

Effect of Provision of Non-Audit Services on Internal Audit Effectiveness in Public Technical and Vocational Education and Training (TVET) Institutions in Western Region, Kenya

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ABSTRACT

The effectiveness of internal auditing, particularly when it is tightly aligned with risk management frameworks, compliance standards, and strengthened internal controls, attracts substantial attention worldwide, particularly from governing authorities. This attention is directly derived from the distinct operational role that government sectors have in fostering economic activity. To achieve internal audit effectiveness, the provision of non-audit services must not be compromised. Consequently, the aim of this study is to establish the effect of the provision of non-audit on the internal audit effectiveness of Public Technical and Vocational Education and Training (TVET) institutions in the Western region of Kenya. A causal research design was used for the study, and it focused on an intended 116-member sample from public TVET institutions in western Kenya. This sample included senior management, internal auditors, and members of the audit committee. Stratified and simple random sampling approaches were utilized to select 89 individuals to partake in the study. Primary data gathering consisted of deploying structured questionnaires using a drop-and-collect approach. Statistical approaches, such as descriptive and inferential, were used. The findings indicated that the provision of non-audit services may render the function of internal audit ineffective. Regression analysis revealed that the provision of non-audit services had a positive and significant influence on internal audit effectiveness ($t = 5.183, p < 0.05$). The study concluded that the provision of non-audit services significantly predicted internal audit effectiveness. The researcher therefore recommended that, in order to improve the effectiveness of their audits, internal auditors be prohibited from engaging in activities that are not directly related to their function. This could be done through the sensitization of internal auditors through seminars and workshops.

Keywords: Internal Audit Effectiveness, Provision of Non-audit Services, TVET Institutions, Western Region

I. INTRODUCTION

The current international accounting frauds in public organizations, the economic distress, elevated firm intricacies, recognition of and need for accountability, and openness have all contributed to a growing curiosity in the effectiveness of internal audits and the aspects that impact them, such as the autonomy of internal audits (Salehi, 2016). Internal auditing is described as a process that is autonomous, objective, and advisory in nature, and it is developed in order to provide value and enhance the operations of a company (Institute of Internal Auditors [IIA], 2013). Internal auditing is beneficial to a company because it provides a structured and disciplined method for evaluating and developing the efficacy of risk management, control, and governance procedures. This, in turn, helps the business accomplish its goals.

The Chartered Institute of Internal Auditors (2015) noted that in order to maintain a high level of autonomy and effectiveness among auditors, they shouldn't offer services unrelated to their functional role. It has been suggested that the economic dependency that results from the supply of non-audit functions and individual ties that are developed via workers are two factors that lead to the loss of autonomy and effectiveness of auditors. It is the responsibility of internal auditors to provide recommendations about the establishment of internal controls. On the other hand, some companies provide the internal auditors with the responsibility of actually carrying out the policies

and procedures that they suggest in their reports (Albaqali & Kukreja, 2017). Research that emerged on the topic of auditor autonomy found that auditors were found to have compromised their autonomy as a result of extended audit tenures as well as a lack of professional dedication and expertise in their job. Independence in the provision of non-audit services in internal auditing is possibly one of those principles that functions better in theory than in reality; it offers a problem in that it expects the internal auditor to be both a monitor and an advisor at the same time. According to Yee et al. (2008), as cited by Nyaga et al. (2018), an internal audit function that provides non-audit services suffers a loss of credibility and is unable to provide management at the organization with a new point of view.

In recent years, the effectiveness of internal audits has garnered an increasing amount of attention, and it has been the subject of serious consideration in a number of academic studies. Nyaga et al. (2018) show that internal auditing goals were met in terms of the number of risks identified, the number of flaws in internal controls found, and the number of internal controls, risk management, and governance measures created. This was seen as successful internal auditing. Internal audit effectiveness is defined by the IIA (2010) as the degree (including quality) to which set internal audit goals are fulfilled. It is possible to determine the effectiveness of the internal auditors by determining whether or not they are able to reassure management that the procedures and controls that have been implemented are sufficient. It is the role of the internal auditors to verify that the company's regulations and procedures are being followed correctly. According to Affum (2011), the effectiveness of an internal auditor is related to the completion of scheduled audits, the timely delivery of audit reports, and the execution of audit follow-up procedures to ensure that all the findings of the audit are executed. Thus, in order to guarantee that their work is successful, internal auditors should ensure that they adhere to the norms outlined in the international norms for ISPPA published by the IIA as well as the ISA.

