Revelation of Weak Northern Thai Local Administration Internal Auditing in Detecting Risks

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Abstract
The prime objective of this study is to explore the crucial causes lead to ineffectiveness of the internal control and auditing systems in detecting corruption risks in Northern Thai local administrations. This study was investigated through local administration internal auditors in North of Thailand by using a valid questionnaire and semi-structured interviews. Descriptive statistics and factor analysis were used for analysing the questionnaires while a phenomenological research approach and content analysis based on Bandura’s theory of moral disengagement were used for analysing the interview transcripts. As a result of this study discovered that various factors contribute to the weakness of Northern Thai local administration internal auditing systems in detecting common risks consist of the lack of independence of internal auditing systems and teams which is difficult to achieve the determined internal auditing goals; a lack of officials’ cooperation and interest with internal control system especially from administrators and audited departments while a lack of important support and promotion from administrators to internal auditors’ professional prospects due to a lack of their knowledge and understanding to the importance and benefit of internal control and auditing systems. Similarly, the lack of internal audit team’s competency for dealing effectively with administrators and those audited officials also contributes to the ineffective local administration internal auditing systems in North of Thailand. Therefore, the whole causes above have been betided due to the ineffectiveness of Thai federal authorities with their enforcement of laws and regulations in detecting common risks especially corruption risks, this crisis must be solved before local administration internal auditing systems can work effectively.

Keywords: Internal auditing, Common risks, Local administration, North of Thailand
บทคัดย่อ
วัตถุประสงค์ของการศึกษานี้ เพื่อสำรวจสาเหตุสำคัญที่ก่อให้เกิดความไม่มีประสิทธิภาพของระบบการควบคุมและตรวจสอบภายในที่มีผลกระทบต่อความเสี่ยงที่จะเกิดการคอรัปชั่นในองค์การบริหารการปกครองส่วนท้องถิ่นในภาคเหนือของประเทศไทย การศึกษานี้กระทบโดยการศึกษาจากผู้ตรวจสอบภายในขององค์การบริหารการปกครองส่วนท้องถิ่นในภาคเหนือของประเทศไทย โดยใช้แบบสอบถามที่ผ่านการตรวจสอบความเที่ยงตรงและความน่าเชื่อถือแล้ว และแบบสัมภาษณ์กึ่งโครงสร้าง นำข้อมูลจากแบบสอบถามไปวิเคราะห์ โดยใช้สถิติพรรณนาและวิเคราะห์ปัจจัย (factor analysis) ในขณะที่วิจัยวิเคราะห์ปรากฏการณ์และการวิเคราะห์เนื้อหา โดยอ้างทฤษฎีการปลดปล่อยคุณธรรมของ Bundura ไปใช้ในการวิเคราะห์ข้อมูลจากการมั่นคงของผลการศึกษา พบว่ามีหลากหลายปัจจัยที่เป็นสาเหตุของความอ่อนแอของระบบการตรวจสอบภายในขององค์การบริหารการปกครองส่วนท้องถิ่นภาคเหนือของประเทศไทยในการที่จะตรวจพบความเสี่ยงซึ่งประกอบด้วยการขาดความเป็นอิสระของระบบและของคณะตรวจสอบ ทำให้มีความกล้าถ้าจะทำการตรวจสอบภายใน ทำให้ไม่สามารถตัดสินใจได้ที่จะทำงานนั่นเอง เพื่อสำรวจความร่วมมือและความร่วมมือของข้าราชการกับการตรวจสอบภายใน โดยเฉพาะอย่างยิ่งผู้บริหารและหน่วยงานตรวจสอบในขณะที่การขาดการสนับสนุนและส่งเสริมจากผู้บริหาร วิธีการวิจัยดังกล่าวที่ใช้ของข้าราชการในองค์การบริหารการปกครองส่วนท้องถิ่น ภาคเหนือของประเทศไทยในการที่จะตรวจพบความเสี่ยงซึ่งประกอบด้วยการขาดความเป็นอิสระของระบบและของคณะตรวจสอบในขณะที่การขาดการสนับสนุนและส่งเสริมจากผู้บริหาร เพื่อดำเนินการกับผู้บริหารและหน่วยงานตรวจสอบในองค์การบริหารการปกครองส่วนท้องถิ่น ภาคเหนือของประเทศไทย ที่ไม่มีประสิทธิผลซึ่งเป็นสาเหตุของระบบการตรวจสอบภายในขององค์การบริหารการปกครองส่วนท้องถิ่นในภาคเหนือของประเทศไทย ที่ไม่มีประสิทธิผล ดังนั้น ทำให้มีความร่วมมือที่น้อยกว่าจุดเดิม การขาดการสนับสนุนและส่งเสริมจากการมั่นคงของผลการวิเคราะห์ปัจจัยที่เกิดขึ้นโดยทำให้แบ่งส่วนของการทำงานแต่ละภาคการตรวจสอบภายในขององค์การบริหารการปกครองส่วนท้องถิ่นและสามารถทำงานได้อย่างมีประสิทธิผล

