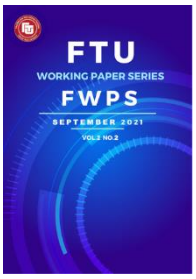

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CÁC YẾU TỐ ẢNH HƯỞNG ĐẾN CHẤT LƯỢNG KIỂM TOÁN ĐỘC LẬP TẠI VIỆT NAM

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Tóm tắt

Việc nâng cao chất lượng kiểm toán độc lập hiện đang là vấn đề cấp thiết và cần có nhiều biện pháp để giải quyết. Đề tài "Các yếu tố ảnh hưởng đến chất lượng kiểm toán độc lập tại Việt Nam" là một chủ đề nghiên cứu về các yếu tố tác động đến chất lượng kiểm toán và cách điều chỉnh các yếu tố đó với mục tiêu góp phần nâng cao chất lượng kiểm toán độc lập tại Việt Nam và theo đó nâng cao lòng tin của xã hội đối với nghề kiểm toán. Qua nghiên cứu một số nghiên cứu liên quan đã được công bố trong nước và quốc tế, tác giả đã xây dựng mô hình nghiên cứu đề xuất gồm 1 biến phụ thuộc và 7 biến độc lập và tiến hành khảo sát tại thành phố Hồ Chí Minh và Hà Nội. Qua quá trình tìm hiểu, nghiên cứu đã đưa ra mô hình bao gồm ba yếu tố ảnh hưởng đến chất lượng kiểm toán độc lập tại Việt Nam, đó là: quy mô của doanh nghiệp kiểm toán, kiểm soát chất lượng từ bên ngoài và đạo đức nghề nghiệp của kiểm toán viên. Trên cơ sở kết quả này, các giải pháp phù hợp với đặc điểm và điều kiện của Việt Nam đã được đưa ra nhằm nâng cao chất lượng kiểm toán độc lập.

Từ khóa: chất lượng kiểm toán, kiểm toán độc lập, mô hình chất lượng kiểm toán

FACTORS INFLUENCING THE QUALITY OF INDEPENDENT AUDIT IN VIETNAM

Abstract

Improving the quality of independent audit is currently an urgent issue that requires many measures to solve. **"Factors influencing the quality of independent audit in Vietnam"** is a research topic of the factors impacting audit quality and how to modify the influencing factors, with the goal of contributing to the improvement of the quality of independent audit in Vietnam and, as a result, enhancing society's trust in the auditing profession. Through studying a number

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of studies related to the research topic published both internationally and domestically, the author has built the proposed research model includes 1 dependent variable and 7 independent variables and conducted survey in Ho Chi Minh City and Hanoi. Through the process of researching, the study has come up with a model consisting of three factors affecting the quality of independent audit, which are the size of the audit firm, the external quality control and the professional ethics of the auditor. Based on this result, solutions are suggested with a view to improving the quality of independent audit in accordance with the characteristics and conditions of Vietnam.

Keywords: audit quality, independent audit, audit quality model.

1. Research rationale

Audit activities have a long history of development and are associated with the socio-economic development process. In order to serve the diverse needs of society, different sectors and types of audits have been formed and developed in turn, in which independent auditing is one of the activities that play a very important role in the economic market.

Over the past 40 years, quite a few researchers have tried to define the quality of audits, how to measure factors affecting quality and the impact of quality on competitiveness. However, until now, these concepts have not been agreed and research on this topic continues to be carried out. This is because the quality of auditing is a multi-face faced concept, difficult to observe and measure. In our country, independent audits have formed and developed not long ago, the legal corridor is gradually being completed (audit standards have been and continue to be researched and published), and the understanding of auditing units is limited. Therefore, the assessment of audit quality is still inadequate and accordingly lacks the basis, the reasoning for the quality of audits needs to continue to improve.

In the development stage and the modern stage, the user of the audit results is not only an investor, but also a manager, relevant third parties. For non-public companies, the group of users mainly audit results are shareholders and managers; and for joint-stock companies, especially the public, the group of users is mainly in addition to shareholders, managers also have relevant third parties in society. In other words, the important group of subjects that the audit aims for is society and the public.

Although the audit plays a role in ensuring the quality of financial statements during the publication process, the quality of audit is experiencing some inadequacy. Typically, according to Tapchitaichinh.vn, in 2017, 3 audit enterprises were terminated and 3 audit enterprises were cautioned for failing to fully comply with the provisions of the Law on Independent Audit. Controversies over financial reporting deviations from auditors have also caused trust in users of financial statements to show signs of decline. Therefore, understanding the factors that affect the quality of audit is extremely necessary in the current context.

