

**ST.MARRY'S UNIVERSITY COLLEGE
BUSSINESS FACULTY
DEPARTMENT OF MANAGEMENT**

**AN ASSESMENT OF MANAGEMENT AUDIT (THE CASE
OF
ETHIOPIAN SUGAR DEVELOPMENT AGENCY)**

**BY
FASIKA KIDANU**

**JUNE 2010
SMUC
ADDIS ABABA**

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OF
ETHIOPIAN SUGAR DEVELOPMENT AGENCY)**

**A SENIOR ESSAY SUBMITTED TO
THE DEPARTMENT OF MANAGEMENT
BUSSINESS FACULTY
ST MARRY'S UNIVERSITY COLLEGE**

**IN PARTIAL FULLFILMENT OF THE REQUIRENMENT
FOR THE DEGREE BACHLOR ART IN MANAGEMENT**

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Acknowledgement

I would like to express my appreciation to all those who have contributed to the successful completion of this research. Especially to my advisor Ato Abera Legesse and Ato Mekonnen Chanie.

I would like to express my deepest gratitude to St. Mary's University College and Faculty of Business and Economics for giving an opportunity to this conduct study.

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APPROVED BY THE COMMITEE OF EXAMINER

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CHAPTER ONE

1. INTRODUCTION

1.1 BACKGROUND OF THE STUDY

The term management audit is a systematic assessment of methods and polices of a firm's management in the administration and use of resources, tactical and strategically planning and organizational improvement.

The management audit is more recent concept. It focuses on result, evaluating the effectiveness and suitability of controls by challenging underlying rules, procedures and methods. (Dennis R. Arter , 1997 page:26)

However, many organizations do not perform management auditing. This study focus on Ethiopian sugar development agency, to assess whether it achieve the stated objectives successfully or not.

1.2 BACKGROUND OF THE ORGANIZATION

Ethiopian sugar development agency was established by proclamation no.504/1998 on July, 6 2006 G.C to implement the sugar development policies of the government and to make the public enterprise competitive, modern and efficient.

Catalyze the pace of Ethiopian sugar industry by taking proactive measure for modernization so as to satisfy or exceed national and international demands by continually improving productive quality, cost and supply chain management system.

Ethiopian sugar development agency mission is to effectively coordinate and facilitate the public sugar enterprise endeavor to boost the production of sugar and other by product with in short period of time through project development, research, manpower training and local and foreign market support.

The agency strives for the achievement of the best business performance and practical implementation of these development bases for the nation's sugar development.

1.3 STATEMENT OF THE PROBLEM

The benefit of effective management audit is to up grade the skill of a manager(employee) and to satisfy the gaps that are deviated from the normal operation that are stated in the rules , regulation , policy and procedure of the organization and to improve efficiency and effectiveness of the organization.

However, in audit management practice of Ethiopian Sugar Development Agency is not efficient and effective. There are no clear management audit standards used by the level of management audit and even the existing management auditing are not respected. There are no clear audit competency frame work, audit assurance, relationship of main parameters of human resource management to it's level , alignment of management audit to it's structure and responsibility ,and no clear set main success factor in the management audit function of Ethiopian Sugar Development Agency. The student research observed the problem of management audit in Ethiopian Sugar Development Agency when he is working as employee and initiated to research the main factor for the problems.

During his work the student observed some symptoms that could be a manifestation of poor management audit function. The researchers notices dalliance of payment, double payment in the finance function ,and lack of transparency during recruitment, selection

and promotion in administration area and violating rules of bids during operating of tender document in local sales department .

1.4 BASIC RESEARCH QUESTIONS

- ♣ Are management audit standards useful for all level of management?
- ♣ What are the audit management parameter and competency framework used by Ethiopian Sugar Development Agency?
- ♣ To what extent Ethiopian Sugar Development Agency's documentation is used for management audit function?
- ♣ What are the qualities of out put and main success factors for management audit function of Ethiopian Sugar Development Agency?

1.5 OBJECTIVE OF THE STUDY

1.5.1 GENERAL OBJECTIVES

The major objective of the research is to investigate the major problems of management audit function of Ethiopian Sugar Development Agency and forward possible solution to the problems.

1.5.2 SPECIFIC OBJECTIVES

- The specific objective of the study is :-
 - To investigate the management audit standards used in each level of management?

- To assess the management audit competency frameworks and parameters used by Ethiopian Sugar Development Agency
- To investigate the extent to which Ethiopian Sugar Development Agency documentation is used for management audit function.
- To assess the main success factors and quality of output of management audit function of Ethiopian Sugar Development Agency.

1.6 SIGNIFICANCE OF THE STUDY

- Besides the academic benefit to the researcher, the student researcher believes that the paper can be used as a base for further study for the researchers who are interested in the area of management audit practice.
- It gives some recent information about management audit function to the management of Ethiopian Sugar Development Agency.

1.7 SCOPE (DELIMITATION)

The research covers the management audit function in Ethiopia Sugar Development Agency. Especially for those managers who are found at the top, middle and lower levels from the establishment to current.

1.8 RESEARCH DESIGN AND METHODOLOGY

1.8.1 Research Design

- This research relies on Descriptive survey research, because it is suitable to examine the current status of the organization

1.8.2 Population and Sampling Technique

The target population is 194 employees and this studies uses probability stratified sampling technique and simple random sampling. Because of different sub division in the population which is important to be considered in the study.

Stratum	Population	percentage	Sample size
Top level Management	9	33%	3
Middle level Management	16	50%	8
First level Management	24	45.5%	11
Non managerial level	145	25.5%	37

1.8.3 Sources of Data

Data from primary and secondary source are collected and used. Administrative bodies, department and supervisor are the major source of primary information about management audit of the organization. Moreover to supplement primary source internal records of the Agency is being examined.

