

THE INFLUENCE OF AUDIT POLICIES ON PERFORMANCE AUDIT IN OIL AND GAS SECTOR IN TANZANIA

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Abstract: In recent years Tanzania undergone various reforms such as extractive industry reforms and financial management reforms. This is due to dissatisfaction with management of public resources particularly for in oil and gas sector. One of the key elements of these overall reforms in public sector is the financial control mechanisms particularly on the performance audit unlike to the regularity audit which looks in individual transactions to determine if the transaction conforms to the authority and complies with expenditure rules and related funding institutions.

In order to select a broad range of participants who are information-rich, an intensity and maximum variation sampling procedure was used. Primary and secondary data were collected where by structured questionnaires, focused group discussion and interview methods were employed under the study.

The overall results, indicate that on average most of respondents disagreed that value for money is placed on auditing oil and gas sector in Tanzania. Audit policies had positive influence on performance audit particularly on oil and gas sector. This implied that a unit change in audit policy will positively increase performance in oil and gas sector in Tanzania economy by the rate of 0.221. Furthermore, effective Performance audit will increase accountability in oil and gas sector. Hence the value of this study is paramount.



INTRODUCTION

Public sector auditing in Tanzania has gained much recognition from the government of Tanzania, politician and the public in general due to corruption, mismanagement of public funds and accountability phenomena (Kibendera, 2013). The government of Tanzania has put much effort on performance audit as this will increase the accountability in the public sector (Valenta, 2015). Increasing demand for performance audit in oil and gas sector in Tanzania has created research opportunities as ordinary people have not benefited from oil and natural gas exploration in many African states (Tan, 2010). Billions of dollars in revenue have had little positive impact on the lives of most people in countries like Angola and Nigeria (Simbakalia, 2013; Kibendera, 2013). In Tanzania, Uganda, Mozambique and other new oil states in Africa, the recently discoveries of oil and natural gas resources will be beneficial if will consist value for money on its production, distribution and usage. Auditors in carrying performance audit should ensure audit

policies are in place to efficiently, effectively, economically and equitably in managing the process of Performance audit in oil and natural gas production (Goldkuh & Cronholm, 2010).

There is a need for more practical and contextbased knowledge on effective audit policies (Heilbrunn, 2014). This study will employ a critical interpretive approach to investigate the influence of the audit policies on performance audit phenomenon in order to gain understanding of the practice and the role of public sector auditing in auditing oil and gas sector in Tanzania.

The objective of this investigation is to conclude, if there is a significant direct relationship of audit policies and the performance audit particularly on the oil and gas sector in Tanzania. This is accomplished by testing the relationships between the availability of the audit policies and the performance audit as measured through the results obtained.

Hence the objective of this investigation is to conclude, if there is a significant direct relationship of audit policies and the performance audit of oil and gas sector. The findings shows that audit policies had a greater influence towards performance audit of oil and gas sectors of projects.

RESEARCH METHODOLOGY

This part provides the research design, population, sampling procedures, validity and reliability of the study instruments and the procedures for data analysis.

2.1 Research Design

This study adopted a cross sectional survey research design, here analysis constitutes data of variables which is collected at one given point of time across a sampled population. Being a survey research design enabled the researcher to administer a questionnaire to a large sampled population to describe the attitudes, opinions, behavior or characteristics of the population. In survey research design, a researcher collect data that explain and quantify social phenomena, particularly issues, conditions and problems that are prevalent in the society at a particular point in time, without repeating the same unit of inquiry (Tan, 2010).

2.2 Study Population

For the purpose of this study, the study population were 1,204 from three entities. The first entity consists all employees (614) of the supreme audit institution in Tanzania (SAI), which is mainly concerned with the performance audit in oil and gas sector in Tanzania, the second entity consists all employees (385) from Total Tanzania LTD which is the oil and gas company in which over 50 years, has remained the leader in downstream sector of Tanzania oil and gas sector with an extensive distribution network and the third entity consist the employees (205) from Tanzania Petroleum Development Corporation (TPDC). TPDC is involved in the upkeep of the petroleum database, the promotion of acreage, the negotiation and award of licenses, and the monitoring of contracted companies under operations.

