

THE EFFECT OF AUDITING ON MANAGEMENT EFFICIENCY

IN UMEME (U) LTD MBALE BRANCH

CASE STUDY UMEME MBALE

BY

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DECLARATION

I Munyete Daniel Were declare that this is my original work and has never been submitted to any University/ Institution for the award of Bachelor's Degree in Business Administration. Where indebted to the works of others, due acknowledgements have been made.

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APPROVAL

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ABSTRACT

This research was carried on the effects of auditing on the management efficiency in UMEME Limited Mbale Branch. This was because in the option of the researcher, the management department of this organization represented a typical auditing system required by most of the companies operating business under shareholders and the management officials who are not the owners of the business. The major objective of this research was to determine the degree of auditing and the efficiency of management in a business organization. After commencing the study, the researcher auditing has contributed towards efficiency management in UMEME Ltd Mbale Branch.

Chapter Two contains Literature Review; it defines auditing, its effects and management that were obtained from various literatures.

Chapter Three contains the methods used in data collection, these were, interview, and questionnaire methods, research design, sample size of two departments out of three that had forty respondents as the sample amidst the limitations.

Chapter Four presents the findings to the study, analysis and interpretation of data obtained from forty respondents in the field out of sixty-eight who provided adequate data to the research using tables.

Chapter Five involves the summary, conclusions, and recommendations to the study; hence management has been positive to auditing carried out in the organization. The auditors have the duty of examining financial statements within a short period of time and thereby ascertaining the financial position of the organization. This motivates workers towards their service in terms of quality and timeliness least their enumeration and interference with their independence thus unreliable results for management to take decisions in UMEME.

It was recommended that the company should relate as much as possible to the actual practice at work and that more research should be carried out on the relationship between the elements of

classroom auditing and management which must not only be studies in research, but the actual practice must be put at the jobs observed by auditors.

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CHAPTER ONE

INTRODUCTION

1.0 Background to the Study

The word “Audit” has been derived from the Latin word “Audire” which means to hear. The owners appointed certain persons to check the accounts whenever the suspected fraud. Such a person, whose duty was to examine the accounts, came to be known as an auditor. He used to send for the accountants and hear whatever they had to say in connection with the accounts. Persons responsible for financial transactions, used to satisfy auditors by their oral explanations. But now the auditor has to look into the facts behind the figures and he must certify their accuracy. It is to ascertain whether the balance sheet and the profit and loss or revenue accounts show a true and fair view of the state of affairs of a concern. The company was formally a Government Parastatal body called Uganda Electricity Board, but in 1998, it was privatized and was bought by a foreign company called UMEME Limited which deals in the supply of Hydro-electric power.

The effect of auditing on the management efficiency is defined as an independent examination of accounts record and other related documents in order to enable the auditor to satisfy himself Profit and Loss Account and Balance sheet give a true and fair view of the state of affairs of business.

Auditing of financial books is so vital in the management efficiency of those firms where it is in use because it is the direct link of detecting errors and fraud. And it motivates the employees work hard because of fear of being reported inefficient.

Preliminary investigations in UMEME Limited Mbale branch, showed that the number of customers who pay for their bills, is so big that the board spends some money to employ internal auditors and at times, hire the external auditors, to examine and find out the effects of auditing on the management efficiency in UMEME Limited Mbale Branch.

1.1 Statement of the Problem

The objectives of auditing are to ascertain whether the financial statements are prepared in accordance with the International Accounting standards. It's used to detect errors and fraud for efficient management. However, UMEME seemed not to follow these principles thus errors and fraud exists in UMEME Mbale, this therefore paused a question on the effects of auditing on management efficiency that the research aimed at finding.

1.2 Objectives of the Study

1. To determine the effects of auditing on the performance of the organization
2. To find out whether there are other factors that could have affected the performance of UMEME Mbale Limited.

1.3 Research Questions

1. What are the effects of auditing on the organization?
2. What are other factors that affect auditing on management efficiency in UMEME Mbale Branch?

1.4 Significance of the Study

The study may be a starting point for other researchers to put in their efforts to undertake research study of the similar nature and this may go along way in improving what was reached earlier and this is beneficial to all other big organizations like National Water and Sewerage Corporation (NWSC) which also apply auditing.

The study may assist top management in decision making concerning auditing activities.

1.5 Scope of the Study

The study was conducted in one of the branches of UMEME Limited in Mbale Branch found/located in the Eastern part of Uganda.

The study covered a time period running from 2003 to date

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter dwells on the review of related literature on the effects of auditing on management efficiency. This was obtained from variety of sources such as textbooks internet and other people's research work.

2.1 Related Literature

According to Manasseh (2004), defines auditing as an independent examination of and expression of opinion on the financial statements of the entity by an appointed auditor in pursuant of that appointment and in compliance with any relevant statutory requirements. He also defines auditing as an independent examination of books of accounts and vouchers of an enterprise by a qualified auditor so as to ascertain whether the enterprises has kept proper books of accounts as per requirements of the Company Act and books of accounts and whether such statements portray a true and fair view of the company's state of affairs as at a given date.

According to Manasseh (2004), independent examination is conducted by a qualified accountant, qualified according to the company Act. The qualified accountant must be independent of all parties with interest in the company for example management, directors and third parties. His independence is very crucial because it is requirement of the Company Act, Cap 486.

According to Manasseh (2004), according to the Company Act, Cap 486 of the laws a limited company must maintain a cash book, assets ledgers, ledgers and shareholders register. The first three books are statutory books of accounts which must be kept by limited companies at their registered offices.

According to Spicer and Pegler (2003), an audit is defined as an examination of the books, accounts and vouchers of the business as will enable the auditor to satisfy himself that the balance sheet is properly drawn up, so as to give a true and fair view of the state of affairs of the

business and whether the profit and loss account gives a true and fair view of the profit and loss for the financial period, according to the best of his information and the explanations given to him and as shown by the books and if not, in what respects he is not satisfied..

Peter Drunker (1958) defined auditing as an examination of records by an auditor of final accounts of the business that is trading, profit and loss account and balance sheet. He further stated that it involves the checking documents from which these accounts are prepared.

International Accounts Graduates, (1980), have defined audit as an independence examination of financial information of any entity whether profit oriented or not, and irrespective of its size of legal firm. When such an examination is conducted with a view of expressing an opinion there on, IAG3 also gave meaning of the word audit that it means to hear.

Saleemi (2007) defined auditing as examination of financial statements covering transactions over a period and ascertaining the financial position of an organization on a certain date in order for the auditors to issue a report on them. This therefore has to be followed by auditors of UMEME to ensure proper running of the organization.

Saleemi (2007) gives the objectives of an audit, where the business or businesses area managed by the manager instead of the shareholders themselves. Managers are employed by the owners of business entity in order to run their businesses and day today transactions are looked at by the directors who are elected by the shareholders. The auditors maintain the accounting records and prepare final statements in order to provide the information to the owners of the business enterprise.

Saleemi (2007) further said the main objective of an auditor is to enable the management to fulfill independent opinion on the accuracy or in other words the financial statements prepared by the managers. This provides the need an audit in the organization like UMEME.