The goal of this research was to explore evidence on the effect of the provision of non-audit services on internal audit effectiveness in public TVET institutions in Western Kenya. In recent years, some businesses have voiced significant concerns over the autonomy of internal auditing with regard to the supply of non-audit services in an effort to boost the effectiveness of internal auditing. As noted by Harriet (2014), the vast food-store chain in the United Kingdom, commonly known as Tesco, was charged with fraud in 2014 due to an overstatement of profits of 263 million dollars as a result of accounting faults by their auditors, who at that time were PricewaterhouseCoopers International Limited (PWC). It was later discovered that the audit firm performed accounting functions on behalf of the food store and, as of 2013, had been remunerated about 10 million dollars in audit fees and 3.6 million dollars in non-audit fees, thereby compromising their independence (Berg & Moré, 2016).

Recently, KPMG has ceased to undertake non-audit work for the FTSE-350 companies whose accounting functions it manages and supervises. This has happened at a time when scandals surround the crumbling of Carillion and BHS as a result of the audit firm failing to conduct adequate oversight of the accounts at a time when it was earning very significant amounts of money from non-audit functions (Sillars, 2018). The Technical University of Kenya found itself in the public eye in 2021 because it had made unauthorized payments to employees who were off the clock, totaling seventeen million Kenyan shillings. External auditors were the ones who discovered these problems, which casts doubt on the effectiveness of the internal audit role performed by these TVET institutions. It is in this regard that the study aimed to establish the effect of the provision of non-audit services on internal audit effectiveness in public TVET institutions in the Western region of Kenya.

1.1 Problem Statement

The National Institute of Public Administration noted that the rise in educational institutions in Kenya, such as universities and colleges, has not witnessed a corresponding development in the execution of internal audit functions. The responsibility of internal auditors is changing from assessing internal controls to tasks such as appraisal, management advice, and risk management. Despite the increase in educational bodies, there is skepticism concerning their operational efficacy, based on internal audit assurance studies (Owalla et al., 2014). Omari (2015) noted reduced audit assurance effectiveness, recommending that the breached independence of auditors, specifically when providing non-audit services, might be a primary aspect. Incidents such as the U.S. Enron scandal emphasize the critical significance of auditor autonomy. Hussein and Abdelmohsen (2018) pointed out the frequent provision of non-audit services as a key cause of audit failures. This results in the pressing inquiry of whether non-audit service in public TVET institutions might be undermining internal audit efficacy. Discerning this gap, Dellai and Omri (2016) underscored the need for more research on internal audit effectiveness. Therefore, this study aims to investigate the impact of non-audit services on internal audit efficiency in public TVET institutions in Western Kenya.

1.2 Study Objective

To establish the effect of provision of non-audit services on internal audit effectiveness in Public TVET institutions in Western, Kenya.

1.3 Study Hypothesis

H₀₁: Provision of non-audit services has no significant effect on internal audit effectiveness in Public TVET Institutions in Western region.

II. LITERATURE REVIEW

2.1 Theoretical Literature Review

According to Omid and Davood (2021), this study makes use of the agency theory framework, which Meckling and Jensen first proposed in 1976. Meckling suggested that a separation of ownership and control stimulates conflicts of interest, subsequently increasing agency costs. Furthermore, this theory inherently assumes that within a company, a dual-party interaction exists. The capital owners or shareholders are the principals, and the company's leaders operate as stewards (Yalew, 2015; Maribe, 2010). The theory proposes that the managers, who are the agents, are in possession of more and better knowledge about the success and worth of a firm than the shareholders, who are the less knowledgeable parties in the interaction. This is because the shareholders are less conversant with the productivity and value of the firm. This kind of circumstance often results in a conflict of interest between the shareholders and the management of the company. According to the agency model, shareholders possess inadequate rationales to trust their workers because of the likelihood of knowledge imbalances and self-interest in a firm. Therefore, shareholders utilise internal auditing to address their issues and align the objectives of their workers as agents with their own (Nyaga et al., 2018). According to The Institute of Chartered Accountants (2012), people have the expectation that internal auditing will limit the opportunities for data disparity and opportunistic behaviour on the part of workers acting as agents.

