

## Effects of Auditor's Independence and Rotation on the Quality of Audit in Sierra Leone

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### Keywords

*Audit, code ethics, auditor independence, auditor's rotation, financial interest*

### ABSTRACT

*As Sierra Leone attempts to recover from the past excruciating economic downturn, it is essential to preserve investors' faith in the capital market by conducting excellent audits and providing truthful financial reporting. However, it is unclear how auditor independence, rotation, and audit quality relate to one another in Sierra Leone. In Sierra Leone, the relationship between independence, rotation, and audit quality will be thoroughly and in-depth examined in this study. The study's main objective is to know the effects of auditor independence and rotation on the quality of audits in Sierra Leone. Its specific objectives are the effects of auditor rotation on the quality of audits, the reasons behind the lack of auditor independence in Sierra Leone, the relationship between auditors' independence and Audit Quality, and the reasons for the voluntary rotation of auditors in Sierra Leone. The respondents of the research were auditors in the audit services in Sierra Leone. And the data were analyzed using SPSS. The research results show that auditor rotation is perceived to enhance audit quality, and there is a significant link between auditors' independence and audit quality. The lack of auditor independence in Sierra Leone is primarily due to their financial interests in clients' companies, resulting in conflicts of interest additionally, the absence of a code of ethics and the voluntary nature of auditor rotation contribute to the lack of independence. The study emphasizes the crucial role of auditor competence and independence in ensuring audit quality. It re recommended that Auditor rotation be implemented in Sierra Leone to improve auditor independence, enhance the quality of audits, and establish and provide a comprehensive code of ethics for auditors in Sierra Leone.*

### INTRODUCTION

Ensuring the trust of investors in the financial market is of utmost importance for Sierra Leone as it strives to recover from a challenging economic downturn. In order to address the recurring instances of accounting scandals, primarily attributed to subpar audit standards and a perceived absence of auditor impartiality, it is imperative to prioritize top-notch audits and transparent financial reporting (Tepalagul & Lin, 2015). Over the past decade, certain investors have expressed doubts regarding the credibility, honesty, efficiency, and importance of the auditing function. To fully regain the trust of investors, it is crucial to prioritize enhanced audit quality. The quality of information given in financial accounts is a key topic in the discipline of accounting. In the

absence of persistent problems, the financial auditor's report gives consumers the assurance that the business will carry on as usual in the near future and that the financial data presented in the statements is reliable, at least over the medium term. Considerable advancements have been made in this area within the accounting literature, particularly through the analysis of the effectiveness of financial audits, which provide additional reassurances regarding the accuracy of financial reporting. The effectiveness of the audit is gauged by the extent to which the market accepts an auditor's capacity to spot and report irregularities in the client's accounting and financial reporting system (Carp & Istrate, 2021). Thus, the competence and independence of the auditor determine the audit's quality (Carp & Istrate, 2021). When the auditor successfully finds and discloses any material inaccuracies in the financial accounts, the audit is thought to be of higher quality. However, if the auditor and the client have a long-standing and strong relationship, it may be difficult to provide high-quality services (Salleh & Isam, 2020). (Hai, Toan, & Quy, 2019), Audit quality is determined by adhering to Generally Accepted Audit Standards (GAAS), which ensure that financial statements are audited with reasonable assurance, relevant disclosures are presented in compliance with GAAP, and there aren't any major problems with fraud or mistakes. Due to the specialized nature of the auditing industry, corporate managers are very concerned about the audit's quality. However, a number of factors, such as the cost of auditing, auditor rotation rules, employee motivation, and competency, have an impact on producing high-quality audits. An auditor with a high level of independence is crucial for conducting tasks without managerial or personal pressure, enabling them to follow auditing standards and ethical codes that enhance audit quality. Professional ethics, such as honesty and objectivity, play a significant role in maintaining audit quality, competence, as well as an attitude of professional care and caution, confidentiality, and professional behavior, by the Board of Professional Standards of Public Accountants (IAPI, 2018). Auditor ethics refers to the examination of ethical responsibilities, distinguishing between right and wrong actions. (Samsonova-Taddei & Siddiqui, 2016) Upholding a professional code of ethics and maintaining integrity allows auditors to remain impartial, even in the face of client pressure. By adhering to these ethical standards, auditors can objectively generate an audit report that includes their findings and conclusions. The evidence obtained during the audit process serves as the basis for the auditor to formulate an unbiased audit opinion, ultimately contributing to improved audit quality (Hai et al., 2019).

