

Audit expectation GAP in the public sector of the Gambia

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ABSTRACT

In the private sector, the audit expectations deficit is a big concern. The audit expectations divide, on the other hand, is a new problem in the public sector that has received little attention from researchers. Just a few studies on the audit expectations deficit in the public sector have been conducted so far in the sense of financial audit. In the background of the above, this study centered on the audit expectations difference. The study was motivated by the importance of the financial audit feature in the Gambian public sector, as well as recent developments related to this type of audit in the country (such as rising expectations among users and associated problems in practice). As a result, the study aims to assess whether or not there is a difference in audit expectations in the Gambian public sector. According to the results of this report, there is an audit expectations deficit in the Gambian public sector when it comes to performance auditing. Interviews indicate that there is a broad gap in audit standards on several auditing topics. These include fraud detection exercises, management, executive and other parties' impact on auditors, audit report format, and widening the audit mandate to include policy merits.

ABSTRAK

Di sektor swasta, defisit ekspektasi audit menjadi perhatian besar. Pembagian ekspektasi audit, di sisi lain, merupakan masalah baru di sektor publik yang kurang mendapat perhatian dari para peneliti. Hanya sedikit penelitian tentang defisit ekspektasi audit di sektor publik yang telah dilakukan sejauh ini dalam pengertian audit keuangan. Dengan latar belakang di atas, penelitian ini berpusat pada perbedaan ekspektasi audit. Studi ini dimotivasi oleh pentingnya fitur audit kinerja di sektor publik Malaysia, serta perkembangan terbaru terkait jenis audit ini di negara tersebut (seperti meningkatnya ekspektasi di antara pengguna dan masalah terkait dalam praktik). Oleh karena itu, penelitian ini bertujuan untuk menilai ada tidaknya perbedaan ekspektasi audit di sektor publik Gambia. Berdasarkan hasil laporan ini, terdapat defisit ekspektasi audit di sektor publik Gambia dalam hal audit kinerja. Wawancara menunjukkan bahwa terdapat kesenjangan yang besar dalam standar audit pada beberapa topik audit. Ini termasuk latihan deteksi kecurangan, manajemen, eksekutif, dan dampak pihak lain terhadap auditor, format laporan audit, dan perluasan mandat audit untuk memasukkan manfaat kebijakan.

1. INTRODUCTION

The definition of audit gap has experienced its long history persistently. As stated by Salehi (2016b), the audit expectation gap has a long and persistent history. Besides, there is widespread concern with the existence of the expectation gap between the

auditing profession and the public (Porter, 1993). The term "expectation gap" was first applied to auditing by Liggio (1974). Since then, cumulative evidence has increasingly indicated the presence of an expectation gap (Humphrey & Owen, 2000). Porter (1993), gave a more succinct definition as "the gap between

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the public's expectations of the auditors and auditors' perceived performance". Yet, this definition applies to the expectations of the public research into the difference in audit expectations was almost entirely from the audit perspective of the private sector. Olojede, Erin, Asiriwa, & Usman (2020), have argued about the "Audit Society" that "many of the claims require further empirical support and that more research is needed, particularly to demonstrate that the audit explosion is not simply a UK phenomenon". Mahdi (2011), defines the audit expectation gap as the difference in beliefs between auditors and the public about the duties and responsibilities assumed by auditors and the messages conveyed by audit reports. Dibia & Acti (2015), on the use of audit decision aids to strengthen the adherence of auditors to a "norm", agree that the audit expectations gap is the discrepancy between what the public expects from the auditing profession and what the profession receives.

In the selection of audit procedures, the audit expectation gap is especially broad concerning the issues of auditors' responsibility for fraud prevention, preservation of accounting records, and auditor judgment (Dixon, Woodhead, & Sohliman, 2006). This gap is intended to include two key components, the reasonableness gap, and the performance gap, with the latter, subdivided into low standards and components of performance that are defective (Lowe, 2011). On the contrary, the accounting and auditing profession's self-regulation strategy has been believed to be instrumental in the standard setting of what audit priorities should be (Humphrey, Moizer, & Turley, 1993). In the financial reporting arena, the Audit Expectation Gap has become a very critical concern because the wider the gap is less reliable, and the lack of public confidence in the audit process. After almost all major accounting scandals, both the audit and the audit functionality are challenged.

The Supreme Audit Institution as the external auditor and state institution having a constitutional mandate to investigate or audit the responsibility of state financial management by the government, including Area Councils and public hospitals, (Kebbeh, 2015). The National Audit Office (NAO) of the Gambia was given full autonomy status by the National Assembly (i.e. Parliament) in 2015. The public sector audit currently assessed by the government is not transparent to the public regarding the actual financial condition. Also,

based on the idea that the expectation gap is related to the messages conveyed by audit reports; and with the authors' understanding and conviction that not only are the messages conveyed by audit reports linked to the expectation gap, but the degree of audit and accounting education can also be linked to the causes of the expectation gap.

The theory of inspired confidence, the theory of conflict of interest, and policeman theory are all the guide to provide a theoretical basis with the overall realm of assisting the researchers in constructing narrations toward the correct understanding. This does not only discern the messages communicated by audit reports when the messages are viewed and interpreted by non-audit practitioners as well as their level of auditing expertise. By doing so, the audit gap concept can be viewed clearly from the messages communicated.

