



UNIVERSITY OF KWAZULU-NATAL

**Internal audit function's role in enhancing accountability at the
University of KwaZulu-Natal**

By

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DECLARATION

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ABSTRACT

The role of higher learning institutions in social growth, teaching, and skills creation is of great importance, necessitating the implementation of solid corporate governance practices. An important principle of good governance is accountability, which ensures institutions function effectively and efficiently. Public service institutions and their employees are held responsible for their conduct and judgments, encompassing various aspects of performance such as fairness and accountable management of public funds. The lack of employee accountability relating to internal control increases the risk of inaccurate reporting, corruption, theft, fraudulent activities, and wasteful and fruitless expenditures.

This research investigates the contribution of the internal audit function toward enhancing accountability at the University of KwaZulu-Natal (UKZN). The study aims to assess management's comprehension of the internal auditing function and identify challenges that hinder the enhancement of internal auditors' performance at UKZN. The researcher employed a qualitative approach in executing the study to attain the research goals. Semi-structured interviews were undertaken, and 80% of the targeted population participated in the research. The findings of the study showed that management understands accountability at UKZN and has mechanisms to promote accountability; however, they need improvement, as challenges were identified and need to be addressed. Key challenges experienced by management to improve accountability and performance of internal audit function (IAF) include lack of consequence management for non-performance, training, internal audit (IA) visibility, awareness, and tools to measure accountability.

The study concludes by providing recommendations for improving the IAF's effectiveness and enhancing accountability at UKZN.

Keywords: Accountability, Higher education institutions, Internal audit function, and University of KwaZulu-Natal

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ABBREVIATIONS AND ACRONYMS

AGSA	Auditor General South Africa
ARC	Audit and Risk Committee
DHET	Department of Higher Education and Training
ECIIA	European Confederation of Institute of Internal Auditing
HEA	Higher Education Act
HEI	Higher Education Institutions
IA	Internal auditing
IAF	Internal audit function
IIA	Institute of Internal Auditing
INTOSAI	International Organisation of Supreme Audit Institutions
IPPF	International Professional Practices Framework
PCAOB	Public Accounting Oversight Board
PFMA	Public Finance Management Act
SA	South Africa
SOX	Sarbanes- Oxley Act
TVET	Technical and Vocational Education and training
UKZN	University of KwaZulu-Natal
USA	United States of America

CHAPTER 1: INTRODUCTION AND OVERVIEW OF THE STUDY

1.1 INTRODUCTION

In a rapidly changing global environment, accurate financial management and accountability within higher education institutions (HEI) is highly pertinent. Higher education institutions must prioritise accountability, considering the increasing concerns over the proper allocation and management of public funds.

Internal auditing emerges as a vital function at public universities that assists in maintaining financial viability, boosting their reputation, and cultivating a culture of good governance (Ashurovna, 2023). The internal audit (IA)'s primary role is to oversee the administration and adherence of internal controls related to risks and governance in alignment with pertinent laws, directives, and regulations. The IA department enhances organisational performance, creates value (Coetzee, 2017), and ensures high-quality governance.

Globally, accountability has become a critical concern, forcing the management of statutory institutions to be more attentive to their resources and report on the use of public funds. The concept of accountability pertains to the obligation of public officials to provide an account of their utilisation of public resources and to face the consequences if they fall short of predetermined performance objectives (Tumwebaze & Mukyala, 2018).

An IA's principal objective is to furnish autonomous assurance regarding the efficiency of an organisation's risk management, internal control mechanisms and governance. Internal audit support personnel in effectively discharging their duties. Moreover, internal auditing offers direction, analysis, evaluations, recommendations, and information about the activities examined and serves as a foundation for responsibility. Accountability stems from the practical requirement to assign specific duties to others to disperse the delivery of significant and complicated workloads. Those given these delegated responsibilities must, in turn, provide an account of their activities (Tumuhimbise & Kamugisha, 2018). Therefore, examining the internal audit function's role in enhancing accountability at the University of KwaZulu-Natal (UKZN) was considered crucial.

This chapter introduces the study by presenting the background and overview of the study, outlines the research focus, problem, objectives and questions, as well as the limitations of the study. The structure of the dissertation, which reflects the flow of the study and research process, is outlined at the end of the chapter.

1.2 BACKGROUND AND OVERVIEW OF THE STUDY

The profession of IA has been recognised as an essential component of efficient corporate governance, as it offers management assurance and oversight. The inception of internal auditing originates back to the establishment of the Institute of Internal Auditing (IIA) in the United States of America (USA) in 1941. The IIA is widely acknowledged as the authoritative body, educational institution, and advocate for professionals engaged in internal auditing. The inception of the IIA expedited the advancement of the internal audit field by implementing the Code of Ethics and IA standards (Benrend & Eulerich, 2019).

The King IV Code on Corporate Governance, Public Finance Management Act, 1 of 1999 (PFMA), and Treasury Regulations confirm the importance of internal auditing responsibilities and oversight requirements in South Africa (SA). As mandated by the Higher Education Act, HEI is required to perform a risk-based IA and subsequently provide an assessment report of the controls. IA is a tool utilised for management controls, including the systematic validation of the efficiency and efficacy of internal controls. This process aids employees in executing their responsibilities and guarantees that suitable controls are established.

Private and public institutions globally have adopted IA services to enhance their internal operations. According to Demek & Kaur (2020), the escalation of the need for internal audits across various organisations and nations can be attributed to the closure of corporate businesses and the squandering of public resources.

In the area of social development, HEIs hold a noteworthy position. According to Seyoum (2019), these institutions serve as a hub for generating knowledge and developing skills, necessitating effective corporate governance. HEIs operate in increasingly complex operational and financial environments. As per the UKZN Annual Report 2021, the total number of enrolled students was estimated to be around 47,000, and the total workforce was approximately 5,000 individuals, comprising academic and professional staff. Public universities, including UKZN, face various challenges, including quality assurance, escalating student debt, student unrest, and difficulties in effectively integrating critical management activities (Khorri, 2019).

Public universities in South Africa suffer significant and ongoing financial challenges, such as the financial viability of their institutions. Financial survival becomes difficult in an environment of weak economic development, and financial unsustainability worsens the situation. Therefore, the UKZN relies on various revenue sources, including state funding, donations, research grants, and student fees, to maintain its operations.

For UKZN to address the abovementioned difficulties, good corporate governance and accurate reporting on governance principles are essential. Sound financial internal control and accountability measures are critical. Reporting is one way for managers to hold themselves accountable for their resources. An IA function is a governance tool to improve a university's internal control and reporting. The lack of employee accountability relating to internal control increases the risk of inaccurate reporting, corruption, theft, fraudulent activities, and fruitless and wasteful expenditures.

1.3 RESEARCH FOCUS

The study aims to analyse the internal audit function's role in enhancing accountability at the University of KwaZulu-Natal.

1.4 RESEARCH PROBLEM

According to the Auditor General South Africa report (2021), in financial years 2019/2020 and 2020/2021, a total of 13 public institutions were unable to furnish auditors with evidence for a majority of the significant amounts and crucial disclosures in their annual financial statements, resulting in disclaimed opinions. The aforementioned comprises four institutions specialising in technical and vocational education and training (TVET) colleges.

The UKZN's annual performance assessment report revealed that accountability is regressing (2017: 50%; 2018: 60%; 2019: 33%; and 2020: -7%) as the percentage reduction of repeat findings. The UKZN received an unqualified report for the past few years with material findings relating to non-compliance with key procurement legislation on conflict of interest reported (2016 to 2020) in the audit reports (UKZN annual report, 2020). This perpetuates a culture of non-compliance with legislation, which exposes the organisation to risks that would ordinarily have been prevented. Transgressions linked to non-compliance have been highlighted during audits. However, they reoccur due to no consequences for those accountable (IA Report, 2020).

This study aims to determine the internal audit function's role in enhancing accountability at the UKZN.

1.5 RESEARCH OBJECTIVES

This study aims to assess the IAF's role in the context of the University of KwaZulu-Natal. The research aims to achieve the following objectives.

- To examine if management understands the internal audit function's role in enhancing accountability at the University of KwaZulu-Natal.
- To determine challenges to management in improving internal auditors' performance at the University of KwaZulu-Natal.

1.6 RESEARCH QUESTIONS

The following research questions were designed to determine how respondents perceive the function of internal auditing within the university:

- Does the management understand the internal audit function's role in enhancing accountability at the University of KwaZulu-Natal?
- What are management challenges to improve internal auditors' performance at the University of KwaZulu-Natal?

1.7 CONTRIBUTION TO KNOWLEDGE

The findings of this study identified potential areas for enhancement in the IA procedures of HEI. The outcomes and suggestions of the research contributed in determining the optimal utilisation of the IA service and assist management in mitigating risks and establishing a strong and efficient corporate governance framework.

The study findings useful in the following areas:

- Evaluation and enhancement of the present understanding of the IAF's role within management.
- Ascertaining the IAF's significance and contribution to enhancing accountability.
- Addressing the challenges that impact the management and IA operations.
- Providing recommendations to tackle the challenges identified.

The research aims to enhance the efficiency and accountability of the IAF and create a useful tool for future scholars.

1.8 STRUCTURE OF THE DISSERTATION

The study is structured into five chapters:

- **Chapter 1: Introduction**

This section provides the background, study overview, research focus, problems, objectives, and questions.

- **Chapter 2: Literature Review**

This section focuses on a review of literature relevant to the previous research conducted by other scholars. This chapter discusses the theories, internal auditing regulations, acts, oversight bodies, IAF role, and management understanding of accountability and challenges at UKZN.

- **Chapter 3: Research Methodology and Collection**

This section discusses the research methodology and design implemented for the study, which includes the sampling approach, data collection instrument, data analysis techniques, and ethical issues.

- **Chapter 4: Results and Discuss Data Analysis**

This section provides the analysis and presentation of how data was collected and analysed.

- **Chapter 5 Findings, Recommendations, and Conclusion**

This section highlights the research's significance, provides recommendations for accountability improvements, and a conclusion.

1.9 SUMMARY

This chapter presents the study's rationale and outlines the study's overview, background, research objectives, problem, focus, and questions. The outline includes comprehending the study and addressing the important question in the next chapter. This study is built on the importance of accountability at the UKZN and how internal auditors assist in enhancing accountability.

The next chapter discusses the literature review applicable to this research.

CHAPTER 2: LITERATURE REVIEW

2.1 INTRODUCTION

A literature review analyses various sources pertinent to the study and includes outlining and assessing each source. Research evaluating the value of internal auditing in improving accountability and efficiency at South African HEIs needs to be improved. The UKZN is one of the HEIs in SA, governed by acts and legislation.

It is crucial to recognise that for institutions to accomplish their goals, management must set up an efficient IAF that can provide analyses, evaluations, and suggestions for future decision-making and strategic policymaking to increase overall efficiency and responsibility. Salehi (2016) shows that only effective IA departments help organisations achieve their objectives in HEIs.

The literature examined in this research provided a theoretical framework for the research questions and methodological approach by exploring various theories, legislation, definitions, the function of the IAF, accountability, and challenges to improve IAF performance. This study addresses the current knowledge gap about enhancing accountability through internal auditing.

2.2 THEORETICAL FRAMEWORK

The study proposes a synthesis of various theories that can assist in establishing a theoretical structure for the efficacy of the IAF role, including agency, institutional, and behavioural theories.

2.2.1 Agency Theory

The theory states that the managers operate the organisation's business on behalf of the shareholders. The UKZN executive management, council, and IAF are the monitoring mechanisms ensuring employees' accountability for their actions and performance. Eisenhardt (1989) states that agency theory pertains to understanding and addressing difficulties in the relationship between institutional owners or principals and their top management. The theory assumes that the objective of organisations is to enhance the wealth of their owners or shareholders. The theory assumes that the responsibility of conducting oneself in an ethical manner is shared between the principal and the agent in the context of resource allocation. Executives and managers serve as representatives of the organisation, carrying out responsibilities on behalf of proprietors who delegate certain decision-making powers to managers. On the other hand, managers can abuse their position to further their personal goals.

The primary objective of internal auditors, acting as representatives of the Audit and Risk Committee (ARC), are responsible for evaluating and certifying the effectiveness of management activities. When IAFs act as agents and complete their tasks professionally and flawlessly, the oversight body's trust and confidence in them grows (Endaya & Hanefah, 2013). Internal and external auditors have a significant impact in improving organisational performance and ensuring management complies with established procedures while successfully attaining its objectives.

Sholadoye et al. (2018) state that the audit is vital in agency theory as it improves trust and confidence in financial reporting. Agency theory asserts that the IAF serves as a representative tasked with identifying and communicating precise and impartial information included in a financial statement, therefore contributing to the overall accountability of a company. Internal auditors act as university stakeholders' representatives whose main responsibility is to oversee operations (Tumuhimbise & Kamugisha, 2018). However, agency issues traditionally result from conflicts of interest between stakeholders and management. The IA serves as a mechanism for the university to address agency concerns by providing a comprehensive review process.

Al-Shbail & Turki (2017) criticise the utilisation of the agency theory in the IA literature, asserting that it is inadequate when applied to developing economies. Additionally, they question its relevance in public sector organisations, highlighting the challenge of defining the principal, as the public may not possess a unified interest. Jachi & Yona (2019) stated that conducting a comprehensive analysis of the theory enhances the understanding of the role and significance of an IAF within an organisation's governance structure. The agency theory justifies the existence of an independent IAF as a mechanism that promotes openness and accountability.

2.2.2 Institutional Theory

Endaya & Hanefah (2013) and Lenz & Hahn (2015) propose an institutional theory to explain the emergence of organisational practices and procedures, considering internal elements such as legal frameworks, rules, and professional standards. Subramony & Douglas (2015) state that comprehending the essential synergies within the sector among all stakeholders, particularly the collaborative efforts required among diverse institutions and players, is crucial for achieving efficiency. The theory elucidates the requisite maintenance of institutional intra and inter-relationships within the sector. The theory can be employed to examine the interconnections between HEIs as a network within the sector, which are commonly referred to as intra-relationships. Simultaneously, inter-relationships are perceived as the internal institutional configurations within the UKZN.

The institutional theory assisted the researcher in examining institutional dynamics such as leadership power dynamics and decision-making at the highest level of the institution. The theory describes the external influences that shape the structure of an IA department. It concentrates on deliberate tactical issues and political forces that form an organisation's audits. The institutional theory was developed to investigate institutional activities and challenge an entity's ability to continue operating, which may limit or facilitate the IAF's operation (Petersen, 2019).

2.2.3 Behavioural Theory

According to behavioural theory, an organisation is a collection of several persons and groups (stakeholders), each with its aims and expectations. An individual's actions inside an organisation are emphasised by behavioural theory as crucial to the formation of policies and procedures. Accountability measures rely heavily on administrators, faculty, and staff participation in HEIs.

Przybylska & Kańduła (2019) argued that human endeavours and institutions are not solely driven by rationality, as they operate within an environment of uncertainty, encompassing both external and internal factors and dynamics. The individual objectives may conflict with one another and the organisation's overall objectives. The internal auditor serves as a mediator, evaluating numerous events, processes, and systems within a specific business independently and objectively (Przybylska & Kańduła, 2019). The role of the internal auditor, as defined by the IIA in its Standards of Professional Practice of Internal Auditing and Internal Auditing definition, fits well within the mainstream behavioural theory. The main duty of the internal auditor is to enhance and contribute value to the organisation's operational activities.

The internal auditor participates in identifying suitable techniques by proposing improvements to processes, control systems, and procedures, aiming to achieve the solution closest to the ideal one. The auditor manages various events and reactions between IA and the auditee or management. When giving information concerning the audit's results, the auditor should be aggressive while avoiding passing judgment on those who committed mistakes. Interpersonal skills are critical in the auditor's job, and the behavioural approach to auditing aids in understanding the auditee's and auditor's motives, intents, and behaviours (Przybylska & Kańduła, 2019).

2.2.4 The Relevance of Theories to the Study

The relevant theories are used to ensure corporate governance in the organisation and develop proper structures and mechanisms. Accountability requires public service organisations, including the UKZN's management, to be held responsible for their activities, decisions, fairness, public fund management, and all other performance measures. The

Agency theory can provide and predict the presence of internal audits, roles, and responsibilities. Executive and senior managers act as agents to perform services and make decisions on behalf of the university senate and government. Institutional theory is relevant because it tackles the university's institutional framework. It uses internal auditing to strengthen other multiple departments, divisions, and separate professional disciplines, units, and institutions that operate in conjunction to achieve success. There is no success of the overall organisational goal of the university unless these pieces work in tandem (Gikonyo, 2020). The Behaviour theory is relevant as decisions and actions are driven by individual behaviour, culture, and values. The applicable theories explain the link between various study variables, and it is pertinent to be integrated into the creation of this research.