For many stakeholders, the problem of audit quality has been a pressing one for a while now, and Sierra Leone is no exception. Certain auditing companies have operated in Sierra Leone for a very long time and have performed audits for numerous organizations. Nonetheless, the majority of these organizations have remained with the same auditing company for a while. There hasn't been much research on the relationship between auditor independence, rotation, and audit quality in Sierra Leone. The aim of this study is to provide a thorough and in-depth understanding of how independence, rotation, and audit quality are related. It also attempts to add to the body of knowledge already available on the subject of auditor independence, rotation, and audit quality. The main objective of the study is to know the effects of auditor's independence and rotation on the quality of audit in Sierra Leone

## **METHODS**

The method of collecting data for this research is based on primary sources and involves distributing or submitting questionnaires via a Google form to respondents who have provided written information or have given a well-structured response, which will then be completed and returned to the researcher. The study's participants included 64 staff members of Audit Services Sierra Leone and other auditors in other financial institutions for the period 2020–2023, and the questions were analyzed using SPSS.

## **RESULTS AND DISCUSSION**

### **Results**

Table 1 below is descriptive statistics for the following variables: Lack of code of ethics for an Auditors, ways to enhance the auditor independence, there is a direct relationship between auditors' independence and Audit Quality, effects of auditor rotation on the quality audit, are there

any voluntary auditor rotation practices in Sierra Leone, and reasons for the voluntary rotation of auditors in Sierra Leone. And their mean shows as follows 1.5000, 1.6094, 1.2812, 1.3906, 1.2188, and 1.5000 respectively.

Overall, the table suggests that respondents perceive a moderate lack of a code of ethics for auditors, a moderate preference for enhancing auditor independence, and a moderate agreement on the relationship between auditor independence and audit quality. Respondents also perceive positive effects of auditor rotation and indicate the presence of voluntary auditor rotation practices in Sierra Leone. Descriptive statistics provides readers with information about the central tendency and variability of the variables in the study, helping them gain a better understanding of these measures (Development & Ogbodo, 2017).

**Table 1. Descriptive Statistics in relation to the variable**

	N	Minimum	Maximum	Mean		Std. Deviation	Skewness	
	Sample	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic	Std. Error
Lack of code of ethics for an Auditors	64	1.00	4.00	1.5000	.11136	.89087	1.599	.299
Ways to enhance the auditor independence	64	1.00	4.00	1.6094	.10824	.86588	1.014	.299
There is a direct relationship between auditors' independence and Audit Quality	64	1.00	2.00	1.2812	.05665	.45316	.997	.299
Effects of auditor rotation on the quality audit	64	1.00	3.00	1.3906	.09079	.72631	1.550	.299
Are there any voluntary auditor rotation practices in Sierra Leone	64	1.00	2.00	1.2188	.05208	.41667	1.394	.299
Reasons for the voluntary ROTATION of auditors in Sierra Leone	64	1.00	4.00	1.5000	.11573	.92582	1.672	.299
Valid N (list wise)	64							