It is a vulnerability that misuses funds in the public sector and, therefore, it needs a strict rule and independent audits for auditing the financial statements of government agencies (Kebbeh, 2015). However, the NAO been the supreme audit institution of the Gambia also has an indirect relationship with the public. Indeed, audit reports of the NAO in the Gambia can become issues not only for Parliamentary Committees but also for wider public debate. Before the establishment of the National Audit Office (NAO) in 1997 and, subsequently, the Internal Audit Directorate (IAD), the majority of audits were carried out in Para-states and government departments through the outsourcing of the country's few external audit firms during that era. After the institutionalization of the National Audit Office, public sector auditing began to take centre stage in government ministries, departments, and agencies in the early 2000s.

In general terms, the public sector consists of governments and all departments, undertakings, and other organizations that provide public programs, products, or services that are publicly regulated or publicly supported. However, it is not always clear if the public sector should have any unique entity under that theory. To help define the boundaries, it is therefore important to establish basic requirements (Sikhungo Dube & Daniela Danesc, 2011). The definition of the public sector is wider than that of the central government and can overlap with the private or non-profit sectors. Public sector consists of an expanding ring of organizations for this

guidance, with the central government at the heart, accompanied by agencies and public enterprises.

This research, however, focuses on the financial statement audit report of public enterprises and agencies, because they are public bodies that are explicitly part of the government. They also provide public programs, products, or services, but that operate in their own right as independent organizations, probably as legal entities, functioning with a partial degree of operational independence. Moreover, they are normally headed by a director or executive secretary, appointed by the president. Chowdhury, Innes, & Kouhy (2005), argued that some users examine auditor reports in the public sector, and also expect the auditor to perform some of the audit procedures in addition to the attestation function. These users of audit reports want the auditor to penetrate the affairs of the public sector, engaged in management surveillance, detecting legal acts, and fraud on the part of management (Devi & Devi, 2014).

It is considered a high expectation on the part of users of financial statements that create a gap between "auditors and users" expectations of the audit function. The Gambia has a dictator who came into power in 1994 by a coup, and he ruled for twenty-two (22) years. A public fund which was mismanaged and used mainly to satisfy the sitting president's needs or desires since most of the parliamentarians are part of his political party. Therefore, this study tries to identify those gaps in the public sector of The Gambia and suggest possible solutions to remedy those gaps.

Research Problem

The presence and prevalence of the AEG arise from the unreasonable expectations of auditors by society. This most frequently surpasses regulatory and norm criteria and is often unrealistic, as it is verified by current audit literature. The disparity in perceptions between users and auditors is primarily the product of ideological differences between users and auditors concerning the auditors' roles and the purposes of the financial statements.

There is a lack of research into the presence of a disparity in public sector audit expectations, as most literature focuses almost entirely on private sector audit expectations. Hence, in the case of the Gambia, it seems no study has ever happened to examine the gap between public sector auditors and the Public

Enterprise Committee (PEC) members, which motivated the author of this paper to investigate the existence of AEG in The Gambia from the viewpoints of public auditors and National Assembly PEC committee member to establish the existence and nature of expectations gap in the Gambia and how this phenomenon can be a bridge to uphold the credibility of the auditing profession

Research Objective

Academics and organizations that have concentrated on its roots, existence, causes, and solutions have gained considerable attention from the AEG. This study can only be as a relatively medium-scale research project as a thesis for a graduate degree; few studies have empirically tested the effectiveness of the recommended solutions so far. The most recommended strategy for narrowing the AEG is educating the public. Thus, this study is aimed at investigating AEG in the public sector of The Gambia, and how best it can be either narrowed or breached in The Gambia. The sub-objectives of my thesis are listed as follows

1. To explore whether the members of the PEC committee members of the National Assembly understand the Auditor General's report fully.
2. To explore whether an AEG exist in the public sector of the Gambia
3. To give suggestions on how to remedy the AEG in the public sector of The Gambia

2. THEORITICAL FRAMEWORK AND HYPOTHESIS

Theoretical Basis

Audit expectation gap

Among researchers, the concept of the expectation gap differs (Chye Koh & Woo, 1998). The word 'Audit Expectation Gap' was first introduced into the literature around twenty years ago by Liggio (Masoud, 2017). It was defined as the difference between the levels of expected output as envisaged by the independent auditors and the consumer, and user of financial statements (Chye Koh & Woo, 1998). McEnroe & Martens (2001), defined the audit expectation gap as the difference in beliefs between auditors and the public about the duties and responsibilities assumed by auditors and the messages conveyed by audit reports.

Further Salehi (2016b), viewed the AEG as the result of a natural time lag. The auditing profession does not recognize and respond on a

timely basis to rapidly changing and expanding public perceptions. Other scholars argued that the AEG is a consequence of the inconsistency between minimum government regulation and the self-regulation of the profession, and that the profession's relevant behavior ought to be seen in a more self-interested light (Humphrey et al., 1993). Porter, (1993) defines it as the gap between society's expectations of auditors and auditors' performance, as perceived by society. Based on the concept of Porter (1993), it can be seen that AEG has two key components: a difference between what societies expects auditors to accomplish and what they can reasonably be expected to accomplish; and a difference between what societies can reasonably expect auditors to accomplish and what they are perceived to accomplish.

According to Porter's, the performance gap can be further subdivided into a gap between the duties that can reasonably be anticipated from the established duties of auditors and auditors as specified by regulation (deficient standards) and a gap between the anticipated performance level of the current duties of auditors and the actual performance perceived by auditors (deficient performance).