คำสำคัญ: การตรวจสอบภายใน, ความเสี่ยง, องค์การบริหารการปกครองส่วนท้องถิ่น, ภาคเหนือของไทย

Introduction

Internal control and auditing systems have been generally accepted as the means to prevent, detect and deter common risks (Ernst and Young, 2012; COSO, 2011) and have certainly generated good governance in all organisations (Gramling et al., 2010). Among these risks, fraud and corruption risks are an incontestable problem particularly in developing countries (Stapenhurst et al., 2006; Quah, 2003). Annually, billions of baht from the local administration budget are lost through wrongdoings of political administrators and local administration officials despite Thailand having five independent organisations to fight corruption (OCSC-NIDA, 2010). As a result of corruption, Thailand was ranked 102 out of 177 countries in 2013 by an index issued by Transparency International (TIGCAC, 2013). This independent index covers issues such as bribery of public officials, kickbacks in public procurement, and the enforcement of anti-corruption laws. Fraud and
corruption is difficult to avoid when it occurs in organisations (Rahahleh, 2011; OECD, 2007) especially those in the public sector (NESAC, 2004). Within the public sector, corruption is generally defined simply as “the abuse or misuse of positions or resources of public officials for private gains” (Sandholtz and Koetzle, 2000) so that bribery, conflicts of interest, illegal gratuities as well as negotiation, gift-giving, predatory authority, and solidarity networks are corrupt behaviours which are commonly employed to conduct their wrongdoings in organisations such as Thai local administrations (Rajivan et al., 2009; Albrecht et al., 2006). Such misuse is possible because of poor governance. According to Fraud and corruption refers to the unethical behaviour of individuals and groups to conduct wrongdoings for private and factional gains as the needs of their survival despite immorally (Rahahleh, 2011; Moore, 2008). Organisational and cultural behaviours can, at the same time, influence and overwhelm the behaviour of organisational members so that public officers might absorb both ethical and unethical behaviours (Stewart et al., 2001). Such morally disengaged individuals were generally able to engage in unethical conduct without apparent distress while corrupt behaviour becomes embedded within the individuals’ normative behaviours (Moore, 2008). Moral disengagement can change individuals’ behaviour from ethical to unethical (Bandura, 2002) particularly internal auditors and other officers who are failing in their duty to prevent, detect and deter common risks within Thai local administration especially fraud and corruption (OAG, 2010).

Cressey (2011) suggest that the psychological incentive for fraud and other unethical behaviour will contain three elements: perceived incentives and pressures; perceived knowledge and opportunity; and perceived attitudes and rationalization (Albrecht et al., 2006). The first element, perceived incentives pressures, generally comes from the financial needs of individuals and their groups. Those pressures can generate greed, living beyond one’s means, high personal debt, poor credit, personal financial losses and unexpected financial needs as well as gambling habits, drug and alcohol habits, and expensive extramarital relationships. Work-related pressure reflects organizational behaviour and the system of fairness, equality and ethics within an enterprise which can lead to corrupt behaviour of employees and officers if they feel they have been treated unfairly when compared with their fellow workers (Bartlettt et al., 2004). Cressey (2011) and Albrecht et al. (2006) identify the factors that provide knowledge and opportunity: the means to avoid control systems; a lack of understanding of fraud techniques by those in authority; a failure to punish fraud perpetrators; and poor internal control and auditing systems. Unfortunately, crucial causes of corruption were discovered by the Office of The National Anti-Corruption (ONACC, 2011) consisting of public officers ignoring laws and regulations, misusing authority for individual and factional gains, flaws in laws and regulations, lack of ethics among officers with lower public officers used as instruments of higher public administrators, dark political power arising and a lack of effective internal auditing mechanisms due to insufficient auditing personnel, lack of competent auditors, and ineffective auditing processes. While previous studies found that the internal auditing systems in Thai local administrations are ineffective in detecting and deterring corruption (Puang-Ngam, 2008; Seree-Rungsonke, 2006).

