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Audit Reform: An Analysis of Public Sector Audit

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Abstract

This paper explores the public sector audit in Malaysia based on literature, audit report findings and newspapers. The results indicated that public sector audit in Malaysia has evolved significantly over the past century, reflecting a commitment to continuous improvement and adaptability in safeguarding public finances and promoting transparency and accountability. Several key factors and reforms have contributed to this transformation, including the adoption of more contemporary audit methods that align with international standards and best practices, the introduction of the Accountability Index to objectively measure the compliance of financial regulations by government agencies and the emphasis on professionalism and integrity of auditors and audit institutions. It also emphasizes the importance of professionalism, integrity, and leadership in ensuring that audits are robust and effective.

Keywords: Public sector audit, audit reform, accountability, transparency

1. INTRODUCTION

The accounting profession and the field of auditing have, over the years, faced their fair share of criticisms. A series of high-profile mismanagement and fraud cases have rocked the financial world, prompting nations to take legislative action to strengthen accountability and restore public trust. From the United States to the United Kingdom, and even in Malaysia, these incidents have had far-reaching consequences, resulting in significant changes in auditing practices and regulations. For example, in the United States, the collapse of Enron and WorldCom sent shockwaves through the financial industry. These corporate debacles led to the enactment of the Sarbanes-Oxley Act of 2002 and the establishment of the Public Company Accounting Oversight Board (PCAOB). These measures aimed to enhance transparency, accountability, and the reliability of financial reporting in public companies.

The United Kingdom faced its own set of challenges with the failures of companies like Carillion, BHS, and Thomas Cook. These corporate collapses led to the formation of the Audit, Reporting, and Governance Authority (ARGA), replacing the Financial Reporting Council (FRC). The UK's response was a move towards stricter oversight and more robust auditing standards. Malaysia, too, witnessed its fair share of corporate dramas, notably the Serba Dinamik case, which involved legal battles with regulators and auditors. Additionally, within the Malaysian public sector and government agencies, scandals like the "project tender cartel," issues with Port Klang Free Zone, the Sabah Water

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Department scandal, and the infamous 1MDB case raised serious concerns about accountability. The Auditor General's Reports shed light on various irregularities and questionable practices.

In response to these global scandals, the concept of accountability has been evolving and broadening. Scholars like Bovens (2007), Kaldor (2003), and Mulgan (2000) have emphasized the need to extend accountability beyond financial reporting to encompass a wider scope of integrated financial management and stewardship. This broader view of accountability emphasizes the effective and efficient utilization of financial and other resources across all areas of government operations. One of the primary outcomes of these scandals and the evolving concept of accountability is the expectation of audit reforms. These reforms are designed to provide greater information benefits to stakeholders. Auditors are now tasked not only with ensuring the accuracy of financial statements but also with evaluating the overall performance, governance, and risk management practices of organizations. Audit reforms aim to restore public trust, prevent corporate misconduct, and enhance the quality and reliability of financial information (Brunsson and Sahlin-Andersson (2000). They represent a pivotal step towards ensuring that auditing practices remain relevant in a rapidly changing business environment.

The accounting profession and auditing have undergone significant transformations in response to a series of global scandals (Kızıl and Kaşbaşı, 2018). These incidents have reshaped the landscape of accountability, prompting governments and regulators to take decisive action. The lessons learned from these crises have led to the evolution of auditing practices and the expectation of greater transparency, oversight, and accountability. As we move forward, the auditing profession must continue to adapt to emerging challenges and maintain its crucial role in upholding the integrity of financial reporting. The pursuit of accountability, in its broader and more comprehensive form, remains essential for the stability and trustworthiness of financial markets worldwide.

1.1 Research objectives

Exploring changes in the audit regime within the Malaysian public sector and examining the drivers behind audit reforms is essential for understanding the evolution of governance, accountability, and transparency in the country. Thus, the research objectives are:

1. To explore changes in audit regime within Malaysian public sector audit
2. To examine the drivers towards the audit reform

2. LITERATURE REVIEW

The evolution of accountability in auditing, driven by a series of global corporate scandals, has prompted extensive scholarly research and analysis. This literature review delves into key themes, concepts, and insights from academic studies and publications related to auditing, accountability, and audit reforms. The concept of accountability has witnessed a paradigm shift in recent years. Scholars such as Bovens (2007), Kaldor (2003), and Mulgan (2000) have highlighted the need to broaden the scope of accountability. Traditionally, accountability primarily focused on financial reporting and compliance. However, public sector relatively subject to inefficiency, red tape, lack of flexibility, ineffective accountability and poor performance that required administrative reforms via the New Public Management (NPM) (Siddiquee, 2006). The influence of the New Public Management (NPM) framework on administrative reforms is evident in various countries, including Malaysia. Cheung and Scott (2003) emphasize how NPM principles have shaped public sector management practices. NPM encourages a shift from traditional bureaucratic structures to more market-oriented, performance-driven approaches.