It is crucial to adapt these theories to address governance challenges, stakeholders dynamic and cultural contexts. The study aims to provide an understanding of how internal auditing can be leveraged to enhance accountability, transparency and overall institutional performance.

2.3 LEGISLATIONS AND REGULATIONS IN INTERNAL AUDITING

This section presents a summary of regulatory bodies that have contributed to the global and local recognition of the IAF in SA. The Institute of Internal Auditors (IIA), the European Confederation of Institutes of Internal Auditors (ECIIA), the International Organisation of Supreme Audit Institutions (INTOSAI), and the Public Accounting Oversight Board (PCAOB) are among them (Khorri, 2019).

2.3.1 International Legislation and Regulations

2.3.1.1 The International Institute of Internal Auditors (IIA)

The IIA was instrumental in elevating the global recognition of the IA field and fostering a forum for professionals to exchange knowledge and perspectives. The IIA is a preeminent global organisation dedicated to advancing internal auditing and management. Its core areas of focus include accreditation, education, research, governance, management of risks, control systems, technology, and assurance in internal auditing and management.

The guidance provided by the framework is of utmost importance for internal auditors as it encompasses essential components such as the fundamental principles, the IIA Code of Ethics, the concept of internal auditing, and the IIA Standards. The International Professional Practises Framework (IPPF) provides recommended guidance for the IA profession using practise advisories, implementation guidance, and practise guides, which serve as supplemental guidelines. The guidance on implementation furnishes internal auditors with a framework for utilising the Standards during their duties. According to the IIA (2022), the

practice guides offer internal auditors practical guidance on their daily duties, encompassing tools, processes, and procedures.

2.3.1.2 European Confederation of Institute of Internal Auditing (ECIIA)

The ECIIA is a non-profit confederation of 34 national associations of internal auditing professionals headquartered in Brussels, Belgium. The member associations represent all countries within the European Union. The ECIIA endeavours to advance the implementation of the International Standards for the Professional Practise of Internal Auditing and the Code of Ethics among IA practitioners operating in public and private sectors across Europe (ECIIA, 2022).

2.3.1.3 International Organisation of Supreme Audit Institutions (INTOSAI)

The INTOSAI comprises 195 members, including countries such as SA, Brazil, the United Kingdom, and the United States. The entity functions as a worldwide overarching body for governmental audit communities outside of an organisation and advocates for the vocation of internal auditing. The organisation offers a structured setting for audit institutions to facilitate the advancement and dissemination of knowledge and sets standards for public sector auditing (INTOSAI, 2022).

2.3.1.4 Public Accounting Oversight Board (PCAOB)

The establishment of the Public Company Accounting Oversight Board (PCAOB) was concomitant with the enactment of the Sarbanes-Oxley Act of 2002 (SOX). The PCAOB was instituted to update the financial disclosures and internal control mechanisms of the United States. The main goals are to enhance the reliability of financial reporting and restore investor confidence following accounting irregularities and corporate misconduct.

2.3.2 South African Legislation and Regulations

The appeal for accountability and effective governance in the South African public sector is reflected in the Constitution of the Republic of South Africa (Act No. 108 of 1996), as well as key pieces of legislation such as the Public Finance Management Act (Act No. 1 of 1999) (PFMA). The IAF recognised the regulatory framework covered in the PFMA, Constitution, National Treasury, King IV Report, and guidelines for HEIs. All public service institutions, including HEIs, must establish the IAF.

2.3.2.1 Public Finance Management Act (PFMA)

According to Section 38 of the Public Finance Management Act 1 of 1999, it is a legal requirement for public sector entities in SA to have IAFs. The primary purpose of the IA framework in the public sector is to strengthen the IAF by outlining essential principles for creating and implementing internal auditing in the public sector. The framework mentioned

above offers a set of directives for IAFs to ensure adherence to the PFMA, constitution, and additional relevant statutes.

2.3.2.2 National Treasury

The National Treasury is currently engaged in efforts to enhance organisational accountability. The National Treasury formulated the Internal Audit Framework during 2003/2004 as a result of the appeals made by IA within the public sector. The responsibility of formulating the fundamental principles for universal accounting standards was vested in the National Treasury. The framework was formulated to provide a structured set of principles for the execution and management of audits. The IA department undertook this measure to ensure adherence to regulations, such as the Public Finance Management Act (PFMA) (Khorri, 2019).

2.3.2.3 King IV Report

The several King Reports, chaired for the past 20 years by retired Supreme Court Judge Mervin E. King, serve as a reference for corporate governance. In July 1993, the Southern African Institute of Directors (IoDSA) established the first King Committee. In the King IV Report, the critical role of IA has been acknowledged and included in the governance guidelines. The King IV Report, published in 2016, also acknowledges the IAF as a crucial component of combined assurance and a key stakeholder in corporate governance. The IAF has developed into a respected advisor for the organisation, offering insight. However, it has also been placed to provide foresight (Dichabe, 2020).

2.3.2.4 Institute of Internal Auditors South Africa (IIASA)

The IIASA serves as a representative body for internal auditors in SA, advocating for their interests and facilitating their professional development to enable them to reach their maximum capacity. The objective mentioned above is achieved through providing technical advice, professional education, certification programs, opportunities for continued professional growth, networking conferences, and meetings for networking and research (IIASA, 2022).

2.3.2.5 Guidelines for Higher Education in South Africa

There are currently two higher education governance systems: The Higher Education Act 101 of 1997 (as amended) and the Regulations for Reporting by Public Higher Education Institutions. The Department of Higher Education and Training (DHET) has stated in the 2014 Implementation Manual on Regulations for Annual Reporting by HEIs that universities possess proficient IAFs similar to those of public organisations. The IA's capacity and responsibilities are separate from the Higher Education Act's (HEA) purview. Instead, the Council for Higher Education's duty is to ensure quality assurance. The HEA requires compliance with the principles outlined in the King IV Report pertaining to internal auditing.

2.3.2.6 Performance Indicators at Higher Education Institutions

University performance must be evaluated to ensure stakeholders' needs are met. Public HEIs must accommodate the needs and preferences of any interested third party, just as any other non-profit organisation (Sudirman, 2012). Both internal and external stakeholders are included in this group, including the government, donors, communities, students, staff, alumni, and parents. According to the Regulations for reporting by HEI, section 7 requires the institutions to furnish annual financial reports to the DHET. These reports show the government whether the university's strategic and operational plans were followed when using public resources.

2.4 INTERNAL AUDITING

2.4.1 Historical Overview of Internal Auditing

The increase in organisational changes in 1840 put pressure on sourcing independent evaluators. Railways, defence, and retail organisations conducted large-scale transactions in different geographic locations during this time. Internal auditors were appointed to monitor financial processes (Ramamoorti, 2003). External and internal audits occurred in response to the worsening of the recession in the US in 1929.

According to Mouller (2009), internal auditors conducted an extensive review of financial records at the time of formation to assist external auditors who focused on providing a view of the accuracy of financial records. In 1930, organisations that were required to register on the Stock exchange according to US Securities and Exchange Commission (SEC) regulations had to submit audited financial statements. External auditors' work increases due to performing transaction verification with limited samples. As a result, the organisation needs to increase beyond external auditing services, resulting in the IAF delegating other responsibilities.

The reviewed literature states that in SA, internal auditing practices vary from assurance to advisory services. Despite different sectors, internal audits are presented in both public and private sectors (Erasmus & Coetzee, 2018). In the public sector, internal auditors focus on ensuring efficient service delivery and optimal utilisation of taxpayers' funds towards attaining organisational objectives.

2.4.2 Definition of Internal Auditing

Internal auditing has a fundamental function of institutional governance, and the law mandates its presence within an organisation. Internal audits provide assurance and guidance regarding the accuracy and dependability of data, control systems, risks, and governance. IA provides an objective, independent assurance, and consulting activity to add value and improve the organisation's operation. It also provides a systematic, disciplined approach to assess and improve controls, governance, and risk management processes to help organisations achieve

their goals (IIA, 2022). According to Asaolu & Adedokun (2016), the IA process involves assessing the control system implemented by management to achieve objectives such as cost reduction, capacity utilisation, efficient administration, and benefit maximisation.

Internal auditing started as the extension of accounting and developed into the management profession. Traditional IA is viewed as the compliance and monitoring function ensuring the safeguarding of assets and producing reliable information for decision-making. The complexity of economic structures and organisations led to internal auditing, assisting the management with consulting and assurance services. These services are deemed crucial in maintaining and improving stakeholders' value (Tadesse, 2015). According to Fonseca et al. (2020), internal auditing has been tailored to suit the contemporary environment in which organisations operate in response to evolving economic and social demands. It serves as a mechanism for driving innovation and business change.

The scope of the IA process includes the identification and selection of audited areas, the formulation of a comprehensive plan, the execution of the plan, and the communication of the findings. The audit assessment outcomes pertain to the efficiency of operational controls, risk management, adherence to regulations and guidelines, and supervisory practises ought to inform proposals for enhancements in areas where deficiencies were detected.

2.5 THE ROLE OF THE INTERNAL AUDIT FUNCTION

Internal audit is a fundamental aspect of good governance that aims to improve efficacy in the organisation, including HEIs. The King IV Report on Corporate Governance (2016) states that the IAF has an evolving and evaluative organisational role. The IAF role is crucial to governance as it acts as a dependable advisor that offers input into the institution's operations and processes. The objective of the IAF is to improve the organisation's operational performance. The IAF provides consulting and assurance services to an organisation (Pinto et al., 2013). Assurance services objectively examine evidence to independently assess internal control processes and consult advisory and client-related service activities.

According to IIA (2022), the purpose of an organisation's IA is to ensure that its strategic, operational, financial, and compliance goals are being met through effective governance, risk management, and control procedures, as indicated in Figure 2.1



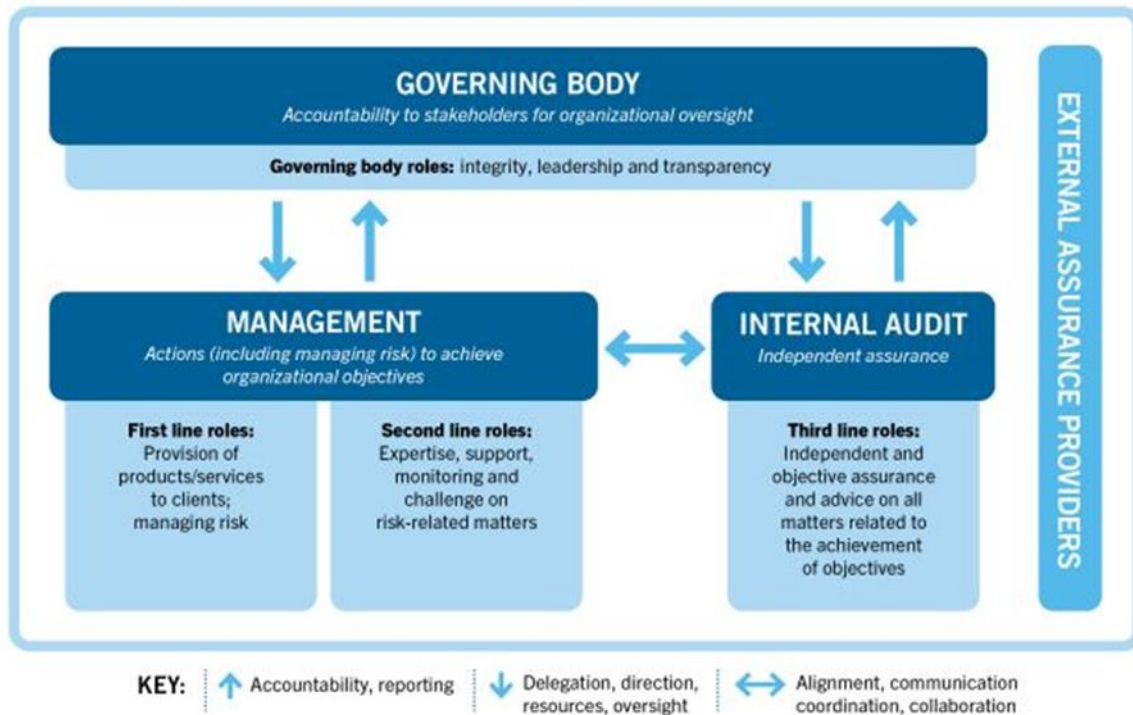
Figure 2.1 Value proposition: Internal audit value

Source: Institute of Internal Auditors (2022)

A proper IA improves governance, quality services, and accountability. According to Singh (2016), the utilisation of the IAF has emerged as a beneficial technique for assisting HEIs in achieving their objectives and maximising their societal impact. Internal auditing significantly improves accountability within these institutions by providing independent and objective assessments of their operations and financial management (Fonseca et al., 2020). Internal auditors work with the council, senate, executives, senior management, and other institutional oversight committees to establish an internal control system and sound corporate governance. Moreover, according to Ashurovna (2023), internal auditors have unique challenges regarding HEIs with different operations, complicated finance mechanisms, and a wide range of parties involved. Therefore, it is necessary to modify and customise the implementation of IA theory and practice to ensure optimal alignment with the unique context and intricacies of the higher education sector.

According to Aldelrahim & Al-Malkawi (2022), management relies on the IAF to improve internal control, mitigate risk and governance, and improve organisational operations. The ARC relies on the IAF to attain quality financial reporting and compliance with regulations. According to IIA (2020), as indicated in Figure 2.2 below, the IAF role is viewed as the third-line role of defence against inadequate governance and accountability. Effective cooperation and coordination among individual roles can be achieved by clearly defining responsibilities, roles, and interconnections for all stakeholders involved.

The IIA's Three Lines Model (2020)



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Figure 2.2 The three lines model

Source: Institute of Internal Auditors (2020)

The IA ensures that accountability is enhanced through established policies, processes, ethical standards, and adherence to legal and regulatory requirements (Dwamena, 2021). According to the IIA Standards, IAFs evaluate the adequacy and efficiency of controls implemented in addressing the risks within the governance framework of the organisation, information systems, and operations. This evaluation encompasses the accuracy and completeness of operational and financial information, the effectiveness of operations, asset protection, and compliance with regulatory requirements. As stated by Cieslewicz (2014), empirical evidence indicates that the absence of accountability mechanisms and disciplinary measures might result in a deterioration of ethical conduct within organisational contexts.

Frequent disclosures of corporate misconduct, fraudulent activities, corrupt practices, ethical breaches, and governance challenges are indicative of the swift transformations in the business landscape (IIA, 2022). Over the years, the scope of internal audits has expanded in response to shifting trends in the organisations' environment. Consequently, this has resulted in a shift away from traditional areas of review such as accounting functions, internal control

assessment, and compliance audits. Instead, there has been a recent emphasis on consulting and advisory services.

Gauci (2020) categorises the responsibilities of the IAF into three distinct categories as follows:

- The process of evaluating internal controls to ascertain their sufficiency in detecting errors, fraudulent activities, and suspicious transactions and subsequently informing the management of the findings. Emphasising enhancements to the system may enhance the effectiveness of the procedures.
- The tasks involve assessing risk management activities to ensure that risks are detected and evaluated in alignment with the organisation's risk tolerance levels.
- Additionally, the governance processes are monitored to establish corporate governance structures, evaluate the governance process, and provide recommendations.

Kamara (2023) states that the IAF's value-adding potential resides in its ability to provide management and stakeholders with independent and objective assurance, insights, and recommendations. Several scholars agree with the IIA (2010) 's notion that IA contributes significant value to organisational activities (Al-Twaijry et al., 2003; Arena & Azzone, 2009; Mihret et al., 2010). Additionally, Fonseca et al. (2020) state that implementing IA recommendations enhances the value of the institution's performance and improves responsibility. Furthermore, HEIs should consider implementing auditors' recommendations to enhance internal controls' overall institutional effectiveness and efficiency (Khorri, 2019).

Internal audit enforces accountability in HEIs while thoroughly evaluating the organisation's activities. Fonseca et al. (2020) agree that the IAF can identify performance gaps, weaknesses or irregularities compared to departmentally authorised plans and suggest adjustments. Furthermore, internal auditors identify any red flags signalling the possibility of corruption and fraud. All of this is feasible, provided the IA has a designed mandate that ensures independence from those being audited, the supply of human and financial resources, and support for executing its recommendations.