1.8.4 Data Gathering Tools

The research used Interview and Questionnaires to collect primary information. Besides, the internal records of the organization will be referred to get secondary information. The use of these combined methods provides the relevant information by applying each tool where the case requires to do.

1.8.5 Data Analysis method

The data analyzed using descriptive techniques and interpretation of questioner. Theoretical data and responses of the employees and from management are used as an input for the assessment and evaluation of management audit practice. In order to arrive at a convinced conclusion, data's are edited, coded and tabulated

1.9 LIMITATION

In addition to time and money constraints because of the new concept it is difficult to get reference books with absence of credit card facilities from the internet services.

1.10 ORGANIZATION OF THE PAPER

This paper is presented in four chapters. The first chapter includes the background of the study, statement of the problem, objective of the study, significance of the study, scope of the study and methodology which all accounts to the introduction part. The second chapter deeply deals with review of related literature. The third chapter is discussed the finding of the study, thus it tries to analyze and integrate the data that is obtained. Finally, the fourth chapter covers the conclusion and recommendation of the study.

CHAPTER TWO

2. LITRATURE REVIEW

2.1 HISTORY OF MANAGEMENT AUDIT

The European Union's Eco – Management and Audit Scheme

The EMAS has been in existence Since 1995, with over 3000 sites registered to the scheme. However even the present day, there exists very yew texts which addressee the specific requirement of the standard and provide “real world” example of the practical considerations companies and sites must contented with in order to successfully earn registration to the scheme, No Author has synthesized the controversies, debates, development and amendment which have surrounded and impacted this often controversial scheme, until now. This text definitely breaks down each components of the EMAS regulation. Including the appendices and applicable Eu guidance documents on the topics, providing a step by step analysis of scheme. In addition, the work provides example of three or AKZO noble incorporates locations which have been registered to EMAS, providing examples of how to meet the requirement of the scheme. (Michael S.Wenk, 2005 : page 11)

2.2 PURPOSE OF AUDIT STUDY

Government and Non Government Audit Organization conduct and that organization arrange to have conducted, of government organization, programs, activities, functions and funds. This description is not intended to limit or require the type of Audits that may be conducted or arranged. In conducting this type of

Audits, Auditors should follow the applicable standards included and incorporated.

Audit may have a combination of financial and performance audit objectives or may have objectives limited to only some aspects of one audit type. For examples, auditor conduct audits of government contracts and grants with private sector organizations, as well as government and non profit organizations, that often includes both financial and performance objectives. These are commonly referred as “contract audits” or “grant audits”.

Other example of such audits includes audits of specific internal controls, compliance issues, and computer based systems. Auditor should follow the standards that are applicable to the individual objectives of Audit. (Charles A. Bowsheer, 1994 : page 43)

2.3 FUNCTION OF MANAGEMENT AUDIT

Managing the auditing function in divided in to a number or parts, covering an aspect or the internal function; It deals with the fundamental of the internal auditing function covering areas from Audit history, standards and responsibilities to the internal control system and Management and Administration, covers areas of organization including the audit department to personnel, admin and recruiting. Third, technical procedures cover the planning process, performance issue and audit reporting. Fourth covers the final parts of the audit function, long term effectiveness.

The procedure manual gives the reader the broad essential about the audit topic, a concise, an – encompassing set of procedure. The implementation of new corporate audit procedure is provided an extent at starting point to add or modify as desired. Example of Audit plans, work papers, the role and reasonability of the

audit team, committee of sponsoring organizations, control objective for in time and related technologies, time reporting and even training plan for internal audit staff, provide a comprehensive starting point.

The internal Audit function must be able to demonstrate to the organization that it understands, not only the business, but also the external regulatory and professional standards frame work in which today's companies must operate. (Michael. P. Cangemi, 2001:Page 126)

2.4 BENEFIT OF MANAGEMENT AUDIT

There are significant benefits to be anticipated from the conduct of management Audit. It will be determine the extent of an enterprise's compliance with the established polices plans and procedures and how well assets are safeguarded. The quality of the management group in evaluated in terms of its performance of assigned tasks and its charge of its responsibilities. Recommendations are developed to capitalize on potential cost reduction & other opportunities for improvement. Information flows are reviewed to determine whether the adequate information is being challenged to management to enable. It to make effective operating and style decision.

The management Audit is particularly effective as style tasks. Since it presents an overview of the enterprise in relationship to its environment, identifying relative strength and weakness. If the audit reports it's generally favorable, management can retain the established style and use the findings as guide in building on strength and eliminating weakness to achieve a desired objective. Alternatively management can use the assessment or style & weakness as input formulating a new set of objective and style for accomplishing their.

Weather Management Audit are conducted voluntarily or are imposed, it is likely that there will be many more of than in the future. The forces encouraging increasing use of

them including growing management recognition of the potential benefit the mandate of Audit through laws or regulations, requests by board of directors for better information about corporate affairs and the rapidly growing use of management Audit as a key element in investigating a candidate for acquisition.

Ultimately, of course the future of the management audit depends on directly proven post accomplishments. The key factors contributing to a successful management audit are thorough and objective fact finding, analysis based on conceptual understanding and sound judgments, the development of recommendations that are practical and hence implementable and acceptance of the audit results by the management group being audited. All these factors, in terms, are directly influenced by the quality of the study team's performance. (Suman Chopra, 2002: page127)

2.5 REGULATION, AUDIT AND INSPECTION

The national Audit office and the audit commission have attained the central position in assessing efficiency and evaluating effectiveness on behalf of the government. The audit commission has also become more like management consultancy, with power to impose management method on local authorities as well as assessing and reporting on performance.

This role is different from the traditional narrow audit function. Audit is concerned with to look at process and procedure in things such as ordering materials, signing cheques, handling cash to make sure that money is handled honestly. Audit has an effort to stop fraud and waste has a very long history. It also checks that accounts are produced in the correct way and produces a "true and fair view" or some equivalent phrases, of the organization financial position. If the accounts are satisfactory they might be "qualified" staff trained to follow procedures clearly set out in all audit manual carry out such works. Measuring and Comparing unit cost is not a big step from the traditional audit. It uses accounting techniques to establish cost and is concerned with measuring things. "Value

from money work” the audit commission and the NAO are based on foundation of comparative cost performance.