**There is a direct relationship between auditor’s independence and audit quality:**

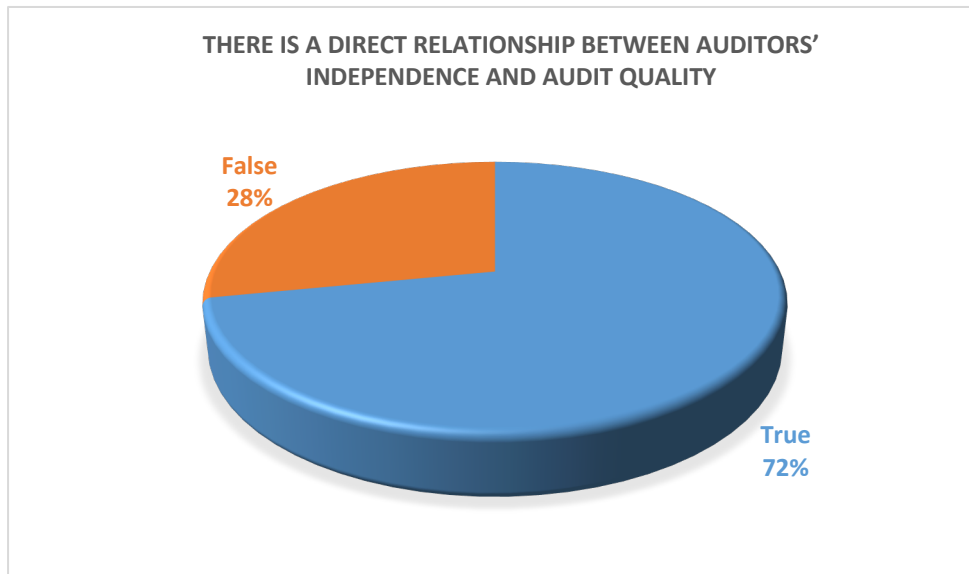
Based on table 2 below we can analyze the results as follows:

There is a direct relationship between auditor’s independence and audit quality was selected by 46 respondents, representing 71.9% of the total sample. Which indicate that majority of respondents believe that there is a direct relationship between an auditor's independence and audit quality. This suggests that these respondents believe that when auditors are independent, it positively affects the quality of the audit.

**Table 2:** There is a direct relationship between auditor’s independence and audit quality

	Frequency	Percent	Valid Percent	Cumulative Percent
True	46	71.9	71.9	71.9
False	18	28.1	28.1	100.0
Total	64	100.0	100.0	

Sources: data obtain from primary source by researchers via SPSS



**Figure 1: There is a direct relationship between auditor’s independence and audit quality**

Sources: data obtain from primary source by researchers via SPSS

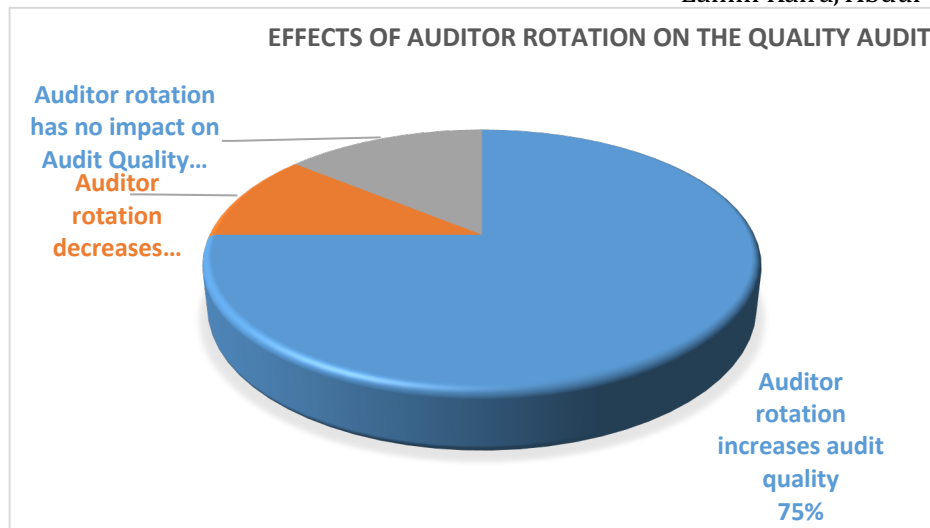
**Effects of auditor rotation on the quality audit:**

Table 3 Based on the data, we can analyze the results as follows: Auditor rotation increases audit quality selected by 48 respondents, representing 75% of the total sample. This indicates that a majority of respondents believe that auditor rotation has a positive impact on audit quality. And 10.9% of the respondents did not agree to the notion that Auditor rotation increases audit quality

