

The effect of negative audit on the internal auditor performance and its reflection on the auditing process independence

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-Abstract-

This study aimed to investigate the complex responsibilities inherent in the audit environment that make auditors face a negative impact and its negative impact on performance in an audit assignment. As well as their impact on the independence of the Audit Process (AP). A sample of the Federal Bureau of Financial Supervision employees, who numbered 139 experienced and knowledgeable employees, was selected for the research. The study found interesting results, which is that Negative Audit (NA) has an impact on the independence of the auditing process. While the influence relationship increases by mediating the performance of the Internal Audit (IA) in this relationship. The study provides evidence that the work pressures imposed by the senior manager make the auditors not comply with the auditing standards. This generates negative repercussions on the independence of the control process. Thus, it affects audit performance. The scientific value offered by this study is to find the relationship between these variables, the relationship between them was measured for the first time.

Keywords: Negative audit, internal audit, independence of audit

Introduction

Accountants perform better when they must justify their actions to their superiors, according to accounting study. Even though the auditor reports to one superior, they are accountable to a number of other stakeholders. Companies might have different priorities for different aspects of performance (Porter et al., 2014), and they want to minimise wasteful duplication when conducting audits of internal controls. Standards for the profession stress the importance of communication between external auditors and the IA department of their clients (Endaya, 2014). There has been some coordination between the IA function and external auditors in recent IA surveys.

However, it is unknown how this principal issues external auditors' reliance on the internal management test work of the IA role before or after the discovery of a NA (Pike et al., 2016). There are many obstacles that contribute to weakening the IA profession and thus weakening its efficiency and effectiveness, which negatively affects the performance and responsibilities of the IA (Ahmad & Taylor, 2009). The absence of sufficient professional support from the boards of directors leads to leaving the IA department to urge the influence and pressures of the executive management, and thus is reflected in its professionalism and independence.

The absence or ineffectiveness of audit procedures that lead to material errors that are not discovered by the IA in a timely manner for many reasons, including the restrictions imposed by management, which materially affect the irregularity of the financial statements is called NA (Schneider & Wilner, 1990). The NA is a set of operations resulting from the restrictions imposed by management on the IA. Most of the time, the IA is exposed to restrictions and pressures imposed on him by management. Sometimes it is exposed to threats indirectly while performing his auditing duties, so that these threats lead to transferring him from one job to another. Until you

lose his job all for the management's personal interests. This negatively affects the professionalism of the IA and his performance of his audit duties, and thus reflects on his independence in the AP (Brasel et al., 2016).

The restrictions and pressures that require the auditor to violate both local and international auditing standards (DeFond et al., 1999). As well as violating the laws, regulations and instructions that must be adhered to, for the purpose of satisfying the wishes of the administration and achieving its personal interests. Which puts the auditor between the hammer of restrictions, pressures and threats of management and the anvil of compliance with those standards, laws, regulations and instructions. The guide for the IA units in the Republic of Iraq, issued by the Federal Office of Financial Supervision, referred to aspects of the organizational independence of the Internal Control Department (Uzun, 2017). The IA department must submit its report to the administrative level within the government unit in a manner that allows the IA activity to perform its responsibilities.

That level is the board of directors, senior management, or the audit committee. The head of the IA department must have the right to be present directly in the meetings of the Board of Directors or other organizational councils in a way that ensures his independence. The Board of Directors shall cooperate with the issue of appointing or dismissing the Head of the Internal Control Department. Management or the Board of Directors shall receive regular reports on IA activities. Accordingly, the research problem can be determined by asking the following questions:

1. Are there restrictions imposed on the IA by the management?
2. What is the extent of the IA's violation of auditing standards, laws, regulations, and instructions for the purpose of satisfying the management's desires?
3. Do the restrictions imposed by management negatively affect the professional performance of the IA?
4. Does the practice of NA resulting from the restrictions imposed by management affect the independence of the IA?

The research seeks to define the theoretical framework for the concept of NA. Statement of the concept of professional independence of the IA. Determine the types and methods of restrictions imposed by management on the IA in light of local and international auditing standards. A statement of the impact of the practice of NA resulting from the restrictions imposed by management and its impact on the independence of the IA.