In 2010, Malaysia embarked on a significant reform journey with the launch of the Economic Transformation Program (ETP) (Rajandran, 2013). This initiative signaled the government's commitment to revitalizing the nation's economy and governance. The ETP aimed to enhance Malaysia's competitiveness on the global stage and promote sustainable growth. As a critical component of the ETP, the government introduced six strategic reform initiatives (SRIs) in 2011. These SRIs were designed to drive progress across various sectors. Notably, one of these initiatives, the Public

Financial Management (PFM) reform, focused on strengthening the government's financial management capabilities. The goal was to ensure the stability and sustainability of public funds, a critical aspect of effective governance.

In 2020, the National Economic Action Council (NEAC) unveiled the New Economic Model, emphasizing several key aspects of financial management. Notably, the move toward adopting accrual-based accounting is a significant step. This shift is crucial for achieving prudent fiscal management by providing a more accurate and transparent picture of the government's financial position. It aligns with global best practices in financial reporting and accountability. Efficient, broad-based tax systems play a pivotal role in ensuring revenue and fiscal stability. The government's commitment to implementing such tax reforms underscores its dedication to sound financial management and revenue generation, essential for funding public services and development initiatives.

Strengthening expenditure control mechanisms is integral to ensuring that public funds are used efficiently and effectively. Additionally, improving fiscal policy institutions and processes contributes to better decision-making and long-term fiscal sustainability. To bridge knowledge gaps and enhance competency and capacity in these reforms, the government has recognized the importance of collaborations. Collaborating with relevant stakeholders, including international organizations and experts, can provide the necessary expertise and resources to successfully implement complex reforms. The journey towards improved public financial management and governance in Malaysia is marked by a commitment to embrace modern principles of accountability, transparency, and efficiency. Through the adoption of NPM principles, strategic reform initiatives, and global best practices such as accrual-based accounting, Malaysia aims to ensure the stability and sustainability of public funds while fostering economic growth and development. Collaborative efforts will be pivotal in building the necessary competencies and capacities to navigate this transformative journey successfully.

Historically, Public Financial Management (PFM) in the public sector centered on input and spending control. However, Humphrey et al. (1993) point out, there has been a significant shift in focus. The modern approach to PFM emphasizes accountability and the efficient allocation of resources. This shift reflects a broader aim of making financial management more accountable, not just in terms of adhering to budgets but also in terms of achieving optimal results with available resources. Public Sector Audit (PSA) plays a crucial role in the realm of accountability and efficient resource allocation within PFM. Johari., Alam, & Said (2021) underscore the importance of PSA as a tool for improving efficiency and holding public officials accountable for their financial stewardship.

The role and impact of PSA on public financial management have been the subject of previous studies, yielding mixed results. Some studies have shown positive outcomes, such as improved accountability and efficiency. Avis, Ferraz, Finan (2018), Di Tella and Schargrodsky (2003) have highlighted instances where PSA has had a positive influence on public sector performance. On the other hand, there are studies that found no significant influence of PSA on outcomes. Andrews et al. (2007) and Raudla et al. (2015) have reported cases where PSA did not lead to substantial improvements in financial management or accountability. Conversely, some studies have even pointed to negative consequences of PSA. Behn (2001), Dubnick (2005) have documented cases where PSA may have unintentionally led to adverse outcomes, such as risk aversion or gaming of performance metrics.

Given the mixed results and potential pitfalls associated with PSA, it becomes crucial for audit regimes to be adaptive and responsive to the specific context and objectives of PFM reforms. One-size-fits-all approaches may not yield the desired results. Audit regimes need to strike a balance between holding public officials accountable and avoiding unintended consequences. Audit frameworks should be designed with a clear understanding of the goals of PFM reforms, recognizing that the effectiveness of PSA can vary depending on the specific circumstances and the maturity of the public financial management system. Moreover, continuous monitoring and evaluation of the impact of PSA are essential to identify areas for improvement and adjust audit practices accordingly. In conclusion, PSA serves as a critical tool for enhancing accountability and efficiency within PFM, but its impact can vary widely. Understanding the mixed results from previous studies underscores the importance of responsive and adaptive audit regimes that align with the objectives of PFM reforms while avoiding unintended negative consequences.

