

Organizational Culture with the Determinants of Quality Assurance to Improve Audit Quality in the Public Sector

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Introduction

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In the past few years, quality audits have taken to the fore of mechanisms used for the assessment of the quality assurance effectiveness and for the assessment of adherence to established quality standards (Karapetrovic & Willborn, 2000). In regards to this programs dedicated to quality assurance review are developed to assure the public that auditors do maintain a great degree of practical competence. Such programs are however relatively new in the public accounting industry. The origin of the programs in the U.S. can be traced back to voluntary programming in the mid-1970s and has since evolved to become mandatory in 1988. The premise of practice monitoring was disseminated to other countries in the later parts of 1980s and early parts of 1990s, and in the current times countries are increasingly establishing it (Alkafaji, 2007) as a requirement of increased competence (Knatterud et al., 1998).

In theory, the quality assurance system implementation leads to higher trust of clients in the organization's operations and products, and services (Fuentes, et al., 2000). Such an implementation calls for an effective framework that functions as a reference standard for the assessment of the system in that it has been developed in a structured, complete and effective manner (Venter & Du Bruyn, 2002). The quality assurance primary aim is instead of criticizing specific systems, to ensure that the audit products/services satisfy the established international best practices and to satisfy stakeholders' needs (ASOSAI, 2009). Audit of low-quality leads to business failure, which in turn may lead to other results including business failure, corruption, among others (Kayrak, 2008). Failed audits have led to debates as to the new reinforcements to be established to ensure audit quality (Hagman & Persson, 2014).

Prior studies evidenced the effect of organizational culture on individual and organizational behavior, and that the former is a requirement for successful and developed organizations in the current times (Buble, 2012), and that organizational culture could be employed to keep employees under control and acclimatized towards

the goals of the organization (Adewale & Anthonia, 2013). Culture has a crucial role in the employees' behavior in terms of their communication, team work and successful performance (Badea, 2013). Also, organizational culture is the heart of the activities in the organization and it influences its overall effectiveness and the product/service quality (Adewale & Anthonia, 2013). It is presumed by the literature concerning culture and the audit process that the culture of the country influences its audit environment, which ultimately influences the audit process results (Wang & Hell, 2009).

The organizations in the public sector are deemed to be hold more accountability compared to those in the private sector as the former is entrusted with the government budget that is meant for public funds (Cukier et al., 2012). In recent times, increasing significance is placed on SAls conducting public sector quality audit – as their role is to carry out audit and provide assurance services that work towards enhancing public sector and government accountability. In fact, SAls are important to ensure that a continuous chain of accountability is present between parliament and government, with the inclusion of government agencies, authorities, firms and controlled institutions (Funnell, 1997). SAls including auditors, auditor courts, government and public sectors play a key role in improving the accountability of government and the public sector (Clark et al., 2007).

2. Literature Review

2.1 Literature Review on Organizational Culture

The effect of organizational culture on auditing has been examined by studies in literature. For instance, Al-Alawi et al. (2007) examined the role of specific organizational culture factors in successful knowledge sharing. These include interpersonal trust, staff communication, information systems, rewards and organizational structure – they were all found to play a key role in defining the staff relationships, and in realizing the potential to solve issues concerning knowledge sharing. They also found that organizational culture positively relates to knowledge sharing and it could result in positive outcomes in organizational prosperity.

In another study, Wright (2009) looked into the way organizational culture influences the use of operational internal audit and the response of operational internal audit. The author found the operational internal auditors having a significant cultural orientation towards rules and procedures had a tendency to effectively serve the organizations they work in. Moreover, Testa and Sipe (2013) contended that with the increase of competition and with the demands of the customers, organizational leaders are faced with the increasing issue of how to sustain their competitive advantage, with one of the methods being to develop a compelling organizational

culture. According to them, organizational culture needs improvement if the organization is desirous of establishing a competitive advantage.

