I dedicate my dissertation to my loving wife, Marci, and our two extraordinary daughters, Audrey and Vivian. Their unconditional love and support throughout this endeavor is something that I will forever be grateful. My dissertation is also dedicated to my parents. Their love and support made this incredible journey possible. Somewhere in heaven, my mother can finally smile and utter the phrase "my son the doctor."

significant at the p<.01 level within the fixed effects model. Finally, the time fixed effects model (Model 19) shows a significant regression equation (F (27,112.1) = 4.18, p<.000. This model indicates CIA per IA remaining statistically significant at the p<.01 level.

Table 5.14: Summary of Multiple Imputation Models with Alternate DV

Variables	(17) Control of corruption	(18) Control of corruption	(19) Control of corruption
Polity Score	0.0003 (0.002)	0.002 (0.003)	0.002 (0.003)
Rule of Law	0.86*** (0.02)	0.44*** (0.06)	0.44*** (0.07)
GDP Per Capita	-0.000005*** (0.0000006)	-0.000009 (0.000002)	-0.0000006 (0.000001)
Education Index	-0.26** (0.12)	-0.22 (0.35)	-0.15 (0.33)
Religiosity Scale	0.08** (0.03)	-0.004 (0.04)	-0.02 (0.04)
Individualism	0.005*** (0.0009)	0.003 (0.0008)	-0.0004 (0.008)
Economic Divers.	0.20*** (0.05)	-0.27 (0.18)	-0.29* (0.17)
FDI	0.0001 (0.0002)	0.0002 (0.0001)	-0.00003 (0.0001)
IIA Members	-0.007*** (0.001)	-0.02 (0.02)	-0.02 (0.01)
IIA Duration	0.002*** (0.0001)	-0.003 (0.003)	0.01 (0.02)
CIA per IA	0.03*** (0.01)	0.03*** (0.01)	0.03*** (0.01)
Constant	-0.29*** (0.08)	0.41* (0.22)	0.03*** (0.01)
Observations	1,648	1,648	1,648
R-squared	-	-	-
Imputations	Yes	Yes	Yes
Country FE	No	Yes	Yes
Robust SE	Yes	Yes	Yes

Standard errors in parentheses unless otherwise indicated

*** p<.01, ** p<.05, * p<.10

Qualitative Results

Why is corruption pervasive in some countries but not others? For the qualitative component of this mixed methods approach, I propose two hypotheses to address this puzzle. First, countries with greater economic diversification are more likely to have lower perceptions of corruption. Second, countries with greater support for internal auditing are more likely to have lower perceptions of corruption (Mauriello, 2020). If the economic diversification hypothesis is correct, then the expected pattern of values for corruption would exist as detailed in Table 5.15.

Table 5.15: Case Selection: Economic Diversification

		Support for Internal Audit	
		High Value	Low Value
Economic Diversification	High Value	Unit: United Arab Emirates DV: Lower Corruption	Unit: Saudi Arabia DV: Lower Corruption
	Low Value	Unit: Qatar DV: Higher Corruption	Unit: Kuwait DV: Higher Corruption

Alternatively, if the support for internal auditing hypothesis is correct, a different pattern with respect to the values of corruption perception would exist as detailed in Table 5.16.

Table 5.16: Case Selection: Internal Audit Support

		Support for Internal Audit	
		High Value	Low Value
Economic Diversification	High Value	Unit: United Arab Emirates DV: Lower Corruption	Unit: Saudi Arabia DV: Higher Corruption
	Low Value	Unit: Qatar DV: Lower Corruption	Unit: Kuwait DV: Higher Corruption

According to the economic diversification hypothesis, the United Arab Emirates and Saudi Arabia, by virtue of their higher values for economic diversification, are expected to have lower levels of corruption. The intuition with regards to this hypothesis is that nations with reliance on fewer industrial sectors and/or a single good or service may have an environment ripe for corruption. According to this logic, those nations with greater economic diversification will experience less corruption than those countries with lower economic diversification. Conversely, Qatar and Kuwait are less economically diverse and thus are expected to have higher corruption due to their respective higher dependence on fewer industrial sectors.

According to the support for internal audit hypothesis, the United Arab Emirates and Qatar, by virtue of their higher values for support for internal audit, are expected to have lower levels of corruption. The underlying causal mechanism with regards to this hypothesis is that nations having stronger support for internal audit will be more likely to deter corruption than will those having a weaker support for internal auditors. Contrarily, Saudi Arabia and Kuwait possess a lower support for internal audit and thus the expectation is that they would experience higher levels of corruption.

As utilized within the quantitative analysis, the dependent variable for the case study remains the 2018 country-level corruption scores included in the CPI from Transparency International (Transparency International, 2021). The range of potential CPI scores is between zero (high corruption) and 100 (low corruption). The United Arab Emirates has the highest CPI score (70) compared to the remaining three countries. This score indicates that the United Arab Emirates has a stronger control on corruption as compared to Qatar, Saudi Arabia, and Kuwait. Those countries each possess CPI scores of 62, 49, and 41 respectively. These results indicate

that Qatar has a significantly stronger control on corruption, as does the United Arab Emirates, compared to Saudi Arabia and Kuwait. Table 5.17 illustrates the resulting CPI scores for each of the four countries.

Table 5.17: Case Selection: Internal Audit Support vs. Economic Diversification

		Support for Internal Audit	
		High Value	Low Value
Economic Diversification	High Value	Unit: United Arab Emirates DV: 70.00	Unit: Saudi Arabia DV: 49.00
	Low Value	Unit: Qatar DV: 62.00	Unit: Kuwait DV: 41.00

The resulting pattern denoted in Table 5.17 confirms that the internal audit support hypothesis is more persuasive than the economic diversification hypothesis. This is evidenced by the correlation between higher CPI scores and higher values for internal audit support for the United Arab Emirates and Qatar as compared to the lower CPI scores correlating with lower values for internal audit support as evidenced by Saudi Arabia and Kuwait. This is further evidenced by the CPI scores of countries according to the economic diversification hypothesis. According to the economic diversification hypothesis, both the United Arab Emirates and Saudi Arabia should have higher CPI scores given the higher values for economic diversification. However, this is not the case as there is meaningful variation in the dependent variable. As such, the causal mechanism associated with the economic diversification is negated for purposes of this analysis. Consequently, the internal audit support hypothesis is a stronger explanatory variable for corruption than the extent of economic diversification.