Saleemi (2003) stated that for big organizations like UMEME, it is compulsory to have their annual accounts audited by an independent and qualified auditor. This has been a problem to Auditors and employees hence bribes being accepted by the auditors.

Howard (1983) gave both the primary and secondary objectives of an auditor. He should confirm to the management whether proper books of Accounts are kept or not.

The auditor has an obligation to prove the true and fair view of the financial state of affairs of the business. To detect errors and fraud, to assist the managerial officials, to improve upon their accounting systems. He is required to communicate his findings to the shareholders of the organization inform of a report at the end of the financial year.

Alvin et al (1980) defined auditing as process of accounting cumulative and evaluating evidence by a competent and independent person, about quantifiable information of specific economic entity for the purpose of determining and reporting upon the degree of correspondence between the quantifiable information and established criteria.

Alvin et al (1980) identified types of auditors as follows; Certified Public Accountants, General Accountants Office Auditors, Internal Revenue Agents and finally Internal Auditors. He also gave the activities of CPA (Certified Public Accounts) as follows; -

Management Advisory Services, Book-keeping, Accounting Services, and Tax Services.

B N Tandon et al (1998) also wrote about management Advisory Services which most Certified Public Accountants forms provide to enable their clients to operate their business more efficiently and effectively. Hence UMEME has to be computerized fully in all departments in order for the firm to achieve management efficiency fully, for instance in accounting system which will aid in making strategies in computer installation and actual benefit achieved with little interaction from all audits or tax staff.

Alvin et al (1980) wrote about test effective system where the auditors can identify an effective control system to strength their opinion when giving a report to the management concerning the reliability of the financial information.

The procedure involved in these tests are commonly known as compliance tests which brings about clear information to the management hence efficiency can be achieved the reliability of the financial information. The procedure involved in these kind of tests are commonly known as compliance tests which bring about clear information to the management hence efficiency can be achieved and reliability of financial in UMEME.

Jack C. Robertson (1985), in his book of auditing talked about keeping accounting records that in order for the business to perform well, the internal auditing staff must take some records in controls.

That an auditor's day today work involves the scrutiny of the accounts of an enterprise and suitably give details concerning his opinion. The auditor's opinion will be expressed in a written report addressed to those who employed him to audit their state of affairs at the end of a particular period hence all this detail has been provided by the researcher through carrying out the study in UMEME Mbale Branch.

2.2 Types of Audit

Saleemi (2007), statutory audits are performed according to the law or companies Act Cap 486 of the Laws of Kenya. This audit is conducted within the definition of Companies Act 1948 and 1967 of the Kenya Law. These types of audit are governed by the statutes and are conducted for limited companies whether private limited or public limited companies. This Act requires that the balance sheet and profit and loss account be laid before the shareholders at their Annual General meeting which is contingent upon the audit report.

Private audits are conducted according to the agreement between the auditor and his client, and as such they are not governed by any Act. These audits are conducted for such businesses as partnership, sole traders and clubs. The agreement between the auditor and his client is very important because, it will define the scope for the work to be done by the auditor in such audit. It will be the basis of charging his audit fees. It will be the basis of the report, which must be restricted to the scope in the agreement so as to minimize the auditor's liabilities.

2.3 Objectives of an Auditing

A primary objective of an audit is to prove the true and fair view of the company's state of affairs as at a given date. The proof of true and fair view will be centered on the balance sheet, profit and loss account, and the funds flow statement. It is also important because it finds out whether the company has kept proper books of accounts and to write a report.

This is the end product of any audit, this report is addressed to the shareholders and it will contain the findings of the auditor during the examination and this report will contain his opinion. The report may be negative, technically known as a qualified report.

It may be on the other hand be positive which is technically known as an unqualified report, in all the report will cover one financial period and is always a prelude to the convention of the company's Annual General Meeting (AGM).

Secondary objective is to provide advice to the management on the auditor's professional bodies through auditing guidelines and standards, the advice is contained in the letter called management letter of internal weakness.

2.4 Management Efficiency

Dortcha (2003) says that an agency is responsible for monitoring efficiency, effectiveness and profitability in its cash management practices. The monitoring includes a methodology to ensure that an agency review is completed for receipts and disbursements. Management has to co-operate during audit and give explanation on different issues, avail books and schedule as and when needed, no collusion through third party, this may lead to fraud which may be hard to detect and they take the advice of the auditor or only implement it in part.

2.5 Importance of Auditing

Whittington (1998), it provides assurance and credibility to the accounts in the audit report, and this is crucial to all parties who have an interest in the company.

Third parties who do not take active part in the running of business are protected by the auditor's presence in the business and thus, their financial interest will not be at stake.

The audit will serve as a detective and a preventive measure against errors and frauds in the business.

An audit keeps the client's account clerks vigilant and up-to-date because if they are not the audited will report such and they can be apprehended.

Audited accounts by independent auditors minimize chances of disputes among partners in the business for example in the profit and asset sharing.

Incase a new partner wants to join the existing partners, audited accounts will serve as a basis for such admission, to determine how such a partner has to continue to existing capital.

Incase of the retiring or a dead partner, the audited balance sheet and profit and loss account will serve as a basis of determining what is due to the beneficiaries of the deceased and that due to the retiring partner.

Incase of joint stock companies, the shareholders who do not take part in the management of their business are assured by the audited accounts that directors have not taken undue importance of their position in the business to defraud them and misuse their assets (shareholders' assets), both money and material assets.

Incase of fire or any other catastrophe the insurance companies will settle the claims of the business on the basis of audited accounts of the previous year.

The audited accounts are used as a basis for borrowing finance from banks and other financial institutions, as these will highlight the company's present financial performance which is crucial to lenders.

If the business is to be sold as a going concern, its price can be fixed on the basis of the audited balance sheet of the previous year. Audited accounts are acceptable as a basis of ascertaining tax liability and these are usually accepted by the income tax department for the settlement of income for the year.

During the course of the audit, the auditor will provide general advice to management for example advice on financial planning, internal control system, and tax planning and the general management of the business, such may be given to the management free of charge. Audited accounts provide assurance to all parties that statutory requirements have observed by the company, during its operation for example co-operative Act, partnership Act, companies Acts and Societies Act.

2.6 Qualities of an Auditor

Kamal Gupta (1999), an auditor must be well versed with all branches of accounts, for example cost accounts, management accounts, financial and income tax accounts, and is a master of general accepted accounting practices and principles and be conversant with the latest developments in the accounting field such as new accounting standards and guidelines.

The auditor should never pass a transaction unless it is correct. This is possible if the auditor is conversant with all the principles of accounts so as to be able to certify their authenticity. The auditor should grasp quickly, the technical features of his clients' business before commencement of the audit through visits to his client to acquaint himself with the client's technical features.

The auditor must seek clarification on technical matters and avoid pride which may occasion him liabilities for negligence.

He must be familiar with mercantile law and company law and also be a complete master of auditing principles so as to be able to apply these during the course of his audit work.

He must be tactful and honest that is to say he must be a man/woman of unquestionable integrity and should not certify what he does not believe to be true. Thus, he must have the following; tact in applying tests, interviewing and observations.

He should not be influenced directly or indirectly by others in mid to change his opinion which may lead to a compromise of his independence which intern may lead to the violation of the company's Act call for this independence.