Internal auditing systems have an important role to evaluate and improve the effectiveness of risk management, control, and governance processes and so create confidence in this mechanism (Ricard, 2009; Srichunpech, 2005). As Pickett (2004) stated “Internal auditing is an independent, objective assurance and consulting activity designed to
improve an organization’s operations by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”. Thai internal control and auditing systems follow The Framework of Committee of Sponsoring Organizations of the Treadway Commission (COSO), but these systems are ignored or poorly implemented by public officers so that internal control and auditing guidelines were ineffective in preventing, detecting and deterring fraud and corruption (OAG, 2010). Khoury (2011) found that causes of ineffective public internal auditing came from a lack of competence of the internal audit team (Ho and Hutchinson, 2010) and/or support from administrators, independence of the internal audit team, clarity of the objectives and scope of internal auditing and failure of internal control systems (Unegbu and Kida, 2011). Similarly, Khoury (2011) found that attitudinal causes of ineffective public internal auditing came from internal auditors lacking motivation and growth prospects with weak ethical practices leading to ineffective practices in detecting corruption (Unegbu and Kida, 2011). There are also attitudinal factors that offer reasons why persons act unethically; they are officials’ lack of cooperation with internal auditors, lack of understanding of corruption methods by internal auditors (Rajivan et al., 2009).

The crucial issue for this paper is whether internal auditing mechanisms have been effective in detecting and deterring corruption in a particular developing country (Kaufmann, 2005; Senior, 2004). This paper explores the crucial factors that impact the weakness of the Thai local administration internal auditing mechanisms in preventing, detecting and deterring risks by examining through the attitudes of Northern Thai local administration internal auditors whether those attitudes reflect moral disengagement which can lead to ineffectiveness of Thai local administration internal auditing mechanisms in preventing, detecting and deterring common risks particularly fraud and corruption risks.

**Research Method**

There were two stages to the research – an anonymous survey and interviews with Northern Thai local administration internal auditors. A questionnaire survey focused on the systemic aspects as to why Thai local administration internal auditing was ineffective. The number of questionnaires will be mailed to sampled internal auditors in North of Thailand with the help of a formal association of Thai local administration. It was responded by 98 randomly selected Northern Thai local administration internal auditors from 120 questionnaires sent as they are also members of the Local administration Internal Auditors Association. Recipients of the questionnaire were asked to answer the questions as well as to volunteer for a semi-structured interview with one of the researchers. The purpose of the interviews was to examine attitudinal aspects, specifically how promotion prospects, motivation, ethical practices, understanding of internal auditing objectives, understanding of the methods of corruption and administrators’ cooperation with internal auditors influenced attitudes. Six respondents volunteered and were independently interviewed.

Questionnaire was created and already checked reliability and validity before undertaking the actual data collection. Data was coded and checked for accuracy by an independent researcher and then analysed using descriptive statistics and factor analysis while interview data was analysed using NVIVO. Transcripts were thematically analysed through content analysis and further expounded using a phenomenological research approach. The phenomenological research explains a situation as perceived by the individuals in that situation (Berg, 2007; Durfee, 1976). This approach abstracts out the themes and key issues. Commonly, two types of themes are found: those that occur
Results

The survey findings

The questionnaires were returned by 98 respondents (81.67%) and analysed using descriptive statistics and factor analysis as well as Pearson Correlation at the significance level 0.01. The results showed that Northern Thai local administration internal auditors in small local administrations (Municipalities and Sub-District Administrations) were not supported (95.10%) by their administrators for training on risk assessment processes due to restrictive training budgets. The results also showed that local administration officers (93.10%) and administrators (89.40%) have poor auditing knowledge. These factors have contributed to the ineffectiveness of internal control and auditing systems for those administrative bodies. More surprising was that Thai local administration internal auditors have insufficient experience with internal audit workings although the majority (95%) of the survey respondents graduated with a Bachelor degree that included auditing subjects. Their lack of knowledge and experience relating to internal control and auditing (90.60%) would impact the effectiveness of internal auditors’ audit planning. Adding to the problem is the insufficient numbers of internal auditors based in each administrative body. These problems can lead to ineffective Thai local administration internal control and auditing mechanisms.