According to the resulting pattern in Table 5.17, it appears that support for internal audit has directly influenced corruption perceptions in the United Arab Emirates and Saudi Arabia. As such, these two nations are selected for further analysis. Selection of these two countries for analysis is contingent on holding the economic diversification variable constant so that any variation in the dependent variable cannot be explained by variation in the extent of economic diversification.

The presence and support for internal auditors directly impacts corruption. Internal auditors are responsible for assessing an organization's governance activities and internal controls (Institute of Internal Auditors, 2020). In layman's terms, the IIA is stipulating that internal auditors examine the efficacy of the organization's governing apparatus and its operations to ensure good governance free of waste and abuse. These organizations include public companies, governmental entities, and other nonprofit entities. Internal auditors also distinguish themselves through their adherence to the IIA standards pertaining to independence and objectivity. Through this steadfast adherence, internal auditors build rapport and trust with their constituents. Internal auditors utilize two primary means of adhering to the IIA standards for independence and objectivity. First, the Chief Auditor, and by extension the internal audit function as a whole, reports directly to an independent audit committee or board structure. This direct reporting line reduces the potential for undue influence or interference with auditing operations and subsequently audit results. Second, internal auditors abide by their profession's standards and code of ethics regarding the avoidance of real or perceived impairments to professional judgment (Institute of Internal Auditors, 2020). Adherence to the standards promotes higher quality auditing. This is commensurate with IIA Standard 1300 on Quality

Assurance and Improvement (QAIP), which stipulates that the QAIP should encompass all aspects of operating and managing the internal audit function (Institute of Internal Auditors, 2020). QAIP and adherence to the IPPF, in tandem with the structural components promoting independence and objectivity, ensure an internal audit function's ability to deliver high quality internal auditing. This entails a bevy of internal auditing engagements including operational, governance, compliance, and financial reviews. The duties of an internal auditor include evaluation of controls, identifying shortfalls in these processes, and ensuring that organizations comply with laws and regulations (Clarke, 2019). Internal audit is also charged with adhering to the IIA's Code of Ethics. This entails that internal auditors also serve as role models for good ethical conduct in the discharge of their auditing duties. The inclusion for the consideration of ethics within an internal auditor's engagements, as well as the discharge thereof, is routinely noted within the ACFE's annual "Report to the Nations." It shows that internal auditors serve a primary role as detectors of corruption (Association of Certified Fraud Examiners, 2020). Therefore, the support of internal auditors is important to promote good governance, and ultimately the remediation of corruption (Mauriello, 2020).

Stronger support for internal audit appears to correlate with less corruption in the United Arab Emirates. According to Transparency International's Corruption Perceptions Index (CPI), the United Arab Emirates has the least corruption (higher CPI score) in the Middle East (Transparency International, 2021). The United Arab Emirates also possesses roughly 43% of all internal auditors within the Middle East and North African (MENA) region per data provided by the Institute of Internal Auditors (Internal Audit Foundation, 2021). Internal auditors in the United Arab Emirates are well qualified to execute their duties. According to certification data

provided by the Institute of Internal Auditors, roughly 56% of all internal auditors in the United Arab Emirates are certified internal auditors (Internal Audit Foundation, 2021). The presence of a significant number of qualified internal auditors did not occur by chance. Nearly 60% of internal auditors in the United Arab Emirates have jobs mandated by local law (Internal Audit Foundation, 2019). Furthermore, establishment of the United Arab Emirates IIA institute itself occurred in 1995 to increase awareness of the profession, its offerings, and to work with regulators (Ravindran & Araj, 2016).

Additionally, it appears that internal auditors within the United Arab Emirates elicit significant support from their auditees. Per the 2015 IIA Common Body of Knowledge (CBOK) survey, over 60% of survey respondents from the United Arab Emirates indicated that they receive complete support from their audit committees (and board equivalents) to evaluate governance (Internal Audit Foundation, 2019). Further amplifying this result, internal auditors in the United Arab Emirates report directly to an independent board or audit committee 69% of the time, which exceeds the MENA region average of 63% and the global average of 54% (Ravindran & Araj, 2016).

In addition to their presence, independence, objectivity, and qualifications, internal auditors also possess significant anti-corruption auditing capabilities. Nearly 70% of CBOK survey respondents from the United Arab Emirates indicated that they explicitly include considerations of ethics and fraud within their audit engagements and do so at an advanced level of expertise (Internal Audit Foundation, 2019). This correlates with the high extent of certified internal auditors within the United Arab Emirates. It is also serves as support for the expectation that the internal auditor's periodic assessment of governance, including fraud, bribery, and

corruption risks, raises expectations for stronger accountability and improved internal controls. Since 2003, which is the first year that the United Arab Emirates appeared in Transparency International's Corruption Perceptions Index, the nation has improved from 37th in the world to 23rd and has improved its corruption score as a percentage of the top nation's score by roughly 26% (Transparency International, 2021). This anti-corruption trend correlates with the continued robust presence and support for qualified internal auditors in the United Arab Emirates.

Conversely, Saudi Arabia's lack of support for internal auditing appears to correlate with greater corruption. There has been little substantive change in CPI for Saudi Arabia between 2003 and 2018. Saudi Arabia's CPI scores in 2003 and 2018, respectively, are 45 and 49 (Transparency International, 2021). Its time as an affiliate of the Institute of Internal Auditors is limited, having established its affiliation in 2009 (Internal Audit Foundation, 2021). Saudi Arabia possesses 1,647 internal auditors as of 2018. (Internal Audit Foundation, 2021) Despite possessing nearly as many internal auditors as the United Arab Emirates, Saudi Arabia's support for internal auditing is demonstrably less. This is exhibited through factors including its certification rate, adherence to IIA standards, and organizational independence.