He should be courageous despite the situation in which the client may put him as he is protected by the Companies Act.

He should never reveal the client's secrets except if the clients consent to be and be accurate, vigilant, cautious and methodical during the course of his audit work so as to do his audit work with some degree of professional competence.

2.7 Professional Ethics of an Auditor

Champ (1996), these are rules of conduct that govern the auditing profession. An auditor must be independent of the enterprises under audit if he has blood relationship in the client company.

If the auditor gets more than 15% of his gross revenue from any one client

If he gives a guarantee to a client

He gives a loan to a client or gets a loan from the client

He must never mis-represent facts knowingly-this can lead to criminal liabilities, imprisonment and nullification of his certificate (accounting certificates).

He should never subordinate his judgement to others.

He should never accept an engagement which he cannot complete with competence.

He should not allow his name to be associated with financial statements which he has not audited in such a manner as to imply that he has conducted such audit while he has not.

He should never express an opinion that financial statements agree with generally accepted accounting principles when they do not.

He should never allow his name to be associated with forecasts for example sales forecast, profits forecasts etc.

The auditor should never provide a service to a client who already has engaged another auditor. However joint or secondary auditors are acceptance.

He should never offer employment to an employee who currently is employed with another firm of audits without the lattes' consent.

2.8 Appointment of the Auditors

Douglas R. (1996), it is a legal requirement of the companies to appoint an auditor who will oversee the company's affairs for a given financial period.

Appointment of an auditor is as follows; -

First auditor (s) is appointed after the company's registration by the Board of Directors.

He must be appointed within 30 days after the company's registration and he will oversee the company's affairs until the next annual general meeting. Incase the directors fail to do so, then the registrar of companies may appoint an auditor to oversee the company's affairs up t the next annual general meeting.

In case the auditor is to resign, he must give a notice of 28 days in writing to the Board of Directors. This notice will be necessary for any other subs equate registration/removal that is even if the shareholders want to remove an auditor, they must give him a notice of 28 days before the annual general meeting.

At the annual general meeting, the shareholders will have to appoint an auditor – 28 days must be given to the outgoing auditor in this respect.

Automatic appointment

If there is no resolution intended to remove previous auditor, then he is automatically reappointed.

If the previous auditor does not give a notice of the resignation in writing (of 28 days) then he is deemed to be automatically reappointed.

If the auditor has not committed any act which disqualifies him automatically from being reappointed.

If after the annual general meeting, the shareholders disagree on who is to be the next auditor. (If no new auditor is appointed nor do they delegate this duty to the Board of Directors , then 7 days after the annual general meeting the Registrar of Companies will have to appoint the new auditor) assuming that the previous auditor has been removed.

Also automatically reappointment will be obvious except

If he is not qualified for re-appointment like due to misconduct or delays the annual general meeting. If the auditor has given a notice (28 days) in writing of his intentions/unwillingness to be re-appointed.

If a notice for resolution has been given by any one shareholder, intending to appoint some one else then the auditor can not be automatically reappointed, thus gaps that this research is investigating about.

2.9 Rights of an Auditor (Given by Companies Act Cap. 486)

Jack C (1985) right of an access to the books of accounts of organization at all times. The auditor has a right to access of those books which may be kept in the business and elsewhere.

Right to receive returns submitted by the branch office to the head office

Books will include books of accounts, statutory books, (Memorandum and Articles), statistical books, costing books and all the vouchers of whatever nature.

Right to call for information and explanation

The auditor has the right to ask for any information at any time and any explanation which is necessary for his opinion. He has an equal right to get information and explanation from the company's officers (Managing agents, Company Secretaries, Treasurers).

Right to receive a notice of 21 days to attend the Annual General meeting

The auditor has the right to receive a notice of 21 days to attend the Annual General Meeting or extra-ordinary Annual General meeting regardless of whether accounts are discussed at the same time attend to the annual general meeting, but can only speak at this annual general meeting if the accounts are subject of discussion.

Right to make a statement at the Annual General Meeting

The statement must be to do with accounts under discussion, and is bound to answer only those questions concerning the accounts if these pass through the chairman of the annual general meeting.

He has a right to correct wrong statements given by the directors to do with the accounts. He can not cover omissions in the report through his statements at the Annual General Meeting attend the annual general meeting in exercising in exercising this right.

Right to be indemnified

He can be indemnified out of the company's assets against any liabilities incurred by him defending his name if this was tarnished by the company in any manner.

Right to visit the company's branches

The statutory auditor has the right to visit the company's branches provided these have no qualified external auditor. During visit, he has an equal right to cover all books of accounts and vouchers of the same branch and has a right of access of returns, (the returns the same branch has submitted to the head office).

Rights to legal and technical advice

The auditor has the right to obtain advice from such experts as engineers, lawyers, solicitors, and valuers. However this advice must be interpreted from the auditors' own understanding of the prevailing circumstances in order to arrive at an opinion.

Right to remuneration

The auditor has the right to receive his fees, provided he has completed his work or if he is dismissed unlawfully during the course of the year, he has the right to full year's fees as was held in the case of *Homer Vs Quilter* (1908 UK).

2.10 Rights of an Auditor

FRM (1974) right to sign the audit has a right to sign on the audit report or to authenticate any document which the companies Act requires the auditor to sign for example a prospectus, engagement letter; interim report for payment of interim dividends, bankers references to do with the company's financial strength, a report of the company's affairs when the management are resigning.

Rights during removal

During his removal, he has the following rights; -

- Right to speak at the every meeting discussing his removal
- Right to send his representations to the company which will be circulated to all shareholders
- Right to receive the annual general discussing that will discuss the auditor's removal (28 days notice)
- Right to read the representation in the Annual General Meeting incase these were not sent in a reasonable time to share holders.
- His removal is reserved to share holders, thus he has the right to withstand other forms of removals.

2.11 Audit Evidence

Manasseh (2004), audit evidence consists of any information used by the auditor in arriving at conclusions necessary for his opinion in the financial statements.

Types of audit evidence: Audit evidence could be; -

Primary evidence: This is evidence generated from the company basically obtained from accounting records and sources documents such as invoices

Secondary evidence: This is the evidence obtained from outside the company for example form third party confirmations and also through answers to questionnaires, interviews.

Circumstantial evidence: This is the evidence generated from circumstances prevailing in the business for example orderliness of clerks, qualifications and ability of the people you come across the business.

Hearsay evidence: This is the evidence gathered from conversations or talks.

Audit techniques to obtain this evidence will include; -

Vouching: This is where the auditor substantiates the validity of various amounts by referring to the documents pertaining to that pertaining to that particular transaction.

Verification: This involves ascertaining existence, value, ownership and description of the assets and the liabilities appearing in the balance sheet of the business.

Confirmations: This involves seeking evidence from third parties regarding the accuracy of figures appearing in the statements for example through debtors' circularization, bank etc.

Through observations

During such occasions stock-taking and payment of wages

Re-computation and rechecking for example depreciation and discounts. Enquires from those parties with good knowledge of what goes on in the business for example from heads of departments.

Comparisons: This is comparing the current amounts with past years amounts. Also through extracting ratios and graphs for comparison purposes.

Preparing schedules for example trying figures with accounts. Agreeing the trail balance with the accounts to make sure that the balance sheet and profit and loss account agree with accounts.