2.3 Sample Size

The sample has been derived from a sample frame of 1,204 staff from Tanzania supreme audit institution, Total Tanzania LTD and TPDC. The proportional sampling has been used due to the fact that the target population is greater than 1,000 but less than ten thousand items/ respondents from three entities. Thus, from the selected three entities, a sample of 471 staff has been selected from the population of 1,204 basing on the simple random sampling size determination formula shown below. In additional, this formula was applied in line with Mugenda and Mugenda (Mugenda, & Mugenda, 2003) statistical technique for selecting a sample from a population of less than ten thousand.

$$n = \frac{\frac{z_{\alpha/2}^2 p(1-p)}{e^2}}{1 + \frac{z_{\alpha/2}^2 p(1-p)}{Ne^2}} = \frac{\frac{1.96^2 \times 0.5(1-0.5)}{0.05^2}}{1 + \frac{1.96^2 \times 0.5(1-0.5)}{1,204 \times 0.05^2}} = \text{approximately to } 471$$

Thus, the level of confidence which placed 95% provides us a Z Value of 1.96 per the normal Table. Where Z is the critical value that is 1.96 and e is the margin error of 5% which is 0.05, p is the probability proportion which is 0.5, N is the population and n is the sample size. Proportional sampling technique is used when the population is large.

2.4 Data Collection Methods and Tools

Primary and secondary data were employed in this study. Semi structured interview, focused group discussions and surveyed questionnaire methods were used for collection of primary data.

Secondary data also were used in this study, written or printed materials was obtained particularly from the audit reports, financial statements and progress reports of Tanzania supreme audit institution, Total Tanzania LTD and TPDC.

2.5 Data Analysis (Qualitative and Quantitative)

For quantitative data, likert scale, multiple linear regression model were used under the study. Likert scale from questionnaires were used whereby data was analyzed using SPSS V. 26 and STATA software's. Moreover, in case of likert scale of 1-5 stages was used. The scale was divided into 1, Strong Dissatisfied, 2 Dissatisfied 3, Neutral, 4 Satisfied and 5 Strong Satisfied.

ESTIMATION OF MODEL

3.1 Multiple Linear Regression Model

It is a statistical model which explains the continuous dependent variable with independent variable. The independent variables may be two or more. The independent variables may be continuous or categorical (dummy coded appropriate). As far as this study is concerned, the independent variable is the audit policies whereby the dependent variable is the effective performance audit. Performance audit is measured through efficient, effectiveness and economy. The aim of the model is to obtain a model which best predicts the chance of an outcome variable (let's say y) as a function of the explanatory variables (let's say x's).

Study Objective: To Determine the Influence of Audit Policies on Performance Audit in oil and gas Sector in Tanzania

Before employing the multiple regression and correlation analysis, the audit policies score or index was obtained by adding each item in the audit policies to obtain the total score or index which is a continuous variable. Since the variable is always considered as continuous variable if it has at least five distinct categories as supported by Spencer et al. (2015). Similarly, the performance audit score or index was obtained by adding each item and obtaining a total score or index. Then after having obtained these variables the correlation, multiple linear regression model was employed.

Diagnostics checks such as box plot was employed to assess whether there is an outlier, test of heteroskedasticity by using Breusch pagan test, test multicollinearity by using the variance inflation factor (VIF), test of linear association between the performance audit score and audit policies and at last the test of autocorrelation were employed in order to ensure that the estimate obtained from the multiple linear regression model are unbiased, efficient and consistent.

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 (X_A + X_B + X_C + X_D + X_F) + \varepsilon$$

Where by Y= performance audit score or index X_1 =Modern audit systems this is categorical variable 1, X_2 = Old audit systems this is a dummy variable and X_3 = Audit policies score or index, X_A =Planning, X_B =Designing, X_C =Implementation, X_D =Monitoring and evaluation and X_F =Follow up.

3.2 Reliability

The issue of reliability was ensured by the researcher through pre-testing of tools, parallel form reliability and using the internal reliability methods such as cronbach's alpha. The researcher also used semi-structured interview to different categories of the respondents.

3.3 Validity

The validity of this study was ensured by the usage of different methods as triangulation. Researcher has also carefully prepared interview guides based on the research questions. Thereafter, it was presented to the experts for validation and improvement before embarking on data collection.

3.4 Data Analysis, Results and Discussion

The audit policies as independent variable under the study was investigated if has an influence towards the performance audit. Five research questions were developed to investigate the influence of audit policies on the performance audit in oil and gas sector in Tanzania. Based on the objective variables, questionnaires were submitted to the respondents and feedback were obtained.

