



ASSESSING MANAGEMENT SUPPORTS TO THE INTERNAL AUDIT FUNCTION IN KENEMA DISTRICT COUNCIL, EASTERN SIERRA LEONE

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ABSTRACT

Internal audit function adds value to organization's operations, but management support to internal audit function with resources and commitment accomplishes effectiveness. This study attempted to investigate the management support to the internal audit function for its effectiveness in Kenema District Council. The specific objectives were to: 1) examine respondents' perception on management support to the internal audit function in Kenema District Council; 2) examine the levels of the management support to the internal audit function; and determine the relationship between management support and internal audit function effectiveness. The study employed a descriptive research design. The study was carried out in the Kenema District located in the Eastern Region of Sierra Leone. Kenema District consists of 16 Chiefdoms and 25 Wards, 8 Constituencies and 94 Sections. The research population comprised of all Kenema District Council officers. A simple random sampling technique was used to select 13 council officers who are previewed to the internal audit process. A pre-tested validated questionnaire with reliability of 0.765 was administered to the 13 officers from 13th–20th December, 2020. Data were analyzed using Statistical Package for Social Sciences (SPSS) version 26 and Excel. Most respondents affirmed that the council designs policies (92.3%), monitors and evaluates (76.2%), and approves audit documents (84.6%). Also, (53.8%) of the respondents strongly agreed that there is a relationship between management support and internal audit function effectiveness. In conclusion, Kenema District council management supports the internal audit function through various means. Some management supports are insufficient and others sufficient. It is recommended that management improves support rendered to the audit department for effective and efficient operations. Let the internal audit department be independent. Also, the council seriously considers other drivers of internal audit function efficacy.

KEY WORDS: Internal Audit Function, District Council, Effectiveness, Management Supports

INTRODUCTION

Internal audit refers to the audit that is conducted in order to evaluate and improve the risk management effectiveness in an organization, evaluate the different internal controls followed in an institution and ensure that the organization is complying with all of the laws and regulation applicable on it (Changwony, and Rotich, 2015). Internal audit is an exciting field as they are called upon to serve companies in innovative new ways (Hailemariam, 2014). These new demands on auditors necessitate the hiring of excellent auditors with outstanding critical thinking skills, strategic vision, and strong understanding of key business processes. In fact, internal auditors are in a unique position to evoke positive change and add value to a company, but they can only be successful if they have proper board support. Auditors that have experience perform best audit best practices in order to achieve better audit outcomes that would lead to success. Such success is due to the auditor's abilities to react to clienteles' expectations, needs, and requirements due to their awareness of various auditing standards and practices (Hanefah, Endaya, 2013). But the most excellent audit department would fail if management support is lacking. It is true that management support plays a critical but often overlooked role in the success of the internal

audit function. It is only through increased management support that internal audit functions can rise to the challenges presented to them in our constantly evolving world (Hor, 2011). Internal audit effectiveness is achieved only when the internal audit fulfils its role in corporate governance (Aljabali, Abdalmanam and Ziadat, 2011). However, internal audit function all over the World lacks complete management supports and there is no autonomy of operations and channels of reports in the audit department. Lack of management support and non-autonomy greatly hinder the effectiveness and efficiency of internal audit function operations. These management interferences and disturbances have left the integrity and objectivity of the department of internal audit function questioned.

The concept of independence also posed many questions on the internal function. Such questions as what affects the independence of the internal audit function; what should be done to enhance the internal audit independence; and why little or non-management supports are rendered to the internal audit function? It is therefore, worthy to investigate 'what are management supports towards the effectiveness of the internal audit function?'

The fiscal indiscipline in the public sectors or Local Councils in Sierra Leone is very bleak evident in the

Government Transition Team Report (2018) and Audit Service Reports (2020). Most public sectors are not complying to the Public Financial Management Act of 2016. The Directorate of internal audit function was instituted by the Local Government Service Commission and the Head of the Directorate developed a sound internal policy for all councils across the country to render full supports to the internal audit in terms of budget allocation, resources, documentations and other evidential matters to improve the effectiveness of the internal audit departments to audit culture, corporate strategy, and governance functions. Presently, the Sierra Leone Government Audit Department is frequently consulted on key projects and business decisions including even the local council of the different districts of the country (Norman, Rose, and Rose, 2010). Nevertheless, the Local Councils of Sierra Leone have little fiscal management strategies and hence, have not positively impacted the district councils.