Endaya and Hanefah (2013) state that internal auditing is a tool that can be utilized to reduce the number of issues that an agency is facing for the benefit of the stakeholders of the company. A company's overall performance may benefit from having an effective internal audit function, and vice versa. Because of this, the focus of the theory is on finding solutions to issues that may arise in agency relationships or the interactions between leaders and the agents that work for them. This position, in which owners lack reasons for confidence in their agents due to knowledge asymmetry and conflict of interest, is essential for comprehending the need for internal auditing as an alternative to the agency issue in businesses (Association of Chartered Certified Accountants [ACCA], 2015).

Given that they are trusted with the resources of public TVET institutions and the internal control systems to preserve, internal auditors need to be given the utmost amount of independence possible against the provision of non-audit services to guarantee that they are successful in their job. This is the relevance that the theory has for the setting of the present research. According to this theory, the task of exercising control is placed in the hands of the board of directors and the management team. The board of directors, which only gets together a few times a year, is ultimately responsible for appointing management as their agents to govern the firm, with the Chief Executive Officer serving as the organization's leader. Through the oversight of the audit committee, the independent internal auditors offer the board of directors' confidence about the good performance of management (Endaya & Hanefah, 2013).

In the context of this discussion, the idea of agency is used to explain the autonomous role when it comes to providing non-audit services and the duties that come with the internal audit function. However, the arrangement in which internal auditors operate under other officers of these institutions, whom they are to hold accountable, provides these managers and CEOs with the chance to openly abuse the resources of the institutions for their personal gain (Huong et al., 2023). In this view, the independence of internal auditors in providing non-audit services is of the utmost importance in order to preserve the resources that have been committed to the TVET institutions for the benefit of the stakeholders.

2.2 Empirical Literature Review

Extant literature has debated the issue of whether or not non-audit services could compromise internal audit duties. Chukwunedu and Okafor (2014) provide their support for the contention that the provision of these services compromises the government's capacity to act independently and objectively. The corporate scandals such as the Enron catastrophe that took place in the United States are clear evidence that the lack of independence due to the supply of non-audit services on the part of auditors becomes immediately apparent. According to Hussein and Abdelmohsen (2018), excessively high non-audit service costs are the primary factor that contributes to the failure of audits. Conversely, Canning and Gwilliam (2010) delve into the murky seas of perception and make the observation that the auditor's perceived independence and effectiveness tend to decrease when the auditor provides services that are not related to auditing. The tendency itself throws a shadow over the practice, even if the precise causation behind it is difficult to pin down. The authors, DeFord et al. (2010), give an opposing viewpoint. According to the results of their investigation, the supply of services that are not related to auditing does not always breach the autonomy of the internal audit function.

Albaqali and Kukreja (2017) investigated the auditing environment in Bahrain and amplified the notion that non-audit services erode auditor independence, which often results in audit failures. Their results are in line with those of the Basel Committee (2012), which recommends that auditors avoid providing services that are not related to auditing. To be more precise, the Committee's warning forbids participation in the planning, selection, or implementation of internal controls. The examination that Anichebe (2010) conducted in the Nigerian context adds another twist to the situation. In this context, auditors seem to accept any services, with the exception of those that are outside their expertise, provided that proper engagement letters are present (Nwaobia et al., 2016). Anichebe contends that this practice runs smack into the standards of independence that are already in place because there are not enough trained accountants to go around. The same auditor has to wear two hats: he or she must both prepare and audit the company's financial statements.

According to Kimotho (2014), an internal auditor's performance of non-audit responsibilities muddies the waters of the auditor's independence, which ultimately leads to a lackluster performance of the role. Dellai and Omri (2016) argue that avoiding non-audit activity serves as a shield, protecting an auditor from the danger of engaging in self-review, which might compromise the auditor's impartiality. In a similar vein, Sobrinho and Bortolon (2016) provide an alternative viewpoint based on their examination of 154 Brazilian companies. They assert that non-audit duties do not cloud the picture of auditor independence in any way. This opinion is echoed by Hay et al. (2016), who argue that auditors' minds and appearances aren't hindered by the performance of new jobs since auditors are able to multitask.

