

# The Role of the Auditor in Measuring the Operational Performance of the Internal Audit

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The research aims to study the role of the auditor in measuring the operational performance of internal auditing, by reporting operational activities known as the operational triad of internal auditing, which are economic, efficiency and effectiveness, through the report of one of the auditing companies in the Minawi Pasha Hotel in Basra province, and that because this city has commercial importance and considered as an attractive destination to a large number of locals, with the intention to trade. The research sample was the financial statements of the hotel for the fiscal year 2017 and 2018, in addition to the report of the auditor. The researchers concluded that the results of the report do not reflect the opinion of the auditor on the operational results, and his opinion was limited to expressing the neutral technical opinion in his report on the study sample (the hotel).

**Keywords:** Auditor, Auditing, Operational auditing, Performance, Hotels.

## Introduction

External auditing is the main pillar in evaluating the results of internal auditing, whether internal auditing is financial, operational or performance auditing. The operational audit focuses on three basic aspects with regard to the performance of the economic unit, which are economy, efficiency, and effectiveness. However, the research problem is that the auditor often focuses more on financial auditing than on operational or performance audits, and the use of an expert or professional auditor has an impact on the content of the auditor's report in relation to operational audits and performance audits or financial audits.



The practice of operational auditing began in the American Accounting Office, in the late sixties when it developed the work of federal government procedures related to operational auditing, and in 1972 guidelines for operational accounts were issued and focused on efficiency, effectiveness, and economy (Morrison, 2017). This type of auditing seeks to obtain evidence related to the operational activities of the units and work to evaluate them, in order to estimate the efficiency and effectiveness of these activities compared to the specific goals, and then provide the necessary recommendations from the point of view of the auditor, and the operational auditing is sometimes called an administrative auditing or performance auditing (Alemzewed, 2019).

### **Literature Review**

Many studies dealt with the relationship between external and internal auditing, whether it is operational auditing or performance auditing. Andersson and Rebecka (2011) indicate the extent to which the auditor's report focuses on performance auditing or on financial auditing and which has attracted the auditor's attention more, and the study sample was represented in a number of municipalities in Sweden. The study showed that the auditor's report focuses on financial auditing more than it focuses on operational auditing, and that the use of an expert or professional auditor has an impact on the content of the auditor's report in relation to performance auditing or financial auditing.

The study of Khalili (2012) aims to identify the factors and determinants that lead to the development of operational auditing and enhance the ability of auditors to implement the process of operational auditing. However, the study indicated that the auditing authorities should enhance the efficiency of auditors through their participation in practical courses, training and the establishment of a special committee for operational auditing to prepare and update the standards and supervise the steps for implementing the operational auditing. The study of Ma'Yan and Carmeli (2016) aims to identify the role played by the internal auditor in improving the company's performance so that it is more efficient and effective. The study showed that supporting the company's administrators to internal auditors will lead to better utilisation of the company's resources more efficiently and effectively. In addition, Rojas and Esteban (2017) identify the importance of operational auditing in submitting a proposal to evaluate the effectiveness and efficiency of planning, organising, controlling and management processes in government units. The results indicated that operational auditing contributes to achieving the goals of government units efficiently and effectively, improving organisational management and adding value to them. Meira and Peixoto (2017) identify the importance of operational auditing for Portuguese small and medium-sized companies. However, the researchers adopted in achieving the study objectives on the questionnaire form, and the study concluded that the operational auditing confirms that the financial



information that it provides is of high quality and benefit when preparing it for small and medium Portuguese companies.

The studies of de Moura et al. (2019, Sharaf et al. (2020) identify the extent of application of the management approach based on ABM activities with operational auditing practices. They found that operational auditing contributes to identifying factors that reduce costs, which delay the delivery of the product to customers and identifying unnecessary factors for resources and provides administrative improvements opportunities.