The Policeman Theory

The theory of the policeman argues that the auditor is accountable for the search, identification, and prevention of fraud (Etim, Jeremiah, & Jeremiah, 2020), which was the case at the beginning of the 20th century. The auditors' job today, however, focuses on providing sound assurance and attesting to the accurate and fair representation of the finances of organizations. The philosophical basis of this theory is very much expressed by the understanding and values of the public and non-auditors who are stakeholders (Nazri Fadzly & Ahmad, 2004). In addition to assuming that the auditor must identify and avoid fraud, the public and consumers of financial statements and audit reports expect auditors to carry out this task entirely, thus creating a divide between auditors and the public as a result of the mismatch of perceptions between the two parties. According to Fulop et al., (2019), fraud detection is a very hot subject of discussion about the roles of auditors, and usually, after events where frauds from financial statements have been disclosed, the demand increases to increase auditors' responsibilities in detecting fraud.

Although the Supreme Audit Institutions (SAIs) as 'alternate watchdogs' have examined expenditure in the light of public sector auditing, with the changes brought on by globalization and liberalization, access to information, and increasing citizens' perceptions, they have examined expenditure and examined processes and procedures that affect decisions to assess the cost-effectiveness of public expenditure (Ruhnke & Schmidt, 2014)

Theory of Inspired Confidence

To understand Limperg's theory of inspired trust, these roles and responsibilities are theorized. The theory argues that there is often a need for different stakeholders to demand and supply audit services in the public sector to assess if public resources are being used by another party for the intended purpose (Ittonen, 2010). This theory argued that the public sector auditors derive general function in the public from the need for an expert, and an independent opinion based on that examination (Etim et al., 2020). The role of the auditor is subject to the interactions of the normative expectations of the various interest groups in the society having some direct or indirect relationship to the role position (Füredi-Fülöp, 2015), which therefore puts auditors' in multi-role and multi expectation situations.

An effective audit operation in the public sector enhances governance to substantially increase the capacity of people to keep their government accountable (Daud, 2019). And in doing so, the SAIs is entrusted with these responsibilities as a crucial element of any system of government accountability. The functions of these auditors play an important aspect of governance as they are crucial for promoting credibility, equity, and appropriate behavior of public sector officials while reducing the risk of public corruption (Ruhnke & Schmidt, 2014). Also, because the information supplied by government ministries and management agencies could be biased, a potential discrepancy between the interests of management and outside stakeholders is needed to audit this information (Mahdi, 2011).

The Role of Conflict Theory

Role Conflict Theory provides a theoretical explanation for the existence of an expectation gap. In private sector audits, fair opinions in public sector audits have the same value, according to (Chowdhury et al., 2005). The

fair opinion contained in the Gambia audit report indicates that the financial statements reported complying with the General Agreed Accounting Principles (GAAP). Although performance audits are only conducted in the public sector, stressing the quality and efficacy of the process and the efficacy of the results achieved. Füredi-Fülöp, (2017), as the examiner's conclusion on the fairness of the data contained in the financial statements, is a professional argument.

According to Dahrendorf, (2006), the auditor conflicts because he or she must first serve the professional regulations and rules governing auditor independence, then at the same time, try to meet the needs of the public in ensuring that misappropriation of funds and other acts such as corruption is prevented. This puts the auditor in a situational dilemma where he has to choose between performing his duty as required by his professional standards and regulations or according to what the public or third parties expect him to perform. The Theory is based on the following assumptions: the auditor is required to monitor the client's financial statements and the public expects the auditor to faithfully carry out that role (Chye Koh & Woo, 1998). Public sector auditors have a responsibility for value for money auditing as well as for performance and financial statement auditing which vary widely according to the jurisdiction that they operate in. The needs of the two conflicting parts cannot be satisfied simultaneously; therefore the auditor has to choose. When one is achieved, it must be at the expense of the other (Köse & Erdogan, 2015).

Previous Research

The rising AEG literature can be seen as a sign that it is a major issue that requires additional study. The question of a "gap" between the perceptions of auditors in society and what auditors expect to provide or are viewed by society" is not new. Certainly, current literature indicates that while the term AEG did not refer to the difference between the "users or society or financial statements" and the audit expectations of the audit until about 30 years ago, the presence of the gap was recognized more than 100 years ago, so we plan to cover studies based on previous research for the analysis of empirical literature. Litjens, van Buuren, & Vergoossen, (2015) explores the problem of the expectations of bankers and auditors.

Ruhnke & Schmidt, (2014), conclude that methods being implemented to minimize the gap in expectations might be difficult due to the constant shift in the contents of financial statements and social roles and the need for audit change. The audit profession works to reinforce its reputation, primarily by meeting the needs of the public or at least acknowledging unrealistic expectations. Masoud (2017), conducted a study in Libya, highlighted the existence of an AEG. He concluded that the deficient standards account for 49 %, deficient performance for 15 %, and unreasonable expectations for 36 %. Porter (1993), examines the output disparity in audit expectations. 1698 questionnaires were sent to randomly chosen members of stakeholder groups, i.e. those influenced in any way by the external auditor's work.