Government has used inspectorates to keep an eye on public employees for centuries. In Britain, such bodies as her Majesty’s inspectorates of prison and of the school have long traditions. They are charged with making sure that employees are doing what they are supposed to do: that standards are maintained and that results are acceptable.

The audit commissions have offered definition of the elements regulation, useful for understanding the different parts of the process.

Quality regulation comprises activity aimed at improving services or at assuring services user and others that minimum service standards are being achieved ...It overlaps with economic regulation when an element the role of quality. A regulation is the granting of authority to provide the service in question, or to remove this authority in circumstance where minimum quality standard are not being met.

Inspection says, is the sub set of quality regulation with their purpose:-

To provide assurance that standards are being met, to provide information to the public and to improve standards. (Norman Flynn, 2007: page 258)

2.6 SOURCES OF AUDIT

2.6.1 Internal Source

Internal source of authority are either organizational or hierarchical. The term organization describes function or group but does not rank them. The word hierarchical refers to status, particularly among individuals. Internal audit authority can come from either sources or combination depends on the company’s structure.

2.6.1.1 Organization

The source of authority for performance of internal audit usually resides in an approved document often called a quality, environmental or safety manual –that describes the organization management system program. This documentation should define the authority of certain group or individual to perform audit. At other times, a company's policy defines the authorized audit. If fore example the organization agrees to meet a certain industry standards voluntarily, then the organization policy specifies that those standards will be met. In this case, an audit is planned group of activities to assure management that the organization is meeting those industry standards, which are usually promoted as voluntary, but which are often required of organization to be competition in the industry. Sometimes an organization decides to adopt or adapt certain criteria even though it is not required to do so.

2.6.1.2 Higherarchy

Higherarchy is the chain of command that controls how works is delegated and how responsibilities are assigned with an organization. Rather than being driven by approved document, as in the case of organization authority, the decision is to conduct an audit driven by the people who have the authority to do so. The audit authority must be higher in the organization structure than the function being auditing.

2.6.2 External source

At times, the authority of an audit is extremely to the audited organization as in the case of authority specified by contract, standards or regulatory body.

2.6.2.1 Contract

The authority to perform external second party audits should reside in the purchasing department (a contract or purchasing order) between an organization and in its supplier.

Sometimes this authority is not readily visible; it may be included in a section on rights of access. A right-of-access clause gives a customer or regulatory body the right to inspect or audit a supplier facility, product or services.

A contractual audit source is common. In second party audits, the source of authority is the signed contract between the customer and the supplier. Proprietary processes such as research and development projects or processes that are being conducted for a competitor are defined and excluded from the concern of auditors.

Access to plant location is restricted in this circumstance but should be defined in advance.

2.6.2.2 Standards

National and International management system standards such as ISO 9001 require internal audits to be performed. These standards may be followed voluntarily or may be imposed by a contract or obligation.

Industry standards are written to clarify, amplify, and in some cases, limit federal regulations.

Normally the requirements of the standards are incorporated into or interpreted by the company's internal documents. The policies and procedures might include the authority to audit the organization and a reminder to a manager that they are to cooperate with the auditors. Also, procedures implemented as a result of National or International standards may provide guidance on how the audit program will be conducted.

2.6.2.3 Regulatory

International, federal, or state law may be the source of requirement in certain regulated industries. Within the United States of America these regulations are driven from the law

passed by congress and interpreted by the code of federal regulation promulgated by the authorized agency. The courts have enforced the rights of regulatory bodies to conduct inspection. And audit of the organization to monitor their compliance with the law.

2.7 AUDIT DOCUMENTATION

The **working papers and audit records** are of immense importance in audit work, performance audit being no exception. The main purpose in retaining working papers is to furnish a systematic record of work carried out during the audit. They represent the record of information and facts obtained and developed to support the findings, conclusions and recommendations and follow-up.

All such papers should be maintained in a well organized and orderly fashion to provide a complete and accurate record of the work carried out. They should show the findings and conclusions reached and provide the basis on which the performance audit report can be prepared.

There is no standard method of organizing **working papers** in relation to performance audits. Working papers should record:

- the major decisions influencing the examination
- the management of the examination process by the audit team
- key correspondence and other contact with the audited body
- the main items of evidence, their source and the analysis undertaken
- benchmarking information
- The argumentation and justification for conclusions and recommendations.

Working papers should be prepared as the audit proceeds and filed in a series of folders, together with other source documents. Papers should be clear, concise and legible. Excessive detail is not required. **Separate folders** should be retained covering, for example:

- papers relating to the planning stage
- other administrative material e.g. notes of progress meetings
- copies of evidence obtained during the examination stage
- records of calculations and analyses used to develop the findings and recommendations
- papers relating to report preparation

A complete record of the auditor's work should be retained, so that another auditor, without previous involvement in the audit, could understand the work carried out and the basis for the findings and recommendations. The **audit record** should show the following:

- Evidence collected
- Procedures used for its collection
- Source of the evidence
- Staff who carried out the work
- Date of the work
- The issue and detailed audit objective to which the evidence relates

(Kassaye Lemma, 2009 page 10)

2.8 PERFORMANCE AUDIT STANDARDS

The standards indicate that **audit criteria** should be developed for each line of enquiry in performance audit. Auditors need a means of measuring the performance of the areas subject to audit. The audit criteria should be:

- **Relevant:** criteria that contribute to making observations and reaching conclusions against the audit objectives
- **Reliable:** criteria that result in consistent conclusions when used by different auditors in similar circumstances
- **Neutral:** criteria that is free from bias
- **Understandable:** criteria that are clearly stated and not subject to different interpretations
- **Complete:** i.e. all the criteria which could affect the observations and conclusions are identified and used.