Berhanu (2019) indicates the evaluation of any of the factors that have the effect of the practice of auditing performance in the auditing offices. The researchers relied on their study on the questionnaire form, and the data were analysed using statistical programs (SPSS). The results showed that the auditing offices have authority and legal basis for doing the process of auditing the performance and determining its financial and human resources to accomplish its tasks. These offices do not have sufficient resources to help them accomplish their tasks, and there is no appropriate environment that provides an attractive salary for obtaining employees.

### ***The Concept of Internal Auditing and Its Importance***

The origin of internal auditing dates back to 1941 when the Institute of Internal Auditors (AII) was founded with the aim of qualifying and raising the level of internal auditors. However, this institute has contributed to establishing a framework of professional practices that includes definitions of internal auditing, the profession ethics law and various professional standards and the practice of consulting and publishing knowledge and information related to internal auditing of its members, interested parties and the general public. The French Institute of Internal Auditors and Advisors (IFAC) defined internal auditing as "an independent and objective activity aimed to give guarantees and assurances to the company about its controlling process over its operations while providing advice for improvement and contributing to the creation of added value" (Rylska, 2018). The American Institute of Internal Auditors (IIA) defined internal auditing as an "objective, independent, consultative assurance activity that gives the company assurance about the degree of controlling in the completion of its operations and provides a set of advice to improve it and contribute to creating added value. In addition, internal audit helps the company achieve its goals through a systematic methodology to evaluate and develop the effectiveness of risk management, controlling and corporate governance by proposing measures to support and enhance its effectiveness "(Soh & Martinov, 2018). Paul (2019) believes that the importance of internal auditing has increased in companies due to many reasons. The most important reasons are the large size of projects and the complexity in their administrative and production systems, the increase in the number of multinational companies and the spread of

their branches, and the accompanying complications in their financial and accounting systems. Boateng (2016) confirms that the existence of operational problems led to the need to ensure the conformity of the company's operational operations with the plans laid down, and the adequacy of the operational programs to achieve the company's goals, which requires continuous evaluation and continuous contribution to its solution by an experienced and comprehensive briefing on the company's activities and performance. Seymore & Robertson (2009) indicates that the company's internal auditor spends all his time and effort to serve the company he works for so that his knowledge of the company's activities and internal control systems is much greater than that of the external auditor.

### *Types of Internal Auditing*

There are three types of internal auditing as follows:

**Financial Auditing:** It is the systematic examination of financial operations and the related accounting records, financial statements, and documents, in order to determine the extent of compliance with accepted accounting principles and administrative policies, and any other pre-defined requirements " (Ackermann, 2017).

**Compliance Auditing:** It is the ability to measure, apply and suit the regulations that have been put in place, to ensure compliance with the regulations, legislation, policies, and procedures established by the administration, and compliance auditing depends on the existence of verifiable information and standards issued by a responsible authority (Omolaye & Jacob, 2017).

**Operational Auditing:** It is a technique used by the company to evaluate the efficiency and effectiveness of its operational processes, where the internal auditor of the company's management provides a report on the evaluation results and recommendations for improving operations. The main goal of this auditing is to ensure the company's progress towards achieving its goals. There are five steps for the operational auditing which are preparation introductory, field survey, program auditing, and program development, reporting and controlling (Newman & Comfort, 2018).

### *The Concept of Operational Auditing*

Meskerem (2018) indicates that the operational auditing or performance auditing is an independent assessment of the company's performance, activity, program, or government function and facilitates the decision-making mechanism by the parties responsible for overseeing the corrective actions. The operational auditing addresses three main dimensions related to the company's performance represented by efficiency, effectiveness, and economy. However, the first dimension (efficiency) means the relationship between inputs and outputs, i.e. achieving the goals at the lowest possible cost, and this means maximising outputs using the same amount of specific resources or reducing inputs to achieve the specified amount of