Seyoum (2019) states that an effective IAF may increase public trust in business ethics and financial transparency if conditions are met. These conditions include the IAF's autonomy and formal obligation, stakeholder support, capable management and staff, working audit committee, open communication, and competent audit norms. A robust IAF in HEIs is unquestionably a key aspect of good governance processes. The IA ensures that systems

and processes deliver outcomes that meet societal needs while optimising the available resources, helping HEIs become more effective and efficient (Singh,2016).

However, failing to develop a dependable system might harm the organisation in many ways and place efforts to promote accountability at risk. Increasing expectations for enhancing accountability inside the organisation is inextricably linked to higher control system dependence (Aziz & Rahman, 2016). As a result, internal auditing plays a significant role in allocating responsibilities, monitoring strategic goals, assisting with decision-making, managing, avoiding power abuses, and recognising risk, fraud, or mistake. In response to the changing business environment and the need for effective risk management and governance, the IAF 's role and value-adding potential have expanded in recent years.

IAF plays a dynamic, advisory role aimed at enhancing operation performance and providing assurance and consulting services.

2.6 INTERNAL AUDIT CHARTER AND OPERATIONS

The Internal Audit Charter of the UKZN has clearly defined the responsibilities and mandated roles of the IA. The IAF was instituted to provide assurance and consultation services, operating under the guidance of the Director of Internal Audit. The Audit and Risk Committee (ARC) approves the charter to explicitly delineate the duties and obligations of the Director of Internal Audit and the associated team. The charter provides the IAF and management of the UKZN a comprehensive outline of the mission, authority, independence, roles and responsibilities, including defining the scope of IA activities.

The UKZN's IAF facilitates augmenting an entity's efficiency and output by providing valuable perspectives and suggestions derived from comprehensive evaluations and appraisals of data and academic procedures. The IAF employs a professional team with various skills and knowledge to execute IA plans and provides management support and advisory services. The UKZN's IAF offers independent assurance that the internal control procedures are sufficient and functioning efficiently by carrying out its operational plan.

As stated by the UKZN's annual report (2021), the findings of the IAF suggest that although the internal controls are predominantly satisfactory, certain domains exist where the control environment could be enhanced. The UKZN's Director of Internal Audit reports administratively to the Executive Director of Institutional Planning and Governance and reports functionally to the ARC. The UKZN's ARC evaluated the efficacy of the IAF and the performance of the Director of Internal Audit. The results indicate that the IAF is effective based on the assessment (UKZN annual report, 2021).

2.7 MANAGEMENT UNDERSTANDING OF INTERNAL AUDIT FUNCTION ROLE IN ENHANCING ACCOUNTABILITY

Management views the IAF more as a regulatory and compliance function than a strategic business tool that adds value to the organisation (Dichabe, 2020). This lack of comprehension undermines the IAF's effectiveness and hinders its ability to promote accountability. However, according to Ashurovna (2023), IAFs serve as strategic partners to management by offering impartial and objective insights that have the potential to impact decision-making processes, boost operational strategies, and increase overall institutional performance. Ernst & Young (2013) also agreed that in addition to providing operational business understandings, internal auditors are increasingly requested to function as strategic consultants to the organisation.

Management mistreats or views auditors as faultfinders, and to overcome this problem, the auditors must effectively promote their services within the organisation. Management has different views of internal audit responsibilities and how IA works, creating expectation gaps. Expectation gaps are also related to disparities in understanding the function of internal auditors. Higher education institutions and management have varying needs and expectations about internal audits and outcomes. An internal audit's effectiveness is determined by how well it meets its needs and expectations. According to Dittenhofer (2001), it is imperative for an IAF to proactively assess how it might provide assistance to the management and anticipate their needs.

The extent to which internal auditors can meet stakeholder expectations is critical to how stakeholders evaluate their performance and the usefulness of their reports. Internal auditors who actively or inadvertently flout stakeholder expectations risk losing credibility and compromising their position. According to Grzesiak (2021), certain management expectations may be selfish, unrealistic, or unethical. Such expectations cannot be realised unless internal auditors are willing to break professional standards and waive their commitments to the organisation. According to Madondo (2021), managers' reliance on IAs should be evaluated since it may give certain managers a way out of taking full responsibility and accountability for financial management and monitoring.

In the IPPF of (2017), the IAF relied on the assistance of the executive team to execute its obligations and tasks. Internal auditing cannot contribute value if the IAF is not seen as influential and the management cannot depend on work accomplished or accept IAF recommendations.

According to Eurich & Kremin (2021), the unfavourable perception of the IA may suggest that the IAF is not perceived as influential or value-adding to the organisation. This perception may

result in a lower likelihood of auditees or organisations implementing IAF recommendations, and internal auditors may experience increased pressure to modify or alter their findings.

The efficacy of the IAF is contingent upon the quality of its collaborative association with other stakeholders involved in corporate governance. The success of the IAF is contingent upon management's support towards internal auditors' activities. In line with the requirements of Standards 2060 of the IIA, the Chief Audit Executive (CAE) should periodically report to the executive management about risk and control issues and other governance matters for corrective action.

Dichabe (2020) emphasised the significance of the correlation between senior management and IA in the public sector, elucidating the following:

- The IAF should understand the management challenges and possess the capability to address management demands.
- The IAF should proactively communicate with management and give effective consultation and advice to management continuously on governance, risks, and control issues.

The figure 2.3 below demonstrates the relationship between senior management and IAF.

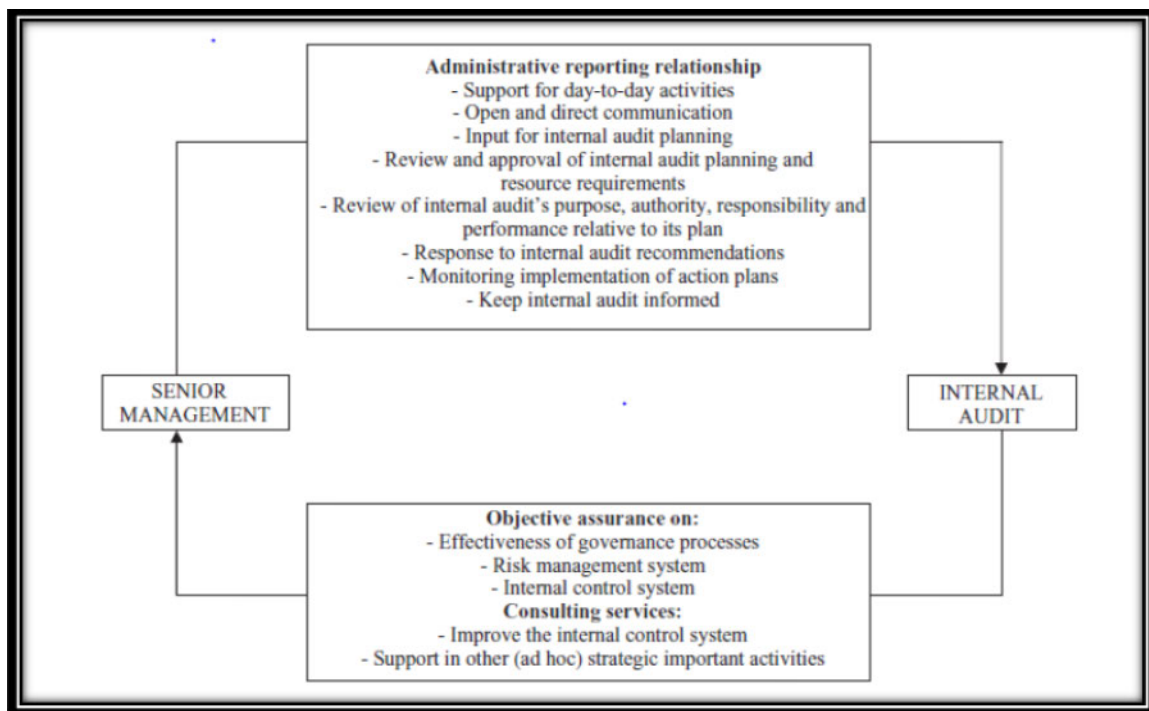


Figure 2.3 Senior Management and IAF Relationship

Source: Dichabe (2020)

The view on the relationship between management and the IAF is that the management expectation is to receive assistance relating to governance and internal controls. The IAF's activities must be promoted and supported by management.

It is imperative for the management to shift their perception and integrate internal auditors into the strategic fabric of the organisation to enhance accountability and add strategic value. This integration requires an effort to educate management on the multifaceted roles of internal auditors and to foster a collaborative environment where IAF insights and recommendations are valued and acted upon.

2.8 ACCOUNTABILITY

According to Sofoluwe et al. (2015), the concept of accountability, as a broad policy framework, pertains to administrators' duty, and potentially legal requirement, of educational institutions and government bodies to furnish their superiors with comprehensive reports detailing their management of public funds. The subject encompasses various policy matters, some not directly linked to students' academic achievements. Moreover, accountability refers to holding individuals in public, private, and volunteer sector organisations responsible for their activities and providing a mechanism of recourse when obligations and responsibilities are not fulfilled.

According to the International Organisation of Supreme Audit Institutions (INTOSAI) (2004), accountability can be defined as the systematic procedure through which both public service organisations and the persons operating within them are held liable for their behaviours and decisions. The accountability includes effective management of institution funds, adherence to principles of fairness, and overall performance in all aspects.

Figure 2.4 indicates the concept of accountability.



Figure 2.4 Concept of Accountability

Source: Corporate Finance Institution (2022)

The principles of openness, inclusion, and responsibility have come to the forefront in the administration of government departments and agencies. A concept known as “accountability in the public sector” underpins decentralisation, delegation of authority, responsibility, and transparency. Tumihumbise & Kamugisha (2018) also concur that accountability mandates individuals to be accountable for their actions, ensuring they are responsible and accountable for their actions. However, Macheridis & Paulsson (2021) argued that accountability is frequently perceived as lacking clarity and coherence. It exhibits variability as it evolves, contingent upon factors such as prevailing ideologies and the specific goals pursued by governing entities.

Internal controls are imperative to proactively protect the dependability of accounting and financial data, mitigate fraudulent activities and errors, and promote accountability (Auditor General South Africa (AGSA), 2019). Implementing organisation governance principles in an educational institution prioritises establishing transparency, accountability, rigorous control mechanisms, quality education provision, student safety assurance, and self-sufficiency attainment (Singh, 2016).

Accountability is the compulsion to respond to a duty bestowed upon someone. It is necessary to account for the performance of one’s allocated obligation. If performed, it entails demonstrating that work has been completed per agreed-upon norms and standards and reporting performance outcomes are impartially and correctly done with specified duties and plans (Filli & Opeyemi, 2016). Furthermore, Kentab (2016) implies that the manager would

assess the specifics of the employees' job profiles and evaluate the performance based on clear and standardised criteria with agreed objectives.

Public universities have institutional autonomy linked to public accountability, implying that institutions bear accountability for their decisions and behaviours to their oversight bodies. Institutional independence should go hand in hand with public accountability (Dlamini, 2016). According to Madondo (2021), in any accountability system, it is imperative to prioritise data prioritisation, file and record openness, conduct independent audits of financial statements, control systems, and transactional data, as well as conduct independent reviews of decisions and actions to ensure compliance with laws and policies.

Accountability is essential in higher education to preserve public trust, improve the standard of education, and guarantee the efficient use of resources (Kentab, 2016). Institutions of higher education are accountable for the education and development of students and the formation of the future labour force. Consequently, they should be held accountable for the calibre of education they provide and the achievements of their graduates. Accountability also aids in identifying areas for improvement and facilitating collaboration with stakeholders to close performance gaps and attain educational objectives.

According to the Higher Education Act 101 of 1997 Regulations for reporting by Public Higher Education Institutions, DHET receives accountability reports from public higher education institutions on various university activities through their councils. Financial and non-financial outcomes, as well as enrollment goals, are analysed in detail in the annual report. Decision-making in the public sector can benefit from using the technical management instruments of performance and accountability.

On the contrary, other researchers, such as Bozeman et al. (2020) and Woelert (2023), argued that the emphasis on accountability in higher education places unnecessary burdens on institutions, leading to increased bureaucracy and administrative costs. They argue that excessive accountability measures can stifle innovation and creativity, as institutions may feel pressured to prioritise meeting specific metrics over fostering a dynamic learning environment.

2.9 ACCOUNTABILITY AT THE UNIVERSITY OF KWAZULU-NATAL

The UKZN, an established institution of higher education, is positioned among the leading five academic establishments for research and instruction in SA. The establishment of the university in 2004 was the result of the merger of the former Universities of Natal and Durban-Westville, consolidating a cumulative legacy of over a century. The UKZN boasts the highest

number of enrolled students among contact universities in SA, with 47,000 students spread across five campuses (UKZN annual report,2021)

The UKZN relies significantly on state funding. The total recurrent income has risen from R6 billion in the year (2020) to R6.1 billion in the year (2021), representing a growth of R110.8 million, or a 2% increase. Even if the gross student debt at the end of 2021 (R2.39 billion) indicates a 4% decrease (R89.4 million) when compared to the gross student debt at the end of 2020, recovering student debt continues to be a struggle for the university (R2.48 billion) (UKZN annual report, 2021).

Accountability is essential at the UKZN for several reasons. Firstly, the university is a publicly funded institution accountable to the public for its actions and how these funds are used. Secondly, the university is responsible to its constituents, including students, employees, and regulatory agencies. Finally, accountability is crucial for maintaining the university's credibility and reputation.

UKZN strategic plan (2017-2021) states accountability as one of the guiding values to ensure that the institution's goals are achieved. The strategic plan is implemented annually at the UKZN through the Institutional Annual Performance Plan, which details the Strategic Goals and Enablers and includes Key Performance Indicators (KPIs) as accountability mechanisms.

The problem of regression of accountability and repeated material findings relating to non-compliance with procurement legislation on conflict of interest for the past few years highlight the need for a comprehensive approach to enhancing accountability (UKZN Annual Report, 2021). Employees may continue to engage in non-compliant behaviours if there are no consequences. As a result, the institution may need to consider stricter repercussions for non-compliance, such as disciplinary procedures or legal sanctions. Consequences for violating accountability boundaries should be built into the governance system to ensure people are held responsible for their conduct (Mai & Hoque, 2022). The KwaZulu-Natal government framework on consequences management in 2021 outlined the objective to enhance government accountability and transparency of public funds and the consequences thereof.

The absence of repercussions and weak internal controls for individuals held accountable can promote a culture of non-compliance, leading to recurring incidences of non-compliance and further exposing the university to the risk of fraud and corruption. Recently, corruption cases at the UKZN have been reported in the media, highlighting employees' and students' involvement in fraud (Hancke & Nxumalo, 2023). Corruption in the university supply chain and procurement departments is a serious issue in South African higher education. Ngcamu & Mantzaris (2023) identified several key components of corrupt university practices in their research: the university authorities did not implement the regulations and rules pertaining to

supply chain management. The presence of corrupt connections and arrangements among individuals with corrupt tendencies was apparent, and no measures were taken to address this issue. Additionally, a conspicuous corrupt association existed within and outside the universities, which involved the exchange of bribes.

IAF has been established as an essential component of the university to promote accountability and sound governance. The IAF is important in improving accountability at the UKZN. Furthermore, the efficiency of this function depends on how well management comprehends its responsibilities and the challenges it faces in raising internal auditors' performance.

2.10 CHALLENGES OF ACCOUNTABILITY AT HIGHER EDUCATION INSTITUTIONS

HEIs are currently facing significant challenges when it comes to accountability. One major challenge is the need to effectively address the evolving dynamics of global higher education in order to be sustainable (Sidek et al., 2015; Yobolo & Befii-Nwile, 2021). Kentab (2016) indicated that the ineffective management of funds is caused by factors that hinder accountability. Below are some of the most significant challenges:

2.10.1 Governance

The inconsistency that arises from the proliferation of educational units at the decentralised level, which in turn leads to a duplication of obligations and skills among its members, ultimately thwarts the goals of responsibility (Kentab, 2016). Moreover, the low level of awareness of accountability importance and governance framework. Higher education institutions should establish clear lines of accountability that outline the roles and responsibilities of stakeholders, including faculties and schools, administration, and regulators. The clarification of roles and responsibilities assists management and employees to understand their responsibilities, and individuals can be held responsible for their conduct.