Use of flow charts and questionnaires to check the working of the internal control system that the research was investigating about.

CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction

This chapter focuses on the sampling techniques tools used in data collection, how data was collected and analyzed. It portrays the administration of the tools like the research design, analysis, data presentation, and procedure, instrument of data collection and limitations.

3.1 Design of the Study

The design of the study was in Mbale UMEME offices. This office handles payments from customers electricity supply and therefore auditing of accounts records was necessary for effective management. The research design was done using quantitative and qualitative method. The researcher collected raw data from respondents that were on the effect of auditing on management efficiency in UMEME Mbale Branch.

3.2 Population Study

The study population covered three areas of UMEME branch Mbale in Eastern Uganda; these were the staff, consumers and the top management.

3.3 Sampling Method

Cluster sampling was used in the research as one does not have to look at all items within any section of the work but rather to justify the tests as satisfactory.

Purposive sampling was also used on staff because they were knowledgeable on the research problem.

3.4 Sample Size

The sample size consisted of two (2) departments which were finance and auditing because of adequate data. The researcher was interested in staff (20), clients (17) and top officials (3) due

their skills, ability, and knowledge, out of 40 only 30 were received back, 12 of the respondents were female and 18 were male.

3.5 Methods of Data Collection

This was done by giving them simple questionnaire to answer by filling them using the question forms. The researcher gave the questionnaires personally and interviews the staff face to face. The researcher made proper plan by drawing a schedule for the smooth running of the research. A variety of questions were asked and the respondents in internal audit section were co-operative hence the researcher was able to get the desired data about the effects of auditing on management efficiency.

3.6 Data Control

A letter was obtained from the University that introduced her to the agency; this built confidence in data collection as assurance was given to the agency that information given was purely for academic purposes.

3.7 Sources of Data Collection

Primary source of Data

The data was got from the internal auditors and the top management officials in the UMEME Limited Mbale Branch.

Secondary sources of Data

The data was got from the library of UMEME and other books which gave me good idea about auditing on the management efficiency on work.

3.8 Analyzing Data

In analyzing the data collected the researcher sorted, coded, edited and presented using tabulation method which was characterized by findings which are expressed and described. The test of data analysis is in rejection or acceptance of the questionnaire and interview method which were basically relied observation made by researcher.

Qualitative method of data analysis was preferred to other statistical tests because it is easy to analyze the findings and above all it brings up the relationship clearly between the variable being analyzed.

3.9 Limitations

Much as a lot of care was taken by the researcher, the study had some hindrances whereby during the interview, there was a problem of revealing information because of fear by some officials to be quoted inefficient this had to be overcome by informing them that the research was confidential and one would be quoted by name.

By use of questionnaire method some of the questions needed thorough explanation in order to get the clear information yet it was not hard. This was overcome by being patient while explaining the different terms meant for research purposes.

There was another major problem of availability of money to process this study right from the beginning to the end. Working with the budget was the ultimate solution.

CHAPTER FOUR

PRESENTATION, ANALYSIS, AND INTERPRETATION

4.0 Introduction

The study on auditing in relation to management was intended to find out the effects of auditing on management efficiency in UMEME Limited Mbale Branch or not.

Management efficiency in relation to auditing is the process undertaken by one or more individuals to co-ordinate the activities of others to achieve the projected results. This is mainly through the utilization of available resources at minimal costs basing on the research study carried out from UMEME Limited Mbale Branch, the following were the findings.

4.1.1 Effects of Auditing to the Performance of UMEME

Table 1: Representing the rate of response by respondents

Sex	Frequency/Number	Percentage
Male	25	62.5
Female	15	37.5
Total	40	100

Source: Primary Data

From the data in the table 1 above, 62.5% of the respondents were male while 37.5 were female thus UMEME Mbale has more male than female due to the masculine work that is done. Auditing has contributed towards efficient management in UMEME Limited Mbale Branch. In this case the researcher relied on the data presented above and the benefits enjoyed by the organization while having its financial records audited.

4.1.2 Independence of Internal Auditor

Table 2: Showing Independence of internal auditors

Respondents	Number	Percentage
NO	30	75
YES	10	25

Source: Primary Data

From the data in the table 2 above, 75% of the respondents, said independence of the auditors is interfered with compared to 25%. This means that they are not free to perform their service and thus reports produced are not free and fair for management decision making. The attitude of mind characterized by integrity and an approach to professional work is limited.

4.1.3 Reporting Schedule

Table 3: Showing Reporting Schedule

Respondents	Number	Percentage
Quarterly	15	38
Monthly	20	50
Not sure	05	12

Source: Primary Data

50% of the respondents say that reports are submitted on a monthly basis while 38% quarterly and only 12% are not sure. This therefore implies that monthly basis reporting should be consistent for better reporting about the organization though quarterly is also adequate. This implies that the auditor of a company has the duty to communicate his finding arising out of his examination in the report to the stakeholders about the company's affairs.

4.1.4 Relationship Between Internal and External Auditors

Table 4: Representing the relationship between internal and external auditors

Respondents	Number	Percentage
Good	35	87.5
Bad	05	12.5

Source: Primary Data

The relationship between internal and external auditors' from the respondents revealed that 87.5% is good while only 12.5% say that is bad. On the basis therefore, the external auditors and other stakeholder can relay on their financial estimates as being true and fair for the objectives of the organization to be achieved. This further indicates that the length of time necessary will be reduced in audit, little time spent and more effort will be put in the areas of weakness of 12.5%.

4.1.5 Contribution of External Auditors to the Achievements of the Organizational Goals in Addition to Statutory Responsibilities

- Value for money
- Recommendations on various issues / advising the management
- Detection of errors and fraud, hence true and fairness of the report.
- Identifying internal weakness

Basing on the contribution above the company is in position to perform better and thus recommendations are made accordingly and the researcher discovered that the external auditors have contributed a lot in the achievement of the managerial efficiency in the audit department.

1.1.6 Recruitment of Auditors

Table 5: Representing the Recruitment of auditors

Respondents	Number	Percentage
Advertisement	23	58
Merit	10	25
Promotions	07	17

Source: Primary Data

The findings above indicate that recruitment of the auditors is done through advertisement (58%) in the New Vision paper on merit (28%), promotion (17%). This therefore implies that the procedure followed is the right one accept nomination, request the prospective client's permission to communicate with the auditor's last appointment in writing and all information of the previous work of the client is revealed to him or her freely in discussion before undertaking the work, hence the right process followed and used.