It is essential to establish suitable criteria for performance measurement when planning an audit. Criteria are reasonable and attainable standards of performance against which an auditee will be measured. Without suitable and acceptable criteria determined in advance, much effort could be wasted, conclusions may be difficult to reach and obtaining clearance from the auditee may be prolonged.

The standards stress the importance of independence and professional competence of staff; exercising due care; proper planning and supervision; reasonableness of criteria; sufficiency, reliability and relevance of evidence to support . (Kassaye Lemma, 2009: page 17)

2.9 MANAGEMENT AUDIT COMPETENCY

(IN THE COPERNICUS PLAN)

Up to now the modern Human Resources Manager policy for federal government doesn't exist. With the Copernicus plan, the federal governments aim to catch up with other national and international governments. Most of the suggestions launched in the Copernicus plan follow trends in the Human Resources Manager policy that can be found internationally. Competency thinking is the leading thread running through the Copernicus plan and therefore, forms integrated concepts for Human Resources Manager as a whole and for the various Human Resources process (prays, 2001). The philosophy of the right person in the right place, continuous development and the link with original objectives, typical of competency thinking, can be found in the new approach steering Human Resources process from a clear Human Resources strategy and mission, has always been aim of the reform. Key words are learning organization, continuous development of the civil servant and knowledge management with in the organization.

The New Human Resources policy has four objectives: First to achieve an adequate inflow and outflow or personnel. Second: to develop personnel. Third, to provide a motivating reward system and Fourth: to encourage personnel involvement. To achieves these objectives, corresponding HR process are necessary such as personnel planning, recruiting and selection, personnel and organizational development, remuneration policy, internal communication, staff participation and knowledge management. These Human Resources process is supported by a basic Human Resources structure and Human Resources information system which will help the organization to pursue an efficient Human Resources policy (Sylvia Horton, 2006 : page 232)

2.9.1 WORLD-CLASS PERFORMANCE THROUGH COMPETENCY MANAGEMENT

In accordance with cGxP regulations, ISO standards, and OSHA regulations, organizations must ensure that personnel performing various duties have the appropriate education, training, and experience to perform those duties. In order to document and demonstrate that the requirements are being met, those organizations must also keep training records. Appropriate training facilitates worker productivity, provides assurance to the company that workers are aligned with corporate practices and procedures, and reduces costly human errors that can result in operational interruptions or even loss of life. Proactive training plans can also enhance a worker's perception about the corporation, helping companies with employee retention.

Ensuring your staffs have the proper skills and competencies to consistently perform the tasks required of them is sometimes a daunting challenge. Managing and tracking individual skill levels in regulated environments is a continuous process. World-class organizations use competencies to articulate and leverage exceptional organizational performance. From a value-added perspective, competency-based management systems enable the realization of business strategy and provide a distinctive, enduring advantage for the organization.

Best Practices for Competency Management

1. Integrate competencies into training and development programs.
2. Assess and build team competencies.
3. Reengineer performance management processes with competencies that account for the highest performance variance.

4. Determine the return-on-investment or economic value of competency initiatives.
5. Implement competency-based organizational transformation and change strategies.
6. Assess and develop leadership competencies.
7. Recruit and select top performers.
8. Implement succession planning and executive development processes.
9. Strengthen functional or technical competencies.
10. Link individual or team-based competencies with core competencies and strategic intent.
11. Design and implement a comprehensive competency-based system architecture and process. (Amadeus Francais, 2009 page 44)

CHAPTER III

3. DATA PRESENTATION, ANALYSIS AND INTERPRETATION

This chapter is committed to the data presentation, analysis and interpretation. It mainly deals with data collected through questionnaire, interview and analyzed using tables. It is interpreted based on the data available.

The questionnaire is prepared and distributed to 37 non-managerial employees of the organization working at various level and 22 is from managerial position who is found from top, middle and lower level management. Out of the distributed questionnaire, 35 (94.6%) and 17(77.27%) questionnaire are filled and returned back from non managerial employees and managerial employees respectively.

3.1 PERSONAL INFORMATION OF NON-MANAGER RESPONDENTS

The backgrounds of the respondents based on age, sex, educational background and years of experience.

Table 1: Personal information

Item	frequency	percent	cumulative frequency
AGE			
18-28	3	8.6	8.6
28-39	24	68.6	77.1
39-49	5	14.3	91.4
above 49	3	8.6	100
Total	35	100	
SEX			
male	20	57.1	57.1
female	15	42.9	100
Total	35	100	
EDUCATIONAL BACK GROUND			
below certificate	1	2.9	2.9
certificate	4	11.4	14.3
diploma	10	28.6	42.9
BA /BSC. Degree	17	48.6	91.4
post graduate and above	3	8.6	100
Total	35	100	
SERVICE YEAR			
1-4 years	11	31.4	31.4
4-8 years	6	45.7	77.1
8-12 years	5	14.3	91.4
above 12 years	3	8.6	100
Total	35	100	

As shown in the above table, respondents are asked to express their age accordingly, in table 1 shows that 3 (8.6%) are between the age of 18-28 years, 24 (68.6%) is between the age of 28-39 years, 5(14.3%) is between the age of 39-49 years and the rest 3(8.6%) is above the age of 49 years.

Respondents are asked to express their sex and 20(57.1%) is male where as 15(42.9%) is female.

Respondents are also asked to express their educational background and they replied that 1(2.9%) is below certificate, 4(11.4%) have certificate, 10(28.6%) are a diploma holder, 17(48.6%) are BA degree holder and the rest 3(8.6%) is post graduate employees.

Respondents are asked to express their service year and 11(31.4%) replied that they have work experience of between 1-4 years, 16(45.7%) is in between 4-8 years, 5(14.3%) is in between 8-12 years, and the rest 3(8.6%) is above 12 years experience.