Lastly, Kustinah (2013) investigated the effect of organizational culture on the behavior of employees in different categories and the significance of its relationship with organizational culture in terms of determining how the latter influences the audit quality of certified public accountants. His findings showed that organizational culture positively and significantly impact the quality of audit. Improved audit quality stems from the auditors that are free of stress when auditing, less work and a healthy competition. The reviewed studies in literature shows the importance of organizational culture and its influence on audit practices as it brings about the organization's provision of effective services, optimum process of decision-making, competitive advantage and prosperity, and ultimately, it affects audit quality.

2.2 Literature Review on the Determinants of Quality Assurance

Past studies made attempts to determine the effectiveness of the audit quality assurance determinants using different research methods. Generally, the authors obtained an overall general understanding of audit quality assurance. In this section, prior studies dedicated to the subject are identified and described. To begin with, Russell and Armitage (2006) assessed peer review effectiveness in monitoring assurance quality in the context of the U.S. and found that some auditors consider a peer reviewer to be allowed in self-selection engagement. Similarly, Morrison and Shough (2009) contended that practitioners consider peer reviews to be advantageous to improving auditing practices and that it leads to enhanced engagement quality assurance.

According to Romero (2010), independence of the auditor refers to his ability to behave with integrity, objectivity and professional skepticism. In fact, independence is the only reason behind the existence of auditing firms providing external audits. The findings showed that independence is a requirement to the promotion of ethical behavior and authentic financial reporting. Meanwhile, Beattie et al. (2010) conducted a study to determine the top factors enhancing audit quality and found independence to be one of the most important. Also, Karapetrovic and Willborn (2000) found audit quality to be related with the auditor's competence and independence in detecting material misstatements, and in being prepared to issue audit reports containing correct findings. In Hudiwinarsih (2011), the author focused on the influence of experience, competency and independency of auditor towards his professionalism. He showed that all three variables significantly impact auditor professionalism, where competency significantly and positively impacts the same.

In the context of corruption and fraud, Palmer (2000) provided an overview entailing the significance of records management in guaranteeing accountability and protecting

against the occurrence of corruption, fraud and maladministration. His findings showed the importance of the development of awareness of workshops and training dedicated to anti-corruption in auditing including the way records can be mishandled.

In a related study, Hagman and Persson (2014) aimed to provide a description of how listed firms in Sweden define audit quality, the factors that drive it, and how the factors are influenced by audit firm rotation. Their finding showed that Swedish listed firms stress on experience, expertise, and business knowledge of auditor as the top audit quality factors.

Moreover, in Venter and Du Bruyn (2002), quality assurance reviews of internal auditing function provided firms with an extensive and qualitative review of their auditing procedures and recommended that they enhanced their controls, minimize their risks and launch successful practices. In another related study, Marais (2004) determined how to maintain and enhance the internal auditing function quality, and assess its efficiency and effectiveness through internal and external means. The author revealed that an audit quality programmer's main goal is to guarantee and enhance the internal auditing function quality and assess its effectiveness and efficiency through both means.

In prior studies, authors showed a positive relationship between audit quality assurance determinants and audit quality assurance. The determinants include peer-review, auditor independence, auditor efficiency, accountability, auditor experience, and internal quality assurance.

3. Organizational Culture

Organizational culture is deemed to be the best way to facilitate knowledge management and organizational innovation, as it determines the values and beliefs underlying the work systems, and as such, it can encourage/prevent knowledge creation and sharing (Gold et al., 2001). Organizational culture refers to the fundamental assumptions that the organization has learnt when coping with the environment and finding solutions to problems concerning external adaptation and internal integration – these are learned by new members of the organization (Park et al., 2004; Al-Alawi et al., 2007).

Culture forms the ideas, customs, beliefs, attitudes, skills, arts of a specific people in a specific time and that one of the most effective places to begin enhancements in an organization is its culture. Majority of studies revealed the effect of organizational culture on individual and organizational behavior, and how it is required for successful development of current organizations (Buble, 2012). This is because culture has a key role in the behavior, communication, relationship and team work as well as successful

performance of employees (Badea, 2013). Organizational culture could also be the element that keeps employees under control and acclimatized to the aims and goals of the organization (Adewale & Anthonia, 2013).

More specifically, according to Adewale and Anthonia (2013), organizational culture is the heart of the organization's activities that impacts its overall effectiveness and its products and services quality. It is presumed in international literature that a country's culture influences its audit environment, and in turn, this affects the result of the audit process (Wang & Hell, 2009).