The attitudinal mean values must be interpreted through a measurable benchmark of attitudinal scales due to each factor has more than one question and each question having an equal value so that all questions for each factor will be combined to calculate attitudinal mean values as “mid-range of five levels between strongly disagree (1) and strongly agree (5) indicating the strength of respondents’ agreements and attitudes” (Likert, 1932). There are two parts: the factors, competency of the internal auditing team, officials’ cooperation and promotion prospects, can be explained by the weakness of internal control and auditing systems in Northern Thai local administrations. The other factors also attributed to the ineffectiveness of internal auditing in Northern Thai local administrations. The findings (Table 1) suggest that the competency of Northern Thai local administration internal auditing teams has been ineffective in preventing, detecting and deterring common risks including fraud and corruption risks. At the same time, internal audit teams have not received cooperation from officials while administrators in North Thai local administrations have not supported and promoted the workings of their internal audit teams. While Thai local administration internal auditors have overloaded with their workload because of an insufficient number of internal auditors, this issue has eventually impacted efficient and effective quality of internal auditors’ working. Similarly, the issue of the growth prospects, working motivation, salaries, promotions and special remunerations of local administration employees including the auditors are managed by Northern Thai local administration administrators. This situation has resulted in the weakness of internal control and auditing systems in Northern Thai local administrations.

Despite Northern Thai local administration internal audit team would be sure with their efficiency of internal auditing processes, Responses to the questionnaire (Table 1) indicate the internal audit teams lack independence, both departmental and personal, especially when attempting to detect risk. The lack of support for internal auditing from Northern Thai local administration administrators suggests that these administrators do not accept the internal auditing mechanisms although these are part of the internal control systems. Despite this, the respondents indicated that they inform
Table 1. Factors reflecting to weaknesses of internal auditing in Northern Thai local administration

<table>
<thead>
<tr>
<th>Factors Studied</th>
<th>Mean</th>
<th>Standard Deviation</th>
<th>Eigen Value</th>
<th>% of Variance</th>
<th>Comparison with Measurable Benchmark of Attitudinal Scale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Efficiency of Internal auditing Processes</td>
<td>3.7015</td>
<td>0.6081</td>
<td>4.6610</td>
<td>11.369%</td>
<td>Agree</td>
</tr>
<tr>
<td>Independence of Internal Audit Team</td>
<td>2.0211</td>
<td>0.2078</td>
<td>3.7150</td>
<td>9.062%</td>
<td>Disagree</td>
</tr>
<tr>
<td>Support from Administrators</td>
<td>2.1066</td>
<td>0.3023</td>
<td>3.7120</td>
<td>9.054%</td>
<td>Disagree</td>
</tr>
<tr>
<td>Audited Departments’ Cooperation with Internal Audit Team</td>
<td>2.4583</td>
<td>0.6661</td>
<td>3.4970</td>
<td>8.528%</td>
<td>Disagree</td>
</tr>
<tr>
<td>Competency of the Internal Audit Team</td>
<td>2.6193</td>
<td>0.5974</td>
<td>3.4520</td>
<td>8.421%</td>
<td>Agree</td>
</tr>
<tr>
<td>Officials’ Cooperation</td>
<td>4.6627</td>
<td>0.6245</td>
<td>3.0320</td>
<td>7.396%</td>
<td>Strongly Agree</td>
</tr>
<tr>
<td>Independence in Detecting Risks</td>
<td>1.5229</td>
<td>0.4931</td>
<td>2.9280</td>
<td>7.142%</td>
<td>Strongly Disagree</td>
</tr>
<tr>
<td>Interest of Officials</td>
<td>1.1928</td>
<td>0.4425</td>
<td>2.4450</td>
<td>5.962%</td>
<td>Strongly Disagree</td>
</tr>
<tr>
<td>Independence of Internal Auditing Department</td>
<td>1.4329</td>
<td>0.5558</td>
<td>2.3160</td>
<td>5.649%</td>
<td>Strongly Disagree</td>
</tr>
<tr>
<td>Promotion Prospects</td>
<td>4.8060</td>
<td>0.3890</td>
<td>1.7200</td>
<td>4.194%</td>
<td>Strongly Agree</td>
</tr>
<tr>
<td>Personal Independence</td>
<td>1.2663</td>
<td>0.4540</td>
<td>1.5740</td>
<td>3.840%</td>
<td>Strongly Disagree</td>
</tr>
</tbody>
</table>

