



THE EFFECTS OF AUDITORS' CREDIBILITY AND THE IMPLEMENTATION OF AUDIT RECOMMENDATIONS IN ENHANCING PROCUREMENT PERFORMANCE IN TANZANIA

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Abstract:

The purpose of this study was to explore the impact of auditors' credibility and the implementation of audit recommendations in enhancing procurement performance in Tanzania. The study adopted a cross-sectional research design. Both probability and non-probability sampling techniques were employed to obtain a sample size of 132 respondents drawn from four Local Government Authorities (LGAs). Data were collected through questionnaires, documentary review, and interviews. Data were analyzed using content analysis, descriptive analysis, and multiple regression analysis. On one hand, study findings revealed that LGAs do not provide sufficient training to internal auditors on procurement-related matters, internal auditors are not fully independent in discharging their duties, and there is a knowledge gap among auditors in terms of their professionalism and understanding of procurement laws and regulations. On the other hand, the study revealed inefficient implementation of procurement audit recommendations, staff implicated for procurement malpractices are not punished accordingly, and audited organizations do not train their staff to bridge the knowledge gap identified by auditors. Moreover, there is infrequent monitoring of LGAs through auditing. This study is limited in terms of scope as it covered four LGAs out of 184 in Tanzania. Hence, these findings can't be used to generalize to all LGAs. Auditors should be updated on procurement matters and be independent both financially and in their reporting structure. Also, audited entities should be committed to implementing all issued audit recommendations. This paper is an excerpt of the Master's dissertation and adds value to the public on the continued unsatisfactory procurement performance of audited Procuring Entities despite frequent auditing and recommendations issued.

Keywords:

1. Introduction

1.1 Background of the study

Public procurement audit is one of the essential means for safeguarding public funds against loss, mismanagement, and waste (Fourie and Malan, 2020). Public sector auditing plays an important role in state finance management by promoting transparency and accountability of government for monitoring of public money (Kelola, Negara, & Wibowo, 2019; Hay & Cordery, 2018). Public procurement audits add value not only by analyzing and reporting what has happened after the event but also by being forward-looking, identifying lessons to be learned, and disseminating good practice (Maama et al, 2022). Furthermore, audit influences the best use of public money towards the provision of services to the public (Wan Abdullah et al., 2022).

Moreover, to attain quality audit reports, auditors are expected to be skillful, independent, and updated with changes in their profession and technology to fulfill their auditing responsibility accordingly (Tafese, 2018). Furthermore, Pierre and Fine-Licht (2019) argue that audit recommendations help to address and overcome noted weaknesses and also contribute positively towards compliance as they prevent the repetition of the same problem in the future if issued recommendations are implemented accordingly (Changalima, Mushi & Mwaiseje, 2021). However, this has not been attained in Tanzania, where it was revealed that CAG recommendations regarding development projects

for four consecutive years (2017/18 to 2020/21) indicate that the rate of implementation of recommendations was unsatisfactory (below fifty (50) percent).

Furthermore, Some scholars (Baha, 2020; Chikwere, et al, 2019; Kioko & Were, 2018) revealed that huge sums of taxpayers' money get wasted due to inefficient and ineffective procurement structures, inadequate monitoring systems, and non-adherence to policies and procedures, regulations, and guidelines, as well as the failure of authorities to impose and implement sanctions for violations of procurement rules.

In USA, thousands of dollars have been reported lost in cases involving poor procurement systems in the disposal of government items (Thumbi & Mutiso, 2018). In Malaysia, the study by Wan Abdullah et al (2022) revealed that audit and monitoring significantly and positively influence the public procurement process effectiveness in the uniform government agency, In Kenya, it has been depicted by Kioko & Were (2018) that, there were persistent and regular violations of procurement law throughout the financial years from 2014 to 2016, these violations have led to financial losses that altogether add up to billions of shillings (Chikwere, Dzandu, & Dza, 2019)

Similarly, in Tanzania it has established that public procurement is one of the government business activities that are most vulnerable to petty, grand, systematic as well as systemic corruption. According to (CAG, 2020; PPRA, 2020) billions of taxpayers' and donor funds and money get lost every year due to waste, fraud, and corruption in the public procurement system as well as unethical and non-compliant procurement practices crop in the public procurement system.