The Internal audit in Sierra Leone function is a diagnostic and appraisal systems designed to police institutions internal policies and aid management decision-making. Section 84 (1) of the Local Councils Act (2004) states that every local council shall have an internal audit department and shall prepare a quarterly report and copy the minister of local government. This has not been achieved over the years due to independence, reporting line and lack of management supports of the internal audit function. The internal audit function is highly influenced by the council's administrations since all the powers of the internal audit function are subsumed under the direct supervision of the Chief Administrators. The Public Financial Management Act (2016) and Public Financial Regulation (2018) provide the necessary guidelines in the management of public finances, expenditure control, internal audit function, reporting and accountability.

In Sierra Leone, there is a prevalence of non-compliance with the above legal instruments is prevalent in Local Councils in Sierra Leone that has led to the internal audit function ineffectiveness. According to (Mebratu, 2015), the successful implementation of the PFM reforms requires an efficient institutional framework which encompasses legislation, processes and supportive institutional organizational culture. Internal auditors are viewed as enemies not colleagues supporting and strengthening essential controls for Local Councils, and little or no support is shown to the internal audit function during audit process. Alzeban and Gwillian (2014), suggest that management supports in the internal audit effectiveness has positive effect on the effectiveness of the internal audit function. Lenz, Sarens, and Hoos (2017) pointed out that management support is the second most important determinant of the internal audit effectiveness after the sufficiency of staff. BPP (2015) described internal auditing function as an appraisal or monitoring activity established within an entity as a service to the entity. According to Onumah, and Yao Krah (2015), internal audit is part of the internal control system put in place by management as an aid to management. It ensures that financial operations are correctly carried out according to the law and also in accordance with the wishes of the board. The un-prudent fiscal management in the Local Councils is very bleak evident in the

Governance Transition Team Report (2018) and Audit Service Report (2020). The Public Financial Management Act of 2016 is being compromised by most public institutions in Sierra Leone, and the local councils have little fiscal management strategies and hence, have not created much positive impact towards the purpose of the establishment. The problem of non-compliance with internal policies and procedures is rapid and gruesome most often in the Local Councils. The non-compliance with Procurement Act (2016) and regulations (2018) are chronic issues that undermine the integrity and objectivity of the Local Councils. According to Omri and Dellai (2016) without management supports internal audit is ineffectual. Internal audit on its own does not have resources to fulfill its work and cannot hire proficient internal audit staff without management supports Alzeban and Swaan (2013) and Pappe (2014) provided enough empirical evidence to show that there is a positive relationship between management supports and effectiveness of the internal audit function. For the internal audit function to be effective, it must be consistent with the requirements of management supports and in compliance with international standards and practices.

Kenema District council internal audit function has been in operation for over two decades. Though the council itself seem to be doing well, there is no empirical data on the effectiveness of the auditing department the council. Such information would throw light on the factors responsible for the ineffective of the audit department of the council. Hence, the thrust of this study is to investigate the management support to the Kenema City Council the internal audit function for its effectiveness. In order to achieve this purpose, the research adopted three objectives: 1) examine respondents perception on the management support to the internal audit function in the Kenema City Council; 2) examine the levels of the management support to the internal audit function of the District Council; and determine the relationship between management support and the effectiveness of the internal audit function in the Kenema District Council. The result will help the policy makers to monitor and review the internal audit function to ensure compliance with solid internal policies and procedures for supporting the effectiveness of the function. The result would not only be beneficial to the Kenema District Council and Sierra Leone, but the Sub-Sahara region at large.

METHODOLOGY

Research Design: The study employed a descriptive research design and data analyzed into qualitative and quantitative methods to assessing the internal audit function of Kenema District Council.

Study Area: The study was carried out in the Kenema District. Kenema District has 16 Chiefdoms and 25 Wards, 8 Constituencies and 94 Sections. It also has a huge untapped economic potential in the agricultural sector. The fieldwork was carried out in the Kenema District Council, one of the 22 Local Councils in Sierra Leone, Kenema District Council is Located in the Eastern Region of the country.