4. Determinants of Quality Assurance

4.1 Peer Review

Peer review refers to the process that reinforces the confidence level on auditing by combining the auditing profession and restoring its image as a profession (Fogarty, 1996). It can be defined as the organized examination and assessment of the audit company's performance by another company with the major aim of assisting the former with its adoption of best practices and adhering to established standards and principles (Pagani, 2002). Added to this, the purpose of applying peer review is to enhance audit quality in the process of auditing (Zhang & Gunny, 2006), as it provides the understanding of the nature and type of weaknesses in public as well as private audits (Gramling & Watson, 2009). Peer review also shows an insight into the audit service quality and the areas that need improvement.

According to Mahdi (2013) can be described as the tests conducted by another firm to control the office quality of a firm, in the form of an extensive study of the latter's control document, interviews with individual auditors and chosen auditing contracts. This is aimed at highlighting the quality of work and the commitment to auditing standards and quality control of the firm. Lastly, Xi (2013) explained that peer review is employed to enhance audit quality via the identification of auditing weaknesses of the client firm and relaying such weaknesses to reviewers for rectification during auditing.

4.2 Auditor Independence

The term independence is abstract in nature and thus it is difficult to provide a definition for it. However, literature defines auditor independence as the auditor's objectivity, his ability to steer clear of biases, to use integrity and truth in expression opinions in auditing (DeAngelo, 1981). In this regard, Vinten (1999) contended that it is important for the auditor to be objective and to be independent in order for him to effectively use his judgments, provide opinions and recommend in an impartial and just manner. Other studies (e.g. Kim et al., 2007; Mohamed & Habib, 2013) argued that the lack of independence of auditor could be the reason behind the lack of quality in auditing and this would prevent the auditor from carrying out his

fundamental responsibility of detecting errors in financial materials and records of clients.

Moreover, Romero (2010) described independence as the ability of the auditor to behave with integrity, objectivity and professional skepticism. It is the only thing that justifies the existence of auditing firms that perform external auditing and as such it is important for the promotion of ethical behavior and the facilitation of a reliable financial report. Similarly, Ahmad (2012) contended that the auditor independence concept stems from the existing of auditing, which is the requirement for a reliable financial statement, and that independence is why the auditing profession exists.

4.3 Competency of Auditor

The competency concept forms the core of human resource management and the basis for the integration of HR practices (e.g. selection and assessment, performance management, training, development and reward management) and also the development of an effective method to human resource management (Vakola, et al., 2007). It indicates the auditor's ability to obtain sufficient training and experience in all his work aspects, to increase the provision of auditing and accounting educational programs, and to guarantee that auditors keep abreast of the current auditing and accounting methods and ideas (Mansouri et al., 2009).

According to Hoffmann (1999), competencies refer to the standard/quality of the outcome of the individual's performance and his underlying personal attributes like knowledge, skills and abilities. Competency was also defined as the ability to conduct tasks and roles that is expected from a professional auditor (qualified and experienced) that meets the standards of employers and the public (Palmer et al., 2004). Audit quality is frequently related to the auditor's competence to determine material errors and to issue suitable reports reflecting true findings.

4.4 Accountability

Accountability is the notion in public administration that has generally endured for its positive value. The concept has become more and more significant in organizational practices in the past few decades owing to its core importance to corporate governance and public management (Green et al., 2008). The twentieth century heralded changes in the public notion of accountability and the work of the state auditor owing to the extensive scope and cost of public services and the public's demand to monitor public services in terms of abuses finances, inefficiency and waste (Gendron et al., 2001).

Accountability refers to the state of being accountable in bearing the failure in performance (Selaratana, 2009). On the other hand, Al-Kassar (2011) defined accountability as the obligation to display and take responsibility of the performance

based on the laid down expectations. In regards to this, there is a distinction between responsibility and accountability in that the former is an obligation to act, while the latter is the obligation to be answerable for such action. Accountability was also described as a social relationship between the actor and the forum, where the former is obliged to explain and justify his actions, and the latter asks questions and judge – in this case, the actor may have consequences to face (Noussi, 2012).