Inheriting and developing from previous studies and evaluating based on the situation of independent auditing services in Vietnam, the author selected the topic **"Factors influencing the quality of independent audit in Vietnam"** to study and assess the impact of factors affecting the quality of audits to provide solutions to improve the quality of independent audit in Vietnam.

2. An overview of previous research

In 2011, the International Auditing and Assurance Standards Board (IAASB) developed an audit quality framework that describes inputs factors, process factors and output factors to contribute to the implementation of audit quality, with commitment in the audit industry in general and the auditing industry in particular countries, for audits of financial statements. This will improve the quality and consistency of the audit practice and strengthen the public's trust in auditing activities around the world. Up to now, the group of factors influencing the quality of audits under the framework of IAASB – 2014 is still being used as a prefix for many other studies.

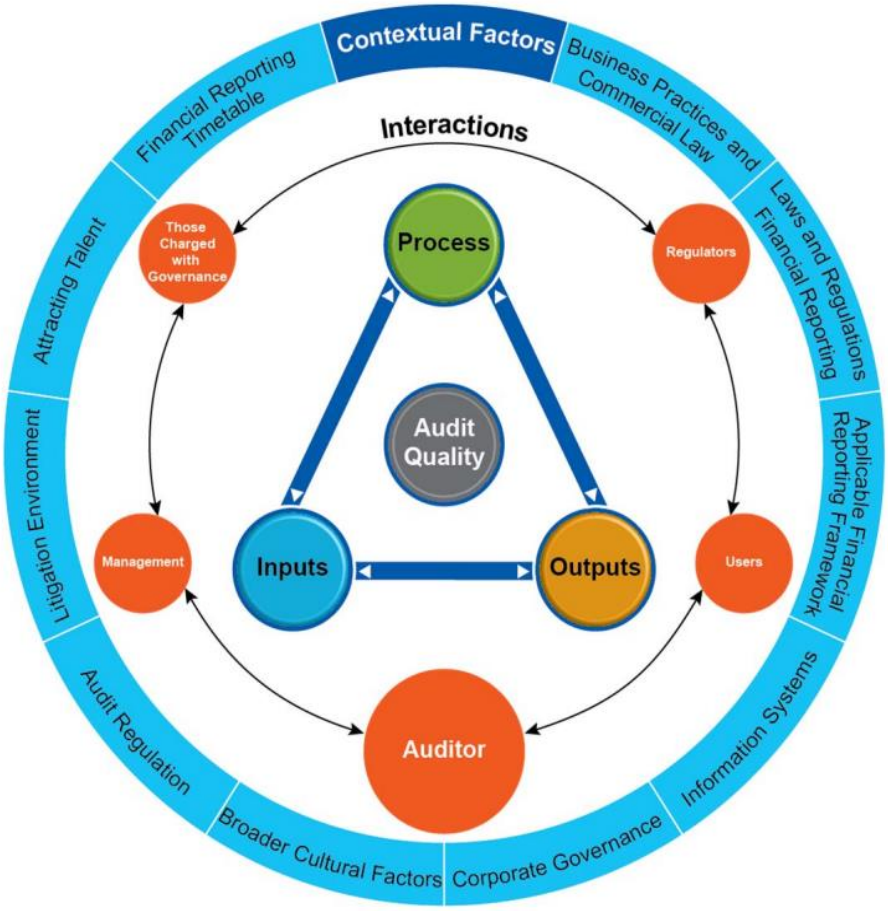

Figure 1. IAASB's framework for audit quality

Source: IAASB – A framework for audit quality – Feb 2014

Some foreign researches on factors affecting audit quality such as Wooten's audit quality model (2003), Duff's audit quality model (2004), Tritschler's Globe of Audit Quality Model (2013), Defond & Zhang's Audit Quality Framework (2014) focused on researching and building audit quality models based on the relationship of groups of factors such as the correlation relationship between the failure rate of auditors and the inputs of audit quality or the relationship between error detection and error reporting, ect. Some researches by other authors like Francis & Simon (1987), Richard, F. (2006), Jong Hag Choi et al (2010), Novie Susanti Suseno (2013), Husam Al-Khaddash et al (2013), Hosseinniakani et al (2014) focused on the influence of one or

a few basic factors affecting the quality of independent audit such as: size of audit firm, audit fee, independence, professional capacity, audit tenure.