Literature Review

Negative Audit

The concept of NA is related to placing restrictions on auditing some important activities due to the presence of some violations or problems that they contain, which makes it difficult for the IA to assess the size of the risks expected from it (Myers et al., 2003). NA was also defined as the procedures that focus on discovering errors and deviations, and the aim is to search for them for the purpose of addressing them without directing the attention of officials to the strengths and weaknesses in implementation (Hoitash et al., 2007). Provide possible solutions to address existing problems and avoid recurrence of errors and deviations. Accordingly, those restrictions and pressures imposed on the professionalism of the IA, and thus the occurrence of the negative AP, result from the presence of a group of factors and reasons that help this happen (Hoitash et al., 2007). There can be a number of reasons that lead to a NA by the IA. Senior management may place restrictions on auditing some important departments or activities due to the presence of some violations or problems, which makes it difficult for the IA department to assess the size of the risks

expected from it. Although subjected within the framework of the audit subject to it (Khasharmeh, 2015). Also, the audit procedures are bad, which does not cover the necessary basic audit procedures.

Failure to follow up on the work and results of the audit to verify that the unit management has taken the necessary corrective measures. The IA may fail to diagnose the size of the risks resulting from non-compliance with the application of these procedures, or the risks of senior management accepting these risks (Lemonakis et al., 2013). The IA may respond to the request of the units subject to auditing to mitigate the drafting of the report prepared for some problems that have been discovered for fear of exposure to some judicial penalties from the authorities. supreme oversight. Which weakens the results of the reports submitted by the auditor and thus leads to distortion of these reports (Cook & Hearn, (1993). Hence, the lack of clarity of its purpose and the neutrality of addressing the basic problems that were discovered correctly, and which guarantee that they will not occur in the future. Failure to identify common issues and potential problems before and during the AP. This contributes to increasing the problems or risks to which the audited unit is exposed, through failure to accurately express the size of those problems. Potential risks lead to a wrong assessment of the magnitude of the resulting risks and therefore wrong treatments (Francis, 2011). Or wrongly accepting those problems and keeping them unaddressed. The management's coverage of some transactions to avoid disclosure is to mislead the auditor, as well as to cover up financial fraud by the Board of Directors to deceive shareholders (Vanasco, 1998).

It is worth noting that non-compliance with laws and regulations when auditing financial statements is one of the reasons that lead to negative results of the AP. The International Standard on Auditing (250) referred to "taking into account the laws and regulations when auditing the financial statements." Specifically, in Paragraph (11) that acts of omission or committing acts that occur in the unit subject to audit, intentionally or unintentionally, and that are in violation of the prevailing laws and regulations, including transactions carried out by the administration in the name of the unit and for its personal interest, these matters are in and of themselves called non-compliance (Kassem & Higson, 2016; Swanepoel, 2018). Accordingly, non-compliance with laws and regulations results in negative procedures for the AP (Cohen & Leventis, 2013).

Consequently, financial and legal irregularities are imposed on the economic unit subject to audit. One of the most important factors affecting non-compliance with laws and regulations is the presence of collusion and intentional concealment of some transactions and not recording them, overstepping the controls or deliberate distortion of the facts presented to the IA (Ojo, 2017). Independence and due professional care are important factors for the success of any IA's work (Yazid & Wiyantoro, 2018). Perhaps the most influential of these factors in the effectiveness of IA (Anderson & Maletta, 1999). Achieving the results required of him is the independence of the IA, which is an essential characteristic and a cornerstone for those who wish to work in the IA profession. A study (Anderson & Maletta, 1994) indicated that experience plays a major role in auditors' presence of NA evidence. Do not affect the presence of positive information. The study also found that the auditors of small companies are more present to negative evidence compared to adults from auditing firms. The auditor's evaluations of the controls' risks reflected this preoccupation with undesirable information. The findings show that this is especially true for inexperienced auditors. More time spent dwelling on criticism leads to more scathing auditing decisions. A study (Bagley, 2010) concluded that the responsibility of auditors to several bosses exposes them to a much greater negative impact than when they report to one boss. In addition,

the study found that the increased negative impact could be detrimental to the performance of audit tasks of low complexity.

The professional independence of the internal audit under of the standards of professional local and international organizations

The internal audit activity must be independent, as required by Standard (1100) of the International Standards for the Professional Practice of Internal Auditing addressing independence and objectivity. IT must carry out its duties in an impartial manner. Independence is the absence of restrictions that could compromise the objectivity of the IA activity or the audit manager's performance of his duties (Cohen & Sayag, 2010).

The manager of the IA activity must have unrestricted, direct access to senior management and the Board of Directors in order to attain the level of autonomy required for the efficient discharge of its obligations. IA's dual reporting structure to management and the board of directors allows for this (Al Matarneh, 2011). The IA must handle matters that could compromise independence on their own, at the level of audit assignments, and at the organisational and functional levels.