First, the percentage of certified internal auditors in Saudi Arabia is demonstrably lower than its Middle Eastern peers. A less qualified internal auditing community results in less effective internal auditing practices. Saudi Arabia's certification rate is nearly 2.2 times lower than their similarly sized counterpart, the United Arab Emirates. Approximately 88% of internal auditors who are IIA members in the United Arab Emirates are also certified internal auditors, whereas only 42% of internal auditors who are IIA members in Saudi Arabia claim the certification (Internal Audit Foundation, 2021). The United Arab Emirates is the top performer in

certification throughout the Middle East while Saudi Arabia is the worst. For further context, 2018 membership data from the IIA reveals that the Middle East regional average rate of certification per IIA members was 68% (Internal Audit Foundation, 2021). A reduced rate of professional certification indicates a lesser standard for professionalism in the practice of internal auditing. It also lends itself to third parties placing less reliance upon the internal auditor's work. External auditors frequently seek to rely upon the work of internal auditors to substantiate the effectiveness and governance of an organization's internal control environment. For external auditors to rely upon the work of the internal auditor, the external auditor must evaluate and consider the quality of the internal audit function. A 2014 study investigating the quality of internal audit in Saudi Arabia cited reasons for reduced external auditor reliance on the work of internal auditors. External auditors expressed dissatisfaction with internal audit work as a result of unqualified internal audit staff, lack of training programs, and the poor organizational status of the internal audit function (Al-Akra, Abdel-Qader, & Billah, 2016).

Second, the tenure and certifications of internal auditors within an internal audit function are positively associated with greater conformance to the standards of the profession (Alzeban, 2015). Failing to conform with the International Professional Practices Framework (IPPF) of the Institute of Internal Auditors leads to reduced internal audit effectiveness. Ineffective internal auditing practices, including but not limited to inadequate risk assessment, weaker fraud awareness, and weaker internal controls analysis lead to ineffective control of corruption. Furthermore, compliance with internal auditing standards determines the effectiveness of the internal audit function (Ravindran & Araj, 2016). This degree of effectiveness vis-à-vis conformance to the standards is exemplified in the 2015 CBOK study. Only 49% of Saudi

Arabian internal auditors reportedly adhere to all the IIA Standards, whereas 64% of internal auditors from the United Arab Emirates express adherence (Internal Audit Foundation, 2019). In context, this is a significant disparity between the two nations as the average adherence reported for the Gulf Cooperation Council (GCC) countries of the Middle East was 57%.

A lack of organizational independence compromises reporting lines for effective governance and correlates with weaker performance for anti-corruption activities. A 2014 study investigated the quality of internal auditing in the public sector in Saudi Arabia. The study's findings indicate that organizational independence was lacking as a result of interference with internal auditing work (Al-Akra, Abdel-Qader, & Billah, 2016). This interference included manipulation of the selection and appointment of Chief Internal Audit Executives. This not only represents interference by managing officials, but also indicates a breakdown of governance for audit committees in promoting accountability and transparency. These findings were consistent with a 2016 research report detailing internal audit activity in the United Arab Emirates and Saudi Arabia. With regards to organizational independence, it found that only 49% of internal auditors from Saudi Arabia report to an audit committee or equivalent, differing substantially from their counterparts in the United Arab Emirates who reported to an audit committee or equivalent 69% of the time (Ravindran & Araj, 2016).

CHAPTER 6

CONCLUSION

Why is corruption pervasive in some countries but not others? This concluding chapter summarizes the key research findings relating to the research purpose of the dissertation and its related research questions. It also includes commentary on the value and contribution of the research to the existing literature, any limitations of the study, and a proposal for future research considerations.

The purpose of this dissertation is to identify the factors contributing to changes in country-level corruption perceptions. Prior corruption studies focused on institutional, cultural, socioeconomic, and economic development as explanatory themes. However, a review of these previous studies illustrated a gap whereby researchers were primarily investigating explanatory themes that are endemic to corruption at a point in time without consideration of changes to these factors across time. Additionally, the prior literature did not emphasize how countries can ameliorate the impact of corruption. This study considers the effect of internal auditors, when viewed through the lens of accountability theory, as a mechanism by which countries may mitigate corruption.

The general research question for my dissertation is, "Why is corruption pervasive in some countries but not others?" Given the various factors that could potentially influence corruption, this research project also focused on research sub-questions that seek to expand upon the researcher's understanding of the factors contributing to corruption perception. These sub-questions include the following:

- What are the factors that contribute to national perceptions of corruption?

- What factors mitigate the extent of corruption?
- What makes people perceive corruption differently?
- How do people differ in their perceptions of corruption?

These sub-questions offer the researcher the opportunity to gain an understanding of how individuals obtain their perceptions of corruption, how they evaluate actual occurrences of corruption, what makes perceptions of corruption vary, and what factors (if any) may reduce the extent of corruption.

Per this study, the quality of institutions is a meaningful contributor to corruption perception. The results also indicate that the rule of law is consistently the most important institutional factor affecting corruption. Its ameliorating effect on corruption exists regardless of the consideration of polity type. The results of this study indicate that polity type itself is not a meaningful contributor to corruption perception. Thus, the extent to which a country is more (or less) democratic does not appear to be indicative of impacting corruption. From an institutional perspective, the existence of a robust legal system is positively associated with less corruption.

The cultural literature primarily focuses on religiosity and the extent to which a country is more individualistic vs collective as primary explanatory variables for corruption. Examination of both explanatory variables yielded mixed conclusions. Per the results of this study, religiosity did not consistently exhibit an impact on corruption. In the few instances where religiosity exhibited statistical significance, greater religiosity was associated with more corruption. Conversely, individualism does appear to have a greater role in explaining corruption perception from a cultural perspective. Generally, the results of this study indicate that greater individualism at the country level improves corruption perception.