Though PPRA, CAG, internal auditors, and other auditing institutions; audit, recommend, and report the procurement weaknesses of public entities on the use of public funds in the delivery of goods and services but the level of compliance with the public procurement acts and its regulations particularly in LGAs is not impressive (Matto, 2017; Baha, 2020).

1.2 Problem Statement

The increasing challenges of procurement activities in different procuring entities have led to the increasing need for procurement audits (Mustafa, 2018). Despite the frequent auditing performed from time to time, the level of compliance with the public procurement acts and its regulations is not impressive (Matto, 2017; Baha, 2020).

Evidence from the PPRA Annual Performance Report (PPRA, 2020) revealed that compliance with procurement laws, along with regulations, particularly in LGA's was still a major problem. For example, PPRA report of FY 2014/15, indicated that out of seventeen (17) procuring entities with poor performance; nine (9) (53%) of them were from LGAs, out of ten (10), PEs with poor performance for FY 2016/2017 seven (7) (70%) PEs were from LGA, and out of five (5) PEs with poor performance for the FY 2020/21, three (3) (60%) PEs were from LGAs.

Moreover, there has been inefficiency in the implementation of audit recommendations. According to the PPRA annual performance evaluation report (2017/2018), indicates that only TZS 370.03 million was recovered out of TZS 2,309.48 million that had been overpaid for the three financial years of 2014/15, 2015/16, and 2016/1. Not only that, but also the CAG report noted that LGAs had not been implementing issued recommendations, marking an outstanding period of up to 10 years despite the frequent call for LGAs to implement recommendations. Moreover, Sikika (2018) provides that LGAs have historically poor records of implementation of audit recommendations by the executive, as evidenced in the CAG local government reports.

Therefore, the researchers were motivated to carry out this study to assess the role of public procurement audit in enhancing procurement performance in local government authorities to identify and discuss sources for continuous unsatisfactory performance of procurement performance in LGAs despite of regular audits, by examining; auditors credibility and implementation of audit recommendations using a case study of Meru District Council, Arusha District Council, Kinondoni Municipal Council and Dar es salaam City Council.

2. Literature Review

This part will cover a theoretical literature review, where theories that guided this study will be covered, while the second part will cover an empirical literature review, where scholarly findings from journal articles will be covered.

2.1 Theoretical review

In this study, the researchers used institutional theory and principal-agent theory.

2.1.1 Institutional theory

According to Scott (2013) three pillars of institutions are regulatory (policy), normative, and cultural cognitive. The regulatory component is a central pillar of the institutional theory, which comprises legislations, regulations, circulars, procedures, and rules that govern the public procurement auditing process, which is also a basis for the assessment and reporting of procurement performance of audited public entities. The normative pillar focuses on the norms, values, and ethical standards that monitor and influence the credibility of both internal and external auditors, while cultural cognition influences the behavior, responses, and beliefs of procuring entities' staff, which impact compliance and value for money of procurements undertaken by the organization.

Moreover, Ramandei et al (2020), pinpoint that institutional theory explains the need of organizations to align their practices and characteristics with social and cultural values to gain stakeholder legitimacy, this work is called "homogenization/isomorphism". According to Gudono (2017) mimetic isomorphism (internal pressure), provided that the organizational commitment will abide by rules and regulations to improve procurement performance through implementation of given audit recommendations; and normative isomorphism (professional pressure), emphasizing that auditors will develop their abilities and competencies according to their governed professional bodies to meet required professional standard and qualification.

2.1.2 Principal agency theory

The agency relationship appears whenever one of the parties must rely on the acts of the other (Chrisidu-Budnik & Przedańska, 2017). The government is viewed as a principal that delegate's its authority to the established procuring entities (viewed as the agents) to undertake public procurements as per the provisions of the Act, where the external and internal audit is used as the mechanism to monitor and report how agents spend principal resources in providing goods and services. Furthermore, the principal (government) relies on the auditor to provide an objective and professional evaluation of the compliance of the agent, and report whether the agent uses the resources per the principal's wishes (Bedasso, 2020).