4.5 Auditor Experience

Experience is the understanding of an expansive knowledge concerning potential problems and the possession of skills to solve it (DeZoort, 1998). More specifically, auditor experience is a characteristic of the auditor that is deemed to be one of the contributors to the audit quality, aside from auditing standards (Chadegani, 2011). Auditor experience according to Suyono (2012) is the tenure length of the auditor, the number of audit engagements he's conducted, and to this end, auditor experience increases with increasing audit tasks.

Furthermore, Badara and Saidin (2013) defined auditor experience as the different types of knowledge and skills that the auditor acquires during his job practice tenure in auditing, and this improves his effectiveness as an auditor. Auditor experience is considered to be significant to internal audit effectiveness as it allows the realization of good quality auditing – in turn, provision of recommendation. Badara and Saidin (2014) concluded that auditor experience enables the auditor to determine the correct information for an auditing judgment.

4.6 Internal Quality Assurance Review

According to Wilkins (1995), the internal quality assurance review is employed to assess the quality of audit office performance and to provide an overview into the efficiency and effectiveness level of the audit, and to recommend enhancements to the function of auditing. Similarly, Felix et al. (2001) stated that internal quality assurance comprise of a set of procedures employed to enhance auditing.

Internal quality assurance was defined by Kis (2005) as one of the quality assurance processes that establishes coherence and mechanics interaction in the external quality assurance as evidence shows that institutional quality improvement lies in the arrangement of internal and external quality assurance reviews. Lastly, internal quality assurance major aim is to assess the audit performance quality in audit institutions through independent internal auditors (Dwiputrianti, 2011).

5. Impact of Organizational Culture and Determinants of Quality Assurance on Audit Quality in the Public Sector

Organizational culture is a crucial element of organizational success, particularly in TQM and quality improvement. It forms the optimum path for knowledge management and organizational innovation, as it determines the values and beliefs

and work systems underlying the organization that could prevent or encourage knowledge creation and knowledge sharing.

In fact, the best place to initiate improvements in an organization is the assessment of its culture owing to culture's influence on individual and organizational behavior – thus, organizational culture is required for successful development of current organizations. In the context of audit firms, culture has a major role in the processes that underlie audit quality, and as such, audit firms should enhance their cultures.

Culture also has a major role in influencing the employees' actions – the way they communicate, team work and succeed in their performance. It is also a means to monitor employees and to keep their aims aligned with that of the firm's goals. By understanding the culture-quality relationship, managers may succeed in developing effective processes and competitive advantage.

With regards to the audit quality assurance determinants, they cover six factors namely peer review, auditor independence, auditor competence, accountability, auditor experience and internal review. These determinants are crucial to achieving the efficiency and effectiveness required in public sector organizations. Majority of studies showed that audit quality is frequently associated with peer review, competency, auditor independence, accountability, auditor experience and internal review in the detection of material misstatements and in being prepared to issue suitable audit reports. Such determinants can enhance engagement quality assurance and in turn, audit practices.

Nevertheless, quality assurance system implementation calls for a working framework that can be viewed as reference standard to ensure that the system is created and implemented in a structured, complete and effective manner. Past studies showed that auditing firms with quality assurance review programs displayed increased audit quality.

Conclusions

In the context of auditing, organizational culture facilitates the provision of optimum services, effective decision-making and the creation of competitive advantage and maintenance of prosperity. Culture forms the core of the activities of the firm and it influences its productivity, and its products and services in light of their quality. Therefore, culture is a pre-requisite of the development of a firm and it has a significant influence on the quality of audit. The finding of the present study showed that organizational culture is the heart of the organizational activities that has an effect on the organization's effectiveness and product/service quality.

Moreover, the audit quality assurance determinants contribute to obtaining clients' trust on the operations and services provided. Such determinants improve audit

quality as they identify the significant weaknesses in public sector auditing. Such weaknesses are relayed to reviewers for rectification. In some studies, professional standards are considered to be the basis of quality assurance because the primary objective of audit quality assurance is to improve audit processes, minimize auditing failures, detect errors in the financial statements, and to enhance the profession's reputation in the eyes of the public.

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