Population: The population of the study consisted of the Kenema District Council, Local Service Commission and the Ministry of Finance officers in the District Councils.

Sampling and Sample Size: The researcher adopted a simple random sampling technique. Where the list of all the district council management officers who have preview to audit reports in the council. This included all 14 council officers in the Kenema District council.

Research Instrument: A questionnaire was the main instrument adopted for this study. The questionnaires collected primary data for the study. The instrument contained closed-ended questions, and was divided into three subsections based on the objectives of the study. The questions were based on a four-point Likert Scale.

Validity and Reliability of the Instrument: The validity of the questionnaire was tested in the Kailahun District Council that was not included in the study area. Five questionnaires were administered to the audit function officers in the Kailahun District to see whether the questions were fit. Before the questionnaires were administered, a council of experts from the Kenema, Bo and Kenema Districts were given the instruments to test its face and content validity. These panel of experts corrected the English Language and the wording of the instrument. All questions found unfit in the questionnaire were removed. The reliability test was tested using the Crumb Alpha Test and was found to be 0.765, considered as valid.

VARIABLES USED IN THE RESEARCH

Dependent Variable: The dependent variable for this research is the internal audit Function effectiveness. In this case, the internal audit function effectiveness is measured in terms of internal audit functions' ability to recognize non-compliance activities with the offices measures and policies, and the contributions internal audit makes to the public offices. Compliance is the 'adhering to the requirements of laws, industry and organizational standards and codes, principles of good governance and accepted community and ethical standards (Soh and Bennie, 2011). Compliance also involves ascertaining the extent of compliance with established policies, plans, procedures, laws and regulations, which could have a significant impact on the organization's operations (Cohen and Sayag, 2010). In the study the researcher measured the internal audit effectiveness by implementing the internal audit effectiveness and the internal audit function's ability of identifying non-compliance activities and the efficiency, suitability and adequacy of the management supports. To understand the level of the respondents' perception of management supports a 4- point Likert scale type of 13 different item questionnaires were constructed and distributed to the respondents.

Independent Variable: This study was focused on eight independent variables that might have effects on the

internal audit effectiveness in the public sector. The predicted variables investigated in this research are the various management's supports for the internal audit function, the levels of the management support adequacy, suitability and efficiency of the internal audit function. The independent variables were collected from the internal auditors and all management officers who have access to audit reports, which represent the perception of the respondents on management support in the Kenema District Council. For the dependent variable items, all the independent variables items were measured on a four-point Likert-scale

where the lowest scale represents strongly disagree and the highest scale represents strongly agree (Likert, 1932).

Data Analysis Method: Researcher analyzed data through a descriptive statistic to provide details regarding the management support provided to the internal audit function questions and the various levels of the management supports provided to the internal audit function. To evaluate the effects of various management supports on the effectiveness of the internal audit function the researcher used the correlation analysis. In addition, the Statistical Package for Social Sciences (SPSS) version 26 and Excel were used for the data analysis. In order to assess the reliability and consistency of the instrument the Cronbach's Alpha () analysis was conducted. In order to determine the relationship among the variables a correlation analysis method was used.

Ethical Consideration: Before the field work, the researchers visited the council many times to get a first hand information on the ground. During the visit the purpose of the study was vividly discussed with the councils' management and dates were fixed for the administration of the questionnaires.

Data Collection: The data was collected from 13th – 20th December, 2020. Data for the study were derived from two major sources, primary and secondary sources. Primary data were collected through administration of questionnaire, in-depth interviews, and observations. The secondary data was generated through desk survey for the council documents, review of relevant related literatures in books and internets. The target population of the research includes; the core staff of Kenema District Council and represents the sample size of 13 core staff members.

Model Specification: The following model is formulated for this research in order to test the research hypothesis set earlier. Most of the independent variables included in the model are extensively used in prior audit researchers (Mihret and Yismaw, 2007; Cohen and Sayag, 2010) except the management perception of internal audit's value and the adopted internal audit charter. So, the reliability and validity of the model were recognized and used in this research to analyze and interpret the results of the study

$$IAE = +_1MS + _2DP + _3AAD + _4MEAF + _5MBPS + _6RIAFW + _7SIAW + _8ABR + e_i$$

Where:

IAF → The effectiveness of internal audit function,

MS → The Managements Support,

DP → Designing Policies,

AAD → The Approving of Audit Documents,

MEIAF → The Monitoring and Evaluation of Internal Audit Function,

MBPS → The Managing of Best Practices and Standard.