2.2 Empirical Literature Review

Maama et al (2022) examine the role of external auditors in the accountability regime of the Ghanaian local governance structure. The study analyzed the annual reports of the Auditor General (AG) on all the metropolitan, municipal, and district assemblies (MMDAs) in Ghana from 2010 to 2018. The study found that the focus of the external auditors kept expanding as the years progressed. Other findings were: The MMDAs had recurring, repetitive, and common audit queries, comprising cash, procurement, and tax irregularities. The study further found that most of the recommendations were not sufficiently acted upon by the officials responsible for their implementation. Consequently, nearly all the MMDAs had outstanding recommendations that have not been implemented.

Yahaya et al., (2020) investigate the cases of non-compliance to public procurement Act (PPA) 2007 in Nigeria. The results of the study show that monitoring and compliance with the public procurement act are positively correlated. Further, the study provide that improving monitoring and knowledge of personnel by the bureau of public procurement (BPP) can lead to total compliance with the PPA, hence, only trained and certified procurement personnel should oversee the procurement process in all public sector organization.

Chikwere, Dzandu, & Dza (2019) examine compliance issues with public procurement regulations in Ghana. The study revealed that there is a positive relationship between non-compliance and incompetent staff. This indicated that non-compliance was due to the significant number of members of the implementation committee in the public sector who are not appropriately competent to handle the compliance process.

Sallwa (2022) examined the influence of the procurement audit on the procurement effectiveness of public organizations in Tanzania. The study revealed that the value for money audit has a highly significant contribution to procurement effectiveness, followed by the compliance audit. The study provides for the government and PPRA to emphasize and ensure matters and recommendations given by auditors are dealt with accordingly, also the study requires the government to strengthen procurement audits to improve procurement effectiveness and public funds management at large.

Bitesigirwe (2019), focused on the role of procurement audit in enhancing ethical and compliant procurement practices based on ten 10 procuring entities in Dar es Salaam. The study findings have indicated several effects of procurement audits including an increased number of PEs audited with good performance, increased implementation of audit recommendations and proposed action, early submission of reports, and increased management effectiveness. Further, the study observed the positive implications of value for money (VFM) procurement audits on PE's performance.

Mrope (2017), Conducted a study to assess the effect of compliance with procurement legal and regulatory framework on the performance of public procurement in Tanzania. The study revealed that compliance with rules and regulations has a significant impact on procurement performance in public entities in Tanzania, which implies that, the performance of the procurement department increases when there is optimal compliance with rules and regulations while holding other variables unvaried/constant.

3. Research Methodology

3.1 Research Design

The study adopted a cross-sectional survey research design. This design permits the collection of data at a particular point in time (Creswell, 2017). Further, this design was relevant for collecting data for independent and dependent variables using questionnaires, documentary reviews, and interview guides. Additionally, this design allows respondents to describe their views and experiences, which the researchers used to conclude the results obtained from sampled respondents

3.2 Sample and Sample Size

Researchers selected a sample of 132 respondents based on the targeted population of 240 respondents from the organizations under study. Typically, the sample elements were selected because they represented the population of interest. The researchers used the Slovene's formula to obtain the sample size from the Kinondoni Municipal Council, the Dar es Salaam City Council, the Meru District Council, and the Arusha District Council.

3.3 Types of data

Researchers used two approaches in data collection, which were primary data sources and secondary data sources. The primary data were obtained through self-administered structured questionnaires, which were sent to individual respondents. Face-to-face interviews and Telephone calls were also used to collect data with selected respondents. Secondary data were collected from documents that relate to the past procurement performance of the PEs, follow-ups, and action taken on audit findings, and implementation of recommendations.