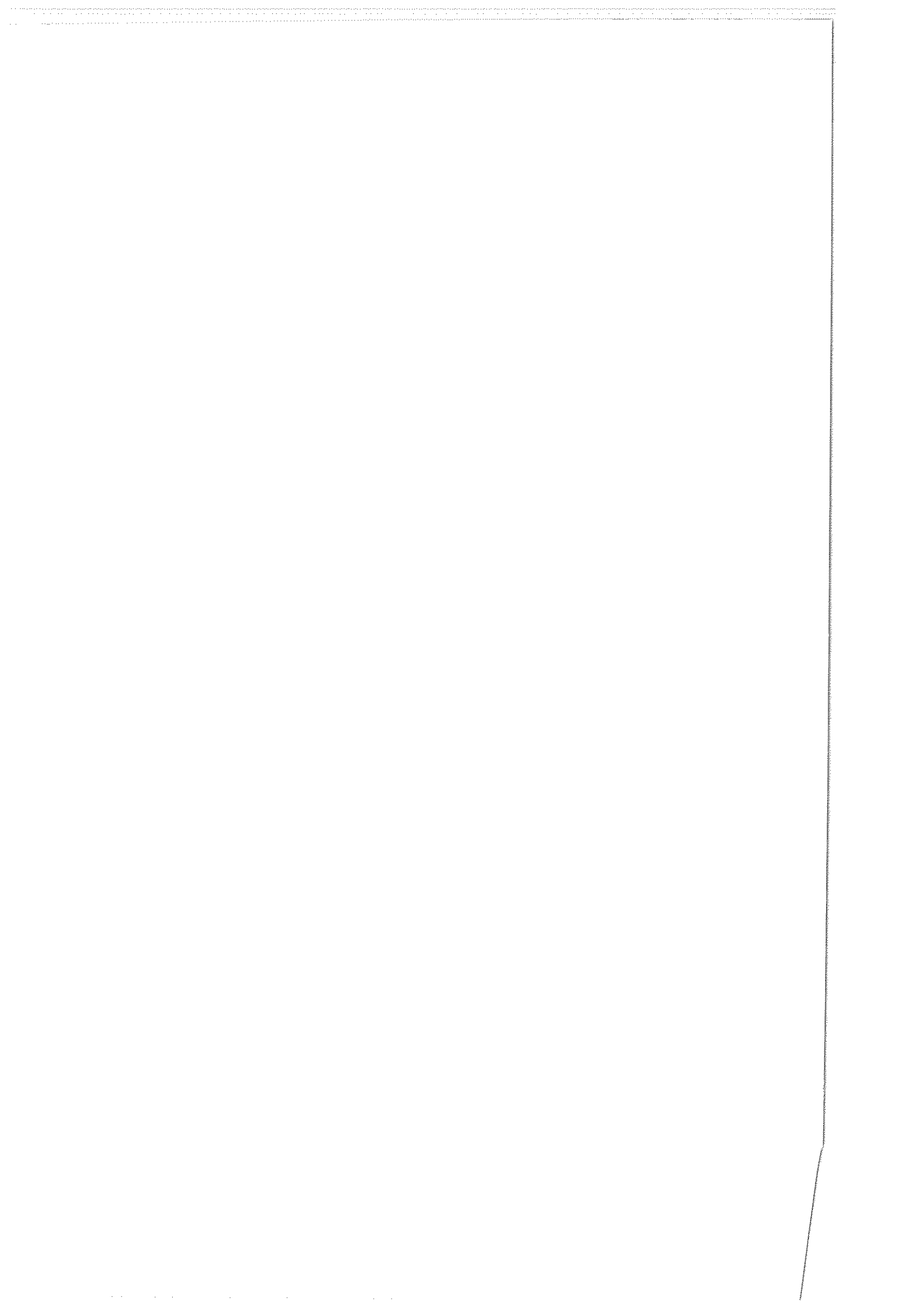
1.1.7 Relationship of Internal Auditors on their Scope and Duties of Auditors

Table 6: Representing the relationship of internal auditors on their scope and duties of auditors

Respondents	Number	Percentage
NO	36	90
YES	04	10

Source: Primary Data

Based on the data over 90% of the respondents say that the relationship of internal auditors on the scope of their duties of auditors agree and this all material facts exposed to them and hence their corporate practice of their profession to management on which decisions are reached upon.



1.1.8 Efficient Management of the Organization

- › Prompt Accountability
- › Implementation of Organizational guides
- › Recommendation of positive issues

According to the findings, auditing has contributed towards efficient management in UMEME Limited Mbale Branch.

Therefore in order to be able to test the questionnaire, the following data was collected. Management efficiency has been achieved to certain extent by way of sending letters of circularization by the external auditors. In this way, debtors of the organization have to prove their indebtedness and this has greatly strengthened the internal control system.

External auditors make sure that verification of cash at hand in the bank has been carried out, together with verifying tangible and intangible assets, and the balance sheet events. Thus when they are satisfied with all this they send the unqualified report to the management hence this enables efficient management of financial records.

1.1.9 Circulars of Letters by Auditor to Creditors and Debtors

Table 7: Representing circulars of letters by auditors and debtors

Respondents	Number	Percentage
NO	25	63
YES	15	37

Source: Primary Data

From the data in the table above, 63% of the respondents get letters circulated by the auditors to creditors and debtors while 37% do not. This is however used to know how many people the company demands from and how many demand its assets and liabilities of the company henceforth assessed.

1.1.10 Extent to which External Auditors relying on the work of Internal Auditors of True and Fair.

Table 8: Showing the extent of external auditors relying on the work of internal auditors of true and fair

Respondents	Number	Percentage
NO	30	75
YES	10	25

Source: Primary Data

By use of internal audit control system UMEME Limited Mbale Branch with a large extent of over 75% has improved and achieved standardized recordings, accountings and accounting information system on which external auditors rely on the work of internal auditors.

1.1.10 Consultation made by External Auditors during Audit

Table 9: Showing the consultation made by external auditors during audit

Respondents	Number	Percentage
NO	25	63
YES	15	37

Source: Primary Data

From the above, 63% of the respondents do not consult during auditing while 37% of the respondents agree that they consult during external audit. This however is used to find out how auditors consult during auditing and hence reliability of their information for formation of their opinion on the financial performance of the organization.

1.1.12 Types of Techniques Applied during Auditing Records

Internal control questionnaires, this is a set of questions the auditor poses to his client and requires short answers for example Yes or No. "Yes indicates strength in internal control systems and "No" answers indicate weakness in internal systems. They are either answered by auditor or client.

Flow charts: these are diagrammatic representations of accounting functions and procedures and flow lines indicate weakness in internal control system.

Third party confirmations: these are confirmations from third parties for example debtors, creditors, bankers, any difference between these parties' replies and the company's own records may be a sign of weakness in internal control system.

Compliance test: these are on records and transactions of the business which assess the adequacy of the company's recording systems, its weakness or strength.

Walk through tests: these are designed to assess the internal control systems from the general point of view that is to say together assurance of the strength of existing internal control system.

Substantive tests: these are tests on the balance to see whether they are genuine for example bank balance, request a bank letter to confirm the balance. Any difference with the company's cash book will indicate weakness in the internal control systems.

Using observations: observations are made in such as stock-taking, cash counts and wages payments and any irregularities in these areas will point out to weak internal control systems.

Comparison: using budgets which are compared with actual performances ratios, averages and current statements which are compared with previous statements and schedules, any big deviation will point out to the presence of frauds, thus a weakness in the internal control systems.

assessment of the efficiency of the internal audit department and its ability to maintain strong controls. A weak internal audit will signal a weak internal control system.

Verification of assets and liabilities and comparing these with the assets register. If they disagree, this may indicate a weakness in internal control system.

Using vouching of entries: Vouching is examination of vouchers to see whether they are; for the business, properly authorized, for the period under audit and properly recorded and any fault in any of these indicates weak internal control system.