The previously conducted research serves as motivation for the current study, which focuses on public TVET institutions in Western Kenya. In particular, it determines how the provision of non-audit services, which is denoted by the X variable in a linear regression model, affects the effectiveness of the internal audit function.

III. METHODOLOGY

A causal research design was used with a target of 14 public TVET institutions in the Western region of Kenya. A sample of 89 study participants was chosen using the stratification random sampling technique. Closed-ended questionnaires were used for collecting data from the public TVET institutions. Data collection was examined for consistency using Cronbach Alpha, where results from a pilot were determined to be reliable with a threshold of 0.7. The content validity of the instrument was achieved through experts in the area, namely supervisors and academicians from the School of Business and Economics at the university. The obtained findings were depicted in the form of frequency tables, and the data was evaluated in terms of standard deviation and means using descriptive statistics. Regression analysis was used for the purpose of evaluating the null hypothesis with the help of SPSS version 22.

IV. FINDINGS & DISCUSSIONS

4.1 Results of Descriptive Analysis

The descriptive statistics results for the provision of non-audit services are presented in Table 1.

Table 1
Statistics of Provision of Non-Audit Services

| | Mean | Std. Deviation |
|--|--------|----------------|
| Internal auditor offers advisory services to the senior level management | 3.4824 | .94632 |
| Internal auditor offers tax consulting services to the Finance office in the institution | 1.3529 | .57125 |
| Internal auditor implements internal controls in the institution on behalf of management | 1.2941 | .61380 |
| Internal auditor tenure has been more than three years | 4.1176 | 1.01667 |

Neutrality is indicated in the provision of advisory services to senior management by internal auditors (mean = 3.4824, SD = 0.94632). This significant disparity in responses indicates that respondents have a variety of viewpoints and provides some indication that the topic is not yet resolved. A low mean value of 1.3529 and a moderate standard deviation of 0.57125 show a strong consensus against the idea that internal auditors provide tax consulting services to the finance office. The fact that the statistics are so tightly clustered together lends credence to the hypothesis that the vast majority of respondents did not support the finding. Schneider and Hutt (2018), who imply that a compromise in internal auditors' independence might be a serious risk when they participate in consultative roles, give these findings credibility. A low mean of 1.2941 and a minute standard deviation of 0.61380 indicate that respondents are in agreement that auditors do not execute the implementation of controls on behalf of managers. The Basel Committee (2012) agrees with this point of view and recommends that auditors keep a professional distance from non-audit responsibilities such as the establishment of internal controls.

The findings on auditors' tenure clearly demonstrated that the internal auditor's tenure has been more than three years in these public TVET institutions (mean = 4.1176, SD = 1.01667). This considerable variance implies that there is not widespread agreement with this finding among the study participants. According to Yazan et al. (2022), longer tenure may result in more difficult engagements owing to the connection that develops over time between the customer and the auditor. Nurhayati and Prastiti (2019) disprove the hypothesis that the duration of an auditor's employment has a significant bearing on the quality of their audits.

Table 2
Statistics of Provision of Internal Audit Effectiveness in Public TVET Institutions in Western Region, Kenya

| | Mean | Std. Dev. |
|--|--------|-----------|
| The number of risks identified by the internal audit department for the past four years | 3.6118 | 1.00112 |
| The number of risk management strategies developed over the past four years | 1.8118 | .96971 |
| The number of Internal control weaknesses detected by the internal auditor for the past four years | 3.6588 | 1.02994 |
| Number of Internal controls developed by the institution for the past four years | 1.8000 | 1.02120 |
| The number of governance policies developed by the TVET institution over the past four years | 2.4000 | 1.02586 |

The number of risks that were detected by internal auditors throughout the course of a period of four years ranged from 21 to 30 (M = 3.6118, SD = 1.0112). There is a large amount of diversity among responses, considering the significant deviation. The number of risk management methods that have been developed in the last four years ranges from 0 to 10 (mean = 1.8118, SD = 0.96971), which uncovered the notable deviation that not all participants concurred with the finding. This variation lends credence to the results of Odoyo et al. (2014), who contend that strong audit functions often lead to proficient risk management strategies.