3.2 ANALYSIS OF MAJOR FINDINGS (NON MANAGER)

Table 2: Clarity of audit standards

Question	frequency	percent	cumulative frequency
Is their clear audit standards in your department?			
Yes	17	48.6	48.6
NO	18	51.4	100
Total	35	100	

As shown in table 2, respondents are asked to indicate the existence of clear management audit standards for the management function of the organization. Accordingly, 18 (51.4%) of the respondents replied that there are no clear management audit standards while the remaining 17 (48.6%) of them stated that there are clear management audit standards in the organization.

Moreover, interviewees confirmed that there are management audit standards but the standards are not clear. This implies that the unclearly stated management audit standards might confuse the workers.

Table 3: Evaluation of standards

Question	frequency	percent	cumulative frequency
How do evaluate the standards?			
very good	2	5.71	5.7
good	4	11.43	17.13
somehow good	4	11.43	28.56
bad	10	28.57	57.14
very bad	15	42.85	100
Total	35	100	

As shown in table 3, respondents are asked to express their evaluation of management audit standards accordingly 10(28.56%) of the respondents replied that the management audit standards is nearly appropriate where as 25 (71.42%) of the respondents stated that the management audit standards is in appropriate. This indicates that the in appropriate management audit standards are not the desired level of quality and hence they may affect the management audit function of the organization

Table 4: Impacts of management audit standards on performance.

Question	frequency	percent	cumulative frequency
How do you rate your performance when you evaluate it by the standards?			
very poor	7	20	20
poor	7	20	40
somehow good	16	45.7	85.7
good	4	11.4	97.1
very good	1	2.9	100
Total	35	100	

As shown in table 4, respondents are requested to indicate the impact of management audit standards on their work performance. Accordingly 14 (40%) of the respondents expressed that impacts of management audit standards on their work performance is poor and very poor. On the other hand, 21 (60%) of them replied that impacts of management audit standards on their work achievement is somehow good, good and very good compared to the standard available. This implies that the standards are not properly implemented on performance of the individual.

Table 5: the reasons for the performance improvement or decrement compared with audit standards.

question	frequency	percent	cumulative frequency
Reason for the poor and very poor management audit performance?			
over stated	11	35.5	35.5
under stated	15	48.4	83.9
others	5	16.1	100
Total	31	88.6	
missing	4	11.4	
Total	35	100	

As shown in table 5, respondents are asked to states the reasons for their work performance level. 11 (35.5%) of the respondents replied that the reason for their performance is over statement of management audit standards. 15 (48.4%) of them replied that the reason is under statement of the management audit standards and the rest 5 (16.1%) replied that other (un specified) reason such as less incentive. However, 4 (11.42%) of the respondents are not providing their answer to the reason for their low work performance. This implies that the respondents may have different perception about the performance compared with audit standards.

Table 6: Extent of skill of managers to implement the management audit standards

Question	frequency	percent	cumulative frequency
Skill of the manager to implement audit standards?			
high	2	5.7	5.7
very high	2	5.7	11.4
medium	11	31.4	42.9
poor	5	14.3	57.1
very poor	15	42.9	100
Total	35	100	

As shown in table 6, respondents are asked to indicate the degree of the skill of the manager in implementing the management audit standards accordingly, 4 (11.4%) of the respondents replied that the skill of the manager is high and very high ,accordingly the set management audit standards. 11 (31.4%) of them replied that management have medium skill that help them to implement the standards prepared (available).5 (14.3%) of the respondents indicated that the manager skill is poor to implement the set standards . Moreover, 14 (42.9%) of the respondents indicates that the manager skill is very poor to apply the standards properly. This implies that in addition to the availability of poor standards the low level of skill of the manager made it very difficult to implement the management audit standards at the desired level to assess their effectiveness in the organization under investigation.

Table 7: Quality of management audit standards output.

Question	frequency	percent	cumulative frequency
How do you see the quality of management audit output of the organization?			
high	0	0	0
very high	0	0	0
medium	18	51.4	51.4
poor	1	2.9	54.3
very poor	16	45.7	100
Total	35	100	

In table 7, respondents are asked to indicate their perception of the level of quality of management audit output. I.e. 18(51.4%) of them replied that the output of the management audit standards is medium. 1(2.9%) of them replied that the quality of output is poor and the rest 16 (45.7%) of them indicates that the quality of output management audit standards is very poor. This implies that management audit standards lead to low quality level output and failed to achieve their objectives since the purpose of the set of standards is to improve performance and bring desired quality output.

Table 8: Reliability of management audit output

Question	frequency	percent	cumulative frequency
How do you see the reliability of management audit output?			
very high	2	5.7	5.7
high	2	5.7	11.4
medium	15	42.9	54.3
low	1	2.9	57.1
very low	15	42.9	100
Total	35	100	

In table 8, respondents are asked to express their perception about the reliability of management audit output I.e. 4(11.4%) of the respondents replied that management audit output had very high and high reliability. 15(42.9%) of the respondents stated that the reliability of the output of management audit output is medium while the remaining 16 (45.8%) of them replied that the output are un reliable. This implies that the management audit function lack reliability.

3.3 PERSONAL INFORMATION OF MANAGERIAL EMPLOYEES

The backgrounds of the respondents based on age, sex, educational background and years of experience.

Table 9: Personal information

QUESTION	frequency	percent	cumulative frequency
AGE			
28-39	3	17.6	17.6
39-49	10	58.6	76.5
above 49	4	23.5	100
Total	17	100	
SEX			
male	14	82.4	82.4
female	3	17.6	100
Total	17	100	
EDUCATIONAL BACK GROUND			
diploma	2	11.8	11.8
BA /BSC. Degree	3	70.6	82.4
post graduate and above	12	17.6	100
Total	17	100	
SERVICE YEAR			
1-4 years	3	17.6	17.6
4-8 years	5	29.4	47.1
8-12 years	3	17.6	64.7
above 12 years	6	35.3	100
Total	17	100	

As shown in table 9 respondents are asked to express their age accordingly, tables 9 shows that 3 (17.6%) are between the age of 28-39 years, 10 (58.8%) is between the age of 39-49 years, and the rest 4(23.5%) is above the age of 49 years.