The findings show that AEG exists and the difference is due to the following variables at different percentage levels. AEG arises from a combination of deficiencies in audit results, deficiencies in audit standards, unrealistic expectations, and misinterpretations of audit roles, and users often expect auditors to be more accountable for preventing and detecting fraud. Enhanced auditor reports could narrow AEG, and users are not completely satisfied with auditor independence. Deficiency in standard 50% unreasonable expectation auditors 34%, and perceived substandard performance by auditors 16%, perceived substandard performance by auditors 16%. The research provides new insights into the structure, composition, and extent of the audit expectation-performance. It should be made cumbrering with a study by Humphrey et al., (1993) examine the AEG in the UK in 1990. Their research is, therefore, contemporaneous with Porter's (1993) study in NZ and consequently could, potentially, be comparable. In each case the research instrument was a detailed and, as a consequence, the detail of the survey instrument and groups of survey participants differed. The aim of the analysis by Humphrey et al. (1993) is to provide "direct evidence of comparative discrepancies between the opinions of practicing auditors and those of audit service recipients."

The main objective of Porter's (1993) review, on the other hand, and that of the research detailed in this paper, is to define and evaluate the existence, composition, and extent of the performance gap in audit expectations.

The general finding was the same, namely that there was a wide “statistically important difference between the views of the auditors and the users of their services on different aspects of the audit function and the roles of the auditors. Lin & Chen, (2004), Pourheydari & Abousaiedi, (2011), and With a similar approach (using a survey), Devi & Devi, (2014) undertook empirical methods to prove the existence of the AEG in various countries around the world, as well as methods to mitigate this problem. Both types of research applied a common questionnaire-based approach, applied in various contexts to a sample of different groups of users (auditors, loan officers, students), allowing for comparability of outcomes.

The general conclusion of these studies is that the results of an audit mission and fair auditor expectations may not be completely understood by current stakeholders if even graduates or students with accounting and auditing knowledge frequently lack basic details in this area of expertise. Dixon, Woodhead, & Sohlman (2006), found that in the field of auditors’ accountability and reliability of audit statements, there is a large AEG in Egypt. The analysis, however, takes the gaps in general into account and did not consider the elements. It is therefore consistent with the findings of Nazri Fadzly & Ahmad (2004), that the reliability and usefulness of the audit and the audited financial statement are consistent. Füredi-Fülöp (2015), results show AEG stems from the combination of the deficient performance of auditors, deficiencies in audit standards, unreasonable expectations, and false interpretations of audit functions.

Conceptual Framework

Based on the above literature, a conceptual model was adopted (see Figure 1) which summarizes the literature content of this thesis. The model is inspired by Porter (1993) and Salehi, (2016a) and formed the basis subsequently to analyze the study findings in establishing the existence of the audit expectation gap in The Gambia. This model illustrates that the concept of audit expectation gap can be viewed from two major components, that is: what users of audit report expects public auditors to achieve and what they can reasonably be expected to accomplish (i.e. reasonableness gap), and what users of audit report expects public auditors to accomplish and what they are perceived to achieve (performance gap).

Also, based on the notion that the expectation gap is as well connected to the messages conveyed by audit reports; and with the perception and belief of the authors of this thesis that not only does the messages convey by audit reports linked to the expectation gap, but the level of education in audit and accounting can also be associated to the causes of the gap in expectation (Frank, 2015). And the theory of inspired confidence was a reference to provide a theoretical foundation with the overall realm of helping the authors to devise narrations of not only discerning how the messages conveyed by audit reports are perceived and interpreted by non-audit professionals as well as their level of audit and accounting education but bridging the gap as well if an expectation gap is found to exist.

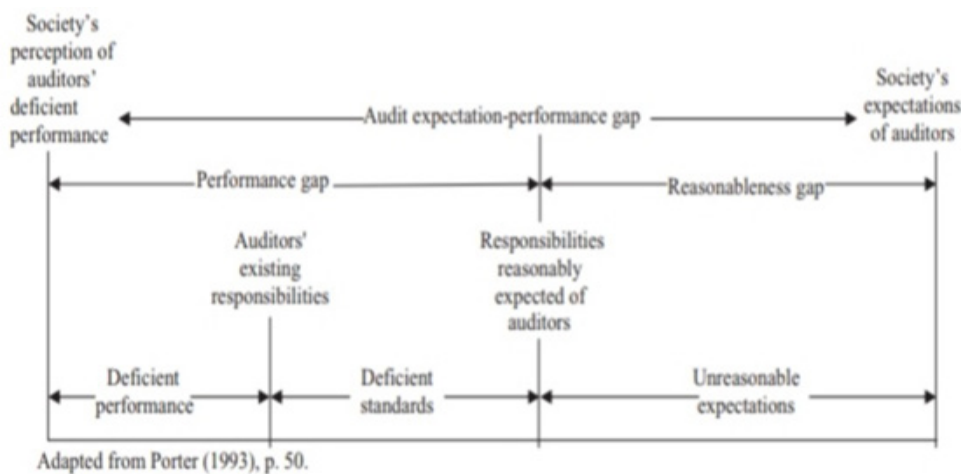


Figure 1
Conceptual Framework

3. RESEARCH METHOD

This chapter aims to present the research methodology and methods used to investigate the gap in audit expectations in the public sector of The Gambia. The following underlying principles were used by the investigator when deciding on the appropriate research methodology and methods for this study (McDonnell, Jones, & Read, 2000). First, the researcher selected the appropriate techniques to address the problems raised in the research questions. The second theory was based on the appropriateness of implementing the research method within the context of real life. McDonnell, Jones & Read (2000), indicate that rather than answering research concerns, it is also important to consider the problem of practicality (e.g. consent of participants/organizations) in applying research methods in real-life environments. For two reasons, a qualitative approach was deemed suitable for this study. First, from an epistemological point of view, when the presumption is made that 'various facts' of the audit expectations gap exist, this approach is more applicable to the constructivism model (CRESWELL, 2012). The sense that participants bring to the analysis reflects their conceptions of truth in this regard, and can therefore not be regarded as objective. Secondly, this research aims to explore, from a technical point of view, the nature of the gap in audit expectations, the factors leading to these gaps, and the perceptions of participants about the audit functions and audit reports. This method helped the researcher achieve the study's goals because it encourages the researcher to challenge and probe participants to gain an insight into their experience.

