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# Watchdogs, helpers or protectors? – Internal auditing in Malaysian Local Government

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### Highlights

- The critical theory analysis shows government rules and managerial influences are core colonization elements coercing and influencing internal auditors' roles.
- Internal auditors legitimise their position through compliance (watchdog) and performance (helper and protector) audits.
- Internal auditors rely on their exhortation and extension through communicative action to support governance of Local Government Authorities.
- The potential of internal auditor communicative action in developing countries was undermined by public service organisation financial and managerial capacity.

### Abstract

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Government Authorities. Drawing on critical theory, the research shows that internal auditors seek to legitimise their position through compliance (watchdog) and performance (helper and protector) audits. At the micro level of practices, in performing these dual roles, internal auditors are not colonised by governance rules and managerial influence, but instead are enabled by them to perform communicative action. Nevertheless, this was undermined by financial and managerial capacity issues that are a challenge in developing countries.

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## Keywords

Critical theory; Emancipatory accounting; Internal audit; Governance; Local Government Authorities; Malaysia; Developing countries

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