Respondents are asked to express their sex and 14(82.4%) is male where as 3(17.6%) is female.

Respondents are also asked to express their educational background and they replied that, 2(11.8%) are diploma holder, 12(70.6%) are BA degree holders and the rest 3(17.6%) is post graduate managers.

Respondents are asked to express their service year and 3(17.6%) replied that they have experience of is between 1-4 years, 5(29.4%) is in between 4-8 years, 3(17.6%) is in between 8-12 years, and the rest 6(36.3%) is above 12 years experience.

3.4 ANALYSIS OF MAJOR FINDINGS OBTAINED FROM MANAGERS

Table 10: Clarity of audit standards

QUESTION	frequency	percent	cumulative frequency
Is there clear audit standards used in the organization in each function?			
Yes	3	17.6	17.6
NO	14	82.4	100
Total	17	100	

As shown in table 10, respondents are asked to express the existence of clear management audit standards in the organization. i.e. 3 (17.6%) of the respondents replied yes there are clear audit standards set whereas 14(82.4%) of them indicated that there is no clear management audit standards in the organization. This implies that the un-clear management audit standards complicated the application of management audit function in the organization under study.

Table 11: Evaluation of audit standards

QUESTION	frequency	percent	cumulative frequency
If say yes for question no. 1 how do you evaluate the standards?			
very good	0	0	0
good	0	0	0
somehow good	0	0	0
bad	3	100	100
very bad	0	0	
Total	3	100	

As shown in table 11, respondents are asked to evaluate the standards set. i.e.3 (17.6%) replied that there are bad. From the open end questionnaire the general director replied

that only the three departments have clear management audit standards I.e. in procurement, finance and sales department have clear management audit standards. This implies that the rest of the organization is not clear audit standards.

Table 12: Frequent user of management audit standards

QUESTION	frequency	percent	cumulative frequency
At which level of management, management audit standards are frequently used?			
top level management	3	17.6	17.6
middle level management	9	52.9	70.6
lower level management	3	17.6	88.2
others	2	11.8	100
Total	17	100	

As shown in table12, respondents are requested to indicate the level of management in which management audit standards are frequently used. 3(17.6%) of them replied that the frequent user of the standards is the top level managements .9 (52.9%) replied that middle level management is frequent user of the standards and 3 (17.6%) replied that the lower level management user the one that used management audit standards frequently. However, 2 (11.8%) of them mentioned other employees of the frequent user of the standards. From the table it can be understood that middle level managers are those who highly practice management audit standards.

Table 13: Employee’s knowledge of audit standards

QUESTION	frequency	percent	cumulative frequency
To what extent the employee of the organization acquainted with management audit standard?			
very high	1	5.9	5.9
high	3	17.6	23.5
medium	4	23.5	47.1
low	3	17.6	64.7
Very low	6	35.3	100
Total	17	100	

As shown in table 13, management bodies are asked regarding the level of employee’s awareness and knowledge about management audit standards. Only 1 (5.9%) of the respondents replied that have very high level of awareness about management audit standards in the organization. 3(17.6%)of them indicated that they have high level of awareness about it and 4 (23.5%)of them answered that they have medium level of awareness and knowledge about these management audit standards.3 (17.6%)of the respondent replied that they have low awareness and most I,e.6 (35.3%) of the respondents have replied that employees have very low level of knowledge about those standards. This implies that the available management audit standards are not properly communicated to the employees of the organization. The absences of communication about the standards to the employee make them work without direction and as a result they might be confused. Due to the confusion employee’s performance is reduced.

Table 14: Description of management audit process in the audit standards

QUESTION	frequency	percent	cumulative frequency
Does your organization have the documents that describe the audit check list?			
Yes	4	23.5	23.5
NO	13	76.5	100
Total	17	100	

As shown in table 14 respondents are asked to respond whether or not the management audit document describes auditing process and checklists. Very few I.e. 4(23.5%) of the managers responded that the document describes that the management audit process and checklists well while the majority 13(76.5%) of the respondents replied that the management audit process and checklist are not presented well in the documents having the auditing standards. This implies that the absence of the description of management audit process and checklist results lack of information for decisions making on the auditing function by the employees. Thus they make decisions based on common sense rather than being scientific.

Table 15: Effect of absence of management audit standards on audit practices

QUESTION	frequency	percent	cumulative frequency
If say no. for table 14 how the absence of check list affect management audit practice ?			
very high	6	46.1	46.1
high	5	38.5	84.6
medium	0	0	84.6
low	1	7.7	92.3
Very low	1	7.7	100
Total	13	100	

As shown in table 15 respondents are asked effects on the absence of management audit standard practice. Most i.e. 6(46.1%) and 5(38.5%) replied very high and high where as few i.e. 1(7.7%) and 1(7.7%) low and very low respectively. From these one can

understand that the managers are forced to use his/her experience and subjective judgment.

Table16: Statement of the roles and responsibility of managers in effecting management audit practices

QUESTION	frequency	percent	cumulative frequency
How the documentation states the roles and responsibility of managers in effecting management audit practice?			
Well stated	0	0	0
vaguely stated	12	70.6	70.6
not stated	5	29.4	100
Total	17	100	

In table 16, respondents are asked about the statements of the roles and responsibilities of managers in effecting management audit practices. Most I.e. 12(70.6%) of respondents replied that the roles and responsibility of managers in effecting management audit practice vaguely stated where as the remaining 5 (29.4%) of the respondents replied that they are not stated. However, no one was replied clearly stated.