outputs. The second dimension (effectiveness) is to achieve the required goals for programs or activities. The third dimension (economy) means the completion of the company's business at the lowest costs and with available human and material resources (Balcha, 2018; Yodit, 2016). Aljoher et al. (2017) recognise that the economy means the completion of the work at the lowest possible costs and is related to the terms and conditions through which the establishment gets the necessary human and material resources (Aljoher et al., 2017) with the appropriate quality and quantity and at the lowest cost. However, the efficiency means doing right things. It expresses the relationship between inputs and outputs, i.e. achieving goals at the lowest cost, and this means maximising outputs using the same amount of specific resources or reducing inputs to achieve the most outputs. As for effectiveness, it means achieving the goals set for the programs or activities or achieving the required effect (Doing the right thing). In order for the auditor to achieve the dimensions of the operational auditing, he must evaluate the various activities and operational fields such as objectives, plans, organisational structure, accounting activity, methods and means of operation and purchasing activities, warehousing, marketing, quality control, personnel, financing, production and maintenance activities. Operational auditing is defined by Vafaei et al. (2018) as "formal auditing of methods and procedures for assessing efficiency and effectiveness using available company resources, identifying points that need improvement and development in performance, and providing recommendations for that". Operational auditing is an examination of the operational aspects of the entity, with the aim of knowing the extent to which it has achieved efficiency, effectiveness, and economy, in order to provide the appropriate recommendations (Wehrich, 2018). As for Murdock (2016), operational auditing is defined as "a systematic evaluation of the effectiveness and efficiency of the company's operational activities for the purpose of verifying that the company is managing its resources in an economical and efficient manner in order to obtain the best results". Schleich and Fleiter (2019) assume that the operational auditing is done through evaluating the efficiency and effectiveness of companies, as the effectiveness of the automated system in the company being audited and the efficiency of the company's employees is confirmed. Jiang and Wood (2019) note that the American Institute of Internal Auditors defines operational auditing as a "structured, independent, and forward-looking evaluation conducted by the internal auditor of regulatory activities that are subject to the supervision of top, middle, and lower levels of management with the aim of developing the company's profitability and achieving other organisational goals such as achieving the goals of programs and social goals and the development of workers and identify fields that can develop effectiveness, efficiency, and economy". Mendonça and Baía (2019) recognise operational auditing as an independent examination of government projects, programs, and activities, and audited companies, with the aim of improving companies' performance in terms of economy, efficiency and effectiveness.

### ***Operational Auditing in Hotels***

Meng (2017) believes that the responsibility of the auditor in Hotels is to assess the behaviour of employees, including the general manager, assistant director, sales manager, housekeeping supervisor, and reception, in order to identify the extent to which employees fulfil their responsibilities in an effective manner. Rahat and Kabir (2018) indicate that the night-shift auditor in hotels contributes to discovering and correcting all accounting errors and preparing reports that clarify all activities related to the hotel. Busari (2019) believes that the operational auditing does not depend on auditing the financial statements, but rather includes auditing all the company's activities and that the operational auditing can be a benefit in preparing reports and evaluating the interconnected activities between the company's departments. Jooman (2019) believes that operational auditing focuses mainly on the services provided by departments to hotel customers, and operational auditing is a tool to measure the effectiveness and quality assurance in hotels. The operational audit focuses on how decisions are taken by the management of the hotel company, and the purpose of this auditing is to obtain an evaluation of the efficiency and effectiveness of the company and assessing the strengths and determine appropriate methods to improve future performance (Budiharta & Kacaribu, 2020). Zaki (2019) indicates that the auditor who performs operational auditing of hotels should have a clear view regarding the activities and properties of these hotels. Furthermore, the operational auditing operates to organising and auditing all business and activities in hotels starting 'from the reception for guests, communicating with hotel customers, room management, instructions, and internal controls in hotels, and that operational auditing is one of the factors necessary for the success of the hotel's operation (Al Matari & Mgamal, 2020). Khدير Abass et al. (2014) believes that the benefits accrued from operational auditing in hotels are significant, as they lead to a reduction in the costs of the external auditing process because in this case the problems in the hotel were identified and corrected by the company's management and the employees themselves. However, the operational auditing contributes to the transfer of policies, procedures, and instructions to all employees in general and the hotel reception in particular, which leads to a broader and greater understanding to the hotel employees (Flayyih, Salih, Rahma & Mohammed, 2020; Ashham, 2017).