RIAFW→ Reviewing Internal Audit Function' Works

SIAW→ Supporting Internal Audit Works

ABR→ Allocating Budget or Resources

→ is a constant, represents the effectiveness of IAF when every independent variable is zero.

β_{1-8} → is the coefficient, in which every marginal change in variables support internal audit function effectiveness.

e_i → the error term

RESULTS AND DISCUSSION

Results

1. Management Support to Audit Function for Effectiveness

The result indicated that majority of the respondents affirmed that the Kenema District Council designs policies (92.3%), monitors and evaluates (76.2%), and approves audit documents (84.6%) in promoting internal audit function effectiveness. Also, (69.2%) of the respondents

also agreed that the district council management supports audit function department of the council in compliance with managing the best practices and standards, reviewing internal audit works, and supporting the auditing processes in the effectiveness of internal audit function department of the council. Only (61.5%) of the interviewees indicated that allocating budgets or other essential resources in order to support the effectiveness of internal audit function in the council.

TABLE 1: Frequencies and Percentages of Respondents Perceptions on Management Supports to the Internal Audit function of Kenema District Council

Management Supports	Agreed		Strongly Agreed		Disagreed		Strongly Disagreed	
	Freq.	%	Freq.	%	Freq.	%	Freq.	%
Designing Policies	12	92.3%	1	7.7%				
Approving audit documents	11	84.6%	2	15.4%				
Monitoring and Evaluating IAF	10	76.9%	1	7.7%	2	15.4%		
Managing best practices and standards	9	69.2%	4	30.8%				
Reviewing internal audit works	9	69.2%	3	23.1%	1	7.7%		
Supporting audit process	9	69.2%	3	23.1%	1	7.7%		
Allocating budget or resources	8	61.5%			4	30.8%	1	7.7%

2. Levels of Effectiveness of the Management Support to the Internal Audit Function

The report indicated that (38.5%) and (30.8%) of the respondents rated the management policy design, monitoring, evaluation, and managing the audit processes as for supporting the internal audit function as effective and very effective, respectively. Also, 58.8% of the

council officers rate the effectiveness of the managements of the internal audit function as fairly effective. Furthermore, (46.2%) of the respondents rated the managing best practices and standard, reviewing the audit works as not effective and supporting the audit processes as fairly effective, while allocation of budget or resources was rated as very effective.

TABLE 2: Levels of the Management Support to Internal Audit Function of the District Council

Management Supports	Levels of Management Support to Internal Audit Function							
	Very Effective		Effective		Fairly Effective		Not Effective	
	Freq.	%	Freq.	%	Freq.	%	Freq.	%
Designing Policies	4	30.8	5	38.5	2	23.1	2	15.4
Approving audit documents	3	23.1	2	15.4	7	53.8	1	7.7
Monitoring and Evaluating IAF	4	30.8	5	38.5	3	23.1	2	15.4
Managing best practices and standards	2	15.4	3	23.1	2	15.4	6	46.2
Reviewing internal audit works	1	7.7	4	30.8	2	15.4	6	46.2
Supporting audit process	4	30.8	1	7.7	6	46.2	2	15.4
Allocating budget or resources	6	46.2	2	15.4	4	30.8	1	7.7

3. The Relation between Management support and the Effectiveness of Internal Audit Function.

The statistics showed that 53.8% of the respondents strongly agreed that there is a relationship between management support and internal audit function

effectiveness, while 38.5% of them also agreed (see Table 3. This result implies that there is a relationship between management support and the effectiveness of the internal audit function.

TABLE 3: Showing Relationship between Management Support and the Effectiveness of the Internal audit Function.

Response	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Agree	7	53.8	53.8	
Agree	5	38.5	38.5	92.3
Not Sure	1	7.7	7.7	100
Disagree	0	0	0.0	0.0
Strongly Disagree	0	0	0.0	0.0

Correlation Analysis

The researcher used the zero-order correlation to establish the relationship between the variables using the Pearson (r) Correlation Coefficient which measures linear association among variables. It reflects the magnitude and direction of the relationship as shown below.