This implies that even an available management audit standards are not sufficiently defined in away that every worker can understand and use it.

Table 17: Commitment of management in effecting audit standards

QUESTION	frequency	percent	cumulative frequency
To what level the management of the organization committed itself in effecting management audit practice?			
very high	0	0	0
high	4	23.5	23.5
medium	5	29.4	52.9
low	6	35.3	88.2
Very low	2	11.8	100
Total	13	100	

As shown in table 17, respondents are asked the level of commitment management has to implement the auditing standards. 4(23.5%) of the manager replied that they are highly committed to implement the management audit standards and 5 (29.4%) them replied that they are medium committed. However, 6(35.3%) of the management replied that their commitment to implement the management audit standards is low and the remaining 2(11.8%) of them answered that they have very low commitment. This implies that most I.e. 35% of them low commitment where as 23.5% of them has high commitment to effect management audit standards. Since this figure are nearly equivalent, it is sufficient to conclude about the consequences of management commitment in effecting auditing standards.

Table 18: Management audit output of the organization

QUESTION	frequency	percent	cumulative frequency
How do you evaluate the management audit output of the organization?			
very good	0	0	0
good	2	11.8	11.8
somehow good	5	29.4	41.2
bad	5	29.4	70.6
very bad	5	29.4	100
Total	17	100	

As shown in table 18, respondents are requested to state the level of output of management audit practice of the organization under study. 2(11.8%) of manager replied that the output is good and 5(29.4%) of them replied that it is somehow good. However, 5(29.4%) and 5(29.4%) of the manager replied that the output of the management audit practice is poor and very poor respectively. From open ended questionnaire the general director stated that he is not satisfied by the management audit output. This implies that the output of management audit is not satisfactory.

Table 19: Existence of statement of competency frameworks and parameters

QUESTION	frequency	percent	cumulative frequency
Are the management audit competency framework and parameters stated in the organization?			
Yes	6	35.3	35.3
NO	11	64.7	100
Total	17	100	

In table 19, respondents are asked to states the existence of the statement of competency frame works and parameters in the organization. 6(35.5%) of them replied that there are stated competency of frame work and parameters while the majority i.e. 11(64.7%) of the respondents replied that there are no such statements of standards. From open ended

questionnaire the general director stated that there is no organized internal audit to perform standard management audit. From these every one can understand the organization have no management audit competency and parameters.

CHAPTER FOUR

4. SUMMARY, CONCLUSION AND RECOMENDATION

The study is conducted to investigate the problems of management audit function in Ethiopian Sugar Development Agency. To investigate the problem descriptive survey method was used. Data was gathered through questionnaire and interviews. Different books were reviewed to enrich the literature part of the paper.

The population of the study was 59 and the study employed stratified sampling and simple random sampling technique.

The student researcher distributed 37 questionnaires for the non-managers and 22 for manager and were able to gather 35 questionnaires from non-manager 17 from managers respectively.

4.1 SUMMARY

According to the data gathered and qualified, the following findings are Summarized below:- management audit

- Regarding clarity of management audit standards, both the majority of the non-manager and managers recalled that there are unclearly stated management audit standards.
- While evaluating effectiveness/appropriate of the management audit standards to evaluate performance of the employees, the majority of the respondents replied that the standards are not fit/ appropriate to evaluate workers/employees performance.
- Majority of the managers replied that the management audit standards are applicable in middle level managements, few of them replied that the usual users are the lower and top level of management.

- Most, employees indicated that the reason for the low performance of workers efficiency in the organization is the improper (under statement and over statement) of management audit standards. Moreover, the low level of awareness of employees with the standard is another factor contributing to lower achievement of employee's performance.
- Most, of the non-managers respondents indicated that the manager's skills are poor and very poor to implement the management audit standards. Moreover, most, of the non manager's respondents replied that even the available management audit standards are not communicated to the employees.
- Regarding the output of management audit standards, majority of non managers indicated that both medium and very poor. Moreover most managers stated that the management audit quality output is poor and very poor.
- Majority of the respondents (managers) indicated that the management audit processes and checklists are not properly documented and presented.

4.2 CONCLUSION

Based on the data analyzed and the summary of the findings the following conclusions are made:-

- ♣ The management audit standards are not clearly stated. As a result the employees are confused to implement.
- ♣ It was proved that the management audit standards are not appropriate/ fit to evaluate employee's performance.
- ♣ Due to the absence of organized management audit competency and framework, it is difficult bringing the desired result.
- ♣ In addition to the existence of un- clearly management audit standard, the skill of managers is poor to implement the existing audit standards.
- ♣ Management audit standards in the organization are applicable by middle level managements.
- ♣ Because of the absence of appropriate documentation the managers faced difficulties in implementing the audit function.
- ♣ The management audit output of the organization is poor (low) because of poor documentation and standards this leads to the unreliability of management audit output.

4.3 RECOMMENDATION

- ♣ The management audit standards should be clearly stated.
- ♣ The poorness of documentation in the organization must be improved by documenting documents according to their date, department and by well trained staff.
- ♣ The organization should provide various training and seminars to its management member in order to make them efficient.

- ♣ In order to bring the desired result, the absence of management audit competency and frame work should be clearly stated.
- ♣ The application of management audit standards must be accountable to all management levels.
- ♣ The organization should improve the management audit output by improving the standards, worker capacity and its communication systems.
- ♣ The organization should conduct further in depth study on management audit function and revised the standards accordingly.

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APPENDIX 1

ST MARRY’S UNIVERSITY COLLEGE

BUSSINESS FACULTY

DEPARTMENT OF MANAGEMENT

Questionnaire for Non Managers

Dear Respondent, this questionnaire is designed by a student of St. Mary’s University College to undertake a research entitled “Management Audit in Ethiopian Sugar Development Agency”. The study will be conducted for the partial fulfillment of the requirements of BA degree in management.