Administrators about the auditing plans. However, when they seek evidence to support auditing outcomes, internal audit teams’ requests are often refused. The effect of these refusals leads to a lack of cooperation from all officials in Thai local administrations, a crucial obstacle hampering the achievement of the determined objectives and plans of internal auditing. These problems lead to the ineffectiveness of internal control and auditing systems in Northern Thai local administrations.

The effectiveness and/or weakness of North Thai local administration internal control and auditing systems can be predicted through crucial eleven factors as processed by factor analysis approach consisting of efficiency of internal auditing processes, independence of internal audit team, support from administrators, audited departments’ cooperation with internal audit team, competency of the internal audit team, officials’ cooperation, independence in detecting risks, interest of officials, independence of internal auditing department, promotion prospects and personal independence, respectively. Furthermore, factors relating to independence of internal audit working should be considered to urgently solve and address due to the primary cause of failing in preventing, detecting and deterring common risks specifically fraud and corruption risks as combined to be one-fourth of all percentages.

The interview findings

Analysis of the qualitative data from the 6 volunteer interviewees demonstrates three primary themes: sufficiency of an internal audit team’s training; risks in relation to internal control and
auditing systems; and overall effectiveness of internal auditing mechanisms in detecting and deterring risks. Firstly in relation to training, interviewees reported that they have little experience in internal audit work and would like more training particularly in audit techniques both general and specific (fraud and corruption). Their lack of training indicates a lack of competence which would hamper their ability to detect and deter common audit risks. Their lack of training reflects deficiencies in the Bachelor degree in Accounting.

Participants categorised common risks into three primary types: unintentional risk from errors of officials’ workings, risks from intentional violations of internal control system and risks from intentional fraud and corruption wrongdoings. Mistakes in officials’ working often arises from their inattention (checking their tasks before sending to other procedures) or from their lack of familiarity with their local administration operational systems and associated laws and regulations. According to the interviewees, such unintentional risks are ultimately associated with the use of political patronage in North Thai local administrations, a system which allows recruitment of officials without checks of their qualifications and competence. The political patronage system does not deter intentional violation of internal control systems but ensures that violators will not be censured because administrators ensure poor implementation of internal control systems. Violations mainly consist of entering data or accessing information without permission; not following the operational procedures of local administrations; and commonly buying supplies and equipment from familiar vendors without a formal procurement processes. This is the crucial flaw that allows illegal transgressions that avoid the internal control systems. As one interviewee said, “Local administrations have not applied internal control systems in their organizations ... while administrators and their followers [use] gaps in regulations to take those benefits”.

Intentional fraud and corruption wrongdoings are most dangerous risks in Northern Thai local administrations. While laws and regulations exist to deal with perpetrators and offenders, political administrators and their factions escape those laws and regulations because they use their power to change regulations and to avoid being punished: “… used internal control and auditing guidance of the Comptroller General’s Department, Office of The Auditor General of Thailand and Department of Local Administration, but not full version … [so that] this guidance has not covered all common risks specifically fraud and corruption risks”. Examples given by the interviewees of such wrongdoings include setting up dummy companies to bid for official projects which are awarded to the dummy companies, transforming an expenditure budget to other budget categories to access the benefits, and avoiding inspection by committees by bribery of those committees. As internal auditors, the interviewees are aware of these wrongdoings but do not have the independence or power to thwart these activities.

Importantly, interviewees said that “the Office of The Auditor General of Thailand (OAG) has never used the results of internal auditing to assess the overall environment and internal control systems of Thai local administration before testing the reports received from the local administrations”. This negligence of the OAG and associated regulatory entities can destroy the morale of the internal auditing teams. Internally, North Thai local administration administrators have used their powers to deflect internal audit workings because of their fraud and corruption wrongdoings. Administrators have not accepted the results of internal auditing reports and, therefore, have not implemented improved internal control systems. Internal auditors should be able to expect the central authority, OAG, to audit local administrations but, as indicated by the interviewees, it fails to do so.
This lack of oversight compounds the lack of independence of the internal audit teams to determine the scope of auditing and having their internal auditing reports distorted by administrators. The lack of oversight by the OAG also allows administrators to corrupt internal auditors as interviewees claim: “Internal auditors might sometimes be pulled to become their faction on wrongdoing by administrators’ black power to command; so internal auditors have eventually become their instrument to help fraud and corruption wrongdoing”.

