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The Influence of Non-audit Services Provision on Variables Affecting External Auditors' Internal Audit Reliance Decision

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Abstract

This paper aims to examine the impact of providing non-audit services. Many factors affect the external auditor's reliance decision on the work of internal auditors. The researchers gathered data through surveys completed by external auditors in Jordan. Thirty questionnaires were sent to external audit firms using a model matching with questionnaire components. The results indicate that 16 of the 30 engagements were accompanied with providing significant non-audit services for the client firm. The importance of coordination in determining internal audit contribution increases as inherent risk increases. However, the relation is very weak, and non-audit service revenues do not effect decisions that are integral to the evidence-gathering and evaluation portion of the audit process.

Keywords: Non-audit Services, Audit independence, Internal Audit Reliance Decision

I. Introduction

The amount of non-audit services provided by audit firms has increased in the last several years, which may increase the risk of external auditors' reliance on the work of internal auditors, and there might be stronger relations between the external auditors and their clients or a pressure from the client on the auditor to take some actions. All of this will influence the independence of the auditor, evidence gathering and the audit quality.

If providing significant non-audit services influences evidence-gathering choices, this influence may compromise the detection of financial statement errors and intentional misstatements. When auditors with compromised independence address financial reporting choices at least they know the nature of what is being accepted or rejected. However, if the auditors compromise evidence gathering and evaluation, they may not know the extent of errors and irregularities that remain undetected.

Study Problem

This study does not directly indicate that clients' management and external auditors have negative intentions or are jeopardizing audit quality. Client management may genuinely believe that its internal audit function is capable of making a valuable contribution to the financial statement audit and, thus, puts pressure on the auditors to serve themselves of the opportunity to do so. Similarly, it is also possible that the external auditors use internal audit in less critical tasks when they are pressured by management and thus, overall audit quality may not be compromised. Alternatively, the nature of the non-audit services acquired by the client could be such that increased reliance on the work of the internal audit function is merited.

So, this study comes to empirically examine whether non-audit service revenues, client pressure, internal audit quality, and coordination variables influence auditors' internal audit reliance decisions. the results of such a study will be important for investors who are of course interested in the independence of the auditor and so having the right financial reports that they will use for their decisions both investment decisions and auditor voting decisions.

Study objectives

The study aims to examine the impact of providing non-audit services on the effects of many factors affects the external auditor's reliance decision on the work of internal auditors; specifically it tries to recognize the following;

a) The relation between the client pressures to use the work of internal auditors and the extent to which the external auditor will rely on internal audit in the performance of the financial statement audit.
b) The extent to which providing non-audit services for the client can affect the pressure on the external auditor and his reliance decision.
c) The extent to which the quality of internal audit systems can affect the coordination between external and internal auditors and so the external auditor's reliance decision.
d) The combined effect of internal audit quality and coordination on the external auditor's internal audit reliance decisions when the external auditor's firm also provides significant non-audit services to the client.

II. Literature Review

In a study conducted by Monika Causholli and others in 2015 had the title of Does Selling Non-Audit Services Impair Auditor Independence? New Research Says, "Yes", the study try to find if the provision on relationship between Non-Audit Services and independence because a lot of researches found no evidence of lower financial statements quality when auditor provide Non-Audit Services, this article discuss the possibility of impaired independence when auditor provide high level of Non-Audit Services and they find strong evidence that audit quality suffers when clients are willing to purchase future NAS from their auditor.

Another study by Wang and Hay in 2013 had title of Auditor Independence in New Zealand Further Evidence on The Role of Non-audit Services; investigate if there is a relationship between non-audit services and the loss of auditor independence for publicly listed New Zealand companies in 2011, depend on three tests: audit opinion, audit tenure, and audit fees, the study find that there is some impaired auditor independence in relation to the audit opinion.

Tobias Svanstrom in his paper Non-Audit Services and Audit Quality: Evidence from Private Firms, in 2013, tries to examine the relationship between audit quality in private firms and the provision of non-audit services (NAS) and the provision effect of NAS on audit quality by managers perceptions, the regression analysis based on 420 firms in Sweden shows that positively associated with NAS in accounting services in particular, and the combine of audit and NAS do not impaired audit independence.