The socioeconomic literature primarily focuses on GDP per capita and educational attainment as primary explanatory variables for corruption. The causal mechanism underpinning the socioeconomic hypotheses is that countries with greater income and/or educational status will perceive less corruption. The results of this study indicate that GDP per capita is a meaningful explanatory factor for corruption, however greater GDP per capita appears to be associated with greater perception of corruption. This is consistent throughout most of the models executed in this study. Also consistent throughout the majority of the models is the finding that educational attainment is not a consistently meaningful indicator for corruption. This finding exists despite the strong correlation between GDP per capita and educational attainment.

The development literature primarily focuses on FDI and the extent to which a country is economically diversified as primary explanatory variables for corruption. Underpinning the development theme is the notion that greater economic diversification reduces a corrupt actor's ability to influence a greater share of a nation's economic activity. This, in turn, reduces corruption perception. The results of this study indicate that economic diversification has a limited, if any, meaningful impact on corruption perception. In the single instance where economic diversification exhibited statistical significance within a fixed effects model, its resulting impact was to lower corruption perception. Economic diversification did exhibit improvements to corruption perception within OLS models, however these models did not take full advantage of the time-oriented aspects of the panel data set. FDI, on the other hand, did exhibit a consistent positive association with improvements in corruption perception for models utilizing CPI as the dependent variable. This consistency, as well as any statistical significance,

dissipated completely with the introduction of control of corruption as an alternative dependent variable.

Aside from institutional, cultural, socioeconomic, and development explanatory themes, this study introduced three internal audit hypotheses as explanations for corruption. The causal mechanism for the IIA members hypothesis is as follows, "In comparing countries, those that have more IIA members will be more likely to have lower perceptions of corruption than will those countries with fewer IIA members." The results of this study indicate that IIA members do have an impact on corruption, however it runs counter to my proposed hypothesis. The majority of the models in this study indicate that increases in IIA members lowers a country's corruption perception. At first glance, this appears to be counterintuitive, however this finding makes sense in light of accountability theory. Through this theoretical lens as proffered by Grant and Keohane (2005), internal auditors serve as an accountability mechanism by exposing corruption to public scrutiny. Greater exposure of corrupt acts leads citizens to perceive a respective nation as more corrupt, despite the fact that the exposure of the corruption in and of itself is the sign of a stronger system of checks and balances within that nation. While this finding was not expected relative to my hypothesis, it is consistent with accountability theory. It also resonates with the challenge of framing and defining corruption for research purposes as perceived corruption differs from actual corruption. As such, the presence of IIA members appears to increase awareness of corruption (perceived corruption).

The results of this study also indicate that countries with longer terms of affiliation with the Institute of Internal Auditors (IIA) are associated with higher corruption perception (lower corruption). This relationship is consistent across most of the models in this study despite the

negative association between IIA members and corruption perception. This appears to suggest that the presence of qualified internal auditors over time does positively impact corruption while the presence of those same internal auditors increases the exposure and awareness of corruption. In regard to qualified internal auditors, the presence of higher rates of certified internal auditors also plays a meaningful role for understanding corruption. This is particularly evident when utilizing control of corruption as the dependent variable.

Overall, a longer duration of IIA affiliation, a greater number of IIA members, and the extent to which those IIA members are certified all contribute to increased support for internal audit. The support for internal audit significantly influences the extent of corruption at the country level. The preponderance of this study's findings indicate that the presence of IIA members increases awareness of perceived corruption and thus appears to lower to a nation's CPI score. However, this study also finds that the effects of a nation's longer duration of IIA affiliation mitigates perceived corruption and increases a nation's CPI score. According to accountability theory, this should be the case. Internal auditors possess expertise in rooting out corruption, waste, and abuse. When adequate support for internal auditors exists, they can deter and or expose corruption by increasing the risk of perpetrator detection thus deterring and or exposing potential bad actors (Mauriello, 2020). As country-level IIA membership increases over time, there is greater opportunity for the exposure of corruption and enhanced accountability. Additionally, the increases in IIA membership serve to further cement the foundations of IIA affiliation at the country-level. The aggregated knowledge and experience accrued through the extended duration of IIA affiliation by IIA members enhances each internal auditor's ability to further root out corruption.

In the cases of the United Arab Emirates and Saudi Arabia, this causal mechanism is apparent. Internal auditors from the United Arab Emirates receive sufficient support for the conduct of independent and objective internal audits. The scope of their internal audit plan includes considerations of governance, risk, and compliance for the purpose of evaluating corruption and anti-corruption related activities. A significant majority of IIA members in the United Arab Emirates are certified internal auditors. This differs greatly from their counterparts in Saudi Arabia. Internal auditors in Saudi Arabia do not receive sufficient support to achieve their internal auditing objectives. Saudi Arabia's certification rate is nearly 2.2 times lower than their counterpart, the United Arab Emirates. A reduced rate of professional certification indicates a lesser standard for professionalism in the practice of internal auditing. This is exacerbated further as Saudi Arabian internal auditors fail to consistently report to an independent audit committee (or equivalent), thus reducing the internal auditor's capability of effectively exposing corruption. The extent of the variation in support for internal auditors between the United Arab Emirates and Saudi Arabia is stark. This variation is ultimately a critical determining factor in why the United Arab Emirates has less corruption than Saudi Arabia.

My contribution to the literature is two-fold. First, my research examines the prominent explanatory themes for corruption existing in the literature with the inclusion of time through a panel data set. Past studies generally have concerned themselves with the study of a particular explanatory theme over time or they address multiple themes at a point in time. This study addresses adjudication of each of the leading explanatory themes in the literature across time within a single panel data set. Secondly, my research proposes to emphasize a focus on how countries can improve accountability and corruption deterrence. My introduction of internal

auditing as a viable remedy to address corruption is not commonplace within the corruption literature. Derived through the lens of accountability theory, this study highlights the importance of internal audit support as a meaningful accountability mechanism to positively address corruption. The results from this research may also be used as a roadmap for countries to begin to address residual governance issues stemming from corruption.