Use of surprise checks in such areas as petty cash where a shortage will indicate a weak internal control system.

1.1.13 Assessment of the Relationship Between Internal Auditors and Staff of UMEME

Table 10: Representing the assessment of the relationship between internal auditors and staff of UMEME

Respondents	Number	Percentage
Bad	5	12.5
Fair	7	17.5
Good	20	50
Excellent	8	20

Source: Primary Data

From the information above, over 50% of the respondents say that the relationship between the internal auditor and the external auditor is good hence reliance on their reports by other stakeholders for decision making.

It acts as a consulting department to other departments in matters of controls and other company policies.

It reveals the activities of the entire company to see whether there are in line with the company's policies.

It serves as preventive measure against errors and frauds through consultant checking of the accounts.

It is designed to implement and control all activities in the business to ensure an effectively run business.

It acts as feedback to the management regarding the success or failure of the company's operations and procedures.

It conducts special investigations in areas where; fraud and errors are suspected, profit margins have changed for no apparent reason, the policies are not of hand and budgeted targets are not achieved.

This department is responsible for systems and monitoring their efficiency as to help the management to manage better.

It performs routine jobs for example it may undertake verification of assets and liabilities, it will also check the accuracy of accounting books and whether they are properly kept according to the requirements of the company's Act and the needs of the management.

It performs executive duties, the department must ensure that the company's policies are executed for example board of directives and credit policies.

.2 Other Factors that Affected the Performance of UMEME Mbale Limited

Vandalism of wires this is when wires are stolen by other people. They are mostly done in the nights when there is load shading as it was revealed in the monthly reports as secondary data source. This hence affects supply of power.

Salary increments: these workers are not motivated enough to offer services. They said that the payments are low and yet allowances are not mentioned about and if so, it delays. This therefore demotivates the service providers.

Poor working conditions: this is in terms of offering service at awkward hours like in the nights. It exposes them to risks for their lines and property. It includes limited gadgets like boots and other tools that are to be used. Sometimes electricity could be switched on accidentally at the supply when working and hence electrification and death of staff.

Promotion: if one is to be promoted, then he or she should have passed through all levels of work for adequate experience. This takes very long if it is to be affected on some few employees and this discourages others from performing their due duties.

The degree of reliance by the external auditors on the internal auditors in this organization was decided that the external auditors could conduct tests in request of those internal controls for instance booking-keeping on when they intend to rely on determining the nature, extent and timing of substantive audit procedures in the firm. This has determined whether to perform system based approached or vouching audits.

The auditor performs compliance tests to determine if the control of debtor's work, he may also verify a sample of result if he relied on control to minimize his substantive tests and this may include circulation of debtors who have defaulted payment of electricity bills. Timing of audit work refers to the movement controls which imply that there won't be any asset misappropriated for the remaining part of the year. This has been improved in UMEME Limited Mbale Branch and therefore there is hope that irregularities are going to be minimized thus the external auditor will rely on the information given by the internal auditor because of the above steps undertaken.

In conclusion auditing of records in UMEME Limited Mbale Branch is one of the major contributing factors towards efficient management. Auditing plays a key role in management efficiency, because through auditing of receipts from customers and issuing of electricity bills, the follow up delayed by the customers has been simplified since most of them take long to effect payments of services offered to them by the organization.

CHAPTER FIVE

DISCUSSIONS, CONCLUSION AND RECOMMENDATIONS

5.1 Discussion

In discussing the collected data, the researcher relied on the effects of auditing in the management efficiency, how it has contributed to good performance in the following ways.

Auditing records of UMEME has motivated the employees to work hard and complete the necessary financial statements in time because of fear of being reported inefficient by the auditors.

Based on the above effect PETER DRUKER in 1958 wrote that the work of management is to make people productive to regain their competitiveness in the international arena, society must have managerial competence. Therefore UMEME requires competent auditors and managers to achieve their goals.

Auditing has made the billing system easier in the way that customers who delay to effect payment are supplied with debtor's circularization letters to prove their indebtedness. Auditing being one of the reasons in attaining management efficiency can further be discussed.

It has been defined as the process of accumulating and evaluating evidence by the competent person about quantifiable information of specific economic entity for the purpose of determining and reporting upon the degree of correspondence between the quantifiable information and established criteria.

The external auditors are restricted on specific areas to cover that are to say they are not independently free to carry out their duties in the whole organization, hence this explains how the internal control system has not yet been strongly established.

The work of external auditors has been simplified to a large extent whereby in case the auditor finds it too technical he is free to consult the management or the internal audit section for more clarification and evidence thus their degree of co-operation is high.

It has been proved that in this organization there is a problem of planning, controlling and recording technique when it comes to the process of issuing electricity bills or invoices of customers, and handling of payments as many customers tend to delay in effecting payments.

In UMEME Limited Mbale Branch the recruitment of auditors is too technical because it's done by board of directors who strictly employ qualified persons in the field of professional studies and its equivalent.

The researcher also discovered that there is a maximum degree of co-operation enjoyed between the internal and external auditors; hence this makes it easier for them to carry out their auditing work effectively.

The internal auditor is supposed to certify the profit and loss account and the balance sheet as to whether they present a true and fair view of the state of affairs of the organization to the shareholders. And if inadequate provision for depreciation is made then the result will be inflated or deflated hence steps have to be taken.

The process of auditing of assets have clear steps and procedures are being followed by the auditor in ensuring that depreciation is provided before declaration of dividends of the company which is done according to the Company's Act.

The internal auditors at times check on the list of employees to prove their existence and their official signatures hence this has been of much importance because ghost workers are eliminated.

The researcher further discovered that financial records in UMEME Limited Mbale branch have been kept properly to a certain extent whereby the Uganda Revenue Authority uses the audited

records to assess Value Added Tax and Pay As You Earn, hence this has led to efficient management in the Internal Revenue Department.

.2 Conclusion

It was a wise decision made by UMEME Board members to have independent auditors because managerial members were not fully participating in the activities of the organization and therefore UMEME being a parasitical organization inevitably had to appoint auditors to independently examine accounting records and therefore report to the shareholders on the true and fairness of the financial statements. Furthermore it was necessary to introduce audit function to ensure the final audit reports which are maintained to help in detecting errors and fraud.

In conclusion therefore, UMEME should strengthen their internal audit to create maximum coordination between the internal and external auditor hence efficient management will be realized.

.3 Recommendation

According to the research study carried out, the researcher therefore recommends the following;

In the finance section the auditors should obtain financial statements which have been prepared by the accountants on the basis of accounting policies in order to get all the information and explanations for the purpose of forming an opinion.

The management has to improve on the remuneration of their employees in order to minimize frauds because in case the workers are underpaid definitely they will be tempted to make fraud in order to fulfill their needs.

Internal audit has to be on daily basis since UMEME is a big organization having a wide management area to cover. This will help auditors to find out whether the internal control system is working well and successfully or not. Hence the management of issuing bills or receiving payments both by cash and cheques will be simplified. The researcher recommends that the internal auditors should be independent when carrying out their work which is proper under the

auditing procedure and regulations, because it was found out that auditors are not given independent freedom their duties.