III. Methodology

Theoretical framework

Non-audit services

Auditing derives value from its role in reducing information asymmetries between managers and stakeholders by providing external verification of the reliability of the firm's financial statements. The effectiveness of such external monitoring, in turn, depends in large part on the auditor's willingness to challenge client management when errors or breaches in the accounting system or opportunistic accounting practices are encountered (DeAngelo 1981). As has long been asserted, however, the joint provision of NAS may pose a threat to auditors' willingness to confront management with their findings. DeAngelo argues that the more the auditor stands to lose by client termination, the lower the probability that he will report detected errors and breaches. More recently, however, Reiner and Bent 2015 disclosed Due to information asymmetries between management and owners, there is a moral hazard risk. Management performance is not completely observable, and thus, managers could be tempted to maximize their own benefit and not that of shareholders. To reduce this problem, management has to prepare financial statements. External audits could increase transparency and reliability, and thus trust in these statements. However, audit reports will only be beneficial if they are based on an adequate audit quality.

Auditors can enrich their knowledge accumulation by performing non-audit services (NAS) that, in fact, influence their clients' managerial decisions and hence, alter clients" earnings dynamics over time.' this "outcome feed-forward" was referred to by (Beck & Wu 2006) as the business advisory effect. This advisory effect enables auditors to anticipate and to learn about changes in clients' earnings dynamics, which in turn enhances their advisory capacities. Most audit clients do however, face "ever-changing" business and economic environments; they must continuously modify their business strategies, operations, and controls. These changes are likely to increase the complexity of clients' business models, which in turn spurs the demand for NAS. Such NAS will enable auditors to acquire still more knowledge about their clients. When NAS help to "tighten" the client's earnings distributions (that is, reduce earnings' volatility) and to reduce the auditor's engagement risk, the benefit from an increase in audit quality may actually outweigh the cost of NAS.

However, as was the case at Enron, large NAS fees can induce auditors to undertake NAS even when the result will increase engagement risk and reduce audit quality." Therefore, even if neither auditors nor their clients behave strategically, trade-offs are likely to occur between NAS fee incentives and audit quality. Large fees can provide an incentive for auditors to provide NAS that, in fact, increase the volatilities of their clients" earnings dynamics over time and, hence, reduce audit quality.

In order for the potential benefits of NAS to be realized without Jeopardizing audit quality, it is necessary that there be constraints that prevent managers from manipulating auditors' incentives through the payment of very large NAS fees. The "regulatory" solution to the incentives problem (e.g., SOX) was to prohibit auditors from performing certain categories of NAS, and to require corporate audit committees to review and pre-approve other categories of NAS on a case-by-case basis. A possible extension of the pre-approval process is to require corporate audit committees to solicit several proposals and bids for the non-prohibited NAS so that reasonable pricing levels can be determined and implemented

Substantial growth in the provision of non-audit services (NAS) to audit clients over the last decade has led to renewed concern by regulators and others over the impact on auditors' incentives to constrain opportunistic accounting practices. While accounting practitioners have long argued that no conflict of interest arises from joint provision of audit and non-audit services, others maintain that the increased economic bonding between auditor and client makes it virtually impossible for auditors to remain objective despite their intentions. Under any circumstances, it can be difficult for an auditor to make a judgment that works against the audit client's interest. Where that judgment may imperil a range of service engagements of the firm, of which the audit is a fairly small part, it may be unrealistic to expect that an auditor can ignore completely what the firm stands to lose by the auditor's action. Such concerns have motivated a number of recent studies examining the relation between NAS purchase and financial reporting quality. While Mishra, (2002) infer auditor independence from audit opinions, most studies in this research stream focus on the association between

NAS purchase and earnings management activity, as proxies by estimated discretionary accruals

Audit independence

Over many years, practitioners and academics have struggled to find definitions for independence. The best known definition in academic literature is Arens (2015, 5): Auditors strive to maintain a high level of independence to keep the confidence of users relying on their reports. Auditors reporting on company financial statements are often called independent auditors, (Briloff 1994); a function of character with the integrity and trustworthiness being key. (Magill and Previts 1991). The U.K..s guide to professional ethics refers to integrity, objectivity, and independence. It is sometimes described as independence of mind . Independence of mind is defined as the state of mind that permits the provision of an opinion without being affected by influences that compromise professional judgment, allowing an individual to act with integrity, and exercise objectivity and professional skepticism.

Independence Standards Board (2000) develops an independence risk continuum that relates the assessed level of independence risk with the possibility of compromised activity, i.e., lack of independence in fact. The concept of varying degrees of independence risk is developed further by Johnstone et al. (2001). They argue that independence risk is a function of antecedent environmental conditions derived from direct and indirect incentives in judgment-based decisions. Direct incentives are seen as direct financial interests including economic dependence. Indirect incentives are seen as interpersonal relationships and auditing one's own work. Mitigating factors are seen as corporate governance, regulatory oversight, firm culture, and individual auditor characteristics.