Discussion and Conclusion

The crucial causes of the ineffectiveness of internal auditing mechanisms in preventing, detecting and deterring common risks are the limited scope of the auditing processes and insufficient safeguards of Northern Thai local administration internal control systems. The effect of this poor implementation of internal control systems has led to the generation of common risks in Northern Thai local administrations without legal culpability. Poor implementation is accompanied by lack of cooperation from officials so that audit evidence is difficult to find. While the lack of support from administrators has impacted members of the internal audit teams in terms of their career prospects and professional standing as well as their remuneration. The lack of competency of internal auditors on entering the profession in local administration does not provide them with the skills both to circumvent the obstacles to effective detection and deterrence of risks and to learn from their experience in local administration particularly in relation to fraud and corruption risks.

The situation in Northern Thai local administration has obviously influenced and overwhelmed the behaviour of many individuals employed in local administration such that these public officers have absorbed both ethical and unethical behaviours. The interview data suggests that the unethical behaviour is more prevalent among administrators although the interviewees report that some internal auditors have been drawn to the “dark powers”. Therefore, the psychological incentive for fraud contains three elements: perceived incentives and pressures; perceived knowledge and opportunity; and perceived attitudes and rationalization (Cressey, 2011; Albrecht et al., 2006). Knowledge and opportunity is provided by the ineffective internal control systems in Thai local administrations. Pressures are mostly linked to the financial needs of individuals. Financial needs of internal auditors in terms of promotion prospects and remuneration has been used as pressure by administrators to get internal auditors to overlook their wrongdoings. These pressures are compounded by the corrupt attitudes of local administration administrators and officials of oversight bodies, at the same time internal auditors need to have survived by conducting something akin to moral disengagement although they have broken internal auditing ethical standards. Bandura’s theory suggests that they would be able to engage in immoral conduct without distress. Therefore, administrators and others are able to avoid the internal control systems and internal audit working of the internal audit team so that intentional violations certainly occur. Similarly, fraud and corruption also relates to power: administrators use their influence and power to seamlessly conduct fraud and corruption wrongdoings as well as their powers have been employed to change regulations to avoid laws.

Those situations suggest the need to persuade all local administration officials of the importance of internal control systems particularly internal auditing mechanisms so that they appropriately implement those systems (Takahiro and Jia, 2012; Cressey, 2011; Khoury, 2011). Accompanying those should be training to improve the competency of local administration auditing especially in audit techniques for local administration
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(Sawalqa and Qtish, 2012; Kongrungchok, 2009). Because of the corruption in local administration, that training should include training in IT auditing and investigative or forensic auditing (Spekle et al., 2007; Allegrini and D’Onza, 2003). While a number of internal auditors should be appropriately provided when compare with size and workload of Thai local administrations in each type by those administrators (Mihaela and Lulian, 2012). The last of recommendation is Thai local administrations should start to create the ethically organisational culture in all sides—officials and administrators by using the principles of good governance—appropriately and correctly.

There has been a change from the 1992 COSO’s Internal Control–Integrated Framework to the 2013 Updated COSO’s Internal Control–Integrated Framework in Thailand. It would be interesting to examine the transitional stages of the change to find the impact of the transition. Future research into improvements in internal control and auditing systems should reveal factors and methods that could increase the effectiveness in preventing, deterring and detecting common risks especially illegal risks.

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Dr. Arus Kongrungchok has his Ph.D. (Accounting and Finance) at The University of Newcastle, Australia, 2014, his first M.Sc. in Accounting at Thammasat University, Thailand, 2002 and his second M.Sc. in Accounting Information Systems at Chulalongkorn University, Thailand, 2007. He is Certified Public Accountant (CPA) in Thailand and has held the Endorsed Internal Auditing Program from The IIA in 2006. Currently, he is an Assistant Professor of Accounting Department at Suratthani Rajabhat University, Thailand. He has published in International Journals mainly in accounting related areas specially fraud Auditing.

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