2.10.2 Transparency and Clarity

The researcher states that management problems stem from a lack of transparency. As a result, achieving intended objectives becomes challenging. Ambiguity in rules may result in erroneous interpretation and improper distribution of financial resources. According to Tumuhimise & Kamugisha's (2018) study, despite the existence of compliance and accountability processes inside the institution, deficiencies in accountability persist. According to the findings of the study, employees harbour a negative perception of accountability procedures due to the ambiguity of policy regulation.

Institution objectives, policies, guidelines, and operational procedures should be clear for an organisation to focus on its operations. The policies' inconsistencies have been debated as the root cause of inadequate accountability and substandard service delivery within the system (Yobolo & Befii-Nwile, 2021). Determining whether certain educational goals and objectives have been achieved can be challenging in situations where objectives are not quantifiable (Eze & Onwudinjo, 2021).

It is important that HEIs improve transparency by providing more information about their operations and performance. Such action can include publishing financial statements, reports on student outcomes, and other relevant data. Consequently, this can assist the stakeholders in holding the institution accountable for its actions.

2.10.3 Poor Oversight

Misuse of institutional funds results from weak oversight and unethical behaviour by public officials, primarily driven by personal interests. Such poor oversight leads to an enormous amount of funds not being used as intended (Yobolo & Befii-Nwile, 2021). Effective leadership is a crucial aspect of organisational success. The act of monitoring financial and non-financial matters among employees serves to strengthen their commitment, solidify relationships, and ensure accountability.

2.10.4 Lack of Emphasis on Accountability

Since people are rarely punished for the misappropriation of funds, the issue of accountability in HEIs is typically regarded with lightness, a significant obstacle to accountability (Eze & Onwudinjo, 2021). Higher education institutions should foster a culture of accountability that emphasises the importance of transparency, collaboration, and continuous improvement. Such accountability can include developing policies and practices that encourage staff and students to report concerns and provide feedback.

Overall, improving accountability at HEI requires a combined effort from all stakeholders, including the government, institutions, and external regulators. Working together makes it possible to create a more transparent, accountable, and effective higher education sector.

2.11 CHALLENGES TO MANAGEMENT IN IMPROVING INTERNAL AUDIT FUNCTION PERFORMANCE

Effective and efficient operations strengthened accountability, mitigated risks, and improved overall institutional performance are all challenges management faces in HEIs. It involves verifying the precision and dependability of monetary and non-monetary data, accurately representing the financial operations and status of the entity, and fostering a culture of

accountability by instilling moral values and a sense of responsibility. According to Yobolo & Befii-Nwile (2021), optimal utilisation of public funds is guaranteed, and the incidence of public authority abuse and misuse is reduced.

Despite the importance of an IA in fostering accountability at UKZN, its success is contingent on having the backing of management. The efficient functioning of the IAF is determined by the extent to which planned achievements align with the predetermined factors used to measure success (Mwelase, 2021). Public sector entities should have an independent service provider that provides value-added services (IIA, 2021). Enhancing the efficacy of the IAF is imperative for organisations to attain their goals, augment transparency and accountability, and mitigate risk exposure.

Improving the performance of the IAF can be challenging. Challenges identified by researchers faced by the IAF indicated these factors as key to the effectiveness of the IAF. Below are some of the challenges that management faces in improving the IAF's performance.

2.11.1 Lack of Understanding of the Organisation's Operations and Risks

The IA's value proposition is based on assessing and improving organisational systems by evaluating risk assessment's effectiveness and optimising operations. Internal auditors facilitate this task through an enhanced comprehension of the business operations and environment. IAF should establish a strategic partnership with the executives and prioritise the anticipated organisational transformation to address the client's requirements (Coetzee et al., 2007; Matsona, 2020; Motubatse, 2014; Motubatse et al., 2015).

However, limited understanding of the institution's operations, culture, and goals by internal auditors can limit their ability to provide meaningful recommendations for improvement. The IAF requires highly skilled and knowledgeable staff with profound risks. Lack of highly skilled and knowledgeable staff can result in incomplete audits or inadequate coverage of risk areas. According to Dichabe (2020), the IAF is perceived to lack expertise in public sector business matters, management support, and audit monitoring processes.

2.11.2 Resistance to Implementing Internal Audit Recommendations

Management may resist implementing the IAF's recommendations for various reasons, such as conflicting priorities, resource constraints, or a lack of appreciation for the value of the IAF.

Various researchers have indicated that implementing internal auditors' recommendations is important to measure IAF effectiveness (Erasmus & Coetzee, 2018; Siyaya, 2020). According to Mortell & Prabhakaran (2018), internal auditors should offer a professional opinion and suggest improved organisational controls to reduce risk. In exchange, management is urged to act upon the recommendations made as this shows support and the value awarded to the

IAF in the organisation and reduces the barriers that may hinder the activities of internal auditors.

Implementing auditors' recommendations seems to be a significant problem in the public sector. Repeated findings and previously reported recommendations are either ignored or ineffectively implemented (AGSA, 2019). According to Motubatse et al. (2015), public sector institutions indicate that enhancing sound governance is a key component of the overall strategic direction. The correlation between accountability and the execution of audit recommendations can be perceived as a commitment to good governance.

The IA recommendations assist the organisation in assessing the risks that affect the strategic and operating imperatives; hence, the senior management and executives need to address the IAF recommendations (Alzeban, 2019). The improvement of internal control processes can be achieved by implementing IA recommendations (Dain & Rahmat, 2017). Management should consider implementing the IA recommendations to avoid fraud and corruption. The IAF commonly experience an absence of dedication and support from executives. The management tends not to take action and cover-up behind organisational and political considerations. This behaviour becomes evident when, for example, the internal audit reports highlight particular deficiencies in the management's actions and operations (Alzeban & Sawan, 2013).

2.11.3 Complex Governance Structure

Higher education institutions have complex governance structures, including multiple levels of administration, decentralised decision-making, and varied reporting lines. These complex government structures can make it challenging for the IAF to establish clear reporting lines and ensure independence and objectivity. IIA Standard 1100 advises, the head of the internal audit department shall report administratively to senior management and functionally to the audit committee to ensure an appropriate level of independence and objectivity of the internal auditors (Siyaya et al., 2021).

According to Salehi (2016), the autonomy of internal auditors is also related to the support management gives to internal audits. Examining the correlation between management and the IAF carries a high risk of misunderstanding because internal auditors must support managers in carrying out their responsibilities while independently assessing management effectiveness. The act of reporting to the ARC effectively prohibits the management of the organisation from exerting any influence over the audit's activities or interfering with its scope. On the other hand, reporting to the Vice Chancellor enables the auditor to carry out their duties without hindrances and to discuss challenging issues with other senior leaders. Internal auditors are more objective and can work without pressure when there is independence. This

also signals to the rest of the organisation's staff that they can trust IA findings (Abdelrahim & Al-Malkawi, 2022).

2.11.4 Lack of IA awareness

Some HEIs may not fully appreciate the value of the IAF, leading to ineffective assistance and resources. The absence of management backing for the IAF could negatively affect the operating effectiveness and value-adding activities. For IA to operate at optimal levels of functionality and efficiency, executives must provide unwavering support (Dawuda, 2017; Matsona, 2020).

Without understanding the IAF's role, stakeholders may not hold the function accountable for its performance, leading to a lack of accountability and inadequate reporting on audit activities. Lack of awareness about the IAF role can result in a limited scope of audit activities, focusing on financial controls rather than operational and strategic risks. Consequently, this results in a limited understanding of the institutional risks and a lack of value-added insights. Furthermore, institutions may not clearly comprehend the IAF's role and responsibilities. Management views it as a compliance function rather than a strategic tool in identifying and managing risks.

In summary, enhancing the IAF's performance in HEIs involves addressing challenges related to understanding organizational operations, implementing audit recommendations, navigating complex governance structures, and raising awareness of the IAF's role. Overcoming these hurdles requires skilled auditors, strong management support, clear reporting lines, and a comprehensive appreciation of the IAF's strategic value.

2.12 EMPIRICAL LITERATURE REVIEW

According to Badara & Saidin (2013) and Siyaya (2020), the effectiveness of internal auditing in the public sector increases accountability and employee compliance, leading to the efficient administration of public funds. Asiedu & Deffor (2017) stated that there was insufficient evidence to substantiate the idea that internal audits have an impact on fraud and accountability in the developing world.

The following studies were undertaken to evaluate the effectiveness of the IAF in promoting accountability within HEIs. However, empirical research examining the correlation between auditing and accountability is scarce, particularly within HEIs.

2.12.1 Studies done at HEIs:

Fonseca et al. (2020) examined the correlation between accountability and internal auditing, focusing on the role of IA in enhancing accountability in HEIs. In this study, the management boards of a sample of HEIs were given a questionnaire to empirically analyse the correlation between accountability and internal auditing. The primary area of emphasis was the internal auditing of those institutions' officesⁱ or departments. The research helps to clarify how management boards view IA's role in promoting accountability and transparency in HEIs. It is imperative to ensure the effective implementation of action plans by conducting follow-up audits and devising metrics to measure their success. According to the results of this analysis, it can be restated that internal auditing is recognised as contributing to accountability by promoting the fundamental values associated with this complex notion.

Tumuhimbise & Kamugisha's (2018) study examined the employees' opinion of the IA role in enhancing accountability amongst public education institutions in Uganda. The evaluation accountability in the study placed a greater emphasis on compliance and transparency. The agency hypothesis drives this research. The researchers used a case study format with a cross-sectional survey. A response rate of 84% was received from questionnaires. The result indicated that the IA was perceived as weak in promoting university accountability. The research recommends improving and reinforcing the IAF's effectiveness to promote accountability.

The above findings show the need for more investigation into internal audits as a stand-in for helping to increase accountability, foster transparency, and lessen corruption in developing nations.

2.13 SUMMARY

The literature review found that the IAF is a valuable management instrument that assists and supports organisations in identifying and managing risks by strengthening controls. Internal auditors contribute to governance, openness, risk management, and ethical behaviour. Internal auditing research has not exhaustively evaluated or examined the role of internal audits in enhancing accountability, management comprehension, and accountability challenges faced by management in HEIs in SA. The literature review examined the scope and depth of existing academic research, global and local trends, and perspectives on this study, as well as global and South African laws and regulations pertinent to internal auditing and accountability. Effective IAF requires competent executive and management support,

which is essential for preserving IA independence and promotion of effective communication of IA needs.

Internal audit is interdependent with governance and is regarded as the mechanism for instilling institutional sustainability and trust. Despite the difficulties encountered by management and internal auditors at HEIs, strategies can be developed to strengthen the culture of accountability.

The next chapter covers the research methodology and data collection used by the research.

CHAPTER 3: RESEARCH METHODOLOGY AND DATA COLLECTION

3.1 INTRODUCTION

Research methods facilitate the gathering of data needed to address research questions. This chapter describes the research methodology used in the study. The research methodology covers the following topics: the research design, research method, targeted population, sample size and the research instrument. In addition, a description of the research tool and information on how the researcher ensured the tool's reliability and validity is given.

3.2 RESEARCH DESIGN

A research design is a strategic plan of action that links the formulation of research questions and their execution. According to Kumatongo & Muzata (2021), the research design influences the approaches and techniques a researcher uses to address a research topic. The main factor in performing research is determining the proper design for reaching the defined objective of the research topic (Mokoena, 2020). A research design includes a research technique, data gathering strategy, and data analysis approach. Fundamentally, three research methods, qualitative, quantitative, and mixed, are used to effectively comprehend and analyse a phenomenon (Jiyane, 2019).

3.3 RESEARCH METHOD

The study adopted a qualitative research approach to perform the study, which means a smaller sample of the population was used to achieve the research objectives. The primary goal of qualitative research is to progressively make sense of social phenomena by comparison, replication, cataloguing, and topic categorization (Creswell, 2018). The characteristics mentioned above assisted in better understanding how the IAF role enhances accountability at the UKZN.

In qualitative research, the focus is on elucidating and making sense of an experience through detailed description. According to Bloomberg & Volpe (2016), qualitative research facilitates the researcher's thoroughly comprehending and conceptualising the subject. Saunders et al. (2016) assert that interpretive philosophy forms the foundation of a qualitative investigation. An interpretive study's objectives include describing a particular phenomenon and making meaning of the subjective data. Various qualitative methodologies include individual interviews, focus groups, participant observation, and other similar techniques. One of the primary justifications for utilising qualitative research is its potential to yield an in-depth understanding of underlying processes and mechanisms (Bouncken, 2021).

The qualitative methodology involves examining and interpreting descriptive data, which may consist of written or spoken words, through observation, interviews, and documentation. The primary purpose is to study the participants' experiences and understand and interpret their experiences in context (Ramani & Mann, 2016). According to Queiros et al. (2017) and Creswell (2014), the advantages and disadvantages of the qualitative approach include:

Advantages

- Provision of historical information and in-depth findings.
- Flexible and oriented to knowledge discovery by allowing an opportunity for a clear understanding of questions and elaboration of responses.
- Conducting interviews in a short space of time.
- Need fewer participants to provide valuable and relevant insights.

Disadvantages

- Difficult to get a concise and precise conclusion.
- Preparing and scheduling an interview can be time-consuming.
- Findings are not generalised.
- Participants are chosen carefully to avoid bias.

3.4 TARGETED POPULATION

A target population refers to the group of individuals or entities from which data was collected. The study focused on a sample size of 15 individuals holding executive, senior, and middle-level management positions at the UKZN. These individuals are responsible for decision-making and accountability within the organisation. The executive management group comprises the Deputy Vice-chancellors, while the senior management group comprises Deans and Division Directors. The middle-level management group comprises Operations managers, department heads and finance managers.

3.5 SAMPLE SIZE

A sample is the proportion of people who participated in the research. This proportion should be chosen to reflect the population of interest. The sampling allows results to be generalised to the population (Madondo, 2021). Purposive sampling aims to select instances and participants deliberately, ensuring that those chosen are relevant to the concerns of the study (Manyama, 2020). The researcher possesses unrestricted autonomy in selecting study subjects while employing this sampling technique.

Purposive sampling was utilised in conducting the research. There are 80-90 management employees at the UKZN, and the sample size of 15 managers was drawn from different departments and campuses based on their role in decision-making. Various factors, such as the attainment of the required saturation level, can influence the determination of sample sizes in qualitative research. The significance of results obtained from a study with a small sample size is contingent upon the methodology employed by the researcher and the analytical framework utilised. Several factors are considered when determining the appropriate sample size (Bougie, 2014). These factors include the research objective, desired level of precision, potential risks, population variability, and size of the population.

3.6 RESEARCH INSTRUMENT

The research tool must be able to resolve the research's goals, objectives, and questions. The method selected for data gathering in this study is interviews, structured around open-ended questions. This approach enables participants to express their thoughts and opinions without constraints (Dominic, 2011). An interview refers to the preliminary discussion between the interviewer and a participant from the study population, aiming to explore the research topic (Creswell, 2018). Initially, participants are granted the opportunity to articulate their viewpoints freely. Furthermore, it is common practice for researchers to formulate interview questions beforehand, thereby reducing the potential for time inefficiencies (Alamahuzi, 2021).

Bryman & Bell (2015) describe that three types of interviews can be conducted:

- Unstructured interviews are characterised by their open-ended nature, wherein the interviewer initiates a subject but grants participants the autonomy to choose the direction and steer the dialogue. The interrogative format employed is colloquial. The formulation and arrangement of inquiries may differ across various interviews.
- Structured interviews utilise predetermined questions to guide the conversation in a predetermined direction. This phenomenon is prevalent in surveys that utilise quantitative methods.
- Semi-structured interviews involve a predetermined set of questions that allow participants to guide the discourse. The inquiries exhibit a broader scope of reference compared to the conventional format of organised interviews.

The study adopted the semi-structured interview format in which open-ended questions were asked to the participants, enabling participants to freely express their feelings, experiences, emotions, and insights. A random selection of participants was sent an introduction email to the study. The researchers conducted interviews with participants using Zoom or Microsoft

Teams meetings. Interview notes were captured, and the researcher recorded the meeting. Interviews were conducted with the selected group of UKZN management to investigate the participants' comprehension of the role of IAF in enhancing accountability. A list of questions was created in advance by the interviewer. However, they merely served as a starting point for discussion, giving responders plenty of chances to share their views.