Independence concerns the relationship between the auditor and manager, the crucial issue is the extent to which the auditor cooperates with the manager in pursuit of their self-interests. The extremes of collusion and no cooperation are delineated, as well as an intermediate form of auditor manager cooperation. The extent of such cooperation has a dramatic impact on the optimal compensation scheme for the auditor.

Non-audit services & independence

A clarification about what services would come under the category of ‘‘audit-related fees was provided by SEC in the USA.’’ The SEC (2003c) noted: ‘‘in general, ‘Audit- Related Fees’ are assurance and related services (e.g., due diligence services) that traditionally are performed by the independent accountant. More specifically, these services would include, among others: employee benefit plan audits, due diligence related to mergers and acquisitions, accounting consultations and audits in connection with acquisitions, internal control reviews, attest services related to financial reporting that are not required by statute or regulation and consultation concerning financial accounting and reporting standards.

Recent regulations put greater restriction on non-audit services, particularly information technology and internal audit; audit engagement partner rotation every five years; and a ban on senior members of an audit team joining a client within two years of being engaged on the client's audit. (The Sarbanes-Oxley Act (2002)

The Securities and Exchange Commission (SEC) in the USA, in 2000, had divided fees paid to auditors using three categories: audit fees, financial information systems design and implementation (FISDI) fees, and other fees. and asserted that such fee disclosures would be useful for investors in evaluating auditor independence and in voting related to shareholder ratification of the auditor.

Some of the measures of non-audit services that were used in previous studies include: (1) the ratio of non-audit to total auditor fees, which captures the relative significance of NAS to total services provided by the auditor; (2) the natural log of NAS fees, which captures the level of economic bonding resulting from NAS purchase; and (3) the decile rank of a particular client's NAS fees given all NAS fees received by the audit firm practice office, which captures the relative significance of client NAS fees to the practice office responsible for administering the audit.

Study questions

A) Does the client pressure to use the work of internal auditors affect the extent to which the external auditor will rely on internal audit in the performance of the financial statement audit?
B) Does the provision of significant non-audit services to the client affect client's pressure on external auditors to use internal audit work?
C) Does internal audit quality affect external auditor's internal audit reliance decisions through affecting the coordination between them?
D) Does the provision of non-audit services to the client affects the combined effect of internal audit quality and coordination on the external auditor's internal audit reliance decisions?

Hypotheses

Hypothesis 1: The greater the client pressure to use the work of internal auditors, the greater the extent to which the external auditor will rely on internal audit in the performance of the financial statement audit.
Hypothesis 2: Client pressure will have a greater effect on the extent of internal audit reliance when the external auditor's firm also provides significant non-audit services to the client
Hypothesis 3: The greater the level of internal audit quality, the greater the effect that internal external auditor coordination will have on the external auditor's internal audit reliance decisions.
Hypothesis 4: The combined effect of internal audit quality and coordination on the external auditor's internal audit reliance decisions will be less when the external auditor's firm also provides significant non-audit services to the client.

Data

The data will be gathered through surveys completed by external auditors in Jordan where questionnaire sent to external audit firms. We will distribute 30 questioner each presents an audit engagement for the year ending 2016. This questionnaire covers all the components of the model below, so the researchers collect the data for model through the questionnaire

The data required in these questioners to test our hypotheses primarily represent audit engagements for the 2016 calendar year. A cross-sectional regression model based on prior research (e.g., Felix et al. 2005) and professional auditing standards (AICPA 2005, AU 322) are used to examine the effects of client pressure and non-audit services on internal audit contribution to the financial statement audit.

After gathering data, the regression will be applied to find Betas that represent the coefficient factors and examine the significance of the relationships using t – tests at a .05 significance level.

Model

The model is presented below as;

$$IACONTRB = B_o + B_1 IR + B_2 IAQUAL + B_3 AVAIL + B_4 COORD + B_5 IR*AVAIL + B_6 IR*COORD + B_7 NON\text{-}AUDIT + B_8 CPRESS + B_9 NON\text{-}AUDIT*CPRESS + B_{10} NON\text{-}AUDIT*IAQUAL + B_{11} NON\text{-}AUDIT*COORD + B_{12} COORD*IAQUAL + B_{13} NON\text{-}AUDIT*COORD*IAQUAL + e$$

Where:

IACONTRB Internal audit contribution: external auditor assessment of the percentage of internal audit contribution to financial statement audit work, which ranges from 0 percent (internal audit did not perform any of the work required to complete the audit) to 100 percent (internal audit completed all of the work required to complete the audit).