Research by Tran Khanh Lam (2011) and research by Tran Thi Giang Tan et al (2011) are two of the pioneering studies in the field of audit quality control in Vietnam. The theses studied the basic perspectives on quality control of independent audit activities, factors affecting audit quality, quality control mechanism, audit standards related to independent audit activities, the process of formation and development of independent audit activities, the formation of the quality control mechanism in Vietnam. Other researches by Mai Thi Hoang Minh et al (2012), Bui Thi Thuy (2013) studied the internal factors (such as the size of audit firm, audit fees, audit tenure, internal quality control, auditor's professional competence, auditor's professional ethics and personality) and external factors (such as the client's audit objectives, standards, legal regulations, market competition, external quality control, etc.).

Based on the review and synthesis of the studies that have been done, the author has selected the following factors to conduct the research:

Factors related to the auditing enterprise: size of audit firms, audit fee, internal quality control.

Factors related to the auditor: Ethics of auditors, professional capacity of auditors, term of audit.

External factors: External quality control.

3. Research methodology

3.1. Proposed model

In the past few years, in the audit community in general and independent auditors in particular, there has been increasing recognition that the quality of auditing in Vietnam needs to be improved further to meet the increasing demands of the socio-economy in the current integration period.

Based on the author's knowledge and related documents, this thesis proposes the following hypothesis:

Hypothesis about factors related to the independent auditing enterprise: Size of audit firms, Audit fees and Internal quality control affect the quality of the audit. **Hypothesis about factors related to the auditor**: Term of audit, Professional capacity of auditors and Ethics of auditors affect the quality of the audit. **Hypothesis about external factors of the independent audit enterprise**: External quality control affects the quality of the audit.

The author proposes hypotheses to test the factors affecting independent audit quality in Table 1 as follows:

Table 1. Research hypotheses

Hypothesis	Content
H1	Size of audit firm has positive effect on the quality of the independent audit
H2	Internal quality control has positive effect on the quality of the independent audit
H3	External quality control has positive effect on the quality of the independent audit
H4	Professional capacity of auditors has positive effect on the quality of the independent audit
H5	Ethics of auditors has positive effect on the quality of the independent audit
H6	Audit fees has positive effect on the quality of the independent audit
H7	Term of audit has negative effect on the quality of the independent audit

Source: Compiled by the author

The author proposes a model of factors influencing the independent audit quality include:

The dependent variable: The quality of independent audit - AU

The independent variables:

(1) Size of audit firm - SE

(2) Term of audit - TE

(3) Internal quality control - IN

(4) External quality control - EX

(5) Professional capacity of auditors-HR

(6) Ethics of auditors - ET

(7) Audit fees - FE

The model of factors affecting audit quality is shown in Figure 2 as follows:

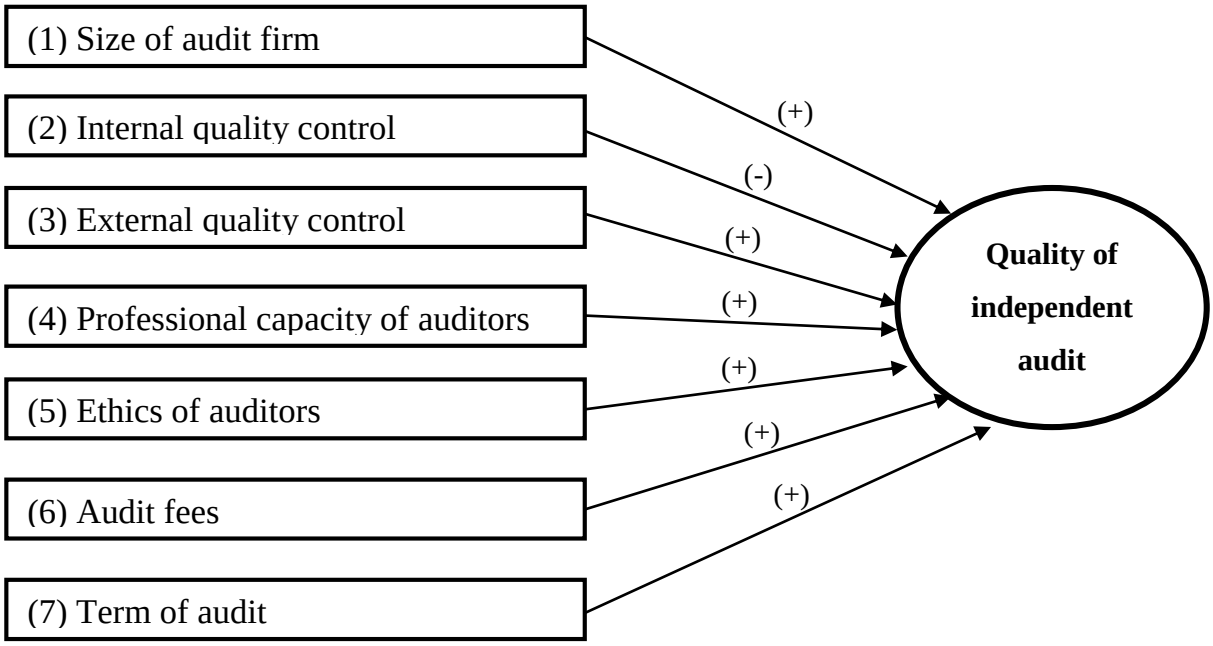

Figure 2. Research model

Source: Compiled by the author

3.2. Data collection

After a month of data collection (from 25 April to 25 May, 2021), the author collected 127 questionnaires, of which 7 were invalid with incomplete answers. Thus, there are total 120 observations chosen which meet the requirements of the sample size for analysis.

In order to collect data, the author used a questionnaire. The survey questions are divided into 3 main groups:

The first group includes questions from questions 1 to 3 to find out basic information about the individual doing the survey.

The second group (questions 4 - 8) was designed to investigate specific information about individual respondents and their work units such as Job position, Years of working experiences in auditing, The average net revenue per year of the auditing firm, Number of employees in the auditing firm, Number of employees registered to practice as auditor of the company.

The third group (9 - 33) is designed to investigate statistical information about the factors influencing the quality of independent auditing.

4. Research results

After more than 1 month of survey launch (from 25 April to 25 May, 2021), the research has collected a total of 127 questionnaires, of which 7 questionnaires were rejected due to questions being left blank or incomplete. In the first part of questionnaire, the respondents were required to provide some biographical information about gender, job position and working experiences. According to the statistic, there are 75 women and 45 men participating in the survey, most of respondents are staff (82 people, 68.3%). Besides, majority of respondents have working experiences from 3 to 5 years (76 people, 63.33%). From the above results, it is investigated that the structure of surveyed participants is significantly diverse, with all job positions and working experiences. This contributes to providing more reliable and valid information. The auditors participating in the survey are currently working at 35 audit firms in Ha Noi and Ho Chi Minh City. It is shown that more than a haft of audit firms has the net revenue ranging from 100 to less than 300 billion VND or less than 100 billion VND. This result proves that a majority of audit firms in Vietnam have small and medium firm size. The audit firms which earn more than 300 billion VND of gross revenue per year account for approximately one third of total firms in the survey. Hence, the selected sample is significantly similar to the overall of current Vietnamese audit market where the number of international audit firms is limited.

As a result, the remaining 120 questionnaires, equivalent to a research sample size of 120, will be analyzed to determine the influencing factors on the quality of independent audit activities in Vietnam. Based on the results of running SPPS software, the relationship of factors influencing the quality of independent audit is shown as follows:

4.1. Factors testing using Cronbach's alpha

The purpose of this section is that to identify the reliability of coding instructions before using them to evaluate the data in the research project. In specific, the test of Cronbach's alpha will measure among seven suggested factors: SE (firm size), FE (audit fees), TE (terms of audit), IN (internal control), EX (external control), HR (professional capacity of auditors) and ET

(ethics), which ones can affect strongly to the quality of independent audit activities in Vietnam. In order to answer whether or not this scale including many indicators will be a suitable method for mentioned factors, Cronbach's alpha coefficient of each variable is calculated and compared with 0.6. In case Cronbach's alpha coefficient is greater than or equal 0.6, that set of aspects will be evaluated as a good collection and that factor will be reliable to take into account.