It is recommended that the company should provide room for management and auditing taught, the company should relate as much as possible to the actual practice at work and that more research should be carried out on the relationship between the elements of classroom auditing and management which must not only be studies in research, but the actual practice must be put at the jobs observed by auditors.

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Appendix a: questionnaire

I am a student at Kampala International University, carrying a research on a topic "The effect of auditing on management efficiency in Umeme (U) Mbale Branch"

The purpose of this study is to collect data on the topic. Your response will be treated with confidentiality and the information obtained is strictly for education purposes.

BASIC DATA

SECTION A PERSONAL DATA

Instruction: This section concerns you only please tick the most appropriate boxes of your choice and fill in the space provided

1. Sex (a) Male ☐ (b) Female ☐
2. Age (a) below 25 yrs ☐ (b) 25–34 yrs ☐ (c) 35–44 yrs ☐ (c) 45-60 yrs ☐
3. Marital status (a) Married ☐ (b) single ☐ (c) divorced ☐ (d) Widow ☐ (e) Widower ☐
(f) Separated ☐
4. Education back ground (a) Note educated ☐ (b) Primary ☐ (c) O'level ☐ (d) A'level ☐
(e) Certificate ☐ (f) Diploma ☐ (g) Degree ☐ (h) Masters ☐

SECTION B: AUDITING AND MANAGEMENT

5. Have you ever heard of the term audit?
6. If yes, then how do you define it?
.....
.....
7. Are there any continuous Auditing in Umeme Mbale branch ltd?
Yes. ☐
No. ☐

8. What type of Auditors do they use?

Internal Auditors ☐

External Auditors ☐

Both of the above ☐

9. Do these Auditors have their rights in the Umeme Mbale branch ltd during Audit process?

Yes. ☐

No. ☐

10. According to your own understanding, to what extent has Auditing affected management of Umeme Mbale branch ltd?

To a greater extent ☐

To a small extent ☐

None of the above ☐

11. Have Auditing led to better performance of Umeme Mbale branch ltd?

Yes ☐

No ☐

12. Have you ever heard of efficient Auditing on management in Umeme Mbale branch ltd?

Yes ☐

No ☐

13. Is there any important use of those Audited reports to the management decisions of Umeme Mbale branch ltd?

Yes ☐

No ☐

14. Does Umeme Mbale branch ltd hire high quality Auditors?

Yes ☐

No ☐

15. Is there management co-operation during Auditing process?

Yes. ☐

No. ☐

16. Does Umeme Mbale branch ltd have an internal Audit department?

Yes.

No.

17. How often do they Audit the financial reports of Umeme Mbale branch ltd?

Every month ☐

Quarterly ☐

Yearly ☐

18. How often don they present these Audited reports of Umeme Mbale branch ltd to the relevant authorities/ stakeholders?

Monthly ☐

Quarterly ☐

Yearly ☐

Not sure. ☐

19. Is there a relationship between internal and external Auditor in Umeme Mbale branch ltd?

Yes. ☐

No. ☐

20. Have these Audited reports contributed to the achievement of the organization's goals in Umeme Mbale branch ltd?

Yes. ☐

No. ☐

21. How does Umeme Mbale branch ltd get their internal and external Auditors?

(a) Internal auditors.

Advertisement ☐

Merit ☐

Promotions ☐

(b) External auditors.

Advertisement ☐

Merit ☐

Not sure. ☐

22. Has Auditing helped to prevent malpractices of corruption, bribery and embezzlement in Umeme Mbale branch ltd?

Yes. ☐

No. ☐

23. Are there adequate resources to carry on Auditing activities in Umeme Mbale branch ltd?

Yes. ☐

No. ☐

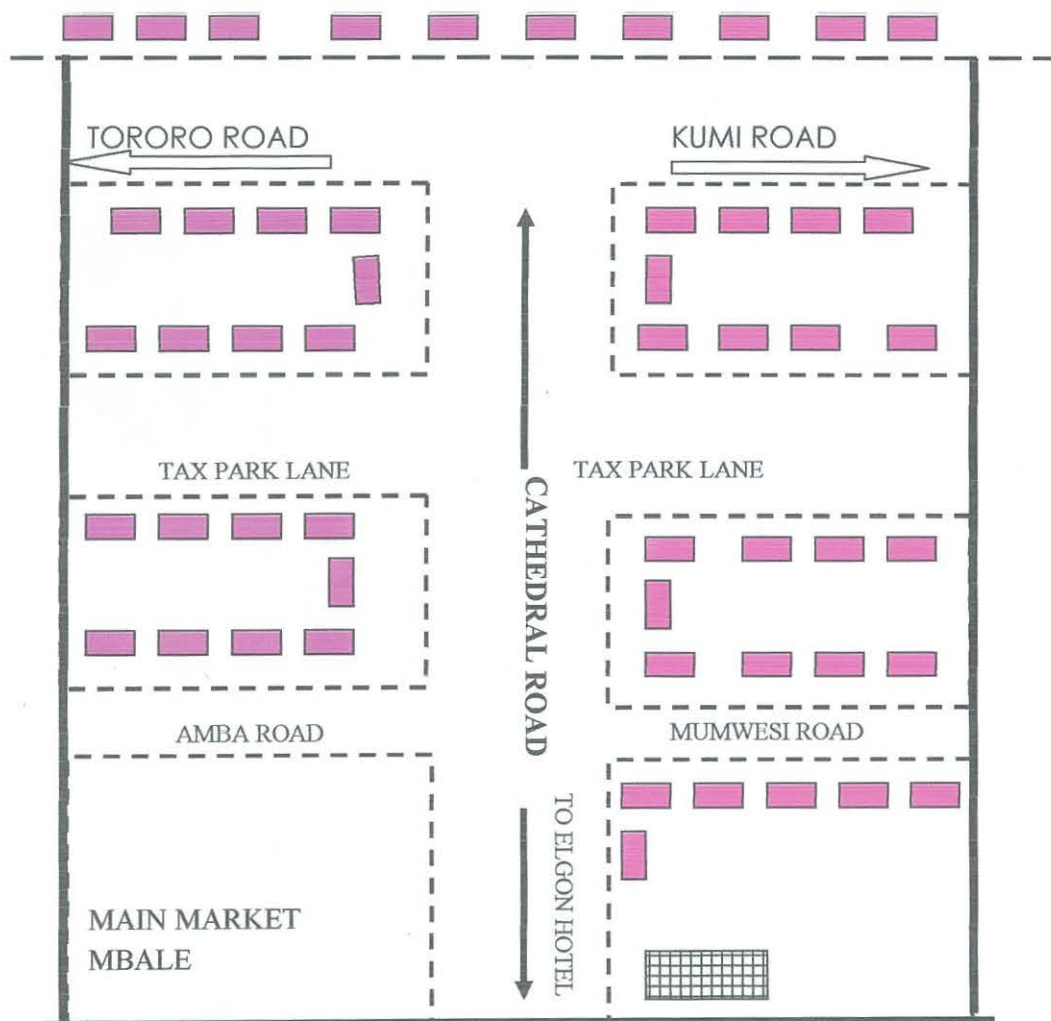
WORK PLAN FOR 2 MAONTH OF JUNE AND JULY 2008.