3. RESEARCH METHOD

Reviewing public documents such as Auditor General Circulars, the Pelan Anti-Rasuah Nasional (National Anti-Corruption Plan) for 2019, and Auditor General Reports from 2002 to the present, along with relevant online newspapers, provides a comprehensive perspective on the state of public sector governance and accountability in Malaysia. Here's an analysis of the significance and potential insights that can be derived from these sources:

Guidance on Audit Practices: The Auditor General Circulars offer guidance and instructions on audit practices and procedures within the public sector. Reviewing these circulars can provide insights into the evolving audit standards, methodologies, and areas of focus during that period. Compliance and Accountability: The circulars may also shed light on the government's emphasis on compliance and accountability measures during those years. This can help assess the government's commitment to transparency and financial stewardship. By examining the challenges and issues highlighted in the circulars, it's possible to gain an understanding of the recurring concerns and areas where improvements were needed in the public sector.

Pelan Anti-Rasuah Nasional 2019 (National Anti-Corruption Plan 2019): Anti-Corruption Initiatives: The National Anti-Corruption Plan provides insights into Malaysia's efforts to combat corruption and promote good governance. It outlines specific strategies and actions to address corruption within the public sector. The plan reflects the government's priorities in anti-corruption measures and can be used to assess its commitment to eradicating corrupt practices. Evaluating the extent to which the plan has been implemented and its impact on reducing corruption can provide valuable information about the effectiveness of anti-corruption efforts.

Auditor General Reports (2002 to Current): Auditor General Reports offer a comprehensive assessment of the government's financial management, accountability, and governance practices. They cover various aspects of public sector operations, including ministries, departments, and government-linked entities. These reports typically highlight weaknesses, irregularities, and financial mismanagement identified during audits. They serve as a vital tool for transparency and accountability by exposing areas of concern. By examining reports from multiple years, it's possible to identify trends in governance and financial management, such as improvements or persistent challenges.

Online Newspapers: Online newspapers provide real-time updates on government-related issues, including corruption allegations, financial scandals, and government initiatives. They can offer insights into current events and controversies affecting the public sector. News articles can reflect public sentiment and perceptions regarding government actions, accountability, and transparency. Monitoring public discourse through newspapers can help gauge public trust and confidence in government institutions. Investigative journalism can uncover hidden issues or misconduct within the public sector, shedding light on matters that may not be readily apparent in official documents.

In summary, a review of these public documents and news sources allows for a comprehensive assessment of Malaysia's public sector governance, accountability, and anti-corruption efforts. It provides historical context, highlights ongoing challenges, and offers insights into government priorities and responses to issues of transparency and accountability.

4. RESULTS AND FINDINGS

The Auditor General Institution in Malaysia holds a crucial role in ensuring accountability and good governance within the public sector, particularly in Public Financial Management (PFM). It operates under the framework of the Federal Constitution (FC) and the Audit Act of 1957, which outlines its responsibilities and functions. This analysis critically examines key findings related to the historical development and roles of the Auditor General Institution, emphasizing its importance in upholding good governance and integrity in PFM. The historical evolution of the Auditor General Institution in Malaysia is notable (Jabatan Audit Negara, 2014). During the British colonial era in the 19th century, various Malay states had distinct governance structures. However, with the establishment of 'Negeri Melayu Bersekutu' in 1906 and 'Negeri Selat' centered in Singapore, efforts began to consolidate governance and financial oversight. The culmination of this consolidation was the creation of the Director of Colonial Audit centered in London in 1932, which oversaw financial matters for all Malay states. The 'Negeri-negeri Melayu Tidak Bersekutu' had their own Audit Advisor. The audit approach during this period was primarily focused on verifying financial statements and ensuring the maintenance of proper bookkeeping. Additionally, surprise audits were conducted to enhance accountability and detect irregularities. The legal framework guiding these audits comprised General Orders of the Federated Malay States Government, directives from the Secretary to the Government, Malayan Union Circulars, and Colonial Regulations.