This study attempts to identify the factors that contribute to changes in country-level corruption perceptions. As with any study, there are limitations that may exist and serve to hamper its undertaking. This study relies upon measurements of the perception of corruption for its outcome variables. These measures may be subject to survey-related biases. In the case of primary dependent variable, Transparency International's Corruption Perceptions Index (CPI), each country-level CPI score represents the perception of corruption attributable to the public sector in that specific nation (Transparency International, 2021). By design, the CPI is not intended to capture corruption related activity outside of the public sector. Despite prior academic research by Wilhelm (2002) affirming the validity of the CPI as an indicator applicable to both the public and private sector within a country, the variable may be an imperfect indicator of corruption perception overall. For robustness purposes, this study uses the World Bank's WGI control of corruption variable as an alternative dependent variable for use in this study's models. The validity of the control of corruption variable for use across both the public and private sector was also evaluated by Wilhelm (2002) and its validity was affirmed. It too suffers from the same validity concerns and survey bias threats that are applicable to the CPI.

This study may suffer from a lack of temporal coverage for the panel data set. The temporal coverage for the data set spans the 17 years from 2002 through 2018. Coverage prior to

2002 is lacking for a significant number of countries for the dependent variable. Additionally, no temporal coverage exists for the rule of law variable and the control of corruption variable, both from the World Governance Indicators, for the year 2001. This glaring hole in the data, combined with the reduced outcome variable availability prior to 2002, reduced the data set. Furthermore, polity type as measured by the Polity V Project is limited through the year 2018, education as measured by the United Nations Development Program is limited through the year 2019, and foreign direct investment as provided by the World Bank's World Development Indicators (WDI) is limited through 2019. Lastly, Hofstede Insights, the purveyor of the individualism cultural variable, does not provide temporal coverage for its cultural indicator as the variable is considered time-invariant. The lack of a time varying indicator for individualism may curtail the effectiveness of time-sensitive econometric models.

This study is the first of its kind to introduce internal auditing membership data from the Institute of Internal Auditors (IIA) and, as such, the quality of the IIA's data may exhibit shortcomings. First, the IIA's database of membership statistics only includes data on members existing within affiliated IIA countries. Thus, if an internal auditor resides in a non-affiliated country, then that internal auditor may not be an IIA member in the country for which they reside. Additionally, the IIA does not account for internal auditors who reside in a country who are not members of the IIA. Thus, there may be additional non-IIA member internal auditors residing in a nation affiliated with the IIA. This may also impact measures of certified internal auditors. If a certified internal auditor cancels their IIA membership, that internal auditor may choose to maintain their certification, thus distorting the IIA's data regarding certifications versus membership.

The results of this study illuminate future research opportunities pertaining to corruption. First, the expansion of temporal coverage for the panel data set beyond 2018 may yield insights as corruption perception continues to evolve in light of the global Covid-19 pandemic and a rise in autocratic governance across the globe. Second, the use of firm-level data as opposed to country-level data, particularly with regards to the efficacy of internal auditing, may generate insights as to how businesses can address regulatory challenges in the areas of bribery and corruption. Additionally, as this study is unique in its employment of IIA membership within its data set, future research may consider inclusion of data for existing alternative professional certifications that may serve as meaningful antidotes for corruption. These licenses and or certifications include but are not limited to Certified Fraud Examiners (CFE), Certified Information Systems Auditors (CISA), and Certified Public Accountants (CPA) and their international equivalents. The CFE credential denotes expertise in fraud prevention, detection, and deterrence as it pertains to occupational fraud, corruption, waste, and abuse (Association of Certified Fraud Examiners, 2016). While the CFE credential focuses specifically on fraud, the CISA designation also includes consideration of technology risk implications. The CISA is a standard of achievement for professionals who audit, control, monitor, and assess an organization's information technology and systems (ISACA, 2022). Unlike the CIA, the CISA, and the CFE certifications, the CPA designation is a license permitting the license holder to practice public accounting (AICPA, 2022). CPAs provide assurance services, including the assessment of the relevance and reliability of financial data, to improve decision-making capabilities for end users of the financial data (AICPA Assurance Services Executive

Committee, 2013). Holders of these credentials may exhibit the skills and attributes applicable to the combating of corruption.

Why is corruption pervasive in some countries but not others? This study evaluated four primary explanatory themes, including institutions, culture, socioeconomic, and development from the existing corruption literature. At the country level, the efficacy of the rule of law (institutions), the greater extent of individualism (culture), higher GDP per capita (socioeconomic), and greater FDI (development) are positively associated with lower corruption. Additionally, this study introduced internal auditing as an additional explanatory variable and as a viable remedy to combat corruption at the national level. Overall, a longer duration of IIA affiliation, a greater number of IIA members, and the extent to which those IIA members are certified all contribute to increased support for internal audit. The support for internal audit significantly influences the extent of corruption at the country level.

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BIOGRAPHICAL SKETCH

Joseph Mauriello is the Director of the Center for Internal Auditing Excellence at The University of Texas at Dallas (UTD) where he is responsible for instruction as well as overseeing all aspects of the academic program. UTD is one of eleven recognized centers of excellence in the world, as designated by the Institute of Internal Auditors, and is currently the largest graduate program in internal auditing. Currently, Joseph teaches core courses in the graduate program, which include Internal Audit, Advanced Auditing, Governance, Risk, and Compliance (GRC), IT Audit, and Data Analytics for Accountants and Auditors.

Prior to his work in academia, Joseph served as the Managing Director of the Risk Advisory Services practice in Dallas, Texas for BDO USA, LLP; the fifth largest accounting and consulting network in the world. His professional expertise includes 19 years of progressive accounting, auditing, and consulting experience including risk assessments, ERM projects, anti-fraud program development services, performance improvement strategy assessments, quality assessment reviews, governance assessments, fraud investigations, internal audit co/outsourcing services, and SOX Compliance project management services.