### **Research Methodology**

The importance of the research is represented in the vital role that the auditor exercises evaluating the operational performance of the internal auditing process because the organisation relies on the auditor to express a neutral technical opinion about the accuracy of the financial statements. However, the events that followed the collapse in major international companies after the year 2002 led to the emergence of other requirements for the auditor that should be included in his report. One of these responsibilities is to measure the strength and

integrity of internal controlling. The auditing process is one of the most important elements of internal controlling, and the strength of the internal auditing can be relied upon to measure the integrity of the internal controlling system. The research sample included the final accounts for the ended year 31/12/2018 for Manawi Pasha Hotel Ltd. in Basra. The hotel was established in 2012, and its objectives were to provide hotel reservations for delegations, people, and companies and provide all kinds of hotel services.

## Results

The researchers reviewed the report of the auditor who conducted the auditing process and pointed out some financial matters in his observations, which are:

1. No salaries or wages were paid to the authorised manager, whether in cash or kind.
2. A transport vehicle registered in the name of the company was acquired and registered at the expense of the transportation in the statement of fixed assets.
3. A statement of the current operations prepared by the accountant represented the result of the company's activity during the year 2018.
4. The final accounts and the general budget were prepared according to the unified accounting system, and there was no change in the accounting and financial policies used.

Table 1 below shows the financial position of Minawi Pasha Hotel, in which the auditor expressed his opinion.

**Table 1:** Statement of the financial position of Minawi Pasha Hotel as on 31/12/2018

No.	Ref.	Statement	2018	2017
	1	<b><u>Assets</u></b>		
		<b><u>Fixed assets</u></b>		
1	11	Fixed assets at book value	11460838750	11921343750
2	118	Deferred revenue expenditures	1050000	1400000
		<b><u>Current assets</u></b>		
	18	Cash	156765750	463828451
		<b>Total</b>	<b>11618654500</b>	<b>12386572201</b>
		<b><u>Funding sources</u></b>		
		<b><u>Long-term funding sources</u></b>		
	211	Capital	6000000000	6000000000
	225	Accumulated deficit	386095500	617977799
		<b><u>Short-term funding sources</u></b>		
3	26	The creditors	6004750000	7004550000
		<b>Total</b>	<b>11618654500</b>	<b>12386572201</b>

It is clear from the statement of financial position that it suffers from an accumulated deficit. Therefore it is the responsibility of the auditor to state in his report on the economy, efficiency and effectiveness, through the adequate knowledge of how resources are used in relation to the hotel. In addition, given the limited access to the necessary data, the researchers' work was limited to analysing the attached statements of the financial statements with the aim of conducting a performance evaluation process, which can be considered an evaluation of the hotel's performance, by using growth ratios, and 2017 is the base year of this process. Table 2 presents the income statement.

**Table 2:** Income statement

No.	Ref.	Statement	2018	2017	Growth rate
6	42	Revenues	1,159,572,949	694,750,000	67 %
		<b><u>Expenses are subtracted:</u></b>			
	31	Salaries and wages	127,471,200	106,215,200	20 %
4	32	Commodity supplies	116,680,000	120,430,000	-3 %
5	33	Service supplies	222,605,000	135,610,000	64 %
2,1	37	Depreciation and amortisation	460,855,000	230,602,500	100 %
	38	Transferable expenses/fees and fines	79,450	181,050	-56%
		<b>Total expenses</b>	<b>927,690,650</b>	<b>593,038,750</b>	<b>56 %</b>
		Net profit	<b>231,882,299</b>	<b>101,711,250</b>	<b>128 %</b>