In the modern context, the Auditor General Institution continues to play a pivotal role in safeguarding public finances and promoting good governance. Sections 106 and 107 of the Federal Constitution, along with Section 9(1) of the Audit Act 1957, establish the mandate of the Auditor General. These provisions require the Auditor General to audit government accounts and report the findings to the Yang Di Pertuan Agong (YDPA) with consent before presenting them in Parliament or State Assembly. This constitutional requirement ensures transparency and accountability in the financial management of public funds. The findings underscore the institution's responsibility in upholding good governance and integrity within the Malaysian public sector. Through rigorous audits and reports, it acts as a check and balance mechanism, holding public officials accountable for their stewardship of public funds. This role is crucial in preventing financial mismanagement, corruption, and fraud, thereby maintaining public trust in the government's financial affairs.

The introduction of the Program and Performance Budgeted System necessitated changes in audit approaches. The shift from traditional methods to activity and program-based evaluations aimed to assess the efficiency and effectiveness of government programs and activities. This transition aligned with global trends in public financial management. In 1978, amendments to the Audit Act 1957 expanded the role of the Auditor General. The amendments granted the Auditor General the authority to implement performance audits, focusing on criteria such as economy, efficiency, and effectiveness. This marked a significant shift towards assessing not just financial compliance but also the impact and value of government activities.

A notable directive from the government in 2003 mandated the Auditor General to audit Government Link Companies (GLCs) and their subsidiaries. This directive extended the scope of the institution's responsibilities to cover entities that received grants or loans from the government or had more than 50% government ownership. This expansion aimed to enhance transparency and accountability in GLCs, which played a significant role in the Malaysian economy. Between 2007 and 2012, the Auditor General Institution began using the Accountability Index, which scored agencies on a scale of 1 to 4. This index served as a tool to measure and evaluate the performance and accountability of government agencies. It provided a standardized framework for assessing their effectiveness in managing public resources.

In 2013, the institution introduced a system for follow-up audits based on the International Standards of Supreme Audit Institutions (ISSAI) 3000. These audits tracked the actions taken by government agencies in response to audit findings. The Auditor General's Dashboard used color-coding (red for no action, yellow for in-progress, green for completed) to indicate the status of these actions. The formation of 'Jawatankuasa Tindakan' (Action Committees) was instrumental in coordinating and investigating issues raised in audit reports. A critical aspect of the Auditor General Institution's role is to report its findings and recommendations to Parliament once a year. This process ensures that audit results are made available to lawmakers and the public, fostering transparency and accountability in government operations.

The current audit approaches and practices of the Auditor General Institution in Malaysia reflect a comprehensive and multifaceted approach to ensure transparency, accountability, and good governance in the public sector. One of the fundamental audit approaches is the examination and verification of financial statements. This process involves giving an audit opinion on the financial statements of various entities, including Federal and State Ministries, Departments, Statutory Bodies, Local Councils, and Majlis Agama Islam. The standards governing these audits align with international and Malaysian accounting and reporting standards, such as International Public Sector Accounting Standards (IPSAS), Malaysian Public Sector Accounting Standards (MPSAS), Malaysian Financial Reporting

Standards (MFRS), and Malaysian Private Entities Reporting Standard (MPERS). These standards ensure that financial reporting complies with established accounting principles.

To ensure compliance with related laws and financial regulations/directives, the Auditor General Institution conducts Financial Management Audits. This approach, often measured through the Accountability Index, evaluates the financial management practices of government agencies. The objective is to assess the degree to which agencies adhere to financial regulations and directives, enhancing financial discipline and transparency in the public sector. Performance audits, in line with the International Standards of Supreme Audit Institutions (ISSAI), are crucial in evaluating the efficiency, effectiveness, and economy of government programs and activities. These audits focus on value for money and assess whether public resources are being used optimally. By conducting performance audits (ISSAI 3000 & 3100), the Auditor General Institution can provide recommendations for improving the outcomes and impact of government initiatives.

The audit of Corporate Governance for Government Link Companies (GLCs) is conducted with the consent of the Yang Di Pertuan Agong (YDPA). This audit approach extends to a substantial number of entities, addressing corporate governance practices in these organizations. Given the significant role of GLCs in the Malaysian economy, ensuring transparency and good governance in these companies is of paramount importance. Beginning in 2013, there has been an increase in the frequency of audit reports, with a requirement to table them at least three times a year. This initiative aligns with the Good Governance Transformation Plan (GTP 2.0) aimed at combating corruption. More frequent reporting ensures that audit findings are promptly addressed and acted upon by relevant agencies, contributing to greater accountability and transparency.