IR Inherent risk: risk of material misstatement occurring in the client's financial statements, in the absence of controls, as assessed by external auditor respondent. The variable is dichotomous, with "0" representing a low level and “1” representing a moderate/high level of inherent risk.

IAQUAL Internal audit quality: external auditor assessment of the overall internal audit quality, this variable is measured on an 11-point scale that ranged, in increments of 10, from "0", very low overall quality, to "100", very high overall quality.

AVAIL Internal audit availability: extent to which external auditors agree that internal audit department has time available to assist in the performance of the financial statement audit, This variable is measured on a five-point scale (-2 = strongly disagree, to +2 = strongly agree).

COORD IAIEA coordination: external auditor assessment of relationship with internal auditors. This variable is measured using a four-point scale ranging from a relationship characterized as coexistence ("1") to a relationship labeled as "partnering" ("4"), with midpoints labeled as coordination ("2") and integration ("3"). Thus, the more integrated the relationship, the greater the numerical score.

NON-AUDIT; Non-audit services: external auditor provides client with significant non-audit services, non-audit is a dichotomous measure where (0 = no, 1 = yes).

CPRESS Client pressure: external auditor assessment of whether upper management encouraged them to use internal audit work (1 = strongly disagree to 5 = strongly agree) summed with the external auditor assessment of whether accommodating such requests was considered in their decision to rely on internal audit (1 = strongly disagree to 5 = strongly agree). The combined variable ranges from 2 to 10. A score of "2" indicates that the auditor strongly disagrees that encouragement was provided and, accordingly, strongly disagrees that any such input was considered in determining the extent of internal audit reliance. Higher combined scores indicate greater agreement regarding one or both of the pressure measures, signifying a higher level of overall pressure as deemed by the auditor. For example, a score of "5" denotes some combination of agreement by the auditor that encouragement was provided by management (for example, a score of "2" or "3") and, as well, that such encouragement was considered in the reliance decision (for example, a score of "2" or "3"). A score of "10" indicates that the auditor strongly agrees that management requests were present and considered by the auditor in making the reliance.

Results

Hypothesis 1 says that auditors' internal audit reliance decisions will be affected by client pressure, and Hypothesis 2 specifies that the effect of **CPRESS** will be exacerbated by the provision of non-audit services to the client. Related to hypothesis 1, **CPRESS** has a negative coefficient that is not significant (t = -1.422 with significance = 174 > .05), indicating that this variable does not have a significant main effect on the reliance decision.

Related to hypothesis 2, the positive coefficient of .915 for the NONAUDIT*CPRESS interaction term indicates that auditors' reactions to client pressure are associated with a significantly greater reliance on internal audit when non audit services are provided. However, the **NONAUDIT*CPRESS** interaction is also not significant (t = 1.376 with significance = .188 > .05) that means the relation is very weak.

Hypothesis 3 examines whether increases in internal audit quality affects the effect of internal audit coordination. Hypothesis 4 posits that the extent to which the interaction between internal audit quality and coordination affects auditors' reliance decisions will be less in situations where significant non audit services are provided to the client. The **IAQUAL*COORD** interaction has a positive coefficient (3.583) that is not significant (t = 1.327 with significance = .203 > 0.05) that means the more is the internal audit quality does not significantly affect the coordination and so the reliance decision.

Hypothesis 4, the **NONAUDIT*IAQUAL*COORD** has a negative coefficient (-4.353). The negative interaction coefficient indicates that on audits where significant non audit services are provided, the effect of the interaction between internal audit quality and coordination on auditors' internal audit reliance is less important than when significant non audit services are not provided. However, interaction is not significant (t = -1.184 with significance = .254 > .05) Indicating that the effect or the relationship is very weak.

Table 1 provides descriptive data on the variables that we use in our regression analysis. On average the internal auditors completed 40 percent of the work necessary to complete the financial statement audit. The mean quality assessment provided by the external auditors is 59. The mean of the **AVAIL** variable is 0.233, and the mean **COORD** assessment is 2.2. The mean of **CPRESS** is 5.2. 16 engagement involved low inherent risk, while the other 14 engagements involved high inherent risk. Finally, 16 of the 30 engagements were accompanied with providing significant non audit services for the client firm.