By viewing the growth rates for this statement, there may be an increase in the rate of revenue growth by 67% and it can be characterised that increasing in this percentage indicates that there is a good use of the hotel resources. In contrast, there is an increase in the rate of growth of expenses by 56%. It is noted that the increase in the percentage of expense growth varied from one account to another. The auditor did not notice that there was an increase in the expense of depreciation by 100% per cent, while the value of assets decreased by 3% in 2018 compared to the year 2017, which requires more reviewing and auditing, with regard to internal auditing activating on the audit of the provision for the depreciation of fixed assets in light of the unchanged accounting policies, according to the report of the auditor. However, it can also be noted that the increase in revenue growth affected the net profit by increasing 128% despite the increase in the rate of expense growth, so the focus should be on reducing expenses in order to reduce the deficit for the coming years. Table 3 shows the statement of creditors.

**Table 3.** Statement of creditors (3) as it is in 12/31/2018

Ref.	Statement	2018	2017	Growth rate
2631	Current payable accounts	6000000000	7000000000	-14 %
2663	Accrued expenses	4750000	4550000	4%
	<b>Total</b>	6004750000	7004550000	14 %

It is noted that there is a decrease in the percentage of creditors' growth by 14%, and this is in the interest of the hotel, while there is an increase in the accrued expenses by 4%. Table 4 presents a statement of salaries and wages.

**Table 4:** Statement of salaries and wages for the year ended 31/12/2018

Ref.	Statement	2018	2017	Growth rate
3111	Nominal salary	89,060,000	70,960,000	26 %
3115	Allocations	27,640,000	26,740,000	3 %
3151	Social security/company contribution 12%	10,771,200	8,515,200	26 %
	<b>Total</b>	127,471,200	106,215,200	26

The results show an increase in the rate of growth of salaries, wages and all of its allocations, which indicates the role of the hotel in the process of operating and employment and reducing population unemployment. Table 5 shows the statement of commodity supplies.

**Table 5:** Statement of commodity supplies for the year ended 31/12/2018

No.	Ref.	Statement	2018	2017
322	Fuel and oil	43,260,000	52,380,000	-17 %
323	spare parts	7,820,000	11,475,000	-32 %
3251	Supplies (cleaning and sterilisation materials)	16,400,000	24,610,000	-33 %
3252	Stationery	1,250,000	1,200,000	4 %
3171	Water bills	19,340,000	10,980,000	76 %
3272	Electricity bills	28,610,000	19,785,000	45 %
	<b>Total</b>	<b>116,680,000</b>	120,430,000	-3 %

Through the presented rates, it is clear that despite the increase in the percentage of revenues, most of the expenses that can be controlled directly have decreased, which indicates the efficient and effective exploitation of economic resources. As for the growth rates that have risen, it can be counted as a natural result of the increase in the number of arrivals at the hotel, which was reflected directly and positively in the increase in revenues, which can be counted as a natural result in light of the relationship of cause-and-effect.



## **Conclusion**

The study aimed to examine the role of the auditor in measuring the operational performance of internal auditing by studying the role of the auditor in assessing the performance of the internal audit. This was done by measuring the economy, efficiency, and effectiveness, and to demonstrate this in his report about the hotel, which is subject the controlling and auditing processes. Through viewing the auditor's report and financial statements, the researchers did not notice the auditor's evaluation of the internal controlling system in general and the internal auditing in particular in light of a deficit in the financial position of the hotel, and it appears that the auditor's report focused on the application of accounting principles and hotel policies from one year to another. However, the evaluation of the economy, efficiency and effectiveness did not appear in his report, so the results of the report did not reflect the opinion of the auditor regarding the operational results, and his opinion was limited to expressing the neutral technical opinion in his report on the hotel, the study sample.



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