3.4 Data analysis

Data were analyzed qualitatively and quantitatively. Qualitative data were analyzed through content analysis, while quantitative data were analyzed using descriptive analysis and inferential analysis. Descriptive analysis was made through the use of frequency, percentage, mean score, and standard deviation, while inferential analysis was made through multiple linear regression analysis to test the relationship and the influence of independent variables on the dependent variable

4. Findings and Discussion

4.1 Reliability of the data

Researchers performed Cronbach's Alpha to attest whether the research instrument truly measures what was intended to measure. Table 4.1 summarizes the result.

Table 4.1 Reliability statistics

| Variable | Cronbach's alpha |
|---|------------------|
| Implementation of audit recommendations | 0.869 |
| Auditor's Credibility | 0.774 |

| | |
|-------------------------|--------------|
| Procurement performance | 0.875 |
| Average | 0.839 |

Test results from Table 4.1 above show that the implementation of audit recommendations had a reliability of ($\alpha=0.869$), auditor credibility at ($\alpha=0.774$), and the performance of procurement in LGAs had a reliability of $\alpha=0.875$. The results justify that the research instrument was sufficiently reliable because the alpha value for each scale exceeded the threshold of ($\alpha>0.7$) and above.

4.1.1. Kaiser-Meyer-Olkin (KMO) and Bartlett's Test of Sphericity

In this study, the researcher performed Kaiser-Meyer-Olkin (KMO) to measure sampling adequacy, and Bartlett's test of sphericity, to assess the significance of the dataset before starting with confirmatory factor analysis that aimed to remove low-loading items before running correlation and regression coefficients. The result is shown in Table 4.2.

Table 4.2: Kaiser-Meyer-Olkin (KMO) and Bartlett's Test of Sphericity

| | | |
|--|--------------------|----------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | .851 |
| Bartlett's Test of Sphericity | Approx. Chi-Square | 5730.220 |
| | Df | 1275 |
| | Sig. | .000 |

According to Kaiser-Meyer sampling, Olkin's adequacy value was 0.851, which exceeded the given threshold of 0.5, and Bartlett's test of sphericity was statistically significant ($p=.000$), indicating that the variables in this study are factorable.

4.2 Influence of the auditor's Credibility and procurement performance

The researchers examined the credibility of auditors by assessing the openness of the audit process, the independence of the auditors, and the expertise of the auditors, whereby the respondents were asked to indicate their level of agreement with a series of statements.

The results from the field revealed that there is openness in the procurement auditing process, as the respondents specify that there are discussions and knowledge sharing between auditors and audited entities on auditing proceedings (Mean = 1.97). Likewise, respondents provided that auditors and management discussed and agreed on audit findings (Mean = 2.45). Furthermore, an interview conducted between the researchers and eight (8) respondents revealed that; the auditing process is conducted on openness manner whereby six (6) out of eight (8) respondents provided that auditors inform management of the organization their intention to conduct audits, the scope of the audit, and the required documents. Further respondents described that auditors shared audit queries and allowed responses to raised audit findings.

Moreover, the researcher assessed the expertise of auditors and found out that auditors differ in their capabilities on interpreting, evaluating, and reporting procurement-related matters (mean 2.38), likewise, respondents disagree that internal auditors are given priority to attend procurement training (mean 3.89). Inadequate training for internal auditors deters their capabilities in efficient and effective assessment and reporting of procurement-related issues in their quarterly reports. This observation was supported by Baha (2020), who revealed that continuous education and training of auditors increased their skills. Also, it is supported by the CAG report (2021/22) in which it indicates that LGAs did not provide sufficient training to internal audit staff on vital areas, including procurement, which denied them adequate capacity in providing reliable attestation and assurance services. Likewise, the finding was supported by Yusof et al. (2019), who revealed that in Malaysian public sector organizations, internal audit staff lack competence and skills as well as continuous learning and training in the field, which has made them weak in undertaking their responsibilities

Additionally, the study assessed auditors' independence and found out that internal auditors are not independent in their auditing assignments as respondents provide that internal auditors report their audit queries to Accounting Officers (AOs) (mean 1.4). Reporting to the accounting officer suppresses the independence of internal auditors as AOs may not take actions for procurement misconduct involving their decisions. The research also revealed that internal auditors are not well supported by management in areas like training, working facilities, and funds to ensure the efficiency and effectiveness of their operations. Bedasso (2020) in his study emphasizes auditor independence where he provides that auditors should maintain an independent stance and remain impartial, not only in facts but also in appearance, to provide independent information. Further, he argued that the principal relies on the auditor to provide objective and independent evaluation of the compliance of the agent's performance and to report on whether the agent uses the principal resources per her wishes, this signifies that independent of an auditor is important for the principal/government to rely on and trust observation made by auditors.