Data Collection

The researchers picked the interviews with the aid of questionnaires to interview the respondents, for data collection after evaluating alternative qualitative approaches. The available techniques include 'case study, personal experience, and life story, and the researchers aim to adopt a case study to carry out the study. Interview, observational, historical, interactional, and visual in qualitative research that explains routine and problematic moments and meaning in the lives of individuals (Creswell, 2012).

Method to Choose Participants

The researchers thought it is wise to conduct this study among the populations of the

National Audit Office (Extraneous unit) of The Gambia and the PEC members in the National Assembly of The Gambia. As their perspectives would reflect an understanding of the phenomenon of any expectation gap about the aim of this study and put the researchers in the positions to interpret their opinions and draw conclusions with regards to the so-called issue of audit expectation gap in the Gambian public sector.

Data Collection Method

This research is piloted in the public sector, as previously stated, which captures a diverse population of professionals and a selection of auditors and users. A purposeful sampling technique was used in this case to select the key participants who are practicing public auditors and users based on the purpose of this study. The study interviewed respondents with the help of questionnaires as a guide. Five (5) PEC members from the parliament, and Five (5) auditors in the Extraneous unit of the NAO, which will consist of consisted of one (1) State Audit Directors, one (1) Audit Manager, two (2) Senior Auditors, and two (2) Associate Auditors, since they are involved in the audit of public enterprises and agencies of the Gambia. As highlighted above, I selected the appropriate and targeted number of participants from the file pool for each role, and then contact each of the selected individuals in their respective offices and level list to issue my questionnaire. We substitute it with other participants wherever the chosen person could not reach for an interview.

The researchers received the data which underwent various steps to interpret and analyze. First, the researchers familiarized themselves with the data. This process was done by transcribing existing data, reading and re-reading the data. Secondly, the researchers created the initial code, and thirdly, the researchers processed the finding for a theme. Then, the researchers compiled the code into a theme potential, gather all relevant data for each theme potential. Finally, the researchers defined and named the theme. Analysis ongoing undertook to fine-tune each specific theme to generate clear definitions and names for each theme.

4. DATA ANALYSIS AND DISCUSSION

Audit Scope

This segment includes detailed findings of the audit scope. It presents findings on the

nature of the audit's review of the economy, performance, and efficacy of the services, as well as participant views on widening the audit mandate to challenge policy merits. Participants' views of auditors' roles in fraud detection and reporting activities were also addressed.

Auditors have mentioned that since the policy is beyond the reach of the audit mandate, they do not challenge its merits. They did, however, state that they do comment on policies during the exercise in certain situations, such as when the policy goal is inappropriate or may become a constraint to the department. One auditor, for example, made the following observation:

"We only allow questions about the activity's efficacy, not about the policy's merits in the first place. However, we do comment on the policy to some degree if we feel it has a flaw. We claimed in one study that the building of staff quarters should not continue because there is no reason for doing so". (Auditor1)

Another auditor expressed:

"Our audit does not involve discussing the merits of the legislation. The audit mandate does not involve it. However, management has clarified that we are free to express our opinions when necessary. For e.g., we used to make comments about a Ministry of Health program, which provides drug users with free condoms and syringes. We requested that they rethink the program in the report because it requires large amounts of money, is costly, and burdens the ministry.

Some users from all three classes, on the other hand, are unhappy with the auditor's current results. They believe auditors are based on cost-cutting and productivity while ignoring the audit's efficacy. One consumer claimed that auditors had crossed the line by challenging the merits of policy priorities to some degree. As a consequence, auditors and users have opposing viewpoints on this subject.

The PEC members were all aware that the auditors are unable to challenge the policy at this point. Five PEC members expressed their opposition to the possibility of widening the audit mandate to include this issue. They believe that another government agency is in charge of this issue, as one member of the PEC put it.

"Other organizations should perform policy audits separately." (PEC 2)

Another member of the PEC claims that the NAO should concentrate solely on the

program's efficacy.

"I deny that the strategy should be challenged by the auditor. This is the responsibility of the EPU, which is in charge of authorizing any project that is proposed. The Auditor-General should concentrate on the study's effects." (PEC 3)

Despite their disagreement with the proposal, a few PEC members feel that auditors should be able to express their opinions on policy implementation. This proposal, on the other hand, falls within the framework of auditors' mandate.

"I do not accept that auditors should be active in the policymaking process. They should, however, be aware of the policy. They might present their case. (PEC2)

One PEC member from the government party, on the other hand, supports the extension of the audit mandate.

"Auditors give value to the consumer by sharing viewpoints on government policy. They will have a different viewpoint on the policies that were selected and the effects of that decision. (PEC3)

Fraud Detection and Reporting Exercise

The results of the interviews about the auditor's responsibility for the fraud detection and reporting exercise will be discussed in this section. As previously reported, auditors are not liable for detecting and reporting any instance of fraud or operation that violates laws and regulations. Auditors, on the other hand, are responsible for becoming mindful of actions that lead to the likelihood of fraud. The NAO's auditing standard explicitly specifies these obligations.