Table 1: descriptive data

	Mean	standard deviation	Median	minimum	maximum
IACONTRB	40%	0.182857271	40%	0.1	0.8
IAOUAL	59	23.68616649	60	10	100
AVAIL	0.233	1.278019301	0	-2	2
COORD	2.2	0.96132093	2	1	4
CPRESS	5.2	1.95465845	6	2	8

		No. of responses
NONAUDIT	0=NO	14
	1=YES	16
IR	0=LOW	16
	1=MODERATE / HIGH	14

The correlations between the variables used are presented in Table 2.

Table 2: correlations matrix

	IACONTRB	IAQUAL	AVAIL	CPRESS	NONAUDIT	COORD	IR
IACONTRB	1.000	0.510	-0.077	-0.205	-0.206	-0.102	-0.017
IQUAL		1.000	0.145	-0.182	0.017	-0.051	-0.017
AVAIL			1.000	-0.006	0.174	0.326	0.039
CPRESS				1.000	-0.042	-0.042	0.181
NONAUDIT					1.000	0.481	-0.063
COORD						1.000	0.085

Regression results are provided in Table 3, overall regression model found to be not significant (F = 1.215, significance = *.352 > .05*), with an adjusted R^2 of 0.088. **AVAIL** has a negative coefficient, a t-value of -0.36 with significance = .724 > .05 (that means the relation is very weak) and indicating that the availability of the internal audit function does not play an important role in determining internal audit contribution. The **IR*AVAIL** interaction has a positive coefficient of .255, a t-value of 0.754 with a significance = .462 > .05 , indicating that as inherent risk increases, the extent to which the general availability of the internal auditors determines their total contribution to the financial statement audit increases. However, the relation is very weak that (sig > .05) The **IR*COORD** interaction has a positive coefficient of .031, a t-value of 0.042 with significance = .967, indicating that the importance of coordination in determining internal audit contribution increases as inherent risk increases but the relation is very weak that (sig > .05).

Table 3 ; regression results

	Unstanderdized coefficients		standerdized coefficients			collinearity statistics	
	B	std error	Beta	t	sig	Tolerance	VIF
constant	1.045	0.745		1.403	0.18		
IAQUAL	-0.008	0.011	-1.057	-0.748	0.466	0.016	63.58
AVAIL	-0.019	0.052	-0.131	-0.36	0.724	0.239	4.191
IR	-0.119	0.229	-0.33	-0.519	0.611	0.078	12.862
COORD	-0.38	0.354	-1.998	-1.073	0.299	0.009	110.166
NONAUDIT	-0.832	0.793	-2.308	-1.049	0.31	0.007	153.756
CPRESS	-0.041	0.029	-0.443	-1.422	0.174	0.324	3.089
IR*AVAIL	0.054	0.072	0.255	0.754	0.462	0.275	3.636
IR*COORD	0.004	0.1	0.031	0.042	0.967	0.058	17.174
NONAUDIT*CPRESS	0.056	0.041	0.915	1.376	0.188	0.071	14.049
NONAUDIT*IAQUAL	0.01	0.012	1.93	0.835	0.416	0.006	169.761
NONAUDIT*COORD	0.358	0.36	2.933	0.992	0.336	0.004	277.754
COORD*IAQUAL	0.008	0.006	3.583	1.327	0.203	0.004	231.741
NONAUDIT*COORD*IAQUAL	-0.008	0.007	-4.353	-1.184	0.254	0.002	429.677

IV. Conclusions

In present study we examined the relationship between non-audit service revenues, client pressure, internal audit quality, and coordination variables and the auditors' internal audit reliance decisions measured by the internal audit contribution. Those variables were assessed for 30 audit engagements during the year 2016 through a questionnaire completed by the external auditors. A cross-sectional regression model (e.g., Felix et al. 2005) and professional auditing standards (AICPA 2005, AU 322) were used after gathering data, the regression was applied to find Betas that represent the coefficient factors and examine the significance of the relationships using t – tests at a .05 significance. The results indicate that external auditors are not likely to be affected by client pressure and change their concerns about internal audit quality and coordination when making internal audit reliance decisions for auditing financial statements of a client receives non-audit services from this external auditor since all the results above show insignificant relationships. So findings indicate that non audit service revenues do not affect decisions that are integral to the evidence-gathering and evaluation portion of the audit process. Our results agree with those of Tobias Svanstrom (2013). Limitations of this study may include the small size of the country Jordan that resulted in a relatively small sample where only 16 of the 30 audit engagements were accompanied with providing significant non-audit services for the client firm. The results of the study will be important for investors who are interested in the independence of the auditor and so the quality of the financial reports that they will use for their both investment and auditor voting decisions. However, we encourage future research to examine a larger sample for a wider period of time and taking other factors or combinations in consideration.

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