Joseph graduated cum laude in June 2000 from Lehigh University in Bethlehem, Pennsylvania with a Bachelor of Arts in History and a minor in International Relations. Afterwards, Joseph matriculated to The University of Texas at Dallas where he subsequently earned two graduate degrees, a Master of Business Administration and a Master of Science in Accounting and Information Management, in 2002 and 2003, respectively. Currently, Joseph is pursuing his doctoral studies at The University of Texas at Dallas in the Public Policy and Political Economy program.

CURRICULUM VITAE

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Jindal School of Management
The University of Texas at Dallas
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EDUCATION:

2022 PhD, Public Policy and Political Economy, The University of Texas at Dallas
2003 MS, Accounting and Information Management, The University of Texas at Dallas
2002 MBA, Concentration Accounting and Strategy, The University of Texas at Dallas
2000 BA, History, Minor: International Relations, Lehigh University

CERTIFICATIONS:

Certified Public Accountant (CPA)
Certified Information Systems Auditor (CISA)
Certified Financial Services Auditor (CFSA)
Certification, Risk Management Assurance (CRMA)
Certified Internal Auditor (CIA)
Certified Fraud Examiner (CFE)
Certified Management Accountant (CMA)
Certified Information Technology Professional (CITP)

UNIVERSITY TEACHING AND PROFESSIONAL EXPERIENCE:

The University of Texas at Dallas 2015-present
Director and Senior Lecturer, Center for Internal Auditing Excellence
Program website: https://jindal.utdallas.edu/centers-of-excellence/iaep/

Joseph Mauriello oversees all aspects of the internal audit graduate program at UTD, which IIA International recognizes as a Center for Internal Auditing Excellence through its branding within the Internal Auditing Education Partnership (IAEP) program. The program is recognized as one of the top programs worldwide and the largest graduate internal audit program worldwide. The program has over one hundred students at various stages of completion in the program and has over five hundred that have completed the IAEP program. The program has a significant emphasis on governance, technology, information security, and business process design and risk.

Currently, Joseph teaches core courses in the graduate program, which include Internal Audit, Advanced Auditing, Governance, Risk, and Compliance (GRC), IT Audit, and Data Analytics for Accountants and Auditors. Additionally, Joseph is the faculty advisor for the UTD IIA/ISACA/ACFE Student Chapter which is one of the largest student organizations on the UTD campus. He also serves as the annual Fraud Summit Chair as well as the Chair of the UTD IAEP Advisory Council. In 2021, Joseph Mauriello was recognized as the Jindal Faculty of the Year OWLIE (Outstanding Worthy Leaders Involved Exceptionally) winner for exceptional service to the Jindal School of Management and for making a positive influence on the greater DFW area.

BDO USA, LLP, Dallas, Texas 2011-2020

Managing Director, Risk Advisory Services

- Led the business development and engagement efforts for risk advisory services in the Dallas office. Oversaw a client portfolio exceeding $2,500,000 and a staff of ten consultants.
- Executed business risk assessments, continuous monitoring efforts, and internal audit functions for multiple clients.
- Served as an expert witness and forensic investigator for a telecom-related arbitration case.
- Manages Sarbanes-Oxley Compliance and Internal Audit functions for multiple clients and projects simultaneously.
- Manages reporting requirements for executive level management and audit committee.
- Collaborates with client management to ensure an effective and efficient internal control environment.
- Develops and updates firm methodologies for Sarbanes-Oxley, Enterprise Risk Management (ERM), and Fraud Prevention.
- Develops and delivers risk identification and mitigation training to clients and staff.
- Leads business development efforts, networking, and proposals.

SUNERA, LLC / AC LORDI, Dallas, Texas 2009-2011

Manager, Risk Management Services

- Provided consulting services including business risk assessments, fraud investigations, and control identification.
- Managed the implementation of Sarbanes-Oxley and the identification, documentation, and testing of key controls for companies in their first year of compliance.
- Led and directed the execution of operational and Sarbanes-Oxley compliance projects for an international energy firm. Develops audit programs, audit scope, budgeting, and scheduling for each engagement.
- Communicated the results of audit and consulting projects via written reports and oral presentations to client management.
- Coached and mentored staff. Assisted senior management with software demonstrations and audit techniques.

ALCATEL-LUCENT, Plano, Texas 2007-2009

Internal Audit Manager

- Assisted management with the analysis of the company-wide risk assessment.
- Conducted and supervised financial and operational audits of company segments, shared services, and corporate functions. Performed special assignments as delegated by senior management.
- Developed audit programs, audit scope, budgeting, and scheduling for each engagement.
- Evaluated internal control environment and produced recommendations for streamlining operations and reducing costs.
- Drafted and distributed reports for clients and management. Followed up with the client to ensure implementation of recommendations.

CELANESE CORPORATION, Dallas, Texas 2005-2007

Controller, Corporate Other Segment and Senior Internal Auditor

- Managed the monthly global budgeting and forecasting process. Coordinated with key personnel in business segments to ensure timely and proper execution of the global forecast. Organized and facilitated analysis to ensure milestone achievements. Produced and published a monthly scorecard for all segments.
- Developed the forecasting and budgeting for the Corporate Other segment. Worked with department leaders within the Corporate Other segment to control their expenditures versus budget. Provided analysis and guidance on accounting related issues on an ad hoc basis.
- Prepared and presented results of the Corporate Other segment at the quarterly operations review for the business units. Summarized and reported on financial analysis, deviations, and working capital. Prepared detailed reports for senior management for use at board meetings and public presentations.
- Led audit teams and conducted individual portions of internal risk and control reviews, financial audits, operational audits, management system audits, Sarbanes Oxley testing, and other advisory projects globally throughout the corporation.
- Developed detailed scope, objectives, and individual responsibilities for each assigned audit. Consulted with management on specific audit requirements and other circumstances surrounding assigned audits such as resource and timing issues.
- Developed recommendations that positively impacted the company's performance and solved identified deficiencies. Conducted audit closeout meetings to advise local management on observations and recommendations. Resolved on-site problems that arose from time-to-time between audit team and client.