Using the rating level of;

0 to -+0.3= Weak Relationship

-+0.4 to -+0.6= Moderate/ Average Relationship

-+0.7 to -+0.9= Very Strong Relationship

The report indicates that there is a very strong positive relationship between management support and the effectiveness of internal audit function at $r = 0.715$ and at level of significance 0.05, this implies that the good internal audit practices improves on service delivery in the society.

TABLE 4: Showing the Relationship between Management Support and Effectiveness of Internal Audit Function

		Management Support	Effectiveness of IAF
Management Support	Pearson Correlation	1.000	0.682*
	Sig. (2-tailed)	0.000	
	N	13	13
Effectiveness of IAF	Pearson Correlation	Effectiveness of IAF	
	Sig. (2-tailed)	0.000	
	N	13	0.682*

Correlation is significant at the 0.05 level (1-tailed).

DISCUSSION

1. Management Support to Internal Audit Function for Effectiveness

The report of the study disclosed that management supports of the internal audit function in Kenema District Council. The result revealed that majority of the respondents affirmed that management rendered supports to the internal audit function. The Kenema District Council management overwhelming, supports internal audit function effectiveness through council internal management policies. These findings agree with the contributions of Monday et al. (2016); Badara and Saidin (2014); which reported the similar findings. Similarly, majority of the interviewees stated that the district council management supports audit function department of the council by managing the best practices and standards, reviewing internal audit works, and supporting the auditing processes in the effectiveness of internal audit function department of the council. This is an indication that the Kenema District Council at different levels support the internal audit function. The interaction and relationship between management support and internal audit function is both important and complex. Management support have an important say in the resources devoted to the internal audit function, they are likely input to the internal audit work plan and the nature and focus of the internal audit function. It is possible that they might see internal audit function as monitoring both their performance and probity. The manner in which management seek to, and demonstrate, their support for internal audit function is likely to provide an important signal of the role and value of internal audit function throughout the organization, and thereby empower the internal audit function department to perform its duties

and responsibilities. According to Muceku and Korsita (2010), the input of management is essential as it is involved in the internal audit function plan. Other hand, internal audit function provides management with sufficient, reliable and relevant information about the work performed, conclusions reached, and recommendations made (Alzeban and Swaan, 2013; Cohen and Sayag, 2010).

2. Levels of the Management Support to Internal Audit Function of the District Council

The results depicted that 68.5% and 53.8% of the respondents said the management supports allocation of budget or resources, and designing policies in supporting the internal audit function are very highly effective. In addition, 46.1% of the respondents indicated that the management monitoring and evaluation of the internal audit function was very highly effective, while 38.5% of the interviewees said supporting audit processes is also very highly effective. The study is in line with Ibrahim, Shokiyah, and Baharud-din (2014), who showed that positive linkage exists between management support and internal audit effectiveness. Similarly, Cohen and Sayag (2010), Alzeban and Gwilliam (2014) and George et al. (2015) concluded that management that management support is a key determinant of internal audit effectiveness. The authors further indicated the positive and significant relation of this determinant with all the other variables that impact the effectiveness of internal audit function. The levels of management support make internal audit function enable organizations to improve productivity of labour and increase the return on capital employed. The report is also in line with (Badara and Saidin. 2013) that the degree of internal audit effectiveness tends to vary with country- and organization-level

dynamics in an internal audit milieu (Badara and Saidin (2012). One approach to assess internal audit effectiveness could be by examining the extent to which the function meets its *raison d'être*, which is assisting organizations to meet objectives. Nonetheless, the association between management support and internal audit effectiveness and institutional performance has not been empirically examined sufficiently so as to warrant a conclusion that empirical results conform to the definition of Internal Audit Function. It is therefore, true that the level of management support greatly affects the effectiveness of the internal audit function of the Kenema District Council.