Shifting the focus to internal control weaknesses detected by the internal auditors for the past four years, the weaknesses ranged from 21–30 (M = 3.6588, SD = 1.02994). The viewpoints of the respondents varied due to the significant deviation yielded. In a similar approach, the establishment of internal controls by the institutions, with a range of 0–10, was met with a variety of responses due to the significant variance achieved (mean = 1.8000, SD = 1.02120). This difference in opinion lends credence to the viewpoints expressed by Unegbu and Kida (2011), who contend that the internal audit unit has to play a crucial function in analyzing financial processes and providing recommendations for improvements.

The study found that the number of governance policies developed ranged from 11 to 20 (mean = 2.4000, SD = 1.02586). There is a significant amount of variation among respondents, which suggests that there is no consensus relating to the governance policies developed. This conclusion is in agreement with the scientific contributions that Yee et al. (2008) made, which emphasize the essential role that internal audit plays in bolstering an organization's adherence to rules and process improvement.

4.2 Results of Regression Analysis

A regression analysis was carried out to investigate the effect of the provision of non-audit services on internal audit effectiveness in public TVET institutions in Western Kenya. Table 3 details the presentation of the findings.

Table 3

Model Summary and ANOVA for Provision of Non-Audit Services

| Change Statistics | | | | | | | | | |
|-------------------|-------------------|----------------|--------------------|---------------------------|-----------------------|----------|------|-------------|---|
| Model | R | R ² | Adj R ² | St. Error of the estimate | R ² Change | F Change | df | Sig. Change | F |
| 1 | .495 ^a | .245 | .235 | 3.55080 | .245 | 26.867 | 1,83 | <.001 | |

The results in Table 3 indicate that a moderately positive relationship can be deduced between these two variables based on the fact that the R value is 0.495^a and the significance level between them is P<0.001 0.001. In addition, the R² value of 0.245 suggests that the provision of non-audit services may account for as much as 24.5% of the variability in internal audit effectiveness.

Table 4

Regression Co-efficient for Provision of Non-Audit Services

| Model | Unstandardized Coefficients | | Standardized Coefficients | | |
|---------------------------------|-----------------------------|------------|---------------------------|-------|-------|
| | B | Std. Error | Beta | t | Sig. |
| 1 (Constant) | 1.715 | 2.265 | | .757 | .451 |
| Provision of Non-audit Services | 1.129 | .218 | .495 | 5.183 | <.001 |

According to the statistical findings that are shown in Table 4.20, each unit change in the provision of non-audit services would lead to a proportionate change in the effectiveness of internal audit of about 1.129 units ($\beta = 1.129$).

Therefore, the regression equation that was developed to evaluate the effect of the provision of non-audit services on internal audit effectiveness was expressed as:

$$Y = 1.715 + 1.129X + e$$

Where:

Y = Internal Audit Effectiveness

X = Provision of Non-Audit Services

Public TVET institutions in the western part of Kenya have better internal audits when they offer non-audit services. This is shown by a t-statistic of 5.183 and a P-value of 0.001, which is much lower than the significance level of 0.05. Therefore, at the 5% level of significance, the null hypothesis was rejected and the alternative hypothesis failed to be rejected, indicating that the provision of non-audit services has a significant effect on internal audit effectiveness in public TVET institutions in the Western region.

V. CONCLUSION & RECOMMENDATIONS

5.1 Conclusion

The study findings revealed that most internal auditors in public TVET institutions did not provide non-audit services, despite their longer tenure in these institutions. The provision of non-audit services has a significant effect on internal audit effectiveness; hence, the supply of these services could tamper with the independence of the auditor, thereby rendering the internal audit function ineffective.

5.2 Recommendations

The study recommended sensitizing internal auditors through seminars and workshops in order for them to understand non-audit services that could compromise their independence and hence their effectiveness. This would solve the problem of the non-independence of auditors as a result of the supply of non-audit services, because for any internal audit function to be effective, it has to be autonomous.

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