**Table 3 effects of auditor rotation on the quality audit**

	Frequency	Percent	Valid Percent	Cumulative Percent
Auditor rotation increases audit quality	48	75.0	75.0	75.0
Auditor rotation decreases audit quality	7	10.9	10.9	85.9
Auditor rotation has no impact on Audit Quality	9	14.1	14.1	100.0
Total	64	100.0	100.0	

Sources: data obtain from primary source by researchers via SPSS



**Figure 2:** Effects of auditor rotation on the quality audit  
Sources: data obtain from primary source by researchers via SPSS

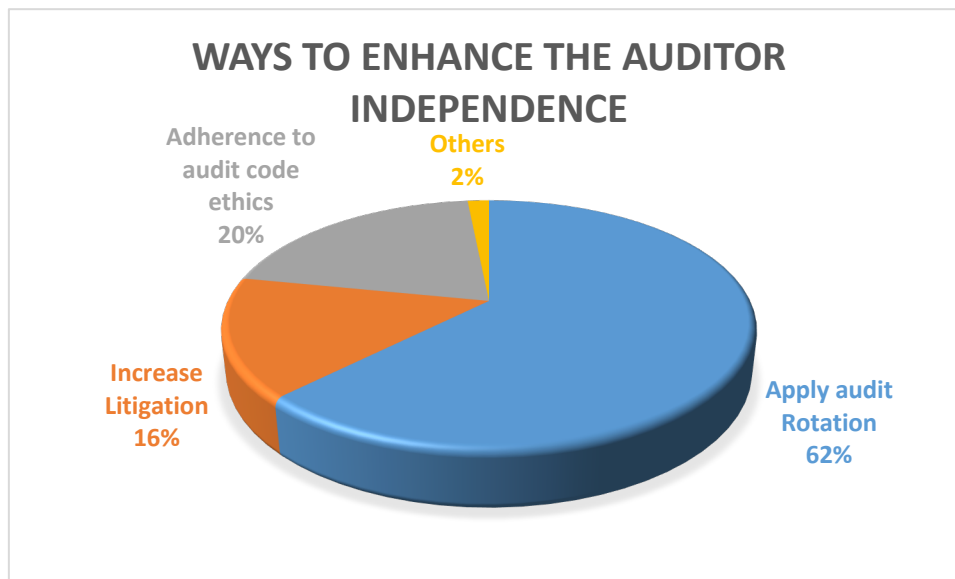
**Ways to enhance the auditor independence**

In table 4 below, In order to enhance the auditor independence according to respondents it is better to apply audit rotation: This is because 40 respondents, representing 62.5% of the total sample suggest that auditor’s rotation is the best ways to enhance auditor’s independence. Audit rotation involves periodically changing auditors to reduce the risk of familiarity and dependency, thereby enhancing independence. The relatively high percentage suggests that a significant portion of respondents believe that audit rotation is an effective measure to promote independence

**Table 4 Ways to enhance the auditor independence**

	Frequency	Percent	Valid Percent	Cumulative Percent
Apply audit Rotation	40	62.5	62.5	62.5
Increase Litigation	10	15.6	15.6	78.1
Adherence to audit code ethics	13	20.3	20.3	98.4
Others	1	1.6	1.6	100.0
Total	64	100.0	100.0	

ources: data obtain from primary source by researchers via SPSS



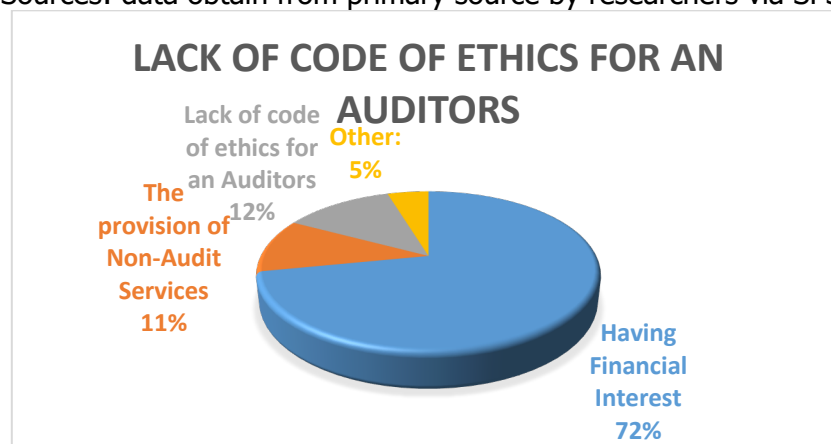
**Figure 3. Ways to enhance the auditor independence**  
Sources: data obtain from primary source by researchers via SPSS