Thank you in advance for exerting your efforts and devoting your precious time for responding the questionnaire properly.

This questionnaire is used only for the research purpose and is confidential.

Instructions:-

-Indicate your choice by putting “√” mark in the space provided.

-Give short answer for open ended question.

Part I Personal Data

1.1 Age

a. 18-28 c. 39-49

b. 28-39 d. Above 49

1.2 Sex

a. Male b. Female

1.3 Educational Background

- a. Below certificate
- b. Certificate
- c. Diploma
- d. BA degree
- e. Post graduate degree

1.4 Year of service

- a. Less than one year
- b. 1-4 year's
- c. 5-8 year's
- d. 9-10 year's
- e. Above 10 year's

Part II General Information

1. Is there clear audit standards used in your function?
 - a. Yes
 - b. No
2. If your answer to question no. 1 is yes how do you evaluate the standards?
 - a. Very Good
 - b. Good
 - c. Very Bad
 - d. Bad
 - e. Some How good
3. How do you rate your performance when you evaluate it by the standards?
 - a. Very poor
 - b. Poor
 - c. Very Good
 - d. Good
 - e. Some How good
4. If your answer to question no. 3 is very poor or poor what do you think are the reasons?
 - Overstated standards
 - Understated standards
 - Others (Please specify) _____

5. If your answer question no. 1 if No how do you evaluate with out standard?

6. To what extent the skill of the manager implement the management audit standards?

a. Very High b. High c. Very poor d. Poor e. Some how _____

7. How do you see the quality of management audit output function of the organization?

a. Very high c. Medium e. poor

b. High d. Very Poor

8. What success factory do you think contributes to the quality of management audit function of the organization?

9. How do you see the reliability of management audit out put?

a. Very High c. Medium e. Very low

b. High d. Low

10. How do you evaluate the management audit out put of Ethiopian Sugar Development Agency?

a. Very good b. Good c. Very poor

d. Poor e. Some How good

11. What other factors affect the management audit functions performance of the organization?

12. If you have any additional comment on management audit practice of the specific case you may give your comments on the space given below?

APPENDIX 2

ST MARRY’S UNIVERSITY COLLEGE

BUSSINESS FACULTY

DEPARTMENT OF MANAGEMENT

Questionnaire for Managers

Dear Respondent, this questionnaire is designed by a student of St. Mary’s University College to undertake a research entitled “Management Audit in Ethiopian Sugar Development Agency”. The study will be conducted for the partial fulfillment of the requirements of BA degree in management.

Thank you in advance for exerting your efforts and devoting your precious time for responding the questionnaire properly.

This questionnaire is used only for the research purpose and is confidential.

Instructions:-

-Indicate your choice by putting “√” mark in the space provided.

-Give short answer for open ended question.

Part I Personal Data

1.5 Age

a. 18-28

c. 39-49

b. 28-39

d. Above 49

1.6 Sex

a. Male

b. Female

1.7 Educational Background

- a. Below certificate
- b. Certificate
- c. Diploma
- d. BA degree
- e. Post graduate degree

1.8 Year of service

- a. Less than one year
- b. 1-4 year's
- c. 5-8 year's
- d. 9-10 year's
- e. Above 10 year's

Part II General Information

1. Is there clear audit standards used in the organization in your Function?

- a. Yes
- b. No

2. Your answer to question no. 1 is yes how do you evaluate the standards?

- a. Very Good
- b. Very Bad
- c. Good
- d. Bad
- e. Some How good

3. Which level of management, management audit standards are frequently used?

- a. Top level management
- b. Middle level management
- c. Lower level management
- d. Other (Please specify) _____

4. What extent the employees of the organization are acquainted with management audit standards

- a. Very high
- b. High
- c. Medium
- d. Very Low
- e. low

5. Does your organization have the documents that describe auditing check lists?
- a. Yes b. No
6. If your answer to question no. “5” is no how in the absence of the check lists affect management audit practice of the organization
- a. Very High b. High
- c. Very low d. low
7. If your answer to question no. 5 is yes does the document (Auditing check lists) describe the management auditing process well?
- a. Yes b. No
8. How the management audit documentation states the roles and Responsibility of managers in effecting management audit practice of the organization
- a. well stated b. Not stated
- c. Vaguely stated
9. To what level the management of the organization committed itself in effecting management audit practices
- a. Very high c. Medium e. Very low
- b. High d. Low
10. How do you evaluate the management audit out put of Ethiopian Sugar Development Agency?
- a. Very good b. Good c. Very poor
- d. Poor e. Some how good
11. Are the management audit competency frame work and Parameters stated in the organization?
- a. Yes b. No

12. If your answer to question no. 11 is yes how they are stated?

a. Properly b. Improperly c. I do not know

e. Others _____

13. What is the Rational for the competency frame works and Parameters used in your organization?

14. What other factors affect the management audit functions Performance of the organization?

15. If you have any additional comment on management audit practice of the specific case you may give your comments on the space given below?

APPENDIX 3

ST MARRY'S UNIVERSITY COLLEGE

BUSSINESS FACULTY

DEPARTMENT OF MANAGEMENT

Questionnaires to General Director

1. How do you see the adequacy and accuracy of management audit standards used in the organization?

2. Do you think that the management audit standards of the organization are applicable? If no. Why?

3. To what extent the documentations in the organization are used for the management audit function?

4. To what extent are you satisfied by the management audit out puts of the organization?

5. What factors affect the quality of management audit function in the organization?

6. Is the management audit competency of your organization adequate? If no. Why?

7. If any other?

DECLARATION

I, the undersigned, declare that the senior essay is my original work prepared under the guidance of Ato Abera Legesse. All sources of materials used for manuscript have been dully acknowledged.

Name: Fasika Kidanu

Signature: _____

Place of Submission: St Mary's university college (Addis Ababa Main Campus)

Date of Submission: June 2010