The Auditor General Institution conducts audits of various government agencies, including Federal and State Ministries, Departments, Statutory Bodies, Local Councils, and Majlis Agama Islam. For the majority of these agencies, financial statements are audited on an accrual basis, ensuring consistency with international accounting standards. However, there are exceptions for Federal and State financial statements, as well as Local Councils in Sabah and Sarawak, which are audited on a modified cash basis.

The two-stage approach to financial statements audit, consisting of an interim audit and a final audit, is a common practice in auditing and ensures a thorough and effective examination of an organization's financial records. However, there are exceptions in Malaysia where Federal and State Statutory Bodies, as well as Local Councils, have their financial statements audited by private audit firms. The interim audit is conducted during the fiscal year, typically at regular intervals, to assess the effectiveness of an organization's internal controls, accounting systems, and financial processes. It aims to identify weaknesses or deficiencies in internal controls early in the fiscal year, allowing for timely corrective actions. During the interim audit, auditors review and test internal control procedures, transaction processing, and financial reporting systems. This stage focuses on evaluating the reliability and effectiveness of the organization's internal control environment. Interim audits help detect control weaknesses or compliance issues early, reducing the risk of financial misstatements. It provides management with insights into areas needing improvement and allows corrective actions to be taken before the year-end audit.

The final audit takes place at the end of the fiscal year, typically after the completion of financial transactions for the year. Its primary purpose is to express an opinion on the fairness and accuracy of the organization's financial statements. During the final audit, auditors examine financial transactions, account balances, and supporting documentation to ensure compliance with accounting principles and legal requirements. They assess the overall financial health of the organization and provide an audit opinion. The final audit provides stakeholders, including investors, government agencies, and the public, with assurance regarding the accuracy and reliability of the organization's financial statements. It enhances transparency and accountability.

In Malaysia, there is an exception to the two-stage audit approach entities, specifically Federal and State Statutory Bodies and Local Councils. These organizations contract private audit firms to conduct their financial statement audits. This deviation from the standard practice may be due to several reasons i.e resource constraints and Federal, and State Statutory Bodies and Local Councils may lack the in-house expertise and resources required to perform comprehensive financial audits. Engaging private audit firms can provide specialized expertise and independence in the audit process, ensuring objectivity and adherence to auditing standards. Private audit firms may be seen as having less potential for conflicts of interest when auditing government-related entities.

5. CONCLUSION

The evolution of public sector audit in Malaysia over the past century reflects a commitment to continuous improvement and adaptability in safeguarding public finances and promoting transparency and accountability. Several key factors and reforms have contributed to this transformation. Over time, Malaysia's public sector audit has evolved from traditional audit approaches to more contemporary methods that align with international standards and best practices. This transition reflects a commitment to staying current with global auditing standards and ensuring that audits are robust and effective in protecting the public purse. The introduction of the Accountability Index represents a significant step towards objectively measuring the compliance of financial regulations by government agencies. The use of such instruments helps in assessing and benchmarking accountability, transparency, and financial management practices. Jabatan Audit Negara (2014) highlights the positive impact of the Accountability Index in driving improvements in these areas.

The successful implementation of audit reforms in the public sector relies heavily on the professionalism and integrity of auditors and audit institutions. Upholding the highest ethical standards is essential to maintaining trust and confidence in the audit process. Stakeholders, including the public, expect auditors to carry out their responsibilities with the utmost integrity and professionalism. The evolution of public sector audit in Malaysia has been significantly influenced by external factors, including government programs and initiatives. These external pressures, often driven by the need for greater transparency, accountability, and good governance, have prompted reforms and improvements in the audit process. Leadership within the public sector, including those overseeing audit functions, plays a crucial role in setting the tone for integrity and trustworthiness. As Jabatan Audit Negara (2014) notes, leadership by example is vital in ensuring that individuals in key positions exhibit qualities of being clean, efficient, and trustworthy. When leaders demonstrate these attributes, it encourages a culture of integrity and professionalism throughout the organization.

In summary, the transformation of public sector audit in Malaysia reflects a commitment to adaptability, transparency, and accountability. The shift towards modern audit approaches, the use of measurement tools like the Accountability Index, and the importance of professionalism and integrity are all indicative of a forward-thinking approach to safeguarding public finances. Additionally, external pressures and leadership by example have played crucial roles in shaping the direction of audit reforms, reinforcing the commitment to protecting the public purse and fostering transparency in the public sector.

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