The table below table 5 indicates that 46 respondents, representing 71.9% of the total sample agreed that having financial Interest is the greatest reasons that make auditors did not follow their code of ethics. The high frequency suggests that a significant majority of respondents believe that auditors' financial interests can compromise their independence and lead to a lack of a code of ethics. Financial interests can create conflicts of interest and bias, potentially affecting the objectivity and integrity of auditors.

**Table 5. Lack of code of ethics for an Auditors**

	Frequency	Percent	Valid Percent	Cumulative Percent
Having Financial Interest	46	71.9	71.9	71.9
The provision of Non-Audit Services	7	10.9	10.9	82.8
Lack of code of ethics for an Auditors	8	12.5	12.5	95.3
Other:	3	4.7	4.7	100.0
Total	64	100.0	100.0	

Sources: data obtain from primary source by researchers via SPSS



**Figure 4 Lack of code of ethics for an Auditors**  
Sources: data obtain from primary source by researchers via SPSS

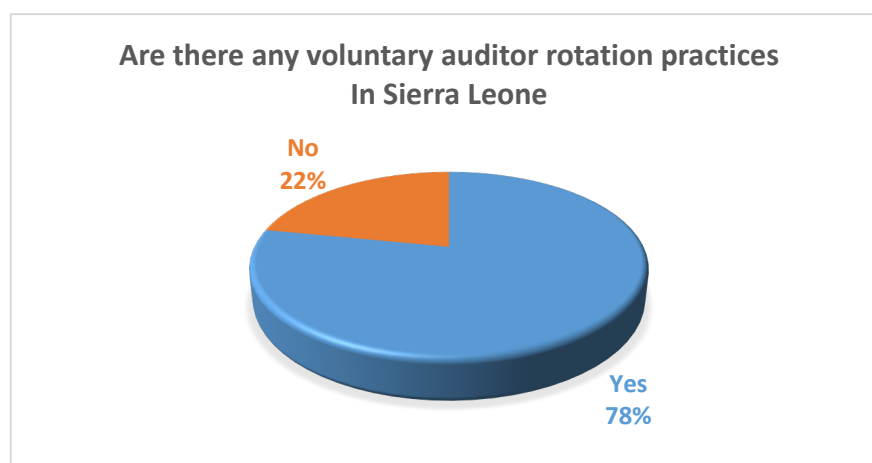
**Are there any voluntary auditor rotation practices in Sierra Leone**

From the table below 50 respondents amounting to 78.1% of the population selected for the research agreed that there are voluntary auditor rotation practices in Sierra Leone. This suggests that a significant majority of respondents are aware of or have knowledge about the existence of such practices in the country. Auditor rotation typically involves periodically changing auditors to enhance independence and avoid familiarity and dependency issues.

**Table 6. Are there any voluntary auditor rotation practices in Sierra Leone**

	Frequency	Percent	Valid Percent	Cumulative Percent
Yes	50	78.1	78.1	78.1
No	14	21.9	21.9	100.0
Total	64	100.0	100.0	