Table 2. The Cronbach's alpha of the dependent variables

Variables	Reliability Statistics		Result
	Cronbach's Alpha	N of Items	
The size of audit firms	.751	4	Accept
The audit fee	.775	3	Accept
The audit terms	.448	2	Reject
The quality of internal control	.726	4	Accept
The quality of external control	.670	3	Accept
The professional capacity	.675	4	Accept
The ethics of auditors	.715	3	Accept

Source: Compiled by the author

After testing the reliability of coding instructions, the author also evaluated the variables SE, FE, IN, EX, HR, ET by considering the average score collected through survey. Through using SPSS software, the results can be shown in the table 3 as followings:

Table 3. The average score of the factors

	SE	FE	IN	EX	HR	ET
Average score	3.38	2.72	2.77	2.92	2.9	3.13

Source: Compiled by the author and SPSS20

From the above table, it can be seen clearly that most of the participants evaluate the quality of independent audit through the firm size and professional ethics of auditors. In contrast, they may ignore the professional capacity of auditors and internal quality control. A number of respondents also considered the external quality control and professional capacity as the factors influencing on the quality of independent audit.

4.2. Testing by Exploratory Factor Analysis (EFA)

Table 4. The results of KMO & Bartlett's Test with independent variables

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.789
Bartlett's Test of Sphericity	Approx. Chi-Square	940.804
	df	210
	Sig.	.000

Source*:* Compiled by the author and SPSS20

The results of KMO & Bartlett's Test with independent variables shown that the KMO coefficient is 0.789 > 0.5 and Sig = 0.000 < 0.05. With dependent variable, the results show that the KMO coefficient is 0.690 > 0.5 and Sig = 0.000 < 0.05. Hence, the factor analysis used in this research is reasonable and statistically significant.

After the author conducted component matrix, rotated component matrix, and compiled from the Total Variance Explained with dependent and independent variables, the results showed that the observed variables are grouped into 5 factor groups with Eigenvalues greater than 1 and total variance extracted = 66.758% > 50%. This means that these 5 factors explain 66.758% of the variation of the observed variables and can be used to reflect the information provided by these variables.

Table 5. The results of KMO & Bartlett's Test with dependent variable

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.690
Bartlett's Test of Sphericity	Approx. Chi-Square	150.60
	df	3
	Sig.	.000

Source: Compiled by the author and SPSS20

With dependent variable, Table 4.12 show that the KMO coefficient is 0.690 > 0.5 and Sig = 0.000 < 0.05. Hence, the factor analysis used in this research is reasonable and statistically significant.

Three observed variables of the dependent variable AU (the quality of independent audit) are grouped with Eigenvalues greater than 1 and total variance extracted = 75.335% > 50%, which indicates that this group of factors explains 75.335% of the variation of observed variables.

4.3. Multiple regression analysis

As mentioned in the previous parts, Cronbach's alpha analysis shows that there are 6 independent variables (including 21 observed variables) from 7 independent variables (including 23 observed variables) and 1 dependent variable to ensure reliability. The results of exploratory factor analysis EFA obtained 5 groups of independent variables (including 20 observed variables) and 1 group of dependent variables (3 observed variables). Therefore, the five

remaining independent variables including SE, IN, EX, HR and ET and the dependent variable AU are taken into account in the process of measuring correlation coefficients.

4.3.1. Correlation analysis

In this part, the Pearson correlation coefficient (r) is calculated to determine the degree of correlation or the intensity between these variables. The results of the Pearson correlation test between the dependent variable AU with the independent variables at the significance level Sig = 0.05. The results show that the correlation coefficient between the pairs of variables in the model is less than 0.8, so these variables do not have multi-collinearity affecting the results of the regression model. In specific, the variable HR (professional capacity) has a higher correlation with variable IN (internal quality control) and EX (external quality control). This seems to be a reasonable correlation when the professional competence of auditors or inspection team members will have an influence on the quality of both internal and external control. In addition, variable ET (Professional ethics of auditors) and variable EX (external quality control) also have a linear relationship with all other variables. This proves the importance of maintaining professional ethics in auditing practice and quality of external control.

4.3.2 Multiple regression analysis

The regression model is presented in the following:

$$\mathbf{AU = \beta 0 + \beta 1 * SE + \beta 2 * IN + \beta 3 * EX + \beta 4 * HR + \beta 5 * ET + \varepsilon}$$

With:

β0: is the intercept coefficient

β1, β2, β3, β4, β5 are the regression coefficients for each variable.