3.7 DATA COLLECTION

Data collection is a technique used to gather information for the research study. Accuracy and integrity should be maintained when collecting data for research. Qualitative data is acquired using various methods depending on the aims of the study. Individual observations, individual or focus group interviews, audio meetings, and analytical papers can all be collected (Hoft, 2021).

3.7.1 Data Collection Instruments

Data collection is the process of information gathering for the research. The research made use of primary and secondary data. Primary data was collected through semi-structured interviews with the selected sample of executives, senior managers, and other relevant managers responsible for ensuring proper accountability at the UKZN. Facilitating engaging discourse and interpersonal exchange that aid in achieving the research goals enabled respondents to respond to open-ended inquiries centred on overarching topics (Madondo, 2021). The interview guide was structured around themes in order to facilitate a more streamlined analysis of the participant's responses.

Secondary data is information already collected and can be reviewed to support the research. According to Creswell (2009), secondary data supports the information collected and gives different levels of analysis. The researcher used annual reports, journals, policies, and other academic publications related to this study. In this qualitative study, interviews selected as the data gathering technique to gain in-depth insight.

3.7.2 Data Analysis

Data analysis involves the process of obtaining, gathering and examining data with the aim of extracting valuable insights that can facilitate informed decision-making. The gathered data is subjected to a process of comparison, evaluation, and appraisal to identify any instances of duplication through an examination of the interconnections between the different types of information (Madondo, 2021). The gathering of data is a fundamental aspect of any research endeavour. Insufficient data collected may have an influence on the findings of a research, resulting in imprecise outcomes.

The study used thematic analysis as a qualitative data analysis method. The researcher analyses the data to determine themes, ideas, and repeating patterns. Craun & Clark (2015) describe the steps to following thematic analysis as follows:

- The researcher familiarises with the data: This requires writing reflective documents and transcribing the interviews. After that, these transcripts were sifted to look for recurring themes and patterns.
- Creating initial codes and collating codes with supporting data: To make the data more accessible to analyse, each data extract should be assigned a code according to the meaning of the extract. Semantic categories were formulated according to the literature based on recurring patterns and themes. Relevant information was assigned to corresponding categories using codes.
- Grouping codes into the theme entails condensing the code lists into a short list of codes by assembling the codes generated in the previous stage to detect themes and link the data.
- Reviewing, revising themes, and writing a narrative.

The information gathered from the interviews was systematically arranged and evaluated. A data coding system was developed, which involved the comprehensive reading of all data. In the course of conducting data analysis, the information was categorised and arranged chronologically. Additionally, the data was subject to periodic review and coding, as Creswell (2019) suggested. The utilisation of spreadsheets enabled the researcher to effectively arrange data in a comprehensible format and assess the level of concurrence or discordance among the participants.

Creswell & Creswell (2019) state that evaluating the precision of qualitative findings entails presenting the descriptions or themes to the participants and verifying the information. The task of analysing qualitative data can be challenging as a result of the absence of precise definitions and delineation of approaches and methodologies. The conventional approach for systematic data analysis involves several key steps. Firstly, it is important to document and reference any information or material obtained from interviews. Secondly, data should be coded promptly, with codes assigned to themes. Thirdly, an early analysis of findings should be conducted. Finally, the review process can be utilised to generate simplification, which may either challenge existing theories or lead to the development of new ones.

3.8 CONFIDENTIALITY AND CREDIBILITY

According to Hoft (2021), confidentiality entails collecting information from participants while protecting any identifying information. It emphasises that maintaining confidentiality requires the researcher to separate the data from identifiable people. All collected data was utilised solely for the purpose of the investigation. Participants received assurances of anonymity and privacy from the researcher and assurances that the information gathered would be safeguarded and handled discreetly. According to Shenton (2004), credibility pertains to the degree to which the outcomes of a research align with the prevailing societal understanding of reality while also ensuring reliability.

3.9 ETHICAL CONSIDERATION

The researcher considered all ethical procedures while conducting the research. Such ethical considerations involved avoiding harm by abiding by all relevant ethical standards.

The UKZN provided the appropriate ethical clearance certificate and gatekeeper permission to conduct this study. The participants were also informed that their answers would be kept safe and handled with absolute confidentiality. Participants received assurances that their confidentiality would be preserved. Data is stored and secured within a password-protected document, with exclusive access granted solely to the researcher.

3.10 SUMMARY

This chapter covered the methodology, qualitative approaches, and the methods used to obtain data for the research. The chapter also highlighted the rationale for the selection of the methods used in the research. The research methodology facilitated the researcher's ability to comprehend perceptions in their actual context. The researcher was privileged to conduct online discussions with selected participants, thereby gaining insight into their viewpoints regarding the IAF's contributions and the obstacles encountered. The main constraint of the research is that it studied one public service institution, the UKZN, making it unable to generalise its findings to other similar institutions.

CHAPTER 4: PRESENTATION AND DISCUSSION OF RESULTS

4.1 INTRODUCTION

This section presents an exposition and examination of the collected data. The data was gathered through comprehensive semi-structured interviews. The participants of the research were recruited from the UKZN and underwent interviews. All interviews were conducted remotely through the Microsoft Teams and Zoom video conferencing platforms between March and May 2023. The interviews were undertaken systematically with a predetermined set of thirteen questions categorically arranged to specific themes. The participants' responses have been methodically classified according to their corresponding themes, aligned with the research objectives and questions. The researcher analysed and interpreted the data in the present study, discerning themes and sub-themes that correspond with the theoretical literature framework. The subsequent section provides a comprehensive overview of the profiles and demographic information of all participants involved in the study.

4.2 PROFILES OF PARTICIPANTS

The research aimed to collect responses from 15 participants representing the sample population. However, 12 participants were interviewed, presenting an 80% response rate. The in-depth study investigated the IAF's role in ensuring accountability within the university, the facilitation of the UKZN policies, manuals, and procedures that facilitate accountability, and the problems faced by management and IA when enforcing accountability within the university.

Connelly (2013) recommends that researchers collect demographic data to characterise their study participants. In order to furnish readers with a comprehensive picture of the demographic status of the participants, this data should be given in a narrative or tabular format. It was important to review the demographic data collected for this study thoroughly.

Table 4.1 shows the profiles and biographical information of the interviewed participants.

Table 4.1 Profiles and Biographic Information

Respondents	Age	Gender	Number of years working at the UKZN	Status
P1	51-65	Male	3-5	Senior Management
P2	51-65	Male	6-10	Middle Management
P3	36-50	Female	6-10	Senior Management
P4	36-50	Female	6-10	Senior Management
P5	20-35	Male	3-5	Middle Management
P6	36-50	Female	3-5	Senior Management
P7	36-50	Male	6-10	Senior Management
P8	51-65	Female	6-10	Senior Management
P9	36-50	Female	Over 10	Middle Management
P10	36-50	Female	3-5	Middle Management
P11	51-65	Male	3-5	Executive Management
P12	36-50	Male	Over 10	Executive Management

4.2.1 Age and Gender

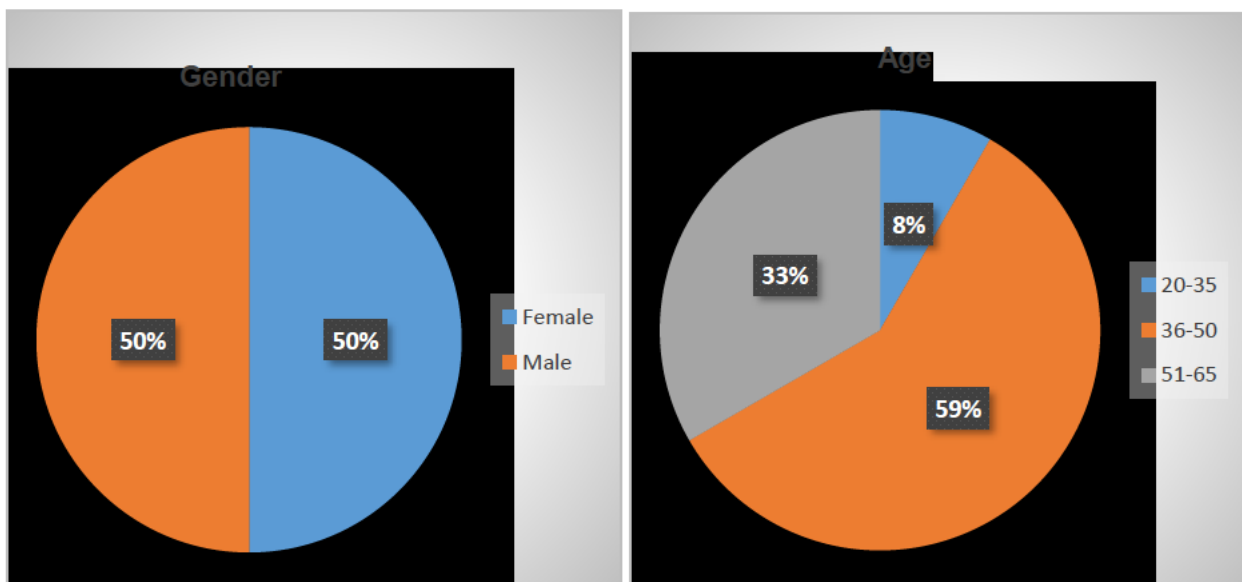


Figure 4.1 Gender and age range of the participants

Source: Developed by the researcher of the study

The figures above show that 50% of participants are female and 50% are male. Further, 59 % of respondents are in the age range of 36-50, and 33% are in the range of 51-65. This information was crucial for comprehending the respondents' backgrounds in this study.

4.2.2 Number of Years of Experience and Status

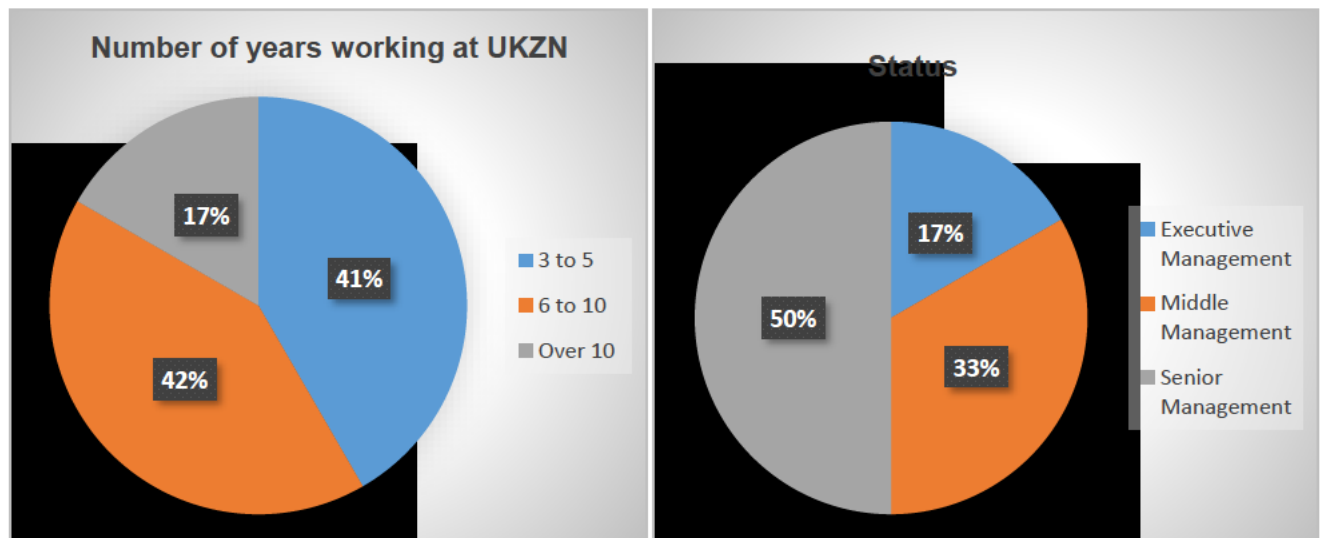


Figure 4.2 Number of years of experience and Status

Source: Developed by the researcher of the study

In terms of work experience, 41% of participants have experience of 3 to 5 years, and 17% of respondents have 6 to 10 years of experience, which gives a broader perspective and understanding of research topics. The respondents had varying job status profiles, indicating different experiences. Senior management had the most with 50 % of respondents, with executive management having the least at 17%. This information was crucial to get insights from different levels of management.

4.3 THEMATIC DATA ANALYSIS

The utilisation of thematic analysis in this research was due to its structured methodology, which aids in the condensation of a substantial amount of information into pertinent and interconnected themes. Consequently, this approach facilitates the process of convincing individuals to disclose sensitive data. Thematic analysis carefully summarises complex qualitative data by identifying the fundamentals (Creswell & Creswell,2019).

This section describes how themes were identified in the qualitative data collected through in-depth interviews. The themes and other significant features that emerged throughout the interviews are also highlighted. In addition to the main issues, interviewee experiences and

suggestions are included. The main themes that emerged from the data collected during the interviews were: 1) Accountability, 2) Internal audit function role, 3) Challenges of accountability and improvement of the IAF performance by management, 4) Management initiatives to improve accountability, and 5) Internal audit function initiatives to improve accountability. The themes are incorporated within sub-themes derived from the collected data. The analysis and discussion focused on the themes formulated from the research objectives and questions in the section illustrated in Table 4.2 below.

Table 4.2 Themes and Sub-themes from Research Objectives

THEME	SUB-THEME
1. Accountability	1.1 Understanding of accountability 1.2 The current level of accountability 1.3 Mechanisms
2. Internal audit function role	2.1 Understanding the IAF's role and addressing the risks 2.2 IA recommendations adding value 2.3 The IAF improves accountability and governance processes 2.4 Dealing with the IAF
3. Challenges of accountability and improvement of IAF performance by management	
4. Management initiatives to improve accountability	
5. The IAF initiatives to improve accountability	

Source: Author compilation (2023)

4.3.1 Theme 1: Accountability

The theme aimed to assess the management's understanding of accountability and what mechanisms are in place at the UKZN. Accountability is a crucial aspect of any organisation, including HEIs. It ensures that resources are used effectively and efficiently and that decisions and actions align with established policies and regulations. The responses provided resulted in several subsequent sub-themes.

4.3.1.1 Sub-theme: Understanding of accountability

The study involved the participation of respondents to assess their comprehension of accountability at the UKZN. The study results reveal that the majority of respondents understand accountability. The respondents acknowledged that accountability entails an individual's obligation to assume responsibility for their tasks and provide answers when necessary. Further, accountability is a sense of responsibility placed on a person by their position. It is in the hands of such individuals to ensure that things work and take place

according to rules, laws, practices, and policies. It cannot be delegated, as it is ultimately in their hands to ensure everything runs smoothly and follows the rules and regulations.

The most important detail is taking responsibility for one's actions and decisions, which involves taking ownership of the business' impact of those actions and decisions. Respondents also indicated that accountability is taking responsibility for one's job and ensuring that whatever they are responsible for is maintained, and due process is followed. Accountability takes many forms, such as reports, supervision, and training. It aligns with the institution's objectives, policies, procedures, delegations, and authority.

Accountability refers to the capacity to operate effectively within a given framework and fulfil responsibilities in accordance with the corresponding role's expectations. At the executive level, executives need to make sure that they deliver to the university council the strategic objectives given to them in line with the functions and responsibilities delegated to them in the division they lead. Some of the respondents articulated their views as follows:

Respondent P2:

“Accountability is a sense of responsibility that an individual holds for their actions and decisions within their area of responsibility. It cannot be delegated, as it is the individual's responsibility to ensure smooth operations in accordance with rules, regulations, and policies”.

Respondent P3:

“Stand up for what you are supposed to do. Take charge, and also, if there are questions that are supposed to be answered regarding what is your duty or task, you can answer those questions in a very honest way”.

Respondent P6:

“Taking responsibility for one's actions and decisions, I think, is taking ownership of the business' impact of those actions and decisions”.

Respondent P12:

“Accountability is the ability to work within a framework and deliver appropriately in line with the expectations of a role. It involves objectively accounting for one's responsibilities, functions, delegations, and authority and ensuring that what they do aligns with the policies, procedures, and delegations available”.

There was a consensus among respondents that accountability is crucial, aligning with the literature review that defines accountability as an individual's responsibility to fulfil their duties

and report performance outcomes impartially. The literature review agrees with the research findings, where accountability is seen as individuals responsible for their actions. This is aligned with Sofoluwe et al. (2015), Sholadoye et al. (2017) and Tumihimbise & Kamugisha (2018). Furthermore, Machandis & Paulsson (2021) refer to accountability as holding individuals responsible for their activities and providing a mechanism of recourse when obligations and responsibilities are not fulfilled.