The results of the inferential analysis show a positive effect of the auditors' credibility in predicting procurement performance. This is described by a positive beta coefficient of 0.371, which has a P-value of 0.000. This implies that efforts to improve auditor credibility will lead to an increase in the performance of procurement. The finding was supported by Tafese (2018), who found that there is a positive association between audit quality and auditor skills and proficiency. Table 4.3 shows the regression coefficient result.

Table 4.3 Regression Coefficients^a

| | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
|----------------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| (Constant) | -.996 | .219 | | -4.548 | .000 |
| Auditor credibility | .371 | .077 | .302 | 4.812 | .000 |
| Auditee's commitment | .503 | .101 | .422 | 4.984 | .000 |

Based on the unstandardized coefficient in Table 4.3 above, it shows that auditors' credibility makes a contribution of 0.371 to the procurement performance of audited entities. Moreover, the p-value is .000, signifying that auditor credibility is the best predictor in enhancing procurement performance.

4.3 Influence of the implementation of audit recommendations by audited entities on procurement performance

This part of the research variable aimed to find out the commitment of the audited entities in the implementation of audit recommendations, which focused on three areas, namely: Disciplinary action, teamwork, and employees' support. Generally, the study revealed inefficiency in the implementation of audit recommendations, as it was found that procuring entities experience repetition of the same audit queries (Mean = 2.39).

In case of disciplinary action taken, respondents disagreed that staff implicated in procurement malpractices are appropriately punished by their competent authority (Mean 4.02). This implies that continued unsatisfactory performance of audited entities is attributed to inadequate disciplinary action against officers involved in procurement misconduct. Not disciplining officers contravenes the finding by Kristensen et al. (2021), who provide that disciplinary action should be taken when there are ongoing performance problems, more serious violations, and reoccurrence of prior violations.

Also, the study revealed inadequate teamwork among organizational employees in dealing with issued audit recommendations. Lack of teamwork among staff affects the organization's effectiveness in the implementation of audit recommendations and the prevention of the repetition of the same audit findings. In addition, respondents disagreed that the organization trained staff to bridge the knowledge gap identified by auditors, and the organization motivated its employees involved in procurement activities with (Mean = 4.01, and 4.03) respectively. Failure to motivate staff involved in procurement decisions reduces their working morale and creates an opportunity for them to collude with service providers during tendering and contract management in exchange of financial benefits. The

researchers found out that this scenario contributes to the inefficiency of procurement undertaking within the organization. PPA, 2011 as revised in 2016, recognizes the duties and responsibilities of various procurement key players that why part four (IV) of the act present institutional arrangements which described the duties of the Tender Board, Budget Approving Authority (BAA), Procurement Management Unit (PMU), User Departments (UD), and the Accounting Officer (AO).

On employees' support, results from respondents show that employees are not adequately supported, particularly in training and motivation to enhance their knowledge and skills. According to respondents' answers, most of the observed procurement weaknesses are due to inadequate knowledge of the staff involved in procurement processes. Also, respondents agreed that there is an inadequate number of staff, particularly on the PMU, which led to overloading responsibilities, hence inefficient performance of the procurement task. This affects the effectiveness of the implementation of their tasks, including ensuring that issued audit recommendations are acted upon. The finding was supported by Bedasso (2020) who found that public procurement agencies did not give attention to the improvement of auditor's capacity, and retain the existing workforce with adequate salary and motivational scheme, they further postulated that to ensure high-quality work, organization need well-qualified, adequately remunerated staffs who are encouraged to continuously expand their subject-matter of expertise. Support of employees raises their working morale, through commitment and punctuality. Committed employees fulfill their tasks and responsibilities accordingly; therefore, they work effectively on issued recommendations and hardly to ensure that observed weaknesses are not repeated in the future.

