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CHALLENGES OF INTERNAL AUDITING IN THE PUBLIC SECTOR ORGANISATIONS AND THEIR EFFECT ON INTERNAL AUDITORS JOB SATISFACTION: A CASE STUDY OF PUBLIC INSTITUTIONS IN CHINGOLA DISTRICT, ZAMBIA

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ABSTRACT

The relevance of internal audit to the challenges they face in their execution of duties in public sector organization in Zambia deserves attention. Today's internal audit activity is a critical consideration in determining the quality of an organization's internal control and if its development has made great contribution to modern audit practice. Thus, this research is an attempt to providing an insight to the structure of internal auditor's challenges existing in public institutions and how they affect the job satisfaction and also recommend steps to be taken in reducing these challenges. The three significant challenges public sector internal auditor's face in their execution of duties include, reporting structure and profession independence, career development and training and non-availability of audit manuals. These challenges really affect their job satisfaction level, that is to say, the higher the challenges faced by internal auditors, the more they are dissatisfied with their jobs. There are strong relationships in the challenges which are faced by internal and their job satisfaction.

KEYWORDS

Internal auditing, job satisfaction, professional independence, internal controls, public sector, internal auditing challenges.

INTRODUCTION

In March 2000, the Government of the Republic of Zambia (GRZ) launched the National Capacity Building Program for Good Governance in Zambia. Through this program, the GRZ aimed to enhance good governance in Zambia by strengthening institutional linkages and building institutional capacity, and also to identify clear policy guidelines to promote good governance. To coordinate the National Capacity Building Program for Good Governance in Zambia, the GRZ established the Governance Development Unit (GDU) in the Ministry of Justice. The GDU is responsible for coordinating, monitoring, and evaluating the Governance Program in Zambia. The transparency and accountability are two keys of strategic objectives of the National Capacity Building Program for Good Governance in Zambia. Under these joint objectives, the GRZ had acknowledged that corruption, internal audit inefficiencies and poor public service delivery were governance problems affecting economic and social development in Zambia (Khan, 2006).

LITERATURE REVIEW

The job satisfaction, as described by Aldridge et al. (2004) refers to the positive feelings and opinions that one holds in response to the appraisal of one's job or job experiences. If the individual's appraisal of internal audit job leads to a low level of satisfaction (i.e., job dissatisfaction) then a process may begin which can eventually result in the challenges internal auditors face in their execution of duties. Studies of internal auditors in public sector organisation, consistently reports the presence of an inverse relationship between job satisfaction and the challenges (Shahnawaz & Jafri, 2009). In the case where the attitudes of internal auditors were specifically examined, Barrier M, reports that there is a significant direct inverse relationship between job satisfaction and internal auditor's challenges. Perceived satisfaction on the internal auditor's job is reflected by the need of sense of fulfilment and expectation for the job to be interesting, challenging, and personally satisfying. Job satisfaction is also an achievement indicator in career developmental tasks and is associated with the psychological (AICPA, 2013) and individual well-being (Chang, 2006). Low job satisfaction can be an important indicator of counterproductive employee behaviour and can result in behaviour such as absenteeism (Chilonga, 2008) and pose a challenge (Chilonga, 2008). Job satisfaction can also partially mediate the relationship of psychosocial work factors to deviant work behaviours. Therefore, maintaining and enhancing job satisfaction is important in order to establish quality workers, work place, and work itself. This means there is need to find a way to go round the challenges internal auditors face in their execution of duties in order to be satisfied in their jobs. The research previously done on job satisfaction of internal auditors is mixed. Asare (2008) compared internal auditors employed in public and private sector and concluded that overall satisfaction was both high and low. Nevertheless, private sector internal auditors were most satisfied, followed by those public sectors (government) and other industries. Butterly (2006) compared internal auditors employed in public practice and industry, and found no significant difference in levels of job satisfaction which, overall, were high. However, a later study by the same authors found higher levels of satisfaction among industrial auditors than those in public practice as a results high remuneration, adequacy of resources, and availability of audit manuals. The possibility that low job satisfaction and inadequate remuneration exist for internal auditors is suggested by two studies of internal auditors. Osmond (2009) reports that internal auditors express lower levels of job satisfaction than do middle-level managers in general. A high level of inadequate remuneration among internal auditors are suggested by Mahdi et al. (2012) in a study involving over 1,200 internal audit staff members. That study indicates that 75% of the internal auditors questioned did not get the reward as expected in internal auditing career and of that group 61% planned to leave internal auditing within three years. The high internal auditor inadequacy of remuneration reported by Aldridge et al. (2004) may be due to the use of internal audits as a "training ground" for other organizational units. If this is the case, then high inadequacy of remuneration reduced the role of the internal auditors in relation to the independent audit which should be considered as unavoidable costs of that training. On the other hand, if the desire to leave the internal audit function is being driven by personal characteristics or attributes that are strictly under the control of the individual, then low remuneration may be considered an unavoidable cost of employing those particular individuals. However, if high levels remuneration is being driven by structural elements of the organization which promote discontent and which contribute to the desire to leave the internal audit function, then some of the cost associated may be avoidable by affecting those structural elements favourably to increase chances of job satisfaction.