"Few people understand our and management's positions about fraud. Many people believe that auditors' only concern is detecting fraud. This isn't real. Our task is to assess and test the current internal control system to see if it is sufficient. If we suspect fraud in this case, we will report it. The management is in charge of detecting any potential fraud." (Auditor 1)

"We recognize that when we go through an audit, the public expects us to unearth the fraud. We are not directly concerned with fraud in performance auditing. It is not our duty to prosecute fraud. The public is still under the assumption that the auditor is coming to examine the shortcomings of others." (Auditor 3)

"Now, there's nothing in the act that says we have to verify if it's fraud or anything like that." (Auditor1)

The arguments of these auditors were corroborated by the two users interviewed, both of whom claimed that auditors are responsible for fraud detection.

"This is already part of their role. (PEC 2)

On the question of whether an auditor is liable for reporting fraud, all of the auditors decided that they are not obliged to disclose some form of fraud to the relevant authorities.

"If the fraud is important, we just bring it to the attention of the proper authority, which is typically the Anti-Corruption Agency (ACA). In most cases, we alert management if we suspect fraud or irregularities." (Auditor 4)

In terms of fraud detection, auditors were generally of the opinion that it would become a primary duty of auditors in the future, considering the NAO's efforts to incorporate fraud detection in the NAO auditing standard. The auditors have expressed hope that the situation will improve as a result of the recent drafting of new fraud guidelines and procedures. The majority of those polled said they would not hesitate to perform the role if it was needed by the Act. As one senior auditor put it:

"...That factor must be added to the audit act. If the legislature thinks it is appropriate, we must comply. But, in preparation for this, we're working on integrating fraud detection into our everyday operations. That is exactly what we are doing." (Auditor 3)

Two auditors, on the other hand, disagreed that fraud identification should be one of the core duties of auditors. According to them, the key explanation is that the current duties are appropriate. As a result, taking on more duties will necessitate more time and money.

"It is important to cover all fraud in terms of need. However, I do not believe it should be part of an auditor's duties. It is not a simple job, and it will take a long time and cost more people. The task at hand is sufficient. We have only four months to complete the audit." (Auditor 4)

The majority of PEC members and users in the other users' community, on the other hand, were dissatisfied with the level of effort put forth by auditors in detecting fraud. This, they claimed, was due to the lack of an audit mandate and standardized fraud detection procedures.

"No, not right now. There are several tasks that the Auditor General must complete. As far as I'm concerned, they don't indulge in deceit. They just look into it if they notice or think something

is wrong or misappropriated during the audit. As a consequence, this is one area where work needs to be done. What if they don't notice it during the auditing process? The auditors should be able to observe the procedures." (PEC 4)

Auditor Independence

The results for auditor independence expectations are discussed in depth in this section. Auditors' independence was addressed in general, as well as topics such as providing non-audit services to auditees and the effect of management, executive, or other external parties on auditors.

All of the participants were polled on their general attitudes toward auditor independence. The auditors replied that they are very independent, as planned, in answer to the query. Securities from the rule, discipline, and adherence to the performance audit guideline have all been cited as reasons for this view.

"The constitution and the audit act guarantee our freedom. As a result, no one from the outside has the authority to intervene with our internal affairs. We have full freedom to select which project we want to audit, how we want to report our results, and so on. We also have an internal code of ethics that specifies what we can do and what we are not allowed to do." (Auditor 2)

"All I can tell is that we conduct our duties with professionalism. "What we learn is what we report." (Auditor 1)

"Auditors and audit institutions conducting the audit must not only be independent but also appear to be independent, according to the guideline. Here are a few examples of circumstances that can undermine our freedom. This demonstrates how serious we are about solving this issue... We would ensure that everything is performed in compliance with the standards both before and during an audit." (Auditor 3)

All of the auditees and four PEC representatives from the government party agreed with the auditors. Their conviction was founded on the competence of auditors, the existence of laws and constitutions to protect auditors, and the lack of complaints from the Auditor General. The following statements reflect this:

"In practice, the Auditor General should be independent and transparent. It must be productive for it to be reliable. The Auditor-General, in my view of current practice,

takes his position very seriously and is fully independent.” (PEC 3)

“There’s no doubt about it. We [PEC] have not received any complaints from the Auditor General so far.” (PEC4)

Other consumers, on the other hand, assume that auditors are only partly autonomous, depending on the areas under investigation. Work protection has been described as a factor in auditors’ failure to withstand such pressures.

One PEC member, who thinks auditors aren’t always impartial, argued that the structure of parliament may affect the Auditor General’s independence. To prevent the uproar, this PEC member hoped the Auditor General would be more careful before deciding on the next course of action.

“I’m hoping they report the facts. However, unlike in the United Kingdom, where the opposing party votes for 40% to 60% of the vote, the Auditor General will have more discretion. However, the government is represented by 91 percent of parliamentarians. As a consequence, the Auditor General must take that into account. If you’re the Auditor General, you’ll find the disparity is so broad that you don’t want to cross the mark. If the two sides are balanced, the other side will govern, giving them a sense of freedom.” (PEC 1)

Auditor Ethics

Auditors were asked whether they are working in the public interest or for their benefit. Both auditors confirmed that they are working in the public interest, as planned. A few of them, however, accepted that certain auditors could be behaving in their self-interest. The public’s generalization of the case, according to the auditors, is irrational.