ORIX USA CORPORATION, Dallas, Texas 2004-2005

Internal Auditor

- Responsible for performing all phases of risk-based audits of the operations and functions of the various business units of ORIX USA Corporation and its subsidiaries.
- Routinely identified and assessed business risks, test mitigation risk strategies, and evaluated and made recommendations for improving the underlying business processes and internal controls.
- Planned the theory and scope of audits and prepared and updated audit programs. Conducted tests for compliance with corporate policies and procedures. Communicated results of testing to management through audit reports, presentations, and conferencing.

PROFESSIONAL ASSOCIATIONS:

Member, Institute of Internal Auditors (IIA) (2003-Present)
Member, Information Systems Audit and Control Association (ISACA) (2010-Present)
Member, Institute of Management Accountants (IMA) (2010-Present)
Member, Association of Certified Fraud Examiners (ACFE) (2006-Present)
Member of American Institute of Certified Public Accountants (AICPA) (2005-Present)
Member of Texas Society of Certified Public Accountants (TSCPA) (2005-Present)

LEADERSHIP ON PROFESSIONAL COMMITTEES:
Chair, Dallas IIA Chapter Super Conference (2016 - present)
Governor of the Dallas IIA Chapter Board of Governors (2011-Present)
Chair, UTD Internal Auditing Advisory Board (2015-Present)
Chair, Annual Fraud Summit at UTD (2016-Present)
Subject Matter Expert, IIA Global Professional Knowledge Committee (2021-present)
Member of IIA International Committee for Research and Education Advisors (2017-2020)
Chair of the Dallas IIA Nominations Committee (2015-2016)
President of the Dallas IIA (2014-2015)
Treasurer of the Dallas IIA (2012-2013)
Member of the Dallas IIA Research Committee (2016-Present)
Member of the Dallas IIA Governance Committee (2016-Present)
Member of the DFW Chief Audit Executive Roundtable (2015-Present)
Member of the DFW IT Audit Directors Roundtable (2015-Present)
Member of the DFW SOX Roundtable (2015-Present)
Member of the DFW Auditor Data Analytics Roundtable (2018-Present)
Member of the Dallas CPA Society Conference Planning Committee (2016-Present)

UNIVERSITY COMMITTEES:
Member of the University Library Committee (2020-present)
Member of the JSOM Graduate Accounting Curriculum Committee (2019-present)
Member of the JSOM Accounting Curriculum Committee (2017-2019)
Member of the JSOM Web Committee (2015-2017)

CONFERENCE LEADERSHIP:
16th Annual Fraud Conference and Workshops – Richardson, Texas – UTD – March 25 and 26, 2021 – Developed second virtual program with five general sessions including noted whistleblower expert Elin Kunz and Dallas Morning News Consumer Watchdog Columnist Dave Lieber. The event included ten breakout sessions and an 8-hour workshop the day before. Two-day attendance for the virtual conference exceeded 1,100 attendees.

15th Annual Fraud Conference and Workshops – Richardson, Texas – UTD – July 9 and 10, 2020 – Developed first virtual program with two general sessions including noted whistleblower expert Tom Mueller and former corporate whistleblowers Richard Bowen and Elin Kunz. The event included ten breakout sessions with two workshops the day before. Two-day attendance for the virtual conference exceeded 1,000 attendees.

14th Annual Fraud Conference and Workshops – Richardson, Texas – UTD – March 28 and 29, 2019 – Developed program with three general sessions including noted fraudster Nathan Mueller and former SEC Director of the Fort Worth regional office Shamoil Shipchandler. The event included twenty-four breakout sessions with two workshops the day before. Two-day attendance for the conference exceeded 950 attendees.

13th Annual Fraud Conference and Workshops – Richardson, Texas – UTD – March 22 and 23, 2018 – Developed program with three general sessions including IIA Global Chair Mike Peppers. The event included twenty-one breakout sessions with two workshops the day before.
12th Annual Fraud Conference and Workshops – Richardson, Texas – UTD – March 30 and 31, 2017 – Developed program with three general sessions including IIA Global Chair Angela Witzany. The event included twenty-one breakout sessions with two workshops the day before. Two-day attendance for the conference exceeded 950 attendees.

11th Annual Fraud Conference and Workshops – Richardson, Texas – UTD – March 31 and April 1, 2016 – Developed program with two general sessions including UTD Professor (and corporate whistleblower) Richard Bowen. The event included twenty-four breakout sessions with two workshops the day before. Two-day attendance for the conference exceeded 900 attendees.

10th Annual Super Conference – Dallas, Texas – November 1, 2021 – Developed hybrid program with multiple keynote speaker sessions and sixteen breakout sessions. Keynotes included the Global Chair of the IIA, a fighter pilot, and a motivational speaker. Conference attendance reached 1,000 attendees across two modalities. Twenty-two corporate sponsors participated in the event.

9th Annual Super Conference – Dallas, Texas – October 23, 2020 – Developed virtual program with multiple keynote speaker sessions and twenty breakout sessions. Keynotes included the CAE of Citigroup, an expert in cybersecurity, and author Danny Goldberg. Conference attendance set a new record with 1,137 attendees and twenty corporate sponsors. .

8th Annual Super Conference – Dallas, Texas – October 28, 2019 – Developed program with three keynote speaker sessions and thirty-two breakout sessions. Keynotes included a former Raytheon CAE and IIA Global Chair, an expert in cybersecurity, and a retired brigadier general. Conference attendance set a new record with 1,007 attendees and twenty-six corporate sponsors.

7th Annual Super Conference – Dallas, Texas – October 22, 2018 – Developed program with three keynote speaker sessions and thirty-two breakout sessions. Keynotes included a Big 4 Partner, an expert in interview facilitation, and an Author. Conference attendance was strong with 910 attendees and twenty-six corporate sponsors.

6th Annual Super Conference – Dallas, Texas – October 27, 2017 – Developed program with three keynote speaker sessions and thirty-two breakout sessions. Keynotes included the President and CEO of the IIA, an Agent from the Secret Service, and an Author. Conference attendance set a new Dallas IIA record with 964 attendees and twenty-five corporate sponsors.