The IA can carry out his responsibilities with complete confidence in the honesty of his findings and without fear of compromising the calibre of his job if he adopts an objective mental pattern. Threats to objectivity must be handled at the IA's level, the audit functions' level, and the functional and organisational levels (NCA, 2014). There are a number of requirements that must be met for the IA to be independent and impartial, including an increase in the IA's subordination to senior management. And to be free from any management pressure, influence, or supervision in the areas of audit. Management should back the IA 100%. This includes creating the IA function's constitution, which outlines the IA's mission, scope, authority, and legal standing inside the company (Flayyih & Flayyih, 2019). The Director General or the Supreme Audit Committee should be able to appoint and fire the Director of the IA Department. The requirement that the IA be mentally independent. And the ability to form opinions and make judgements without prejudice. That the IA not be subjected to any undue pressure or influence that could have a significant impact on the quality of their work or the conclusions or recommendations made in the audit report. The auditor's objectivity, the absence of any conflicts of interest, and the IA's institutional standing all play a role in the auditor's independence (Al-Tamimi & Flayyih, 2013).

The Organizational Independence Standard (1110) states that the position of the Executive Director of IA shall be subordinate to an organizational level in the economic unit in a way that ensures the performance of the responsibilities of the IA activity (Stewart & Subramaniam, 2010). At least once a year, auditor must vouch for the IA activity's organisational independence before the Board of Directors. And that the Executive Director of IA reports functionally to the Board of Directors, so effectively achieving this independence . The Board approves the IA charter and its plan, receives notifications and various communications from the Executive Director, and adopts decisions related to his appointment and dismissal (Lenz & Sarens, 2012). The standard included the necessity that the IA activity is not subject to interference in defining the scope of the audit, performing its work, and communicating its results. In the field of objective independence, he referred to the guideline for IA units in the Republic of Iraq issued by the Federal Office of Financial Supervision (Alzankanh, 2019). Auditing and oversight services are not considered valuable apart from the concept of independence and objectivity, as IA must be characterized by unbiased and unbiased approaches and work to avoid any conflict of interest. The concept of

objectivity is related to the quality and quality of estimates, decisions and judgments based on the state of mind that the auditor is going through and that he does not feel through it a conflict of interest.

The INTOSAI Good Governance Guidelines (9140) include Standards for internal auditing in the public sector include the clear and formal identification of IA responsibilities and authorities in the audit charter (United, 2011). Separate IA functionally and personally from administrative tasks and decisions. Granting the Executive Director of IA sufficient freedom in developing IA plans (Diamond, 2002). The adequacy and proportionality of salaries and compensation with the responsibility and importance of IA and the participation of the chief IA executive in the appointment of IA staff (Plano, 2016).

The standards of the General Accounting Office in the United States of America GAO referred to independence, and GAGAS (Generally Accepted Government Auditing Standards) included a conceptual framework for independence that helps to achieve independence in both mind and appearance and can be applied in various circumstances that create a threat to independence (Loikith & Bauchwitz, 2016). Threats to independence were defined as the circumstances to which he is exposed and undermined, whether the weakness of independence is due to the nature of the threat, or the threat is significant enough to endanger the judgment of the professional auditor or make him subject to suspicion. A set of safeguards must be in place to eliminate the threat or reduce it to an acceptable level and address it. In circumstances where the threat cannot be eliminated or reduced to an acceptable level, the auditor should refuse to conduct any future audit or stop the current audit (US Government Accountability Office, 2011). These threats can be identified by stating the limitations imposed on the independence of the IA.

Limitations on the independence of the internal audit

There are many limitations to organizational independence and individual objectivity that can include personal conflicts of interest. and limits on the scope of the audit. And the restrictions imposed on obtaining or viewing the records of the economic unit, contacting its employees, and accessing its various departments and branches, if any. and constraints on the resources needed, such as financing. Determining the appropriate parties to whom the details of any restrictions impeding independence or objectivity must be disclosed depends on the expectations of the IA activity and the responsibilities of the chief audit executive before senior management and the board of directors in accordance with the IA charter. The identification of the mentioned parties also depends on the nature of the restrictions referred to.