ε: standard error

Table 6. The result of multiple regression model

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.174[a]	.637	.613	.91562	1.005

Source: Compiled by the author and SPSS20

According to table 4, explanation of the correlation among variables by this regression method gives the adjusted R squared of 0.613 > 0.5 with Sig = .000, showing that this regression testing. It means that the independent variables explain 61.3% of the variation of the model is suitable for hypothesis dependent variable, while 38.7% are due to other factors exclude from the model. Furthermore, the statistical coefficient Durbin – Watson = 1,005 (1<d<3) shows that there is no autocorrelation between the residuals. This means that the regression model does not violate the assumption of error independence.

To test the suitability of the overall regression model, the F value from the ANOVA analysis is calculated. According to table 4.17, F value = 12.711 with sig significance level. = 0.000 < 0.05, showing that the multiple regression model is suitable for the population.

Table 7. The coefficients in the model

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.321	.811		2.863	.005		
	SE	.321	.084	.364	5.007	.001	.966	1.035
	IN	-.111	.139	-.076	-.797	.427	.948	1.055
	EX	.126	.084	.140	1.495	.038	.972	1.028
	HR	.164	.101	.061	2.637	.125	.916	1.091
	ET	.134	.122	.027	2.276	.043	.919	1.089

Source: Compiled by the author and SPSS20

Table 5 shows the coefficients of regression model, multi-collinearity statistics and the influence level of each variable. According to the table, the VIF value of each variable is less than 2, which proves that the regression model does not violate multi-collinearity. In addition, there are two variables IN and HR with Sig values > 0.05, so the author rejects the hypotheses H2 and H4 and remove the variable IN and HR from the regression model. Therefore, it can be concluded that the factors "internal quality control" and "professional capacity of auditors" have no impact on the quality of auditing activities in this model.

With three remaining variables SE (Sig. = 0.001), EX (Sig. = 0.038) and ET (Sig. = 0.043), their Sig values is less than 0.05. It means that the hypotheses H1, H3 and H5 are accepted and the factors "size of audit firms", "external quality control" and "professional ethics of auditors" have significant impact on the audit quality in this model. Based on the above analysis, the regression model can be presented as follows:

$$\mathbf{AU = 0.321 + 0.364SE + 0.140EX + 0.027ET \ (1)}$$

In general, the results of testing hypothesis can be summarized in Table 8 in the following:

Table 8. Results of testing hypothesis

Hypothesis	Contents	Author's expectation	Results
H1	The size of audit firms has effects on the quality of independent audit	Positive	Accept
H2	The internal quality control has effects on the quality of independent audit	Positive	Reject
H3	The external quality control has effects on the quality of independent audit	Positive	Accept
H4	The professional capacity of auditors has effects on the quality of independent audit	Positive	Reject
H5	The professional ethics of auditors has effects on the quality of independent audit	Positive	Accept
H6	The audit fees has effects on the quality of independent audit	Positive	Reject
H7	Term of audit has effects on the quality of independent audit	Negative	Reject

Source: Compiled by the author

Based on the results of regression model, some findings and discussion can be drawn. First of all, a majority of respondents agree that the size of audit firms has the large impact on the quality of auditing activities. This is due to the fact that large audit firms are often afraid of reputational damage than SME firms, so they will provide higher audit quality. Furthermore, large audit firms have human resources with higher qualification, thus they can provide higher audit quality. In addition, these firms also have a better audit process, which leads to higher audit quality. And last but not least, large audit firms have large financial resources, which enable them to provide higher auditing quality.

Second, the quality of external control also decided the quality of independent audit activities. The main reason is that a close and strict external control helps firms to identify defects, thereby promoting the improvement of audit quality. Additionally, the tough sanctions such as prohibition from practice, financial penalties, etc. will also reduce the violations and enhance the audit quality. Besides, the expertise and integrity of the members of the inspection team are closely related to the detection of violations of the audit firm.

Third, the quality of audit activities is affected by the professional ethics of auditors. It is due to the fact that the auditor often signs a commitment of independence for each client with ethical principles of giving an audit opinion, which increase the quality of the audit. The auditor independence contributes to improving the reliability of audited information, thereby helping to improve audit quality.

Finally, the research results investigated that the factors including the audit fees, internal quality control and professional capacity of auditors have no influence on the quality of auditing

activities in this model. Or in other words, the independent auditing activities in Vietnam are not impacted by the changes of these factors.