“We’ve come to defend the public interest. This is a top priority for me and others. That is why we are reporting to the parliament rather than the Prime Minister. In any case, there are a lot of people working here. Of course, some of us might be driven by personal interests. Perhaps just a handful. It is unjust to extend a blanket statement to all auditors.” (Auditor 2)

Honesty and faith, according to one auditor, are essential considerations in auditors’ judgments.

“On top of that, I felt that as a Muslim, I had to be sincere about everything I did. Allah is keeping an eye on you. I’m scared of Him.” (Auditor 1)

Similarly, both auditees, members of a ruling government party’s PEC, and the majority of users in the “other users” community believe the auditors are behaving ethically. The following are some examples of their viewpoints:

“Based on my observations, I assume they are all upholding their codes of conduct” (PEC 5)

“Maybe they do more, but that’s what I’m seeing.” (PEC 4)

“I only knew one person... He’s a senior auditor, and the situation was a little tense... Certain items were desired by a high-ranking ministry official... I believe what he did was present him with the draft report and say, “You know, here’s the problem, here’s the strain, and at the end of the day, this is what I think.” He gave you the details that he used to make his decision...” (Auditor 3)

Some consumers who are called auditors, on the other hand, are not behaving ethically.

“You may have all the laws [codes of conduct and standards] you want, but there’s no guarantee you’ll be able to obey them.” (PEC 2)

Audit Reporting

This segment includes detailed findings for audit reporting-related issues. Participants were polled on whether the quality of the information and the format of the audit report were appropriate.

The contents of audit reports are satisfactory, according to the majority of auditors, and they are assured that they satisfy the user’s information needs. They also felt the audit report would be helpful to the consumers. The majority of them claimed that they hold this opinion due to the use of a “fair news” strategy. The audit report in the ‘balanced reporting’ strategy would not only address the program’s shortcomings or challenges but also its successes and strengths. The concepts that underpin this strategy are illustrated in the following extracts:

“I am satisfied with the audit report’s details. Comprehensive, straightforward, and simple description of the activity’s negative and positive aspects, with some suggestions at the end” (Auditor 3)

“Previously, the attention had been on the project’s shortcomings. However, we felt that this method was unfair to the auditees. Our current procedure is to report on balances. We are not only criticizing the negative aspects of an action, but also its performance. We offer credit to them if the project is good” (Auditor 4)

The auditors also reported that the National Audit Office reviews the contents regularly for structure, language, and graphics to help users understand the report.

"Last time, we said this project was not successful but we didn't say why," the auditors said. Following that, we give our reasons but do not make any recommendations. We'll make five recommendations if there are five factors. The organization receives the entire report; the problem is present; we show the parameters, the conditions and results, the cause, and the recommendation. As a result, they have a clearer understanding of what is going on." (Auditor 1)

A few other users shared similar sentiments. They believed that the Auditor General should perform a benchmarking exercise with a similar organization to be more supportive of his or her research. This would make it easier for users to compare degrees of success, and it is thought to inspire auditees to enhance their performance. This is illustrated in the following excerpts:

"In general, the contents are well-written, with attention to detail and the progression of the operation. One thing that irritates me is that the reports do not equate the audited operation to other activities that might have been audited earlier or by other agencies." (PEC 3)

Three members of the PEC believed that the problems in the reports were out-of-date and that this was the key reason why the public did not want to read them.

"One of the main issues is that it takes one to two years for such problems to be detected and reported in the audit report. For example, this occurred two years ago, but the study was completed the previous year. It had already been two or three years since the Auditor General had discovered the issue. It will take another year or two to submit to the parliament. Do you think people are interested in this issue...maybe they already know by the time the audit report is published?"(PEC 1)

"The report is too late, so the Auditor General should take action to make it available as early as possible." (PEC 5)

Additionally, most of the users also viewed that the current audit reports are not useful to them. They explained the audit reports were limited because of merely describing the progress of the activities without critically analyzing various aspects of the program.

Two PEC members, on the other hand, agree that auditors should not be held accountable for the audit report's late release because it is outside the Auditor General's jurisdiction. The following statements illustrate this thought:

"Anyway, we know that this is not the auditors' fault." The issue is with government departments, which consistently struggle to submit documents on time. This is typically the source of study [publication] delays." (PEC 2)

"Agencies of the government play an important role here as well. They must ensure that all relevant records are accessible and can be supplied to the auditors at any time. These factors can cause auditors' work to be delayed if files go missing or can't be found." (PEC 4)

Format of Audit Report

The current format of the audit report, according to auditors, is satisfactory and very helpful to consumers when reading the audit report. As a consequence, they do not believe any changes are necessary.

"We simplify the report like making a point form for long recommendations," two auditors said in support of the new format. To balance reporting, use the clear and concise sentence." (Auditor 4)

"The format is appropriate... It is equivalent to other countries such as the United Kingdom and Australia. In reality, we continually review the format to make it more appealing to readers." (Auditor 2)

Although the auditors accept that the existing audit reports are too lengthy for users, they claim that this is inevitable given the nature of the audit, which contains non-financial details.