The results of the inferential analysis from Table 4.3 above show a positive effect of the implementation of audit recommendations in enhancing procurement. This is described by a positive beta sign, implying that efforts to improve the implementation of audit recommendations will lead to an increase in the performance of procurement. Based on the unstandardized beta coefficients from Table 4.3 above, implementation of audit recommendations by auditees makes the strongest contribution in explaining the procurement performance at the beta value of 0.503. Furthermore, a positive beta value implies that efforts to influence the implementation of audit recommendations will lead to an increase in procurement performance of audited entities. Moreover, a p-value of 0.000 shows that the implementation of audit recommendations significantly influences the procurement performance of the audited entity.

4.4 Performance of procurement in LGAs

Researchers collected the respondents' opinions on whether procurement audits influence the compliance of procurement functions with given procurement laws, regulations, and guidelines, hence the realization of value for money on public procurement. Respondents agreed that regular procurement audits contribute to compliance performance and the realization of value for money, with a Mean = 2.17. Furthermore, the study revealed that procurement audits influence the improvement of the quality of services offered by service providers. An assessment of previous PPRA reports portrays that several audited LGAs are very minimal compared to the total number of existing public procuring entities. According to PPRA reports, the number of LGAs is 184, while audited LGAs were 19, 29, 27, and 26 in FY 2017/18, 2018/19, 2019/20, and 2020/21, respectively. This shows that the number of audited LGAs each year is minimal compared to the number of existing entities.

5. Conclusion and Recommendations

5.1 Conclusion

Based on the study findings, the researchers concluded that the procurement performance of Procuring Entities in Tanzania may not improve if the knowledge gap among auditors is not bridged, and that internal auditors will not remain independent. Not only that but also the study conclude that if the audited Local Government Authorities are not committed on implementation of issued audits recommendations, as it was observed, there is inadequate cooperation between organization departments in the implementation of issued recommendations, there are no clear established responsibilities among staff to work on identified audit weakness, and none training of staff to bridge the knowledge gap identified by auditors, improvement in procurement performance will be a nightmare.

5.2 Policy Recommendations

5.2.1 To Public Procuring Entities

The researchers recommend to procuring entities to ensure that the internal audit units, PMU staff, and users are trained and updated on procurement laws, regulations, and guidelines, to support the internal auditors by allocating them with appropriate working equipment's and enough funds to enable them to plan and cover procurements issues effectively on their quarterly reports. Furthermore, the researchers recommend that the entities take appropriate disciplinary action against staff involved in procurement malpractices where necessary, to ensure staff involved in procurement functions are motivated, and to encourage teamwork on all procurements undertaken.

5.2.2 Public Procurement Regulatory Authority

PPRA to ensure that all organizations submit quarterly internal audits reports as per the requirements of section 48 (2) of PPA, CAP 410 (R.E. 2022), to ensure that all audited entities implement and submit implementation status of issued audits recommendations, to provide training to the internal auditors on how to undertake procurement audit and how to report audits queries. Furthermore, to ensure all of its auditors have a common understanding of the interpretation of procurement law, regulation, guidelines, and standard documents to avoid any bias. Not only that, but also to increase the number of audited entities and ensure public entities are audited regularly.

5.2.3 To the government

The government to take appropriate actions like demotion, penalty, and termination of appointments to officers implicated in procurement malpractices. Likewise, disciplinary action should be taken against officers of enforcement organs who failed to make follow-ups and take action against institutions or individuals reported to be involved in procurement misconduct. Also, the government should enhance the independence of auditors, particularly internal auditors by changing their reporting mechanism. The good mechanism is for internal auditors to report direct to the audit committee, or budget approving authority and not to accounting officers. Also, the government should ensure the timely release of funds to support training programs to staff, ensure motivation and allowances to staff involved in procurement, and availability of technical and supporting staff to handle procurement functions accordingly.

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