These findings suggest the importance of accountability in ensuring that the institution operates efficiently and in accordance with its goals and standards. The study highlights a shared understanding of accountability as a fundamental component of organisational responsibility, supported by the views expressed by the respondents. The UKZN should prioritise and improve measures promoting accountability, emphasising individuals' responsibility for their obligations, adhering to policies, and performing according to the institution's aims and standards.

4.3.1.2 Sub-theme: The current level of accountability

The study findings emphasise the significant variation in the degree of accountability within the university. The observed heterogeneity may be ascribed to several variables, which include the management technique employed by the university, the level of employee involvement, and the prevailing institutional culture. A distinct sense of purpose characterises high-accountability institutions, clearly stated goals and objectives, and a well-structured framework that ensures personnel are held responsible for attaining these objectives. Establishing such an atmosphere cultivates a perception of ownership and accountability among personnel, lessening the probability of mistakes and unethical behaviour.

According to the respondents, there is no or low level of accountability, or they cannot quantify the level of accountability, and little is being done to ensure that managers are responsible for their actions. One respondent indicated that accountability is a personal trait; some managers have high levels of accountability, and others have zero. The ones with zero may resort to blaming others to avoid responsibility. Respondents also believe there is room for improvement in the university's commitment to accountability. It was indicated that people do not hold others accountable due to the lack of strategic plans and policies and the gaps and overlaps between them. No consequences for business process failures are linked to accountability, making it acceptable for people to disregard their accountability. Furthermore, people are not held accountable for their mistakes, and managers are scared to discipline others.

In contrast, institutions with low accountability may have a blame-based culture. Employees may be unwilling to take risks or make decisions, resulting in a lack of innovation and growth.

Two respondents determined there is no accountability or a low accountability level. Some of the views from respondents are as follows:

Respondent P3:

“There are areas where people are accountable. They are doing what they are supposed to, but there are areas where people do not take accountability. They constantly shift the blame to somebody else instead of taking accountability for the particular thing that is supposed to be accountable for that person”.

Respondent P6:

“There is much room for improvement. I understand that many managers do not take accountability for the outcomes within their areas of responsibility. There is an expectation that someone else closes whatever gaps exist within the space”.

Respondent P7:

“There is no accountability. Staff members should be held accountable for their job and those who report to them. They also note that people are scared to discipline others, leading to internal disciplinary issues. The HR must get external people to chair committees, as senior managers do not commit”.

Respondent P11:

“It is difficult to quantify the level of accountability due to three reasons: a period at the university where the institutional strategic plan was in limbo, the policies of the institution which facilitated the implementation of the strategic plan were either outdated or not aligned with the strategic plan, and too many policy gaps and overlaps. Accountability was difficult due to the lack of strategic plans and policies and the gaps and overlaps between them”.

The respondents' views concur with the literature stated by Cieslewicz (2014), empirical evidence indicates that the absence of accountability mechanisms and disciplinary measures might result in a deterioration of ethical conduct within organisational contexts.

The findings revealed that the UKZN's level of responsibility varies due to factors such as management strategies, staff involvement, and institutional ethos. It emphasises the need for enhancing accountability through explicit strategic goals, policies, and enforcement of consequences for business process deficiencies. It also highlights the need for a culture of responsibility to promote ethical conduct and organisational advancement.

4.3.1.3 Sub-theme: Mechanisms

The UKZN has established defined performance guidelines and expectations. These guidelines include establishing performance metrics, establishing performance goals, and providing regular feedback and performance evaluations. Training programs enhance the skills and knowledge of their employees while fostering an environment of open communication and collaboration.

Respondents unanimously concurred that the UKZN had implemented mechanisms to enhance accountability and contribute to sound financial governance. These mechanisms include the performance management system, policies and procedures, oversight institutions, external and internal audits, disciplinary procedures, and governance framework. Standard operating procedures, procurement regulations, and audits should be followed to ensure compliance with policies and procedures. Respondents argued that there is a lack of effective measures to check for accountability at the university, as it is not a measure or tool that can make a person accountable. Additionally, the university's culture and values may be overrun and taken over by individual behaviour and culture. The governance framework should define accountability boundaries and indicate where accountability lies for specific actions and decisions. The performance management process should be linked to defined job functions.

Notwithstanding the abovementioned mechanisms, the respondents reported meeting hindrances in the implementation of processes. Other responses indicated that inappropriate mechanisms are used to enforce employee accountability and performance management plans do not align with the strategic plan, individual job profiles, and inadequate supervision by line management. Some of the views from the respondents stated the following:

Respondent P1:

“Standard Operating procedures, procurement regulations, disciplinary procedures, and internal and external audits exist”.

Respondent P2:

“There are mechanisms in place. However, it is not being followed. The rules might be there, but because of the ideology, they are interfering with the social process. Culture is not adequately embedded in the university's culture and values. The culture that comes into the university may overrun and take over and then become the university's culture”.

According to the literature review, behaviour theory states that the individual's behaviour may differ and conflict with the organisation's practises and policies. Przybylska & Kańduła (2019) argue that human endeavours and institutions are not solely driven by rationality, as they

operate within an environment of uncertainty, encompassing both external and internal factors and dynamics.

Respondent P6:

“There is a governance framework, including the oversight structures at the highest level in the regulatory documents. However, there is a need for improvement to define accountability boundaries and indicate where accountability lies for certain actions and decisions. It also should indicate the consequences for deviations from the accountability lines. It does not indicate the consequences of not taking accountability. The other mechanism is or should be the performance management process linked to defined job functions. Inappropriate mechanisms are used to enforce accountability or to ensure accountability”.

The findings concur with the literature review stating that to guarantee that individuals are held accountable for their activities, the governance structure should also incorporate repercussions for straying from accountability boundaries (Mai & Hoque, 2022).

Respondent P11:

“UKZN uses three mechanisms: the performance management (PM) system, supervision and line management, and the reporting structure in terms of committees. The PM system evaluates employees' performance and supervision; line management observes them. The reporting structure is aligned with the goals, objectives, and policies. All of these mechanisms are being repaired”.

The findings agree with the view of Machandis & Paulsson (2021) that mechanisms that highlight performance and performance assessments are crucial to accountability systems, as demonstrated by their research. Furthermore, Kentab (2016) suggests that managers identify job responsibilities and provide feedback on workers' performance using standardised criteria and agreed objectives.

The findings revealed that the UKZN has implemented various strategies to promote accountability, including performance management systems, rules, oversight institutions, and audits. However, these methods face challenges like inadequate enforcement and a lack of alignment between performance management plans and organisational objectives. The study emphasises the need for a well-defined governance structure that clearly defines accountability limits and outlines consequences for straying from these lines.

4.3.2 Theme 2: Internal Audit Function Role

The theme was used to access the respondents' views regarding the role of the IAF at the UKZN in addressing risks, adding value and improving accountability and governance processes. The theme divided into sub-themes that explore the distinctive aspects of the IAF and its impact on the university.

4.3.2.1 Sub-theme: Understanding the IAF Role and Addressing the Risks

The IAF of the UKZN is crucial in identifying and assessing risks. By undertaking regular audits of various processes and practices, the IA team can identify areas with a high-risk probability, allowing the organisation to mitigate those risks proactively.

Most respondents indicated an understanding of the IAF role and that it does address their department's risks; however, it needs improvement. Respondents indicated that the IAF provides an objective assurance activity to confirm that internal controls are working as intended, performs risk assessment, identifies any flaws or weaknesses and provides recommendations to management. It also provides real-time assurance and assesses the efficiency of the institution's automated internal controls.

However, other respondents indicated that it has a problem with how it functions, as it is responsive and not proactive. The IAF needs to be visible, and the size of the IAF is inadequate compared to the UKZN's needs. More IA capacity is required, along with more regular audits, since there are several examples of things not being done as they should be. The respondents stated the following:

Respondent P3:

“Understand that the IA's role is to assist the university in checking if things are done properly and where there are gaps; if the gaps are closed, and they are well understood, and if there is a plan to close those gaps on the governance side”.

Respondent P9:

“The internal audit function ensures the effectiveness of internal controls by conducting tests and risk assessments in specific areas of operation. They identify weaknesses and provide recommendations to management, who agree on follow-up dates. This objective assurance activity ensures the effectiveness of internal controls”.

The findings agree with the literature review stated by Asaolu & Adedokun (2016) and Aldelrahim & Al-Malkawi (2022), indicating that the IA process involves assessing the control system implemented by management to achieve objectives such as mitigating risks, cost reduction, capacity utilisation, efficient administration, and benefit maximisation. The literature

reviewed indicated that an IA involves assessing the internal controls effectiveness in identifying and reporting to management any findings regarding the detection of errors, fraudulent activities, or suspicious transactions (Gauci, 2020).

The finding revealed that internal auditing enhances institutional accountability by objectively assessing operations and financial management, identifying and mitigating risks, evaluating internal controls' effectiveness, and ensuring compliance with relevant laws and regulations. However, there is a need for greater visibility and an increase in the size of the IAF, which they consider inadequate to meet the university's needs.

4.3.2.2 Sub-theme: IA Recommendations Adding Value

The IAF at the UKZN plays a critical role in enhancing organisational value by conducting assurance and consulting engagements to evaluate the institution's processes. Management has to raise awareness about the IAFs and their importance throughout the organisation so everyone is on the same page about what part IA plays.

Most respondents believe IA recommendations are implemented, and others indicated they are ignored. A crucial insight from two respondents indicates an inherent requirement for additional resources to translate recommendations into action. Such has led to a lack of urgency in getting the recommendations done, as some rely on budgets and resources. To address this, the audit and risk committee is holding relevant executives and directives more accountable by regularly reporting on recommendations that are not being followed. The most important details are that the IA plan has improved over the last year and that the recommendations have been followed through and resolved. Additionally, the broader leadership forums have helped sensitise people regarding their role and responsibility in ensuring these issues are dealt with promptly.

The IAF should consider the organisation's decentralised nature so that issues are directed to the relevant directors at the colleges. Suggestions made by internal auditors are put into practice but are ignored. These suggestions offer value, depending on how seriously individuals take them. An implementation strategy including dates and accountability in the event of a failed recommendation from an IA is essential.

Respondents indicated that the relevant line manager has to guarantee the implementation of recommendations and track how that particular division meets its obligations. Some of the views from respondents are as follows:

Respondent P2:

“The responsibility of that relevant line manager is to ensure that there are recommendations implemented, and if the process says you must do follow-up meetings at certain periods to ensure that within the period, remedial actions are implemented”.

Respondent P3:

“They would have added so much value if they were put in place and taken seriously, but I still think they are not taken seriously. It's just a game of "paper chasing.”

The literature review revealed that improving internal control processes can be achieved by implementing IA recommendations (Dain & Rahmat, 2017). Fonseca et al. (2020) further support this conclusion by stating that implementing control mechanisms and monitoring recommendations, mainly through follow-up audits and success indicators, are crucial for achieving desired results. Internal auditors' recommendations generally advance accountability principles, but their most significant contribution is holding management accountable.

The management tends to avoid taking action and, instead, mask deficiencies by depending on organizational and political factors. This conduct becomes evident, for instance, when IA reports identify specific shortcomings in the management's activities and functions (Alzeban & Sawan, 2013). In accordance with the agency theory, the results of this study validate that managerial support has a crucial role in improving the performance of IAF inside an organisation. Moreover, such support ensures that management effectively executes plans in adherence to established processes.

The findings revealed the relevant line manager's responsibility to ensure recommendations are implemented. Additionally, the executive responsible for the college or division should ensure that the recommendations are followed and implemented to change the practice. However, it indicates that specific departments or managers implement IA recommendations and agree that they add value. However, there is a concern that some IA recommendations are ignored, and others need additional resources.

4.3.2.3 Sub-theme: The IAF Improves Accountability and Governance Processes

Research on the importance of internal auditing to enhance accountability has revealed that it is vital for maintaining honesty and responsibility in the institution.

Respondents indicated that IA helps improve the business's ability to manage risk and achieve objectives. Internal audit is essential for the institution to manage risk better and attain objectives. It raises awareness of what individuals are accountable for and holds them

accountable by following up on action items and re-evaluating deadlines if not met. In addition, it enhances the organisation's capacity to manage risk and attain its goals by closing audit-identified vulnerabilities and enabling the environment to resolve them. Reporting on implementing internal audits or audit actions can give executives a sense of whether an accountability issue exists and place them under pressure.

In contrast, other respondents indicated no impact of the IAF influencing people to take more accountability. The other respondent indicated it is the responsibility of human resources (HR) to make sure that people understand that they need to be ethical, accountable, and responsible to understand that they need to upskill the staff. Additionally, issues must be addressed, such as frustrating systems and automation being recommended to improve the governance process.

Some of the respondents stated the following:

Respondent P8:

“Accountability improves because an internal audit identify areas where there might be a deviation in how things need to be done. That information then helps the management improve those controls in those areas”.

Respondent P10:

“Do not see the impact of internal audits influencing people to take more accountability”.

The literature review from Gauci (2020) states that the governance processes are monitored to establish corporate governance structures, evaluate the governance process, and provide recommendations.

The findings revealed the importance of IA in promoting accountability, risk management, governance and goal achievement. While some respondents believe it effectively encourages accountability, others see room for improvement, including HR's role in ethics and addressing system-related challenges.

4.3.2.4 Sub-theme: Dealing with the IAF

The majority of respondents expressed contentment with the performance of the IAF at the UKZN and reported no challenges in collaborating with the IA team. Furthermore, other respondents viewed the IAF as a business partner. Based on their perceptions, they generally perceive the IAF's work and services as warranted or suitable. Other respondents indicated there is a need for improvement.

One respondent reported difficulties in gaining access to the IAF. Nevertheless, it is imperative to implement a gatekeeping mechanism to guarantee that high-level executives sanction requests for management support and audits to forestall any potential misuse. The respondents stated the following:

Respondent P8:

“Always see auditors as our business partners”.

Literature supports that the IAFs serve as strategic partners to management by offering impartial and objective insights that have the potential to impact decision-making processes (Ashurovna, 2023).

Respondent P11:

“Terms to access internal audit, but gatekeeping must be in place to prevent abuse. People can use internal audits to cover up mistakes and comments, as has been known to happen in other organisations. The most important details are that requests for auditing should be validated at a high level, at the executive level, so that people do not just go to an internal audit whenever they do not want to do their job. This barrier is legitimate and reasonable”.

According to Madondo (2021), the results indicated that managers’ reliance on internal auditors should be evaluated. Such gives certain managers a way out of taking full responsibility and accountability for financial management and monitoring.

The findings revealed that the UKZN management maintains a positive relationship with the IAF, improves stakeholder access, and establishes gatekeeping mechanisms to prevent misuse of the IAF. At the same time, some acknowledge areas for enhancement, including access and gatekeeping mechanisms.

4.3.3 Theme 3: Challenges of management with accountability and the IAF

The analysis of challenges related to accountability at the university unveils a complex landscape characterised by several impediments. Respondents were asked to identify challenges they encountered concerning accountability and the IAF performance.

The respondents identified the following challenges relating to accountability at the institution:

- a) Lack of understanding and awareness:** There is an insufficient comprehension of the rules and policies that the institution has, and the training, development, awareness, and orientation around these things are inadequate. This lack of understanding can lead to non-compliance, confusion, and ineffective implementation

of accountability measures throughout the institution (Kentab, 2016; Yobolo & Befii-Nwile, 2021).

- b) Absence of consequences:** There are no consequences for the management of employees not performing; hence, no disciplinary actions are initiated. Without appropriate consequences, employees may not feel compelled to meet their responsibilities, leading to a decline in overall accountability (Eze & Onwibijo, 2021).
- c) Performance Management and Strategic Plans:** There is no link between performance management plans and strategic plans to track performance. When there is no clear link between individual and departmental performance objectives and the overall strategic goals of the institution, accountability can suffer. A lack of tracking and monitoring performance against strategic objectives can hinder progress and the institution's ability to achieve its goals.
- d) Manual processes and lack of automation:** Lack of automated systems to improve governance processes. Manual processes can be time-consuming, prone to errors, and lack transparency. Automation can streamline and enhance accountability measures such as financial reporting, data management, and compliance tracking, thereby reducing the risk of human error.
- e) Inadequate accountability measuring tools:** There are no proper tools to measure accountability. Without clear metrics, benchmarks, and evaluation frameworks, it becomes difficult to assess and monitor individual and institutional accountability effectively.
- f) Disconnected performance rewards:** There is no link between performance rewards and employees' performance. When rewards and recognition are not tied to individual and departmental accountability and performance, it can undermine the motivation to achieve targets and goals.
- g) Decentralised college structure:** The decentralised college structure causes no clear reporting lines. Such can lead to confusion, decision-making delays, and difficulty tracking responsibility (Kentab, 2016).
- h) Intimidation and resistance:** Bullying or threatening of managers by staff and managers scared to discipline staff. When managers face intimidation or resistance in enforcing accountability measures, it can create a culture of non-compliance and hinder effective performance management.
- i) Inadequate culture embedding:** Inadequate embedding of university culture within the system. Such can undermine accountability efforts and hinder the establishment of a transparent institution.

