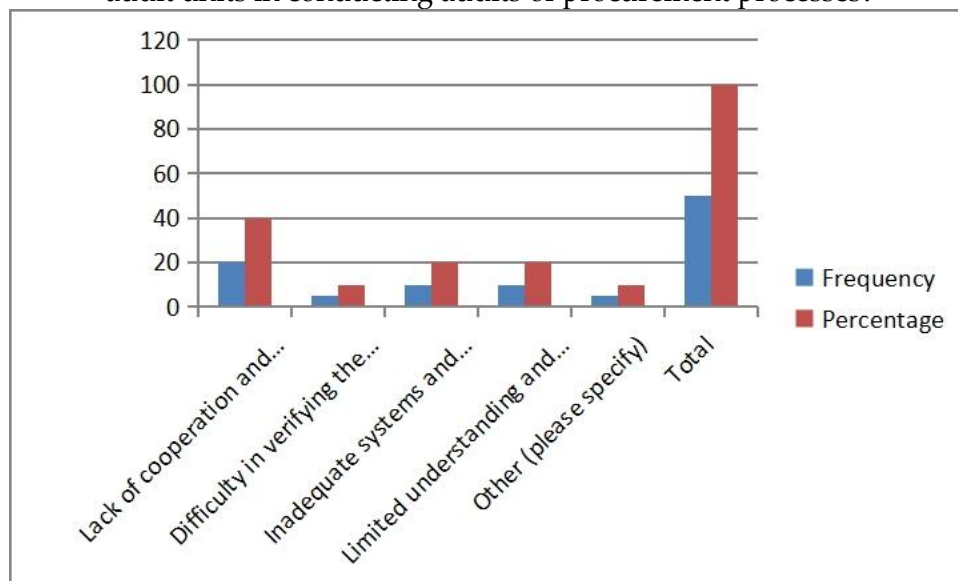
**Objective 3:** To analyze the challenges faced by the internal audit units in effectively fulfilling their role in the procurement processes and procedures of the National Revenue.

**Table 5:** What are the main challenges encountered by the internal audit units in conducting audits of procurement processes?

Responses	Frequency	Percentage
Lack of cooperation and resistance from procurement staff.	20	40
Difficulty in verifying the accuracy and completeness of procurement records.	5	10
Inadequate systems and technology for monitoring procurement activities.	10	20
Limited understanding and implementation of procurement policies and regulations.	10	20
Other (please specify)	5	10
<b>Total</b>	<b>50</b>	<b>100</b>

Source: Field data.

**Figure 5:** What are the main challenges encountered by the internal audit units in conducting audits of procurement processes?



Source: Field data.

The survey results reveal a significant level of civic engagement among respondents in relation to the main challenges encountered by the internal audit function in conducting audits of procurement processes, with a resounding 40% indicating that they lack of cooperation and resistance from procurement staff, 10% respondents stated difficulty in verifying the accuracy and completeness of procurement records, 20% early stated that inadequate systems and technology for monitoring procurement activities, 20% also stated that limited understanding and implementation of procurement policies and regulations, however, 10% stated others. From the different submissions of



respondents, the showcase that lack of corruption and resistance from procurement staff become a pressing issue on this particular variable.

## 6.8 Summary

The case study presented in the article "Assessing the Role of Internal Audit in Procurement Processes and Procedures: A Case Study of the National Revenue Authority in Sierra Leone" looks at the function and efficacy of internal auditing in the National Revenue Authority's (NRA) procurement processes and procedures in Sierra Leone. The study assesses the internal audit function's capabilities, limitations, and difficulties in carrying out its procurement-related duties.

The results of the study show that the NRA's procurement policies and procedures heavily rely on the internal audit function. It is in charge of overseeing and monitoring procurement processes, making sure that rules and laws are followed, assessing risks, and spotting and looking into any anomalies or fraud related to procurement.

Strong familiarity with procurement laws and regulations, the capacity to recognize and manage procurement risks, and the ability to independently and impartially evaluate procurement operations are among the internal audit function's strengths noted in the report. These advantages support the procurement function's efficient accountability and governance.

But the analysis also reveals a number of shortcomings and difficulties the internal audit function faces. These include inadequate staffing and resources, difficulty retaining independence and objectivity, lack of access to essential procurement data and information, organizational or cultural impediments, and inadequate training and competence in procurement methods.

## 7. Conclusion

The article concludes by highlighting the significance of the internal audit role in the National Revenue Authority of Sierra Leone's procurement processes and procedures. The results highlight the necessity of tackling the recognized shortcomings and obstacles to improve the efficiency on the internal auditing process. The NRA may improve accountability, reduce risks, and fortify governance in its procurement processes by addressing organizational and cultural impediments, allocating resources more effectively, offering sufficient training, guaranteeing access to relevant data, and strengthening governance.

The study's conclusions can help Sierra Leone's stakeholders, management, and policymakers make well-informed decisions and implement the necessary actions to maximize the role and value of the internal audit units in the organization's procurement processes and procedures at the National Revenue Authority.

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### **Author Contributions**

SAK: Developed the concept, literature survey, and manuscript review; HS: Developed the concept, design, literature survey, manuscript review; FAMB: Design, revision, literature survey.

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The authors agree to publish the paper in European Journal of political science studies.

### **Data Availability Statement**

The data presented in this study are available upon request from the corresponding author.

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Not applicable

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### **Conflict of Interest Statement**

The authors declare no conflict of interest.

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