

between external audit teams and audit clients' IA functions. In particular, rule-making bodies can take the findings offered in this study into account when regulating the type and extent of external auditors' utilization of clients' IA staff for a better supervision of the coordination and interaction between external audit and IA teams. The empirical evidence provided in this study also calls for an increased regulatory attention to the role and functioning of corporate IA departments given their practical significance to the external audit profession.

The current study is subject to a number of worth noting limitations. First, the study's sample is relatively small. This was mainly due to the lack of any publically available

data about audit fees in Kuwait, which makes the data set used in the current study unique in some way. Hence, future similar empirical examination is needed to re-investigate the IA-fees relationship using a larger sample size, possibly when audit fees data become publically available in the Kuwaiti market. The use of the regression method given the low number of cases is inevitably another limitation of the current study. In addition, the empirical analysis of the current study is focused on the IA-fee relationship, with no implications made on the possible effect of this relationship on audit quality. Future research, therefore, should be carried out to investigate the impact of the IA contribution in the external audit work on audit quality.