Five questionnaires were developed, sought to capture information related to: The extent upon which the auditors are involved at the planning stage of audit policies; the extent to which auditors are involved in designing stage of the audit policies; the extent to which auditors are involved in implementation stage of audit policies; the extent to which auditors are involved in monitoring and evaluation stage of audit policies and; the extent to which the auditors are involved in follow up stage of the audit policies. More details are described below:

3.4.1 Involvement of Auditors in Planning Stage of Audit Policies

This question wanted to investigate if auditors are involved in planning stage for audit policies. The aim was to find out the extent to which the auditors were involved in planning of the audit policies. The questions required the respondents to select the following: Strong disagree, disagree, neutral, agree and strongly agree.

The findings on the involvement of auditors in planning stage of audit policies, indicated that 22.1% of the respondents strongly disagreed and 39.9% disagreed that they are involved in the planning stage of audit policies, also they said that they were not adequately communicated on this matter from neither the responsible officers nor the policy management. Whereby 11.2% of the respondents agreed and 9.4% strongly agreed meanwhile 17.4% of the respondents were neutral as shown in the Figure 1:

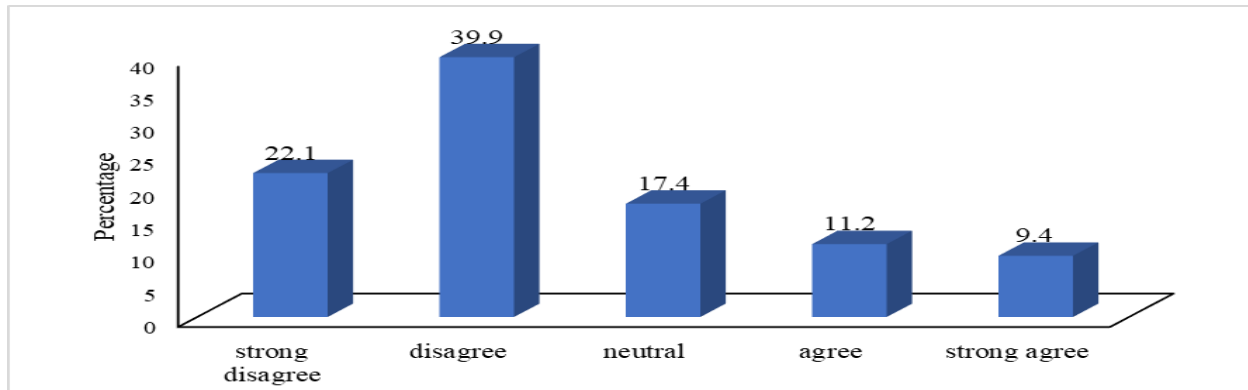


Figure 1: Involvement of Auditors in Planning Stage of Audit Policies

Therefore, the auditors is only seen as passive receivers of the audit policies outcome and not as active participants in planning stage of the audit policies as indicated above, this results also were supported by Hoffinan (2011).

3.4.2 Involvement of Auditors in Designing Stage of Audit Policies

The study wanted to investigate if auditors are involved in designing the audit policies to be implemented. The aim was to find out the extent to which auditors participated in the designing of the audit policies to be implemented. The questions required the respondents to select the following: Strongly disagree, disagree, neutral, agree and strongly agree. The findings on the involvement of auditors in designing the audit policies showed that 10.5% of the respondents strongly disagreed whereby 36.1% disagreed that, they were not involved in designing the audit policies; In addition, they said that, they were not adequately informed on the matter by the policy management. While 10.1% of the respondents strongly agreed and 13.7% agreed meanwhile 29.6% of the respondents were neutral as shown in Figure 2:

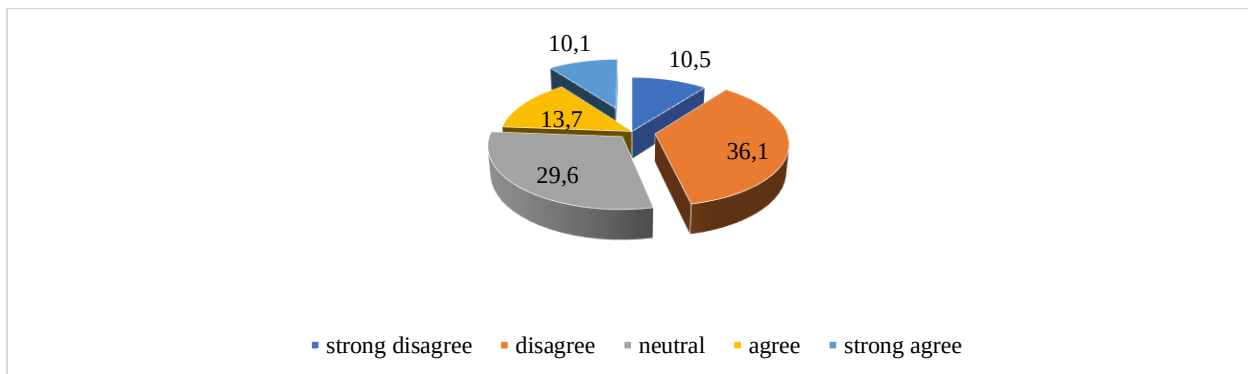


Figure 2: Involvement of Auditors in Designing Stage of Audit Policies

Thus, the user group of audit policies is still seen as passive receivers of designed policies as indicated above. This results also were supported by Lyons (1996) and Pongsiri (2004)

3.4.3 Involvement of Auditors in Implementation Stage of Audit Policies

The study also wanted to investigate if auditors are involved effectively in implementation stage of the audit policies. The aim was to find out the extent to which the auditors are participated in implementation stage of the audit policies. The questions required the respondents to select the following: Strongly disagree, disagree, neutral, agree and strongly agree. The findings on the

involvement of auditors in implementation stage of audit policies showed that the minority (9%) of the respondents strongly disagreed and (40.6%) of the respondents disagreed that they were not involved in implementation stage of the audit policies; In addition, they said that they were not adequately informed on the matter by the policy management. While 7.2% of the respondents strongly agreed and 18% agreed meanwhile 25.2% were neutral as shown in Figure 3:

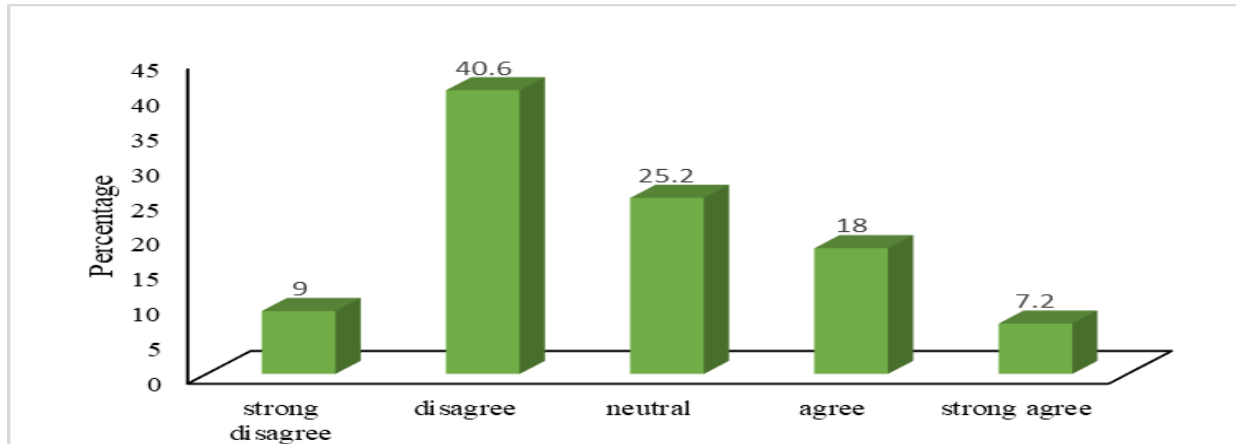


Figure 3: Involvement of Auditors in implementation Stage of the Audit Policies

Thus, the user group of audit policies is still seen as passive receivers of the audit policies since they are not effectively participated in implementation stage of the audit policies as indicated above: This results also were supported by Radon (2007) and Rainey (2003) in their study.