Sources: data obtain from primary source by researchers via SPSS



**Figure 5 are there any voluntary auditor rotation practices in Sierra Leone**

Sources: data obtain from primary source by researchers via SPSS

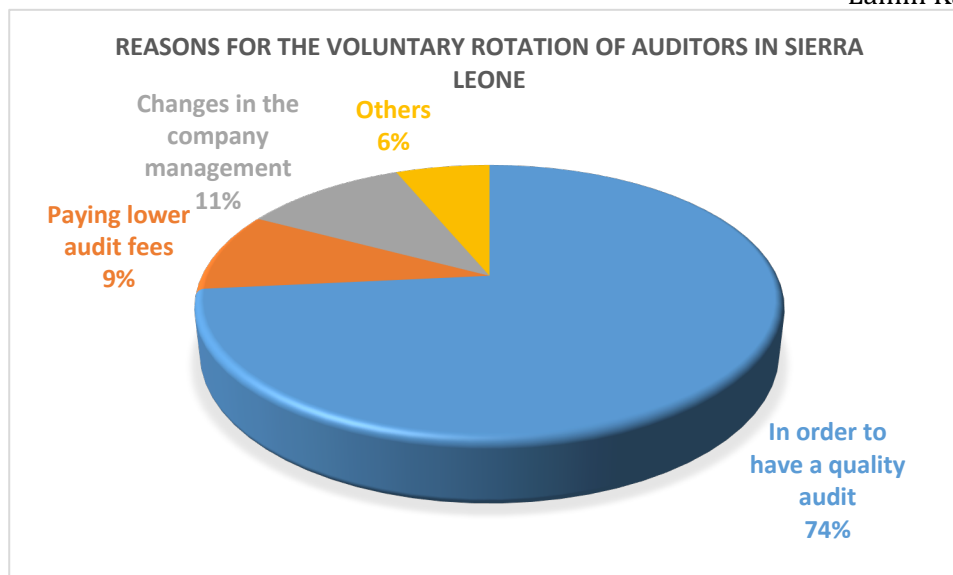
**Reasons for the voluntary rotation of auditors in Sierra Leone**

The table below (table 7) shows that the reason for reasons for the voluntary rotation of auditors in Sierra Leone is to have a quality audit. 47 respondents, accounting for 73.4% of the total sample responded to this. The high frequency suggests that a significant majority of respondents believe that voluntary auditor rotation is implemented to ensure a high-quality audit. Rotating auditors periodically can bring fresh perspectives, reduce complacency, and enhance the overall quality and rigor of the audit process.

**Table 7: Reasons for the voluntary rotation of auditors in Sierra Leone**

	Frequency	Percent	Valid Percent	Cumulative Percent
In order to have a quality audit	47	73.4	73.4	73.4
Paying lower audit fees	6	9.4	9.4	82.8
Changes in the company management	7	10.9	10.9	93.8
Others	4	6.3	6.3	100.0
Total	64	100.0	100.0	

Sources: data obtain from primary source by researchers via SPSS



**Figure 6: Reasons for the voluntary rotation of auditors in Sierra Leone**

Sources: data obtain from primary source by researchers via SPSS

## Discussion

The findings state that auditor rotation increases audit quality. ADENIYI et al., (2013) concludes that implementing a policy mandating auditor rotation could enhance the quality of audit reports by introducing fresh perspectives and restoring public trust in the audit function. According to the study a majority of respondents believe that auditor rotation has a positive impact on audit quality. Only small percentage of respondents believes that auditor rotation has a negative impact on audit quality. Whereas a minority of respondents ascertained that auditor rotation does not have any impact on audit quality.

There is a direct relationship between auditor's independence and audit quality based of the research it shows that there is perfect correlation between auditor's independents and audit quality. This implies that if auditors become independent the quality of will be improve. According to studies by Lamba et al., (2020), independence has a favorable and notable impact on audit quality. The quality of the financial statement audit results will be higher the more independent the Papua Provincial Inspectorate auditors are. As indicated by the result obtained from the research 46 respondents, representing 71.9% of the total sample believes this notion as well. It implied that majority of respondents believe that there is a direct relationship between an auditor's independence and audit quality. This suggests that these respondents believe that when auditors are independent, it positively affects the quality of the audit.

As per our research in order to enhance auditor's independence the research finding shows that applying audit rotation will enhance auditor's independent. Siregar et al., (2012) offer additional proof of Taiwanese audit partner rotation. They look at partner rotations that take place under a required rotation system that was put in place in 2004. When using the same firms as a control group, the results do not consistently indicate higher audit quality for firms subjected to mandatory rotation, specifically when comparing findings from 2004 to 2003. However, there is a consistent pattern observed in earnings-response coefficients, which is interpreted as evidence of improved auditor independence, albeit superficially. Audit rotation involves periodically changing auditors to reduce the risk of familiarity and dependency, thereby enhancing independence. The relatively high percentage suggests that a significant portion of respondents believe that audit rotation is an effective measure to promote independence. Increase litigation is another method to enhance auditor's independent, according to the research. However, holding auditors more legally accountable through litigation could enhance their independence.