The respondents identified the following challenges related to management to improve the IAF performance:

- a) **Absence of Consequences for Non-Implementation of Audit Recommendations:**
A critical finding points to the lack of consequences for employees who fail to implement audit recommendations. This gap in accountability raises concerns about the institution's commitment to driving effective change based on audit findings. Without a system of repercussions for non-compliance, there is a risk that employees may not feel incentivised to take the necessary actions to address identified issues, potentially impeding progress and improvement. The staffing and skill capacity of the IAF is limited, which poses a challenge in providing comprehensive coverage of the university's risks.
- b) **Challenges in Staffing and Skill Capacity within the Internal Audit Function:** The staffing and skill capacity of the IAF emerged as a significant challenge. This limitation hampers the team's ability to provide comprehensive coverage of the university's risks. Inadequate resources and expertise can result in gaps in risk assessment and oversight, leaving the institution vulnerable in various areas. Addressing this issue is crucial to enhance the effectiveness of the IAF.
- c) **Visibility and Proactivity of the Internal Audit:** A noteworthy concern is the perceived lack of visibility and proactivity within the IAF. Effective internal auditing extends beyond a reactive approach; it should actively identify potential risks and areas for improvement. The absence of a proactive stance may lead to missed opportunities for enhancing operational efficiency and risk management. It is imperative to address this issue to maximise the value of the IAF.
- d) **Lack of Understanding of Departmental Systems and Processes:** Another critical challenge is the insufficient understanding of each department's systems and processes. This lack of comprehension can impede the effectiveness of audit processes, as a comprehensive understanding of departmental intricacies is essential for conducting meaningful audits and making relevant recommendations. Without this understanding, audit priorities may be misaligned, and the impact of recommendations may be limited. Efforts to bridge this knowledge gap are crucial for improving the IAF's effectiveness (Motubatse, 2014).

Some of the views from the respondents were as follows:

Respondent P3:

“There are no tools to help the person to make sure that the person and the other people are accountable. The other people are doing what they are supposed to do”.

Respondent P8:

“I would say unclear lines of responsibility. It is that the lines are misunderstood because they might depend on how an individual interprets them”.

Respondent P11:

“The internal audit function is facing capacity challenges in terms of the size of the internal audit function, staffing, and skills capacity. Additionally, there are business challenges, such as the need to reference sections only to the strategic plan and the institutional risk register without referencing them to their sectional plan or risk register”.

The results are consistent with the literature review, suggesting that the crucial factor is the size of the IAF, specifically the ratio of internal auditors to employees. An increased ratio has been shown to be associated with improved efficacy (Arena & Azzone, 2009).

Respondents identified the IAF's limited understanding of the business's activities, namely the operational context, as a significant problem. The IAF should acquire insight into the organisation's operations and surrounding environment by evaluating risk evaluations, organisational systems, risk assessments, and operational plans (Coetzee et al., 2007; Motubatse, 2014; Matsona, 2020). It may be argued that management has to realise that the IAF is not the process owner but rather a tool for generating suggestions based on the information about the organisation's systems, risk management, and governance processes.

The UKZN should enhance the proactive nature of the IAF, ensure effective risk management, and enhance its organisational visibility. According to Dittenhofer (2001), it is imperative for an IAF to proactively assess how it might provide assistance to its customers and anticipate their needs.

The findings revealed a number of challenges of accountability and the IAF performance that need to be addressed to foster a culture of responsibility and transparency within the university. Addressing these issues is essential for the institutions' overall progress and effectiveness.

4.3.4 Theme 4: Management Initiatives to Improve Accountability

Respondents were solicited for potential initiatives that, if implemented, could result in improved management accountability at the UKZN and aid in overcoming the challenges mentioned above. The following are the most prominent recommendations made:

- a) **Clear Accountability Framework:** Establishing a clear accountability framework that delineates expectations, roles, and responsibilities for all individuals involved in the management process. This framework serves as a guiding structure that ensures everyone is aligned with their accountabilities.
- b) **Consequence Management:** Implementing consequence management in areas where accountability is lacking. Consequences should be clearly defined to encourage adherence to organisational expectations and responsibilities.
- c) **Comprehensive Training:** Provision of comprehensive training on the university's strategy, culture, policies, regulations, and expected conduct of managers. Such training ensures that managers are well-informed and aligned with the institution's values and objectives.
- d) **Skills Development:** Focusing on developing and equipping staff with the necessary skills and knowledge to promote workplace accountability. Skill enhancement is fundamental to fostering a culture of responsibility.
- e) **Professional Workforce:** Building a professional workforce that adheres to high standards of ethics and accountability, thereby contributing to an organisational culture that upholds these values.
- f) **Performance Measurement and Evaluation Mechanisms:** Developing a performance measurement system and evaluation mechanisms with regular reviews and feedback. These mechanisms aid in identifying areas for improvement and maintaining a continuous cycle of accountability and progress.

Respondent P8:

“Clear the lines of accountability and people being trained and provide awareness. Accountability comes with formal delegation. Senior leadership ensures that their managers are empowered to be more accountable”.

Respondent P11:

“Line management is an accountability function that requires managers to make people accountable for their actions. To address accountability issues, training must include the UKZN culture, policies, and expected behaviour”.

Respondent 12:

“Managers need to play a bigger role in ensuring that their subordinates are aware of the rules, regulations, policies, and governance frameworks in which they work. They should also make sure that training is made available and that people understand their roles and are given the space to make decisions”.

In strengthening management accountability, it is crucial to establish robust frameworks and procedures that promote transparency and ethical behaviour. The recommendations provided by respondents offer valuable insights into practical steps that can be taken to address the challenges and enhance management accountability at the UKZN.

4.3.5 Theme 5: Internal Audit Function Initiatives to Improve Accountability

The respondents recommended that the IAF explore various measures to implement improvements and foster sound responsibility.

The following are the most prominent recommendations made:

- a) **Understanding Departmental Roles and Processes:** An essential first step is for the IAF to deepen its understanding of the roles and processes within each department. This comprehension forms the foundation for effective auditing and accountability initiatives.
- b) **Awareness, Training, and Self-Assessment Tools:** Creating awareness campaigns and offering comprehensive training are pivotal in building a culture of responsibility. Equipping individuals with self-assessment tools empowers them to take ownership of outcomes and align their actions with organisational goals.
- c) **Collaboration and Combined Assurance:** The respondents emphasised the significance of collaboration among all risk partners. Adopting a combined assurance model can facilitate better synergies in approaching risk and accountability within the institution. This collaborative approach ensures that risk management is a shared responsibility, fostering a culture of accountability.
- d) **A cycle of Audits for All Divisions:** To ensure comprehensive coverage, the IAF should develop tools to map a cycle of audits for all divisions within the university. This systematic approach guarantees that each division undergoes auditing, promoting fairness and accountability across the institution.

The following comments represent the views of the respondents:

Respondent P9:

“Perhaps awareness campaigns to drive accountability”.

Respondent P10:

“Internal auditors should understand their role in the department. They should be involved in the whole process, spotting red flags at the beginning and helping to prevent significant issues”.

The findings, in tandem with Coetzee et al. (2007), state that IA knowledge about the organisation's operations and environment should be gained by analysis of organisational structures, risk assessments, and operational strategies. Motubatse et al. (2015) study findings agree with the results that the IAF's limited understanding of the organisation's operations and the surrounding business environment is seen as a notable challenge.

The recommendations provided by the respondents offer a strategic roadmap for the IAF to enhance accountability within the university. By embracing these initiatives, the IAF can be pivotal in driving a culture of responsibility and accountability, ultimately contributing to the institution's overall success and effectiveness.

4.4 SUMMARY

In summary, the presentation and discussion of the results chapter aims to provide an overview of the findings and analysis conducted during the research process. The findings of the study were discussed in accordance with the research aims. Themes and sub-themes on accountability, IAFs' role, challenges and initiatives were deliberated. This chapter includes a summary and incorporation of responses to the open-ended questions.

The findings suggest that accountability is important at the UKZN, with the IAF playing a pivotal role in its augmentation. Management faces accountability challenges due to a lack of understanding, consequences for non-compliance, disconnected performance rewards, and a decentralised structure. These issues hinder effective performance management and institutional culture embedding. The challenges also include the IAF's limited staffing, skills capacity, visibility issues, and impacting risk coverage. Addressing these challenges is crucial for improving accountability, enhancing the IAF's effectiveness, and driving positive change.

Management and the IAF must work together to address these challenges and continuously improve accountability and the IAF's effectiveness. The respondents recommended several measures to improve management accountability at the UKZN, including establishing a clear accountability framework, fostering alignment with institutional accountabilities, incentivising compliance through consequence management, providing comprehensive training on the university's strategy, culture, policies, and regulations, focusing on skills development, and implementing performance measurement and evaluation mechanisms with regular feedback

to identify areas for improvement and maintain a culture of accountability. Furthermore, initiatives to improve the IAF were identified, including understanding departmental roles and processes, fostering a culture of responsibility through awareness campaigns, comprehensive training, and self-assessment tools, collaborating with risk partners, and developing a cycle of audits for all university divisions to ensure comprehensive coverage and fairness, ultimately fostering a culture of shared responsibility.

The following chapter discusses the conclusion of the research and recommendations and also serves as a guide for future research.

CHAPTER 5: CONCLUSION AND RECOMMENDATIONS

5.1 INTRODUCTION

The study focuses on the IAF's role in enhancing accountability at the UKZN. This chapter summarises and synthesises the main findings concerning the purpose and objectives of the study. This chapter provides an overview of the summary of findings, recommendations and conclusions, recommendations for future research, limits, as well as the significant contribution of the study for future research and the development of new knowledge.

5.2 SUMMARY OF KEY FINDINGS

The key findings are those that have a direct bearing on the goals and objectives of the study and answer the research questions. The research set out to determine the IAF's role in enhancing accountability at the UKZN, as was previously explained. An examination of the data revealed five key themes related to accountability: the IAF role, challenges encountered by management to improve the IAF performance, management initiatives to improve accountability, and the IAF initiatives to improve accountability.

The next section presents a summary of the important conclusions according to the information and data reviewed and discussed in Chapter 4 and continues with the original emphasis of the study.

The key themes were:

5.2.1 Accountability

The study at the UKZN examined participants' understanding of accountability in HEIs. The majority understood accountability as the obligation to fulfil responsibilities, align work with norms, and report performance unbiasedly. However, some participants argued that accountability is a personality trait and that not all managers display equal levels, leading to challenges in achieving accountability.

The study reveals disparities in university responsibility levels, with high-accountability institutions demonstrating a clear mission and well-defined objectives. In contrast, low-accountability institutions can foster a blame-based culture, hindering innovation and growth. Accountability is not always easy to achieve, is influenced by institutional culture, employee participation, and management strategies, and does not always indicate systemic failure.

The UKZN has implemented strategies to promote accountability, including performance management systems, policies, oversight institutions, audits, disciplinary proceedings, and governance frameworks. These methods encourage policy adherence, facilitate performance assessments, and promote transparency. Nevertheless, successful implementation can be

challenging due to inconsistent adherence, potential override by institutional culture, and obstacles such as inappropriate processes or lack of consistency with strategic aims and job profiles.

The findings suggest the importance of accountability in institutions, emphasising individual responsibility, adherence to policies, and alignment with institutional aims. Reforms in institutional culture and structure can mitigate disparities in responsibility. Aligning accountability mechanisms with strategic objectives and job profiles facilitates efficient implementation. Establishing accountability limits within the governance framework ensures clarity and repercussions for deviations.

In conclusion, Theme 1 explores the intricate nature of accountability at the UKZN, highlighting its interplay with understanding, current levels, and mechanisms and its importance in reinforcing accountability, fostering responsibility, and achieving institutional goals.

5.2.2 Internal Audit Function role

The study reveals the IAF's role in identifying and evaluating risks through regular audits across various operational procedures. Nevertheless, several participants believe that the IAF demonstrates a higher degree of responsiveness rather than proactivity and argue that its current scale needs enlargement to ensure sufficient coverage.

The IAF aims to improve organisational value through assurance and consulting engagements, focusing on risk mitigation recommendations. Most respondents believe that audit recommendations are effective and contribute significant value to institutions. However, resource allocation and budgeting challenges may affect implementation urgency. Most respondents are satisfied with the IAF's performance at the UKZN and view it as a business partner. However, improvements are needed in areas such as stakeholder access and gatekeeping mechanisms to prevent misuse. High-level executives should sanction requests for management support and audits to ensure proper implementation.

This statement aligns with the conclusions drawn by Fonseca et al. (2020), which assert that HEIs place significant importance on internal auditing due to their ability to assess institutional performance, provide strategies for enhancement, and establish clear accountability structures.

In conclusion, Theme 2 emphasises the importance of the IAF in enhancing accountability, mitigating risks, internal control, governance processes and adding value to institutions. However, areas for improvement include proactive risk management, resource allocation, and gatekeeping mechanisms are crucial.

5.2.3 Challenges faced by management improving IAF performance

The issues surrounding accountability within the university are complex and necessitate consideration across multiple domains. The challenges include a range of issues such as insufficient resources, non-compliance with regulations and procedures, a culture of complacency, inadequate comprehension of policies and rules, absence of consequences for poor performance, linkages between performance management and strategic plans, absence of automated systems, lack of appropriate tools to assess accountability, unclear reporting lines, lack of correlation between performance rewards and performance, unclear reporting lines, and bullying or threatening behaviour.

In conclusion, Theme 3 revealed that to address these challenges, there is a need to strengthen the proactive nature of the IAF, ensuring effective risk management and increasing knowledge of each department's system and processes, which are essential for enhancing accountability.

5.2.4 Management initiatives to improve accountability

Management initiatives aimed at enhancing accountability involve the establishment of accountability frameworks, the dissemination of knowledge pertaining to accountability, and the provision of leadership training. The recommendations encompass the implementation of well-defined accountability frameworks, effective management of repercussions, and providing training according to university strategy and anticipated conduct. The involvement of managers in fostering accountability and facilitating the awareness of subordinate obligations has significant importance.

5.2.5 Internal audit initiatives to improve accountability

The fifth theme emphasises the value of internal auditing to the UKZN's efforts to enhance accountability. Understanding department duties, increasing awareness, offering training, and promoting collaboration are critical components of IAF-driven programmes to promote accountability. The institution's culture of accountability, openness, and ethics should be strengthened by implementing these initiatives.

5.3 ACHIEVEMENT OF RESEARCH OBJECTIVES AND QUESTIONS

Objective 1: To examine if the management understands the internal audit function's role in enhancing accountability at the UKZN.

The objective was achieved in sections 4.3.1 and 4.3.2. The study shows that the UKZN management clearly understands the IAF's role in enhancing accountability. Most respondents recognise the IAF as an independent body responsible for evaluating internal

processes and procedures, identifying weaknesses, and providing recommendations for improvement.

While there is a strong foundation of understanding, some respondents highlight room for improvement in making the IAF more proactive and visible.

Objective 2: To determine challenges to management in improving internal auditors' performance at the UKZN.

The objective was achieved in section 4.3.3. The study shows that the UKZN management faces various challenges in improving internal auditors' performance. These challenges include the absence of consequences for non-implementation of audit recommendations, staffing and skill capacity within the IAF, the internal audit's visibility and proactivity, and lack of understanding of departmental systems and processes. Some of these challenges agree with Motubatse et al. (2015) and Jori (2022), whose research findings highlighted no consequences for non-implementation of IA recommendations and a lack of understanding of the processes.