STATEMENT OF THE PROBLEM

Internal audit is an integral part of the finance structure of public sector organizations. A constant complaint in the public sector is that the internal audit departments are usually too understaffed and under resourced generally to be fully effective. There exist a lot of arrears of work due to inadequate staffing of

internal audit departments. Most public sectors do not provide adequate audit manuals because of limited financial resources. Staff of the internal audit departments is not well remunerated and it makes them lack interest in their work. Internal auditors, being employees in the public sector do not have the freedom to exercise the unbiased and independent attitude that is necessary to an auditor. The concerns for the challenges of internal auditors in public institutions have been perceived to be cardinal to public sector activities and its effect on internal audit job satisfaction. These challenges are not only a symptom of bad governance but also a practical root cause of unsound financial management practices which have now assumed dangerous proportions amongst most of the public sector organisations.

OBJECTIVES OF THE STUDY

1. To examine the challenges that internal auditor’s face in their execution of duties in public institutions in the Chingola district of Zambia.
2. To examine the impact of these challenges on the internal auditor’s job satisfaction.

HYPOTHESIS

H₁: There is no significant relationship between the identified challenges and internal auditor’s job satisfaction.

METHODOLOGY

The researchers used descriptive quantitative method to assess the challenges of internal auditor’s faced in their execution of duties and how they affect in job satisfaction. The data for the study were collected through a well-structured questionnaire which was administered to 120 internal auditors in Chingola. The sample population of study was 120 respondents which are accounted for 100% of the total population. These were 25 schools, 2 hospitals, 5 clinics; the agriculture office, the District education office, the District labour office, the District Commissioners office, Chingola municipal council, Mulonga Water and Sewerage Company, Zambia Electricity Supply Corporation, Zambia Revenue Authority and National Pension Funds office were involved in the study. The data was analysed using a software package for social sciences SPSS version 16.

SCOPE OF THE STUDY

The scope of the study is limited to the public sector organisations in the Chingola district of Zambia.

ANALYSIS OF THE STUDY

TABLE 1: REGRESSION ANALYSIS ON THE EFFECT OF INTERNAL AUDITORS CHALLENGES ON JOB (Satisfaction)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1.Reporting structure	.887 ^a	.786	.784	.45390	.786	433.771	1	118	.000
2.Career development	.926 ^b	.857	.855	.37232	.071	58.369	1	117	.000
3.Audit manuals	.933 ^c	.871	.868	.35547	.014	12.355	1	116	.001

TABLE 2: REGRESSION ANALYSIS FOR JOB SATISFACTION COEFFICIENTS

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Correlations		
	B	Std. Error				Beta	Zero-order	Partial
	3 (Constant)	.031	.118		.261	.795		
Reporting structure average	.439	.055	.468	7.912	.000	.887	.592	.264
Career development average	.356	.061	.372	5.797	.000	.880	.474	.193
Audit manuals average	.169	.048	.172	3.515	.001	.751	.310	.117

DEPENDENT VARIABLE: INTERNAL AUDITOR’S JOB SATISFACTION

Table 1 and 2 shows the regression analysis for job satisfaction. The significant challenges on internal auditor’s job satisfaction include, reporting structure, and profession independence, career development and training, and availability of audit manuals. The regression coefficient ‘B’ represents the amount of job satisfaction changing if one of the challenges changes by one unit. The beta coefficient of reporting structure and profession independence is 0.439. This means that on average, the variable job satisfaction will increase with an increase of 0.439 of reporting structure and profession independence. The beta coefficient of career development and training is 0.356. This means that on average, the variable of job satisfaction will increase with an increase 0.356 of career development and training. The beta coefficient of audit manuals is 0.169. This means that on average, the variable job satisfaction will increase with an increase of 0.169 in the production of audit manuals. This research recorded strong positive betas meaning that the correlation of challenges of public sector internal auditors in Chingola district and job satisfaction is high. That is to say that, the higher the value of R square, 78.6% for example, the higher the level of the challenge of reporting structure and independence and higher level of job dissatisfaction of internal auditors. This simply implies that the more challenges internal auditors face in their execution of duties, the more dissatisfied they are with their jobs. Studies of internal auditors in both public and private sector, consistently reports the presence of a direct relationship between job satisfaction and the challenges (Shahnawaz & Jafri, 2009). In the case where the attitudes of internal auditors were specifically examined, Barrier M, reports that there is a significant direct relationship between job satisfaction and internal auditor’s challenges. Table 1 shows that there is a significant relationship between the challenges internal auditors face in their execution of duties and their job satisfaction (Reporting structure: Sig = 0.000; Career development: Sig = 0.000 and Audit manuals: Sig = 0.001). This is evidenced from the significant F value change of variables which are less than 0.05 the standard for hypothesis testing. Consequently, the hypothesis, “there is no significant relationship between the identified challenges and internal auditor’s job satisfaction” is rejected.

FINDINGS AND SUGGESTIONS

The above findings suggest that the identified challenges faced by public sector internal auditors in the execution of duties in the Chingola District of Zambia affects their job satisfaction levels.

Suggestion1: The challenges of internal auditors are; lack of availability of audit manuals, lack of adequate management support, frequent management override of internal controls, limited resources, not clearly defined reporting structure and professional independence, and career development and training affects the internal auditor’s job satisfaction significantly.

Suggestion 2: It has been observed that the challenges of reporting structure and independence account for the strongest positive relationship of 78.6%, career development and profession training account for 7.1% and non-availability of audit manuals accounts for 1.4% effect on the internal auditor’s job satisfaction levels.

Suggestion 3: There is a direct relationship among the three variables and job satisfaction. The higher the challenge of reporting structures, for example, the higher level of job dissatisfaction.

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