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**BRIDGING THE AUDIT EXPECTATION GAP: THE PERCEPTION OF
ICAN MEMBERS**

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ABSTRACT.

This research set out to find out the perception of Members of ICAN, an important stakeholder group, on the fresh initiatives at bridging the audit expectation gap problem. Four hypotheses were formulated and tested in the course of this study. A survey design approach was adopted for the study. Out of a population of 23,324, 159 ICAN MEMBERS were randomly selected. The t- test statistic and the Chi square were used to test the hypotheses of the study. The study found out, among others, that 24 out of the 29 methods on offer for bridging the audit expectation gap and articulated in the questionnaire were acceptable to members of ICAN. Consequent upon the findings, it was recommended that ICAN should commence the process of implementing some of the methods within its purview and approved by its members as capable of ameliorating the expectation gap problem.