"I assume this is typical for a study of this type... We must cover the 3Es, which is not the same as financial auditing. Several issues must be discussed. Furthermore, we must present [express] our views, suggestions, and so on... As a result, the audit report tends to be overly long [thick]." (Auditor 1)

One auditor, on the other hand, does not agree that the new format is a significant factor in the public's refusal to read the audit report.

"It's not because the audit report is so lengthy that people are afraid to read it. It has something to do with our people's attitude. They are unconcerned about what is going on around them." (Auditor 3)

The format of audit reports was considered insufficient by the majority of users from all classes. They favored separate formats tailored to the audit's unique specifications. This argument is highlighted by the following remarks.

"It would be useful if the auditors could include an executive summary in the audit report. As a member of the PEC, it will be much easier for me to get down to the issues. I have a lot of files to go through." (PEC 1)

Discussion

There has been much concern about the essence and complexity of auditing activities, as well as the so-called audit expectation gap, which relates to the variations in what auditors do and what other parties believe auditors should do. Since Liggio (1974) coined the word "expectation gap" to describe the relationship between the public and the audit profession, cumulative evidence has gradually suggested the existence of an expectation gap (Godsell, 1992; cited in Chye Koh & Woo, 1998) between the public and the audit profession. Similarly, numerous theories have been given as to why the distance remains and how it can be closed (e.g. Salifu & Mahama, 2015, 1998; Fulop et al., 2019, (Djamhuri & Andayani, 2017).

This study examined the presence of AEG from the perspectives of auditors and non-auditing practitioners working in the Gambia's public sector, to assess the extent of the standards gap and how this phenomenon can be bridged to preserve the auditing profession's reputation. Fraud detection has been a major concern from the users to the auditors. According to *Tahawa et al.* (2020) fraud is a deliberate omission that results in material misstatements in financial statements that are audited. As a consequence, fraud is characterized as a deception or intentional error committed by a person or organization that causes damages to persons, organizations, or other parties. Therefore, this requires detection. In this case, public enterprise committee members unanimously agreed that auditors should detect and fraudulent activity practiced by public auditors. The policeman theory also argues that the auditor is accountable for the search, identification, and prevention of fraud.

The findings of this research also indicate that the existence of AEG in the Gambia's public sector in terms of auditor efficiency is a result of "unreasonable standards" and "performance deficiency." In conducting their audit duties,

auditors are expected to do what they can reasonably be expected to achieve (Porter, 1993). Users and the public, according to auditors, expect too much from them and are generally unaware of the audit function's precise existence, intent, and capabilities (Humphrey et al. 1993), resulting in "unreasonable expectations. Auditors should inspired trust, these roles and responsibilities are theorized. In addition, Quick (2020) argues that there is often a need for different stakeholders to demand and supply audit services in the public sector to assess if public resources are being used by another party for the intended purpose. Again, a disparity exists between the anticipated level of performance of auditors' current duties and auditors' perceived actual performance (deficient performance) (Porter, 1993), as a result of non-auditing professionals' concerns about auditors' objectivity and proper professional treatment.

5. CONCLUSION, IMPLICATION, SUGGESTION AND LIMITATION

The public does not completely comprehend the systemic and technical development of auditors' roles and obligations, resulting in a mismatch/difference in perceptions between the two parties. The 'audit expectation gap' is a mismatch/difference in perceptions between what auditors do and what third parties believe auditors should do or should not do in performing audit practice. It mainly revolves around auditor roles and duties, as well as the messages transmitted by audit reports.

The results of the interviews showed that auditors and consumers had very different viewpoints on the topic of offering management advisory services (MAS) to auditees. Auditors and auditees claimed that auditors' duties were limited to making recommendations and offering advice. This method, according to PEC members and 'other users,' jeopardizes auditor independence by raising the likelihood of auditors auditing their work and forming a close relationship with auditees. Users mostly complain about a lack of realistic feedback and recommendations, a lack of benchmarking data, descriptive content, and a lack of critical research of outdated data. Auditors, on the other hand, assume that audit reports are valuable because they highlight both the strengths and limitations of systems and are checked periodically by NAO management. Few auditors admit that the reports' information is out of date and that benchmarking data

is incomplete. According to the review of audit reports, none of the four audit reports analyzed provide a benchmarking analysis of government agencies' success in executing their programs. The review also indicates that these audit findings ignore guidance for the future.

Based on the findings presented above, it is recommended that the NAO take the following steps to enhance performance auditing in the Gambia public sector. Auditors also face a major challenge in drawing users' attention to the outcomes of their work. At the moment, both user groups are harshly questioning both the format and content of audit reports. To fix this question, future audit reports should include benchmarking analysis, a statement about the auditor's assessment of the program, and the impact of their findings on the program's future progress. . Aside from that, delays in audit report release are another concern that must be tackled. One realistic solution to this issue is to publish the audit report based on the audit project that was conducted as soon as possible. This will theoretically bring the PEC meetings' discussion up to date.

Regarding the question of auditing independence, the best approach is for auditors to refrain from performing other tasks, such as providing management consulting services to government agencies. It is fair to assume that this activity will cultivate a close relationship with auditees, undermining the auditor's objectivity, honesty, and freedom. Alternatively, the NAO may take other steps to resolve possible conflicts, such as revealing the types of services provided to auditees and specifically identifying management consulting services that jeopardize the audit's credibility.

Finally, the NAO should develop structured contact channels, such as forums and dialogues, to receive input from user groups on the conduct of performance audits. Auditors will be able to recognize users' information needs across these structured contact channels, enabling them to properly meet their reporting obligations.

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