One of the requirements of the Institute of IA (IIA) standards is to require the main practices that the IA activity be independent. These restrictions can be classified according to those standards of practice of the profession and the standards of government control to the following:

Limitations of personal independence:

These limitations arise for the IA as a result of personal relationships or certain beliefs that may lead to narrowing the scope of verification or the degree of disclosure or weakening or biasing the results of audit procedures (Donovan et al., 2014). The tribal and clan nature of social interactions in the majority of Arab countries may cause the IA to prioritise the needs of their family, friends, and coworkers over the needs of the company. So, there are hazards associated with the IA's wish to keep personal relationships and not impact them. The IA may have vested financial or other interests in the regions he audits. For instance, he may have a conflict of interest if he is conducting an audit of a unit that also involves his own business. It's important to remember that avoiding conflicts of interest and considering this factor are both requirements of the IA standards. "IA must

be neutral and impartial," according to Standard No. 1120. And to stay away from anything that can put them in a position of conflict of interest (Botha & Wilkinson, 2020).

Limitations of External Independence:

The breadth of IA's activity and its capacity to provide an unbiased professional opinion may be impacted by external constraints (Hanim Fadzil et al., 2005). This occurs when the management of the economic unit under audit applies various influences to the IA's actions in an effort to sway him from objectivity and impartiality. And the dangers brought on by these stresses play a crucial part in aligning the IA's perspective with that of the company being audited (Alzankanh, 2019). Pressure from the audited entity's management and staff is a substantial impediment to the auditor's ability to use professional doubt and critical thinking. Perhaps the definition of objectivity that has already been provided is pretty obvious in this regard. According to international standards for the professional practise of internal auditing, IA cannot rely on the opinions of third parties when making decisions.

Institutional independence constraints:

These constraints are produced by influencing the internal control apparatus when it submits its reports to third parties or internally to senior management (Abass et al., 2022). The control function in the audited unit is subject to constraints on organizational independence when the auditor assumes or is assigned responsibilities that affect the operations of the domain and scope under audit (Al-taee & Flayyih, 2023). Perhaps the risks of institutional constraints related to job benefits may greatly affect the objectivity of the IA. It may occur as a result of being subjected to restrictions and pressures when auditing the work of authorities with powers in the unit being audited (Flayyih et al., 2022). It plays the fear of making decisions that may affect the continuity of the auditor's work in that unit, his career development, or the impact on his salary. The auditor's adherence to the application of the necessary audit processes and the dedication to selecting representative samples are the primary factors determining the audit's scope and the interpretation of the audit results.

Methodology

Sample

The study population included 139 auditors at the Federal Office of Financial Supervision to conduct the field study. The government external auditors were chosen because they are involved in the development of the IA plan. As third-party auditors observe how objective the IA department has become. And that, in contrast to external auditors, internal auditors are more reliant on management due to their increased objectivity and participation. The research sample is displayed in Table (1).

Table 1. Research Sample

Research Sample		Frequency	Percent
Gender	Female	47	%34
	Male	92	66%
Qualification	Bsc	44	32%
	MSC	23	17%
	PHD	72	52%
Career	Assitiant auditor	12	9%
	auditor	45	32%
	Former auditor	63	45%

Experience	head of staff	17	12%
	Expert	2	1%
	Less than 5 year	5	4%
	10-May	38	27%
	15-Nov	74	53%
	More than 16 years	22	16%

Research model

The study form included three variables; The first variable was NA. While the second variable was the performance of the IA. Whereas the independence of the AP was the third variable.

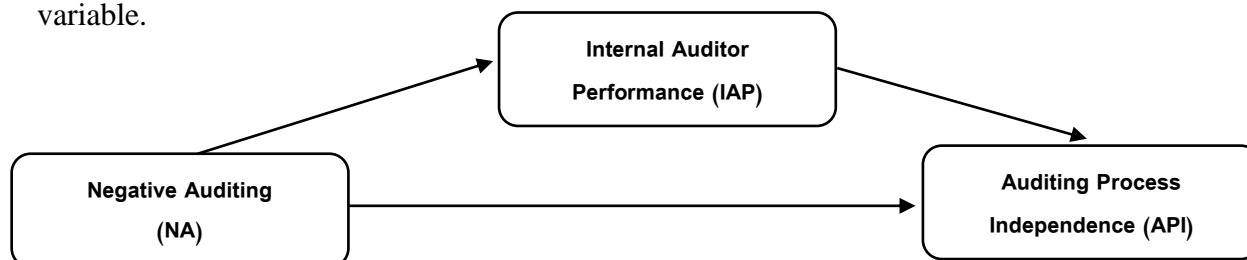


Figure 1. Research model

Reliability test of the questionnaire content:

In order to get approval for the results, it's important to make sure the questionnaire is reliable and valid. The sincerity of a measurement is the degree to which it accurately reflects the construct being studied. Stability refers to how confident one is in adopting and using the scale to gauge the reliability of the material over time. Cronbach's alpha was used to verify the survey's reliability and validity. Resolution stability was found to have a high coefficient. Having reached 75%, it can now be used in conducting the analysis and approving the results, indicating that the questionnaire is highly stable in all respects. The square root of the stability coefficient is equivalent to the validity. Where the questionnaire's validity was calculated to be 0.87, a very respectable figure that provides strong evidence for the reliability of the scale.

Results and discussion

The descriptive analysis

Descriptive statistics (the arithmetic mean, the standard deviation, and the coefficient of difference) are employed in order to assess the absolute dispersion of the sample's responses with respect to the mean and the relative dispersion with respect to the mean. For the purpose of establishing a pattern or outline of the respondents' preferences and broad orientations with respect to the research variables. To do this, we employ an ordinal scale, the (Likart) five-point scale for choices. Also, the data in the statistical software (SPSS)

The Descriptive Analysis, Table 1

Variable	Mean	Std.D.	C.V	Importance
Negative Audit	4.2	0.2	0.05	0.95
Internal audit Performance	3.98	0.23	0.06	0.94
Auditing Process Independence	4.3	0.18	0.04	0.96

Table 1 shows that there is less variation in the sample's responses than expected, since the arithmetic mean of the analysed variables is greater than the hypothetical mean and there is a positive standard deviation and coefficient of difference. The relevance of the dependent variable relative to the explanatory and mediating variables is further shown by the findings.

Multivariate regression and beta coefficients are shown in Table 2. (standardized coefficients). Determine how much each independent variable affects the outcome with the help of the beta coefficients. When determining how much of an impact moderators have on a relationship, the authors followed the protocols laid out by Baron and Kenny (1986).

Table 2. Aggregate Gov-Score, IAP and API: Structural equation model results

<i>Model</i>	<i>Standardized Coefficients</i>		<i>R</i>	<i>R</i> ²	<i>F</i>	<i>P> Sig./</i>
	β	<i>P> Sig./</i>				
<i>API \leftarrow NA</i>	0.33	0.000	0.52	0.27	11.9	0.000
<i>API \leftarrow IAP</i>	0.22	0.000	0.45	0.18	8.2	0.000
<i>API \leftarrow IAP \leftarrow IAP</i>	0.44	0.000	0.66	0.31	87.9	0.000

Table 2 shows interesting results that reflect the reality of applying the performance of the AP and the NA and the amount of their influence and their interaction in affecting the independence of the AP for the study sample banks. Our experimental research on the correlation between API and NA demonstrates the existence of a positive correlation between these two variables as a result of the influence of AP performance on AP autonomy. Research on the correlation between (API IAP) confirmed the existence of a link between the two metrics. Our research highlighted the significance of auditing performance as a mediating element in explaining the connection between NA and auditing independence. According to the study's findings, no previously used model's parameter is statistically significant at the 5% level with a 95% level of confidence or higher. For the three models considered here, the derived F values were 11.9%, 8.2%, and 89%, all of which were significantly higher than the 5% significance level implied by the corresponding values in the table. Regarding the relevance of the beta coefficient, it was shown to be statistically significant across all models. In all cases, the marginal slope coefficient indicates that the mediating variable increased the percentage effect of AP and NA performance on AP independence. In conclusion, the study's variables are moderately and significantly correlated, as shown by the correlation results. .

Conclusion

The main objective of this study is to investigate NA resulting from complex responsibilities in the auditing environment, and its impact on the performance of an audit mission by IA, and the reflection of those effects on the independence of the auditing process. The negativity in the oversight performance contributed to the increase in cases of administrative and financial corruption, due to what is characterized by the Iraqi economy as a kind of negativity in performance. The active controller of the activity is the control of the government sector. It is basically dominant in various sectors, despite the changes that took place in the regime after 2003. As most economic units suffer from financial and economic problems and issues related to administrative and financial corruption and a great waste of resources. The causes of these problems generated great pressures on the auditors. It is represented by multiple restrictions imposed by the management on the IA, and this is proven by the results of the current study that

the IA function has a negative performance when exposed to pressures. Consequently, the repercussions are negative on the auditor's performance of his audit duties and his independence in the AP.

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