However, improving the performance of the IAF is significantly hampered by accountability challenges. The IAF is crucial in ensuring organisational transparency, governance, and risk management. Nonetheless, their efficiency capacity is jeopardised when accountability is absent or impaired. Some of the accountability challenges identified by respondents were a lack of understanding and awareness, absence of consequences management, no link between performance management and strategic plans, manual processes and lack of automation, inadequate accountability measuring tools, disconnected performance rewards, decentralised college structure, intimidation and resistance, and inadequate culture embedding.

The results presented in this study align with the findings reported by Fonseca et al. (2020), emphasising the IAF's role in enhancing accountability in HEIs, highlighting the implementation of IA recommendations and holding management accountable. At the UKZN, there is a relationship between accountability and the IAF, and this relationship can be more effective by addressing and having remedial actions towards accountability challenges and improving the IAF's performance.

5.4 RECOMMENDATIONS

The recommendations of the current study are based on the initiatives identified by management to improve accountability and the IAF performance at the UKZN. The most relevant ones derived from the discussion and findings are detailed below:

- Improve knowledge and understanding of rules, policies, and regulations. Develop training, development, and awareness programs to ensure employees understand the university's governance policies and regulations clearly.
- Establish a culture of accountability by encouraging ethical behaviour, responsibility, and transparency. The IAF should promote ethical behaviour and transparency among the university's employees and administration. The function should also ensure that the university's policies and procedures are robust and comply with the applicable laws and regulations. Such can contribute to a positive reputation and assist the university in achieving its goals.
- Clarifying reporting lines is essential to establish clear reporting lines for the management and employees. An escalation process to address issues that cannot be resolved should be established. Such can be achieved by defining roles and responsibilities, identifying key stakeholders, and communicating reporting lines.
- Establish a clear framework for consequences management that outlines non-compliance consequences. These consequences should be communicated to all stakeholders and consistently enforced to ensure accountability. Furthermore, implementing accountability measures for Council and staff members suspected of fraud and misconduct is essential. Council and executive management are bound by fiduciary, care and skill duties, and any breach of these duties can lead to civil or criminal action. The Code of Conduct should emphasise these duties and establish accountability mechanisms.
- Create a conducive work atmosphere that enables managers to exercise their authority in disciplining personnel as needed, promoting equity and responsibility across the entire organisation.
- Establishing an effective performance management system with clear performance metrics and regular feedback on performance can help internal auditors and management stay focused on their goals and achieve better results. Such can also assist in aligning performance rewards with demonstrated accountability and performance.
- Improve the existing accountability framework to ensure policies and procedures define each stakeholder's responsibilities in the accountability process. The framework can help clarify the role of internal audits in enhancing accountability and ensure that all stakeholders know their roles and responsibilities.
- Conduct a thorough analysis of the UKZN's needs and the resources available for IA. This analysis should include an assessment of the university's risks, the complexity of its operations, the regulatory environment, and the scope of the IAF's responsibilities.

Based on this analysis, if it is determined that the current size of the IAF is insufficient to meet the organisation's needs, a recommendation can be made to increase the department's size. However, this recommendation should be based on a thorough comprehension of the benefits and costs associated with the proposal.

- Training of management on the IAF role and responsibilities. Once a review of the IAF has been completed, it is important to educate management on the role and importance of IAF in improving accountability. Such can be done through workshops, training sessions, and presentations explaining the purpose, IA coverage, and its impact on organisational accountability.
- Develop working relationships with management and staff to foster a better understanding of university department roles, processes, and related risks. Motubatse (2014) states that the IAF needs technical knowledge and competence to give advice, make recommendations, and gain an understanding of the processes when reviewing the systems and risk assessments.
- Encourage the development and use of automated processes to enhance governance reporting.
- Encouraging open communication between management and internal auditors can help to identify challenges faced by both parties and enable more constructive collaboration. This communication can be facilitated through regular meetings, feedback sessions, awareness campaigns, and performance reviews.
- Managers should monitor and assess internal auditors' performance regularly to identify areas of improvement and address issues proactively.
- Foster collaboration to increase the visibility of IAFs and proactively engage stakeholders. Matsona (2020) states that forward-thinking internal auditors utilise digital technology in their professional practice and proactively identify potential challenges and risks associated with such technologies. The adoption of technologies necessitates auditors to transition from conventional auditing methods.

Implementing the recommendations mentioned above by the university can effectively address the problems identified and enhance the IAF performance, promoting accountability and fostering continuous improvement.

5.5 LIMITATIONS TO THE STUDY

The following limitations to the study were noted:

- The study results are derived from individuals' subjective perceptions and emotional responses, which may impact the overall outcomes of the research.

- The research was limited to the UKZN in KwaZulu-Natal, so the outcomes cannot be inferred from other universities.
- Delays in securing interviews with participants.
- The research could be enhanced by incorporating additional significant Internal Audit stakeholders, particularly those not affiliated with the organisation.

5.6 RECOMMENDATION FOR FUTURE RESEARCH

This research contributes to the current literature regarding the function of internal auditing in promoting accountability within the context of HEIs in SA, with a particular emphasis on KwaZulu-Natal as it pertains to the UKZN. Additional investigation is necessary to comprehend the perspectives of other significant parties involved in the administration of the UKZN beyond those incorporated in the current study concerning its efficacy and impact.

5.7 SUMMARY

The research has raised various findings and recommendations to address the UKZN accountability challenges. Overall, the IAF should assume a crucial role in strengthening accountability at the university by identifying weaknesses in financial processes, recommending improvements, and ensuring compliance with policies, laws, and regulations. The above recommendations can help establish and maintain best practices, ultimately strengthening the university's financial management, governance, and reputation.

5.8 CONCLUSION

This chapter concludes the research by describing the findings in light of the objectives and providing recommendations for further research. The UKZN may consider the aforementioned recommendations when implementing any future change initiatives. This study has revealed the internal audit's significant role in enhancing the UKZN's accountability. Several key insights have emerged through a comprehensive analysis of relevant literature and empirical research. The literature review revealed that IA plays a crucial role in enhancing accountability and transparency within HEIs. Additionally, the empirical findings support the positive impact of IAF on enhancing accountability at the UKZN.

The findings of this study emphasise the need of a robust IAF in promoting accountability, mitigating risks, and ensuring efficient resource management. By implementing the recommended strategies, the UKZN and other higher education institutions can strengthen their IA practices and foster a culture of accountability.

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APPENDICES

APPENDIX A: ETHICAL CLEARANCE APPROVAL



10 February 2023

Sindisiwe Fortunate Nyandeni (205523332)
Grad School of Bus & Leadership
Westville Campus

Dear SF Nyandeni,

Protocol reference number: HSSREC/00004745/2022

Project title: Internal audit function s role in enhancing accountability at the University of KwaZulu Natal
Degree: Masters

Approval Notification – Expedited Application

This letter serves to notify you that your application received on 12 September 2022 in connection with the above, was reviewed by the Humanities and Social Sciences Research Ethics Committee (HSSREC) and the protocol has been granted **FULL APPROVAL**.

Any alteration/s to the approved research protocol i.e. Questionnaire/Interview Schedule, Informed Consent Form, Title of the Project, Location of the Study, Research Approach and Methods must be reviewed and approved through the amendment/modification prior to its implementation. In case you have further queries, please quote the above reference number. PLEASE NOTE: Research data should be securely stored in the discipline/department for a period of 5 years.

This approval is valid until 10 February 2024.

To ensure uninterrupted approval of this study beyond the approval expiry date, a progress report must be submitted to the Research Office on the appropriate form 2 - 3 months before the expiry date. A close-out report to be submitted when study is finished.

HSSREC is registered with the South African National Health Research Ethics Council (REC-040414-040).

Yours sincerely,



Professor Dipane Hlalele (Chair)

/dd

Humanities and Social Sciences Research Ethics Committee

Postal Address: Private Bag X54001, Durban, 4000, South Africa

Telephone: +27 (0)31 260 8350/4557/3587 Email: hssrec@ukzn.ac.za Website: <http://research.ukzn.ac.za/Research-Ethics>

Founding Campuses:  Edgewood  Howard College  Medical School  Pietermaritzburg  Westville

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**APPENDIX B: PARTICIPANT INFORMED CONSENT AND ACCEPTANCE
INTERVIEWS FOR EXECUTIVE, SENIOR, AND MIDDLE MANAGERS**

UNIVERSITY OF KWAZULU-NATAL
Graduate School of Business & Leadership
College of Law and Management Studies

Researcher: Sindisiwe Nyandeni (031 260 8556 or [REDACTED])

Supervisor: Dr. B Yalezo (031 260 7564)

Research office:

Ethical clearance number:

Date: 20 August 2022

Dear Participant

My name is Sindisiwe Nyandeni, a registered Master of Business Administration at the University of KwaZulu-Natal. My contact details are nyandenis@ukzn.ac.za or, 031 260 8556, or [REDACTED]

You are being invited to consider participating in a study that involves research entitled: “*Internal audit function’s role in enhancing accountability at the University of KwaZulu-Natal.*” The aim and purpose of this research are to establish the management’s understanding of the internal audit function’s role in enhancing accountability at the University of KwaZulu-Natal. The study is expected to enrol 15 managers, i.e. 5 executives, 5 senior managers, and 5 middle managers at the University of KwaZulu-Natal. It will involve the scheduled interviews, which will be conducted using the most suitable method. The interviews will be conducted through Zoom or Microsoft Teams. The duration of your participation if you choose to enroll expected to be 30 minutes.

The study would involve no risk to you as the participant. We hope that the study will add value to the University of KwaZulu-Natal and the public and private sectors and provide insight on the phenomenon of the role of the internal audit function in enhancing accountability.

This study has been ethically reviewed and approved by the UKZN Humanities and Social Sciences Research Ethics Committee (approval number_____).

In the event of any problems or concerns/questions, you may contact the researcher at nyandenis@ukzn.ac.za or the UKZN Humanities & Social Sciences Research Ethics Committee, contact details are as follows:

HUMANITIES & SOCIAL SCIENCES RESEARCH ETHICS ADMINISTRATION

Research Office, Westville Campus
Govan Mbeki Building
Private Bag X 54001
Durban
4000
KwaZulu-Natal, SOUTH AFRICA

Tel: 27 31 2604557- Fax: 27 31 2604609

Email: HSSREC@ukzn.ac.za

Your participation in the study is voluntary, and by participating, you are granting the researcher permission to use your responses. You may refuse to participate or withdraw from the study at any time with no negative consequences. Your anonymity will be maintained by the researcher and the Graduate School of Business and Leadership, and your responses will not be used for any purposes outside of this study.

All data, both electronic and hard copy, will be securely stored during the study and archived for 5 years. After this time, all data will be destroyed.

If you have any questions or concerns about participating in the study, please contact me or my research supervisor at the numbers listed above. Thank you for participating.

Sincerely,

Ms Sindisiwe Nyandeni
Student Researcher

CONSENT OF PARTICIPANT

I (Name) have been informed about the study entitled “*Internal audit function’s role in enhancing accountability at the University of KwaZulu-Natal*” by Sindisiwe Nyandeni.

I understand the purpose and procedures of the study relating to the Internal audit function’s role in enhancing accountability at the University of KwaZulu-Natal.

I have been given an opportunity to answer questions about the study and have had answers to my satisfaction.

I declare that my participation in this study is entirely voluntary and that I may withdraw at any time without affecting any of the benefits that I usually am entitled to.

I have been informed about any available compensation or medical treatment if injury occurs to me as a result of study-related procedures.

If I have any further questions/concerns or queries related to the study, I understand that I may contact the researcher at nyandenis@ukzn.ac.za or 031 260 8556.

If I have any questions or concerns about my rights as a study participant, or if I am concerned about an aspect of the study or the researchers, then I may contact:

HUMANITIES & SOCIAL SCIENCES RESEARCH ETHICS ADMINISTRATION

Research Office, Westville Campus
Govan Mbeki Building
Private Bag X 54001
Durban
4000
KwaZulu-Natal, SOUTH AFRICA
Tel: 27 31 2604557 - Fax: 27 31 2604609
Email: HSSREC@ukzn.ac.za

Additional consent, where applicable

I hereby provide consent to:

Audio-record my interview YES / NO

Signature of Participant

Date

Signature of Witness

Date

APPENDIX C: INTERVIEW GUIDE

SECTION A:

DEMOGRAPHIC INFORMATION OF PARTICIPANT

A1 AGE

Under 20		20 - 35		36 - 50		51 - 65		Over 65	
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A2 GENDER

Female		Male	
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A3 NUMBER OF YEARS WORKING AT THE UNIVERSITY OF KWAZULU NATAL

Less than 1		1 - 2		3 - 5		6 - 10		Over 10	
-------------	--	-------	--	-------	--	--------	--	---------	--

A4 STATUS

Executive Management	
Senior Management	
Middle Management	

A5 STAFF CATEGORY

Academic staff	
Support Staff	

SECTION B:

Objective 1: To examine if the management understands the internal audit function's role in enhancing accountability at the University of KwaZulu Natal

1. What is your understanding of accountability?
2. What are your thoughts on the level of accountability displayed by managers?
3. What mechanisms are used by the university to ensure adherence to accountability from managers?
4. What do you understand about the role of the internal audit function at the university?
5. Does internal audit activity's audits/consulting engagements assist in addressing risks and other concerns in your department?

6. Does the internal audit function help improve the organisation's governance processes?
7. Are internal audit recommendations implemented, and do they add value to the organisation?
8. Who has the mandate to follow up on implementing internal audit recommendations?
9. Do you think the internal audit function improves accountability?

Objective 2: To determine challenges to management in improving internal auditors' performance at UKZN.

1. Are there any challenges related to accountability at the university?
2. Do you have any difficulties when you deal with internal auditors? If yes, why?
3. Do you think there are any initiatives the managers can implement to improve accountability at UKZN?
4. Do you think there are any initiatives that the internal audit function can implement to improve accountability at UKZN?

APPENDIX D: GATEKEEPER APPROVAL



30 August 2022

Sindisiwe Nyandeni (SN 205523332)
Graduate School of Business and Leadership
College of law and Management Studies
Westville Campus UKZN
Email: 205523332@stu.ukzn.ac.za

yalezob@ukzn.ac.za

Dear Sindisiwe

RE: PERMISSION TO CONDUCT RESEARCH

Gatekeeper's permission is hereby granted for you to conduct research at the University of KwaZulu-Natal (UKZN), towards your postgraduate studies, provided Ethical clearance has been obtained. We note the title of your research project is:

"The internal audit function's role in enhancing accountability at the University of KwaZulu-Natal".

It is noted that you will be constituting your sample as follows:

- With a request for responses on the website. The questionnaire must be placed on the notice system <http://notices.ukzn.ac.za>. A copy of this letter (Gatekeeper's approval) must be simultaneously sent to (govenderlog@ukzn.ac.za) or (ramkissoob@ukzn.ac.za).

Please ensure that the following appears on your questionnaire/attached to your notice:

- Ethical clearance approval letter;
- Research title and details of the research, the researcher and the supervisor;
- Consent form is attached to the notice/questionnaire and to be signed by user before he/she fills in questionnaire;
- gatekeepers approval by the Registrar.

You are not authorized to contact staff and students using the 'Microsoft Outlook' address book. Identity numbers and email addresses of individuals are not a matter of public record and are protected according to Section 14 of the South African Constitution, as well as the PAIA and POPI Act. For the release of such information over to yourself for research purposes, the University of KwaZulu-Natal will need express consent from the relevant data subjects.

Data collected must be treated with due confidentiality and anonymity.

Yours sincerely

Dr KE CLELAND: REGISTRAR

Office of the Registrar

Postal Address: Private Bag X54001, Durban, 4000, South Africa

Telephone: +27 (0)31 260 7971 Email: registrar@ukzn.ac.za Website: www.ukzn.ac.za

Founding Campuses: Edgewood Howard College Medical School Pietermaritzburg Westville

INSPIRING GREATNESS

APPENDIX E: TURNITIN REPORT

Submission 29 Nov 2023

ORIGINALITY REPORT

9 %	9 %	2 %	2 %
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS

PRIMARY SOURCES

1	researchspace.ukzn.ac.za Internet Source	1 %
2	dspace.nwu.ac.za Internet Source	<1 %
3	ir.cut.ac.za Internet Source	<1 %
4	ulspace.ul.ac.za Internet Source	<1 %
5	Submitted to North West University Student Paper	<1 %
6	scholar.sun.ac.za Internet Source	<1 %
7	Submitted to Leeds Beckett University Student Paper	<1 %
8	vuir.vu.edu.au Internet Source	<1 %
9	etd.uum.edu.my Internet Source	<1 %