

ABSTRACT

This study mainly focused on non-implementation of internal audit recommendations in organizations. The research was specifically aimed at the organizational, individual factors and nature of findings that hinder the implementation of audit recommendations. The study adopted a desk top research methodology. The researchers used secondary sources of data such as internet journals, e-books and books from the library in their research. Some of the findings were that independency and objectivity are essential elements for any profession where professional judgment is provided without the judgment losing its value. So it is of great importance that an auditor enjoys independency and objectivity during the audit process. It also emerged that nonimplementation of internal audit recommendations can lead to high control risk. The study therefore recommends the establishment of audit committee to improve the implementation process by persuading management on implementing the internal audit recommendations.