

**CHAPTER V**  
**CONCLUSION**

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### 5.1 Conclusions

The study was conducted to test and analyze the roles of auditor independence, professional competence, ethical behavior, professional skepticism, and financial patriotism in audit quality in The Gambia. The study found that auditor independence positively and significantly influences audit quality in the Gambia, indicating that auditors who maintain independence and objectivity are better able to produce reliable and credible audit opinions without external influence.

Professional competence has been widely recognized as a fundamental element of auditing practice, the empirical analysis in this study did not find sufficient statistical evidence to confirm its influence on audit quality in the Gambia. Therefore the study concludes that, an auditor's technical ability, such as educational qualification, CPD, years of experience and industry knowledge does not play a direct role in influencing audit quality in the Gambia.

Ethical behavior was found to have a positive and a significant influence on audit quality, suggesting that auditors who adhere to ethical principles, such as integrity, objectivity, accountability, and confidentiality, are more likely to perform their duties in accordance with professional standards, which help produce reliable, high-quality audits.

Professional skepticism was also found to have a positive and a significant influence on audit quality. This indicates that auditors who maintain a questioning attitude, verification mindset, critical assessment, and alertness to red flags are more capable of identifying potential errors, fraud, or misstatements in financial statements.

Finally, results show that financial patriotism has a negative correlation and does not have a significant influence on audit quality in the Gambia. This concludes that auditors' commitment to safeguarding the public interest and financial stability as a national responsibility does not significantly affect their professional judgments when performing audit engagements and thus does not influence the quality of audit reports.

Overall, the findings of this study indicate that audit quality in the Gambia is primarily strengthened by auditor independence, ethical behavior, and professional skepticism. In contrast, professional competence and financial patriotism did not demonstrate a statistical significant influence in the Gambia.

## **5.2 Recommendations**

The study proposed recommendations to regulatory bodies, professional accounting bodies, and future researchers to improve audit quality and support the overall development of the auditing profession in the Gambia. Regulatory authorities should strengthen policies safeguarding auditor independence, as it significantly influences audit quality. Measures such as enforcing auditor rotation and restricting non-audit services can help prevent familiarity threats and maintain audit objectivity. Professional accounting organizations like GICA should intensify efforts to promote ethical awareness among auditors in the Gambia. This can be achieved through continuous professional development programs, ethics training workshops, and strict enforcement of the IFAC Code of Ethics.

Additionally, audit institutions must encourage auditors to adhere to professional skepticism, including training in critical thinking, evidence evaluation, and investigative skills that enhance auditors' ability to identify potential errors, fraud, or misstatements in financial statements. Although professional competence was not statistically

significant in this study, it is still worth providing continuous professional development to strengthen auditors' technical competence and skills. Maintaining high levels of technical expertise and knowledge remains significant for the effective application of international auditing standards, as other studies have noted.

Finally, future researchers are encouraged to use larger sample sizes to analyze and test the determinants of audit quality in the Gambia and to include other stakeholders, such as clients and auditee institutions, to provide a broader perspective on this topic. The researcher also recommends that future researchers on this topic use mixed-methods or comparative studies to provide a broader understanding of the determinants of audit quality across different regions. It is also recommended that future researchers introduce other variables that may influence audit quality in the Gambia, such as regulatory enforcement, audit firm size, audit fees, and organizational culture. Financial patriotism can also be further explored using a qualitative method to understand its significance for audit quality better, as it is a new variable with limited exploration in the accounting and auditing field.