Date	Activities	Time	Officials
1 ST JUN	i will be introduced to Umeme Mbale	2 hours	By the manager
3 RD JUN	I will start the research	5 hours	With the staff
9 TH – 12 TH JUN	I will continue with research (reading the literature)	6 hours	In the Umeme Mbale library.
23 RD – 26 TH JUN	I will give questionnaires to the interviewee (respondents)	2 hours	To the staff and the top management.
14 TH -17 TH JULY	I will collect my questionnaires from the respondents.	4 hours.	At Umeme Mbale.
21 ST JULY	I will conclude the research at Umeme Mbale branch.	7 hours	At Umeme Mbale.

BUDGET FOR MY RESEARCH.

Transport fares.	From home in Butaleja district to Mbale town. 5000 each day, too and fro. For 15days.	15*5000=75000/=
Stationeries.	1ream of papers.=10,000 6 pens.,300*6=1800 3 pencils,3*100=300	12100/=
Food and water.	3000 each plate, and 500 each bottle of water. (3500*15days)	52500/=
Typing and printing.	600 each page, 32 pages proposal, =19200/= and 64 pages of a dissertation,=38400/=	57600/=
Binding	Proposal (soft cover) 2 copies at 2000/= each.= 4000/= Dissertation (hard cover) 3 copies at 8000 each= 24000/=	28000/=
TOTAL		150200/=

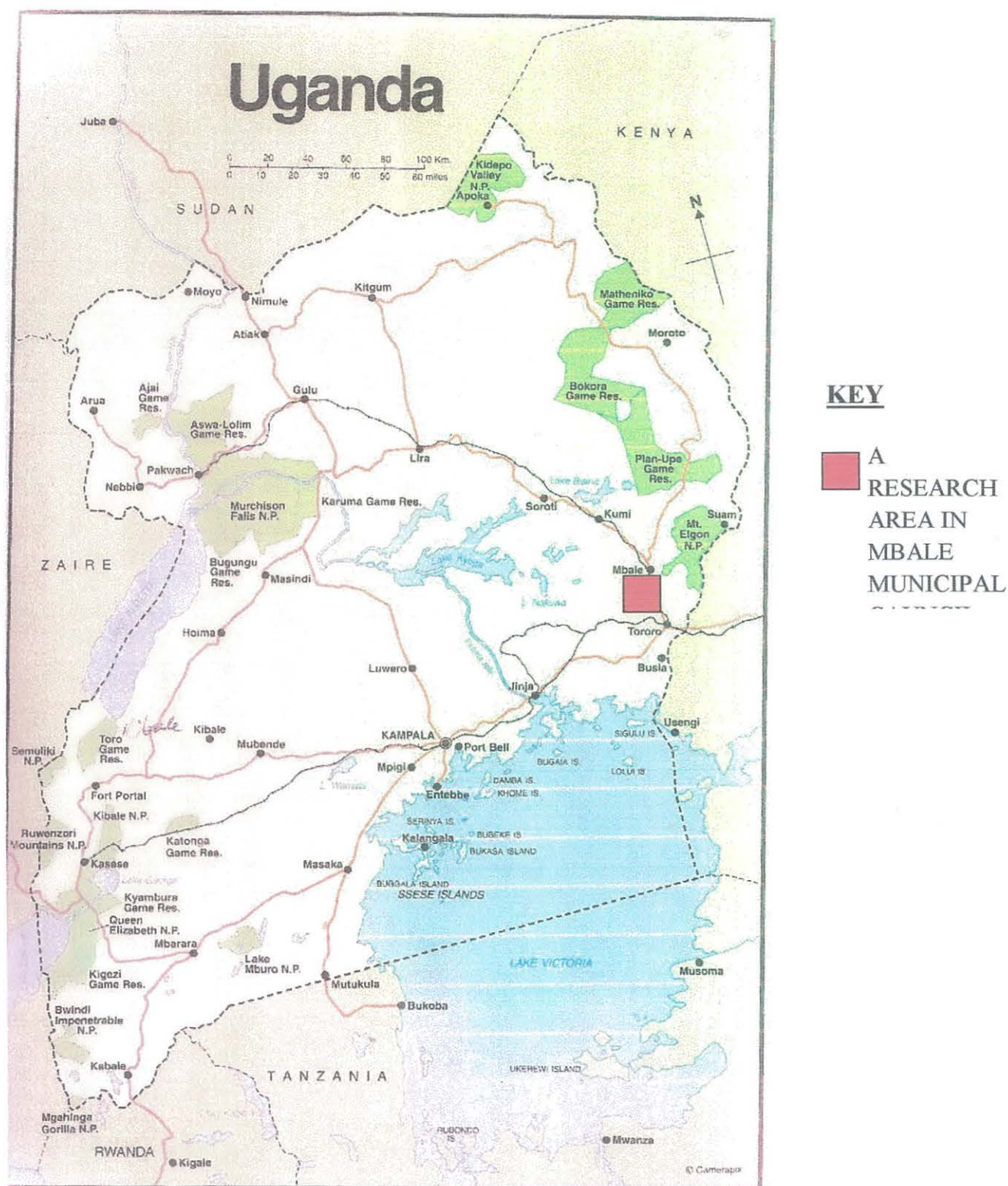
A STREET MAP OF CATHEDRAL ROAD IN MBALE MUNICIPAL COUNCIL
SHOWING THE OFFICE OF UMEME



KEY

- COMMERCIAL HOUSES
- UMEME OFFICES
- RAODS
- MAIN MARKET MBALE

A MAP OF UGANDA SHOWING RESEARCH AREA IN MBALE DISTRICT



CURRICULUM VITAE

MUNYETE DANIEL WERE

Tel: 0782 – 181836

E- Mail weredanielm@yahoo.com

Personal Information

NAME : MUNYETE
OTHER NAMES : DANIEL WERE
DATE OF BIRTH : 14TH SEPT 1984
MARITAL STATUS : SINGLE
NATIONALITY : UGANDAN
RELIGION : CHRISTIANITY
TEL: : 0782 – 181836

Career Objective:

To utilize any opportunity and maximally exploit my potential, benefit the clients and the organization in order to gain personal experience and career development in addition to becoming a proactive partner in the business community.

Personality:

Assertive, tolerant, extrovert, hardworking, proactive, humorous, friendly approachable and result oriented.

Educational Background:

Year	Institution	Award
2006 – 2008	KAMPALA INTERNATIONAL UNIVERSITY	Bachelors Degree in Business Administration.
2003 – 2004	Tororo Progressive S S	Uganda Advanced Certificate of Education.
1999 – 2002	Tororo Progressive S S	Uganda Certificate of Education.
1992 – 1998	Nabumali Boarding P/S	Primary leaving Examination

Key Competencies:

- ✓ Ability to work with minimum supervision.
- ✓ Very good communication skills.
- ✓ Good mobiliser and organizer.
- ✓ Ability to work in teams.
- ✓ Sound interpersonal relations with a friendly personality.
- ✓ Knowledge about Human Resource Functions.
- ✓ Proven leadership skills

Hobbies:

- ✓ Research and discovery of new ideas.
- ✓ Making friends.
- ✓ Debating.
- ✓ Listening to News.
- ✓ Trying challenging tasks.

Languages proficiency:

English	Excellent	Excellent
Kiswahili	Fair	Fair