5thAnnual Dallas IIA Super Conference – Dallas, Texas – October 28, 2016 – Developed program with three keynote speaker sessions and thirty-two breakout sessions. Keynotes included the Executive Director of Audit for UT System and a Leadership Consultant.

Conference attendance set a new Dallas IIA record with 900 attendees and 26 corporate sponsors.

4th Annual Dallas IIA Super Conference – Dallas, Texas – October 23, 2015 – Developed program with three keynote speaker sessions and thirty-two breakout sessions. Keynotes included the Global IIA Chair and the CAE of Raytheon. Conference attendance set a new Dallas IIA record with 850 attendees and twenty-four corporate sponsors.

PRESENTATIONS:

Los Angeles IIA Annual Conference – Virtual – October 4, 2021 – "Internal Audit Leadership for the New Normal"

16th Annual Fraud Summit 2020 – Virtual – March 26, 2021 – "Ethics for Internal Auditors"

Las Vegas IIA Monthly Meeting – Virtual – March 17, 2021 – "The Integrated Auditor: Becoming the Go-to Resource Your Company Needs"

Dallas IIA Monthly Meeting: Academic Relations – Virtual – February 5, 2021 – "The Next Generation of Internal Audit"

2020 IIA District Webinar – Virtual - December 18, 2020 – "Partnering with Universities to Promote IA"

2020 IAEP Educator Webinar – Virtual – December 17, 2020 – "Educating Internal Auditors"

Texas Instruments Global Auditing Annual Training Week – Virtual – December 2, 2020 – "Analytics for IA"

15th Annual Fraud Summit 2020 – Virtual – July 10, 2020 – "Ethics for Internal Auditors"

IIA Chapter Leadership Roundtable Panelist – Virtual – June 4, 2020 – "Building Relationships"

Dallas IIA Super Conference 2019 – Dallas, Texas – October 28, 2019 – "Surveying the Audit Landscape"

Fort Worth IIA Chapter / North Texas ISACA Joint Meeting – Fort Worth, Texas – February 13, 2019 – "The Coming Singularity: A Profile of the Auditor of the Future"

Dallas IIA Super Conference 2018 – Dallas, Texas – October 22, 2018 – "Why Internal Audit Matters"

IIA International – Orlando, Florida – September 15, 2018 – "Bring Real World Experience into the Classroom"

*IIA International – Orlando, Florida – September 15, 2018 – "*Internal Audit Educator's Forum"

BDO Webinar – Dallas, Texas – April 24, 2018 – "The Integrated Auditor: Becoming the Go-to Resource Your Company Needs"

*IIA International – Orlando, Florida – September 23, 2017 – "*Why IAEP Matters"

Fort Worth IIA Chapter – Fort Worth, Texas – September 12, 2017 – "Are you prepared to Attract and Manage the Next Generation of Auditors?"

Fort Worth IIA Chapter – Fort Worth, Texas – September 12, 2017 – "Bridging the Perception of a Generational Gap"

*Global North Texas – Dallas, Texas (Belo Mansion), September 7, 2017 – "*International Compliance and Fraud" – Invited as guest lecturer for Brazilian Judicial Delegates.

Global Business Research Symposium (St. John's University) at the University College Cork – Cork, Ireland – July 27, 2017 – "Internal Audit Educator's Forum"

*Global Business Research Symposium (St. John's University) at the University College Cork – Cork, Ireland – July 27, 2017 – "*Internal Audit A Stable Profession in an Unstable Business World"

*Dallas IIA Chapter Meeting – Arlington, Texas – May 18, 2017 – "*Seven Secrets to Success with Students"

AGA Annual Conference – Dallas, Texas – April 27, 2017 – "Practical Skills for Internal Audit Value Generation"

Association of College and University Auditors Webinar – Richardson, Texas – April 12, 2017 – "Seven Secrets to Success with Students"

IIA International – Orlando, Florida – September 17, 2016 – Moderator for "IAEP Educators Symposium"

Dallas Financial Executives International Chapter Meeting – Richardson, Texas – July 12, 2016 – "Why Internal Audit Matters"

IIA International Academic Relations Webinar – Orlando, Florida – October 27, 2015 – "IIA Chapter Academic Relations Best Practices"

Dallas IIA Super Conference 2014 – Dallas, Texas – October 24, 2014 – "Defining Internal Audit Quality"

PUBLICATIONS:

Reviewer (Textbook) – April 2021 – "Internal Auditing: Assurance and Advisory Services, Fifth Edition"

Editorial Contributor – "2022 Gleim CIA Review"

Editorial Contributor – "2021 Gleim CIA Review"

Editorial Contributor – "2020 Gleim CIA Review"

Editorial Contributor – "2019 Gleim CIA Review"

Reviewer (Textbook) – January 2017 – "Internal Auditing: Assurance and Advisory Services, Fourth Edition"

ADVISING:

Angie Mauga, IIA Emerging Leader Award, October 2021 – Recognition in October 2021 issue of Internal Auditor Magazine.

Joshua Castille, Dr. Glenn Sumners Award (Highest CIA Exam Score), November 2020, Virtual Event – Recognition at 2020 IIA International Conference.

Timothy Truong, Jindal Student Mentor OWLIE Award April 2020, Virtual Event – The University of Texas at Dallas.

Angie Mauga, Jindal Outstanding Leader OWLIE Award April 2019, Richardson, Texas – The University of Texas at Dallas.

Linh Mai, IIA Emerging Leader Award, September 2018 – Recognition in September 2018 issue of Internal Auditor Magazine.

Anupam Gupta, Esther Sawyer Award 3rd Place, July 2018, Orlando, Florida – Recognition at 2018 IIA International Conference.

Dariel Dato-on, IIA Emerging Leader Award, November 2016 – Recognition in November 2016 issue of Internal Auditor Magazine.

Lance Giles, Esther Sawyer Award 1st Place, July 2016, New York, New York - Recognition at 2016 IIA International Conference.