3.4.4 Involvement of Auditors in Monitoring and Evaluation Stage of Audit Policies

The study investigated if auditors are involved in monitoring and evaluation stage of audit policies. The aim was to find out the extent to which the auditors are involved in monitoring and evaluation of audit policies. The questions required the respondents to select the following: Strongly disagree, disagree, neutral, agree and strongly agree. The overall findings on involvement of auditors of the audit policies in monitoring and evaluation of the audit policies indicate that 10.4% of the respondent strongly disagreed and 33.1% disagreed that they were not involved in monitoring and evaluation of the audit policies; also, they said that, they were not aware on the issue of monitoring and evaluation of the audit policies. While 12.9% of the respondents strongly agreed and 20.1% agreed while 23.4% were neutral as shown in the Figure 4:

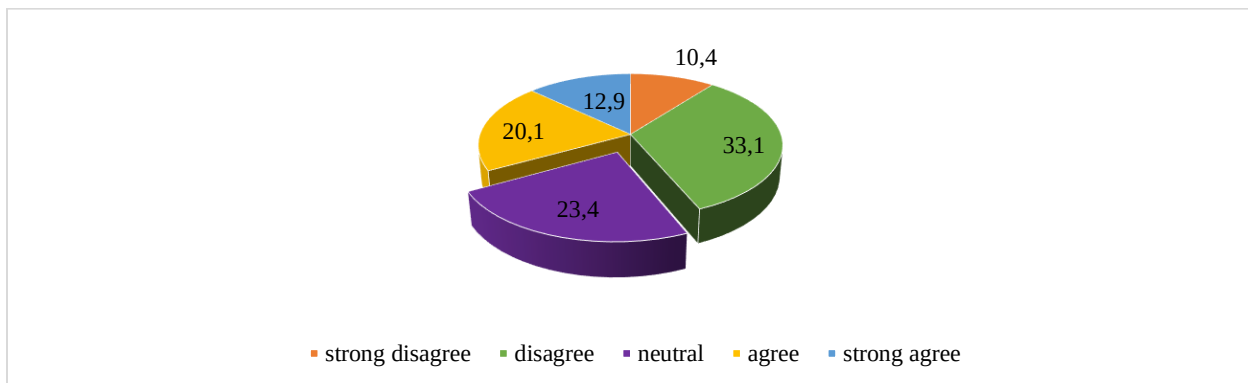


Figure 4: Involvement of Auditors in Monitoring and Evaluation Stage of Audit Policies Development

Thus, the auditors who are the user group of audit policies is still seen as passive receivers of the audit policies outcome as were not involved in monitoring and evaluation of the audit policies development as indicated above: This results also were supported by Raymond & Leffler (2006) into their findings.

3.4.5 Involvement of Auditors in Follow up Stage of Development of Audit Policies

The study intended to investigate if the auditors who are the users of audit policies were involved in the follow up stage of the development of audit policies. The aim was to find out the extent to which the users of the audit policies are participated in the follow up stage upon the development of audit policies. The questions required the respondents to select the following: Strongly disagree, disagree, neutral, agree and strongly agree.

The findings on the auditors towards follow up stage of development of audit policies indicate that, 30.2% of the respondents strongly disagreed and 21.2% of the respondents disagreed that, they are involved in follow up stage of development of audit policies, also they said that, the policy management did not played part by involving auditors who are the users of the audit policies in follow up stage of development of audit policies. While 4.7% of the respondents strongly agreed and 19.1% agreed meanwhile 24.8% of the respondents were neutral as shown in the Figure 5:

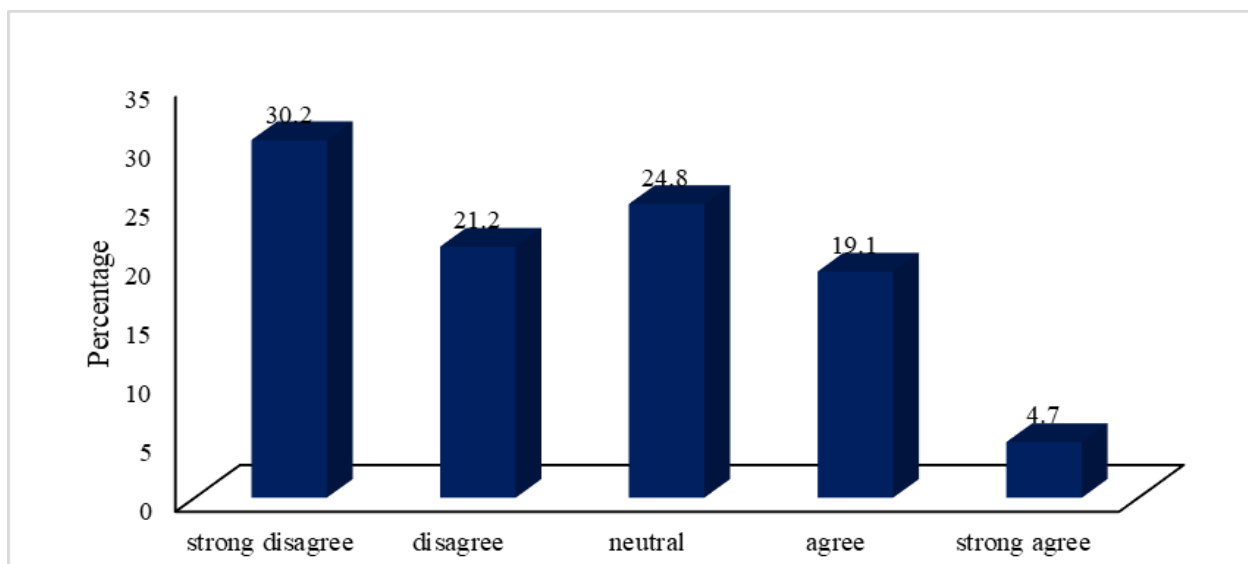


Figure 5: Involvement of Auditors in Follow up Stage of Audit Policy Development

Thus, the auditors who are the user group of audit policies is seen as active receivers of the audit policy development feedback. Follow up of the audit policies is done at the policy management level while users of the audit policies are not involved during follow up stage of the audit policy being implemented.

The findings were also supported by Boateng (2013), who concluded that, it is necessary to critically investigate the key users of the audit policies and definitely used, upon follow up stage of the policies, this will improve the performance audit.

3.4.6 Participation of Auditors on Development of Audit Policies

Respondents opinion on whether auditors are involved in the planning stage for the development of audit policies, on average score (2.4601) of the respondents disagreed, meanwhile

respondents' answers on whether auditors are involved in designing stage of audit policies development, on average score (2.7690) of the respondents disagreed. The respondents' opinion on whether auditors are involved in implementation stage of audit policies, on average score (2.7374) of the respondents disagreed, whereby the respondents' opinion on whether auditors are involved in monitoring and evaluation of the audit policies development, on average score (2.9209) of the respondents were neutral.

Finally, the respondents' opinion on whether auditors are involved in the follow up stage of audit policies development, on average score (2.4676) of the respondents disagreed. The overall results indicate that on average score (2.6710) of respondents disagreed that the auditors participated in the development of audit policies as shown in the Table 1

Table 1: Descriptive Statistics

Variable	Mean	Rank	Decision
Auditors are involved in the planning stage of audit policies development	2.4601	5	D
Auditors are involved in designing stage of the audit policies to be implemented	2.7690	2	D
Auditors are involved effectively in implementation of the audit policies being developed	2.7374	3	D
Auditors are involved in monitoring and evaluation of the audit policies performance	2.9209	1	D
Auditors are involved in the follow up of the audit policies development	2.4676	4	D
Overall Mean	2.6710		D

Source: Field Survey, 2022

KEY: Mean scores ranging from 1-1.80=Strongly Disagree, 1.81-2.80= Disagree, 2.81-3.20=Neutral, 3.21-4.20=Agree, 4.21-5.00=Strongly Agree

These findings was also supported by Bowels & Becker (2009) in which there findings showed that users of the audit policies were not effectively used in decision making upon formulation and implementation of the audit policies.

3.4.7 Audit Policies and the Performance Audit

Table 2 shows the correlation employed to explore the relationship between audit policies (as measured by the audit policies score) and the performance audit (measured by the performance audit score), while controlling for modern audit systems and old audit systems.

Preliminary analyses were performed to ensure no violation of the assumption of normality, linearity and homoscedasticity. There was a weak, positive, correlation between audit policies and performance audit, controlling for modern audit systems and old audit systems, ($r=0.152$, $n=274$, $p=0.001$). As presented in the Table 2, the coefficient of determination R square is 0.104 and R is 0.323 at 0.05 significance level. The coefficient of determination indicates that 10.4% of the variation of the performance audit explained by independent variables included in the model.