5. Conclusion and recommendations

With the objective (1) Assessing the general situation of audit quality in Vietnam today; (2) Determining the factors that are affecting audit quality in Vietnam and (3) assessing the influence of those factors on audit quality, the author has used using the survey method by means of a questionnaire and sent to professional staff currently working at auditing firms in Ho Chi Minh City and Hanoi. Through the process of data reliability analysis, exploratory factor analysis (EFA), correlation analysis, and multiple regression analysis, the study has come up with a model consisting of three factors affecting the quality of independent audit in Vietnam includes: the size of the audit firm, the external quality control and the professional ethics of the auditor.

Based on this result, solutions are suggested with a view to improving the quality of independent audit in accordance with the characteristics and conditions of Vietnam. The proposed solutions correspond to the factors affecting audit quality.

With the factor size of audit firms, the solutions including increasing the number of the large audit firms, human resources of audit firms and build an effective audit process. As the firm size is an influencing factor for quality of audit activities, it is highly recommended that the Government should have policies to encourage small audit firms to merge or consolidate into larger audit firms in order to increase charter capital, competitive position as well as operational capacity. In addition, the conditions for business registration of auditing services should also be gradually raised to promote the process of merger and consolidation among small audit firms. The larger audit firms often have a higher level of human resources, so they can provide higher audit quality. Thus, in addition to encouraging small-scale auditing firms to merge or consolidate into larger-scale audit firms, the provision of highly qualified human resources to the audit market will promote the formation of larger-scale audit firms, thereby increasing audit quality. Larger audit firms have a better audit process, which leads to higher audit quality. Hence, encouraging audit firms to build an effective audit process will promote the formation of larger-scale audit firms, thereby increasing audit quality. In order to do this, auditing firms should build their audit process according to the sample audit program issued by VACPA issued, in accordance with the company's characteristics, service types and customers on the basis of compliance with professional standards and professional ethics of auditors.

With the factor external quality control, the author suggested increase the frequency of annual inspections and the severity with which audit infractions are dealt with. The strict and regular external quality control helps audit firms to identify defects, thereby promoting the development of audit activities, increasing audit quality. Therefore, it is highly recommended that the number of annual inspections should be increased to 2 times/year, as well as a higher number of audited firms each time. Besides, the Government should pay attention and increase the external control, as well as use audit activities effectively, to ensure necessary conditions and respect the independence of audits. As mentioned in the above, tough sanctions such as prohibition from practice, financial penalties, etc. will also reduce the violations and enhance the audit quality. Therefore, it is important to increase strict handling of audit violations according to the provisions of Decree 41/2018/ND-CP. However, the form of handling in Vietnam is only

suspension of practice within 1 year. Therefore, in the future, it is proposed to strictly handle cases of violations according to regulations to deter and contribute to improving audit quality. The sanctions for violations in the field of independent audit should include the form of warnings, fines, deprivation of the right to use the practice registration certificates, suspension of practice registration or prohibition from participating in the independent audit activities for auditors; warning, fine, deprivation of the right to use or revoke the Certificate of Business in audit services or suspension of business in auditing services for auditing firms.

And with the factor professional ethics of auditors, there some recommendations for the authorities, the auditing firms and the auditors. For the authorities such as Ministry of Finance, VACPA and States Securities Commission of Vietnam, it is highly recommended that the authorities should promulgate detailed guidance circulars on the professional ethical standards, facilitating the application of the auditing standards into practice. Especially, the authorities should also build an audit fee framework for each size of audit firms in order to reduce unfair competition among these firms in terms of fee reductions. For the auditing firms, it is suggested that they should regularly disseminate accounting and auditing professional ethical standards to employees so that they can be aware of their roles and responsibilities for the profession. In addition, they need to promulgate specific documents on auditing professional ethics, to be appropriate with the characteristics of the company, type of service, and targeted customers. Furthermore, it is important to require all members of the audit team to sign an independent commitment before participating in the audit. And for the auditors, it is important that they must maintain their independence and objectivity when conducting work or reviewing and evaluating audit evidence to give an independent opinion on the financial statements. Accordingly, the auditors should have a professional ethics, and work with the utmost caution and a spirit of diligence. During the audit process, it is necessary for the auditors to ensure honesty and clear opinions. Furthermore, it is highly recommended that the auditor should also regularly train their skills and diligence regularly, which are required in the performance of their duties. Finally, the auditors must respect the law. The auditors must strictly abide by the regimes, rules, principles and laws of the State and the principles and standards of auditing. The auditor's comments are legally valid and the auditors are responsible before the law for their own evaluations.

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