In summary, based on the research, the most popular option to enhance auditor independence is through the application of audit rotation, chosen by 62.5% of the respondents. Adherence to audit code ethics also received notable support (20.3%), while increasing litigation was a less favored option (15.6%).



The research also find out that auditors having financial interest in clients firm is one of the reasons behind the lack of a code of ethics for auditors. Majority of participants 71.9% believed that if auditors have financial interest it will cause him to lack his code of ethics. In this regards, the high frequency suggests that a significant majority of respondents believe that auditors' financial interests can compromise their independence and lead to a lack of a code of ethics. Financial interests can create conflicts of interest and bias, potentially affecting the objectivity and integrity of auditors. Auditors can also lack code of ethics through the provision of non-audit services and the absence of a code of ethics for auditors theses were opted by 28.1% of the total sample. When auditors provide non-audit services, such as consulting or advisory services, to the same clients they audit, it can undermine their independence. This lack of separation between audit and non-audit services can lead to conflicts of interest and a compromised code of ethics and the absence of clear ethical guidelines and standards can contribute to a compromised code of ethics among auditors. In relation to auditor rotation practices in Sierra Leone, According to research finding there are auditor rotation practices in Sierra Leone. This means that auditors can be transferred from one point to another or clients. Hence 50 respondents, accounting for 78.1% of the total sample, believed that is there are auditor rotation practices in Sierra Leone. This suggests that a significant majority of respondents are aware of or have knowledge about the existence of such practices in the country. Auditor rotation typically involves periodically changing auditors to enhance independence and avoid familiarity and dependency issues. However, it is important to note that this data is limited and may not represent the entire population's perspective.

The research finding concluded that one of the reasons of for the voluntary rotation of auditors in Sierra Leone is to have a quality audit. Majority of the respondents say 73.4% of the total sample agreed that reasons for the voluntary rotation of auditors in Sierra Leone are to have a quality audit. The high frequency suggests that a significant majority of respondents believe that voluntary auditor rotation is implemented to ensure a high-quality audit. According to Siregar et al., (2012) auditors rotation could lead to audit innovations that allow auditors to audit new clients more efficiently. Rotating auditors periodically can bring fresh perspectives, reduce complacency, and enhance the overall quality and rigor of the audit process. Mandatory audit firm rotation, according to Choi et al., (2017) can improve audit quality by reducing the influence of firm management on auditors. Moreover, According to (Siregar et al., 2012) Proponents of auditor rotation claim primarily that rotation can remedy the possible reduction in auditor independence and the related declines in the quality of financial reporting resulting from lengthy auditor-client relationships.

## CONCLUSION

The objectives of the study is to know the effects of auditor's independence and rotation on the quality of audit in Sierra Leone, the reasons behind the lack of auditor independence in Sierra Leone, and to know the relationship between auditors' independence and Audit Quality. Our research findings revealed that auditor rotation is perceived to increase audit quality, there is significant relationship between auditors' independence and Audit Quality as auditors independence directly influence audit quality and the reasons behind the lack of auditor independence in Sierra Leone is as a results of their financial interest in clients company. According to the findings the application of audit rotation was also an effective means to enhance auditor independence thus the competence and independence of the auditor determine the audit's quality (Carp & Istrate, 2021). As derived from the research findings. Moreover, as per research findings auditors lack code of ethics simply because they have financial interests which unarguably create conflict of interest in their performance of audit duties. Conflict of interest arises when the principal and agent involved have conflicting interests (Kaira, 2022). Another factors that are also responsible for auditor's lack of code of ethics is because of absence of a code of ethics, since they don't have code of ethics or they are looking blind eyes it. Also there is auditor rotation practices in Sierra Leone and can be voluntarily rotated to ensure quality.

Overall, these findings provide insights into the perceptions and practices related to auditor rotation, independence, code of ethics, and their impacts on audit quality in both a general and Sierra Leone-specific context.

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