Table 2: Audit Policies Development and Performance Audit

Control Variables			Participation users/auditors	Performance audit
Modern &Old audit systems	Audit policies	Correlation	1	0.152
		Significance (2-tailed)		0.012
		df	0.000	271
	Performance audit	Correlation	0.152	1
		Significance (2-tailed)	0.012	
		df	271	0.000
R	0.323			
R Square	0.104			
Adjusted R Square	0.095			
Std. Error of the Estimate	5.56608			

**** Significant at 0.01(2- tailed).**

3.4.8 Audit Policy Development versus the Performance Audit

The analysis of variance in Table 3 shows that the model used significantly at ($P < 0.001$, $F=10.539$ and degree of freedom (DF) = 274) account for the joint variation of independent variables with the dependent variables. This implies that the modern audit systems and the old audit systems and audit policies have significant combined effect on the performance audit.

Table 3: Analysis of Variance

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	979.566	3	326.522	10.539	.000b
Residual	8395.91	271	30.981		
Total	9375.476	274			

Multiple linear regressions were further used to assess the effect of modern audit systems, old audit systems and audit policies on the performance audit.

Results showed that audit policies was statistically significant ($p\text{-value} < 0.01$) and had positive influence on the performance audit. This implies that a unit change in audit policies will increase the efficient of performance audit by the rate of 0.221. The modern audit systems was statistically significant ($p\text{-value} < 0.01$) and it had positive influence on the performance audit. This implies that the performance audit used the modern audit systems exceed the performance audit used old audit systems by the rate of 2.432 in terms of performance.

Table 4: Regression Output of the Audit Policies and the Performance Audit

Variable	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	18.135	1.294		14.015	0.000
Modern audit systems	1.596	0.793	0.133	2.013	0.045
Old audit systems	2.432	0.816	0.197	2.98	0.003
Audit policies	0.221	0.085	0.15	2.59	0.010

Note –Modern audit system and old audit systems were controllable variables under the study.

CONCLUSION AND RECOMMENDATIONS

Results showed that, there is positive relationship of audit policies and the performance audit as audit policies was statistically significant ($p\text{-value} < 0.01$) and had positive influence on the performance audit. This implies that a unit change in audit policies will increase the efficient of performance audit by the rate of 0.221. The modern audit systems was statistically significant ($p\text{-value} < 0.01$) and it had positive influence on the performance audit. This implies that the performance audit used the modern audit systems exceed the performance audit used old audit systems by the rate of 2.432 in terms of audit performance.

The study recommended that, the Central Government should establish a policy which emphasizes the need for regular audit of government entities operations particularly on the oil and gas sector. Regular auditing (At least each financial year) is an important activity as it enables the Controller and Auditor General to identify the opportunities for the increase of value for money opportunities and identify malpractices and likelihood of fraudulent activities into public institutions including auditing cooperation's which are concerned with oil and gas production in Tanzania. This statement is also supported by the World bank findings (2009).

4.1 Practical Implications of the Study

In practice, performance of oil and gas sector is achieved through value for money audit by involving the appropriate audit policies and understanding and addressing challenges which emerge during production, distribution and usage of oil and gas.

Using relevant audit policies in performance audit is a significant strategy to be used on performance audit, hence this needs to be undertaken into consideration by SAI when planning, designing and implementing audit policies reforms as suggested by this study. Moreover, audit staff are only seen as passive receivers of the audit policy outcome, not as active participants in using audit policies, audit staff are supposed to be active in using appropriate audit policies. Effective audit policies will result to improved performance audit particularly on oil and gas sector in Tanzania. This is also supported by Kearey *et al.*, (2012) and Crocker, (2006), both suggested that audit staff participation on establishment of relevant audit policies will add value towards the performance audit.

In addition, the study found that the role of audit policies is paramount for performance audit. The current audit policies used into performance audit is too limited and does not cover all dimensions of audits particularly value for money for oil and gas sector in terms of control system, audit scope and its mechanism. The auditors practically use manual systems in which auditing is limited and not efficiently done, audit systems used does not adequately add value towards the performance audit such as in oil and gas sector. Hence the study suggests that effective audit policies should be used on performance audit particularly in oil and gas sector auditing.

4.2 Contribution of the Study to Policy and Decision Makers

Policy makers and decision makers will gain insight on the critical roles of auditors in performing performance audit in oil and gas sector and gain understanding on the important role that performance audit plays in enhancing corporate governance, particularly in fostering government official's accountability and transparency. Policy and decision makers also will get to know the effective audit systems in conducting performance audit without ignoring the involvement of auditors who are the backbone for effective audit in oil and gas sector. Hence the study will help policy formulas to identify the loopholes in performance audit and their effects in oil and gas sector and hence design and develop policies accordingly.

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