3. The Relation between Management support and the Effectiveness of Internal Audit Function.

The results revealed that there was a relationship between management supports and the effectiveness of the internal audit function in Kenema District Council. Majority of the respondents indicated that management internal policies support the internal audit function promote internal audit effectiveness. The research findings are in line with the contributions of Monday et al. (2014); Badara and Saidin (2014) that management support is one of the factors that lead to the effectiveness of audit functions. Alzeban and Gwilliam (2014) also provided showed that there is a positive correlation between management policies and internal audit effectiveness. Mihret et al. (2010) revealed that the effectiveness of the internal audit largely depends on management policies. While D'onza et al. (2015); showed that organization internal control system is significantly and positively associated with the value of management support provided to the internal audit function. A very good internal control system leads to a positive relationship internal audit effectiveness. Institute of Internal Auditors (IIA, 2017); described that the principal aim or goal of internal audit function is to add value to the organization. Muqattash (2017) defined management control as a system designed to ensure that employees are acting in their organizations' best interests. It was concluded that various factors of management support lead to the effectiveness of the Kenema District Council internal audit function. Hanefah and Endaya (2013) viewed that for internal audit function is effective and efficient when they are independent, qualified and versatile with information technology.

The above implied that the Local Service Commission should devise solid strategies to enhance the effectiveness of the internal audit function. The study is also discussed that management should review and monitor controls to improve on internal audit effectiveness and it is adherence to international best practices and standards. The Council assessment of the internal audit function is done but not on regular basis to enhance effectiveness. Management should develop an assessment schedule to support the internal audit function during audit process because little or no support is enhanced during the exercise. The management is to ensure that the work of the audit committee is effective and should be devoid from management interferences.

According to Mebratu (2015), internal audit should have direct communication with audit committee which stimulates the organizational status. Vasile and Mitran

(2014), the existence of audit committee does not mean the independence or the organization will function effectively. The independent audit function reviewed the work of the internal auditor and the exercise should be rigorous and that will improve on the effectiveness of the internal audit. The paper corroborates the work of Muqattash (2017), argued that internal audit activity in an organization should be an independent process.

CONCLUSION

1. Management Support to Internal Audit Function

It can be concluded that the Kenema District Council management supports the internal audit function in various ways. The District Council provides management designs policies, allocate of budget or resources, and monitors the activities of the internal audit functions in the entire Kenema District. Such monitoring and budget allocations help to promote internal audit effectiveness in one way or the other.

2. Levels of the Management Support to Internal Audit Function of the District Council

The respondent's ratings of the levels of management support is a mixture. Some said the supports are not sufficient, while others specified some supports as sufficient enough to help the effectiveness of the internal audit function. For instance, management support is insufficient to the internal audit function to enhance effectiveness and as result, has not internal audit has not spontaneously improved its function in Kenema District.

3. The Relation between Management support and the Effectiveness of Internal Audit Function.

The study clearly indicated that there is a strong relationship between management support and the effectiveness of the internal audit function in the Kenema District Council. Indeed, when the financial support is sufficient, the internal audit function would improve the services it delivers to the clients. It would also extend its operative area and encourage its workers to maintain their integrity. Though management support is not the only factor that affects the effectiveness of the internal audit function, the result indicated a strong positive significant relationship between it and the effectiveness of internal audit function.

RECOMMENDATIONS

1. Since most of the respondents affirmed that the Kenema District Council management gives support to the internal audit function, it's but necessary that the council improves on the support rendered so the audit department will be equipped enough for effective and efficient operations within the district. In addition, let the Local Service Commission creates a Directorate of Internal Audit Function (DIAF) within the District Council as a body through which, the internal auditor function channels its reports. The Directorate also should determine the allocation of budget and other supports to the internal audit function for all its operations.

2. Since the report indicated that the Kenema District Council's monitoring and evaluation of the internal Audit Function works and processes and review were not effective, it is recommended that the internal audit department of the council be totally independent from the

general administration of the Council. In addition, let the Local Service Commission strengthen the internal policies of the Council with stringent and solid controls that will support the audit committee to be proactive in accessing and develop an assessment schedule for assessing internal audit documents during audit process that is devoid of the district council management interfere.

3. Since all staff affirmed that that management support to the internal audit function is not the only factor that influences the effectiveness and efficiency of the internal audit function, it is advised that the council seriously considers the other factors that will enhance the efficacy of the internal audit function of the Kenema District Council. The Local Service Commission should devise strategies for enhancing the efficacy of the internal audit function. The Kenema District Council Management should review and monitor controls to improve on internal audit effectiveness and adherence to international best practices and standards. The Council should develop an assessment schedule for regularly assessing the internal audit function in order to improve its effectiveness.

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