

**AKENTEN APPIAH-MENKA UNIVERSITY OF SKILLS TRAINING AND  
ENTREPRENEURIAL DEVELOPMENT**

**ROLE OF MONITORING AND EVALUATION IN PUBLIC SERVICE  
GOVERNANCE- A CASE STUDY OF ASANTE MAMPONG AUDIT SERVICE**

**HILDA FRIMPOMAAH OPPONG**

**SEPTEMBER, 2023**

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**A DISSERTATION IN THE FACULTY OF BUSINESS EDUCATION,  
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IN THE AKENTEN APPIAH-MENKA UNIVERSITY OF SKILLS TRAINING  
AND ENTREPRENEURIAL DEVELOPMENT**

**SEPTEMBER, 2023**

## **DECLARATION**

### **STUDENT'S DECLARATION**

I hereby declare that this thesis, with the exception of quotations and references contained in published works which have all been identified and duly acknowledged, is entirely my original work, and that it has not been submitted, either in part or whole, for another degree elsewhere.

Signature: .....

Date: .....

**HILDA FRIMPOMAAH OPPONG**

### **SUPERVISOR'S DECLARATION**

I hereby declare that the preparation and presentation of this thesis were done in accordance with the guidelines for supervision of thesis laid down by the Akenten Appiah-Menka University of Skills Training and Entrepreneurial Development.

Signature: .....

Date: .....

**MR. WILLIAMS K. BOACHIE**

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## **DEDICATION**

This dissertation is dedicated my family, especially my husband, Apostle Samuel Ohene Kadjah and my son, Georgean Kwaku Gyimah. and the entire family for their support in diverse ways throughout my study

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## **ABSTRACT**

The Asante Mampong Audit Service was used as a case study in the study to examine the role of monitoring and evaluation in public service governance. The study used a descriptive survey methodology, which involved using questionnaires to gather information from the study's target population. The Mampong-Ashanti Municipality's audit service staff and other public service employees made up the research population. The accessible population consists of the 53 audit service employees and other public service employees of the Mampong-Ashanti Municipality. 53 respondents were selected by means of convenient and deliberate sampling techniques. The findings showed that audit services were important in enforcing strategic plans on events and activities within the organisation. They also showed how they helped organisations identify control flaws, policy violations, and regulatory violations. They also showed how they helped identify risks that might prevent the entity from achieving its performance and profitability targets. The audit service helps to improve the security and dependability of information vital to the business while having the least negative effects on public service. The government was urged to implement a well-thought-out strategy to ensure the value of having an audit service and the tasks it handles. The audit service could assist in creating and distributing separate flyers on audit to staff members as a means of educating the staff. According to the researcher, these and other management actions could ensure that most employees, if not all, are aware of and comprehend the function of external audit. Additionally, if not entirely eliminated, the negative opinion some staff members have of audits will be diminished.

# **CHAPTER ONE**

## **INTRODUCTION**

### **1.0 Overview**

This dissertation focuses on the job of observing and assessment in broad daylight administration a contextual analysis of the Asante Mampong Review Administration. As a general rule, it would zero in on how the Review Administration explores and evaluates the public area to guarantee responsibility for the use of public assets and the conveyance of public administrations.

### **1.1 Background to the study**

The process of checking and assessment (M&E), which clears up how for lead a preparation evaluation, settle on results to screen and assess, pick execution markers, gather information in view of the pointers, use assessment information to help the outcomes, use assessment information to help the discoveries, report the discoveries, and use them to support the M&E inside the organization, is an established practice for government management (Nweke, 2021). Monitoring and evaluation give organizations the tools they need to evaluate the effectiveness of their programs by tracking their progress and managing their inputs and outputs to get the best results. The monitoring system establishes connections between past, present, and future interventions and results and proves accountability in the appropriate context. It offers vital information that enables policymakers to decide more wisely, direct the right resources, and support their accomplishments with policy, strengthening the capacity of the nation for future development and organizational learning (Akanbang & Abdallah, 2021).

Sebake (2020) asserts that the significance of M&E as an administration instrument for powerful administration has developed into a huge wellspring of information for improving preparation, administration conveyance, and the best utilization of assets. By focusing on results, it advances more noteworthy mindfulness and urges government organizations to be more straightforward. Key execution marks of government activities measure processes, results, information sources, results, and impacts for advancement projects, ventures, or techniques. These actions can empower the public authority to follow results and headway and go with the ideal choices to advance assistance conveyance. Figuring out what to gauge to decide rules that are OK by all partners stays a complicated disadvantage, and the board officials in the public authority are disappointed with the possibility of execution estimation pointers because of their absence of contribution and preparing overt repetitiveness. This disappointment has made them take on adaptable execution markers that stay on paper and are not being performed.

As per Nalubega and Uwizeyimana (2019), the requirement for monetary responsibility has existed since it became important for one person to depend the consideration of their assets or business to another. In both the private and public areas, the suppliers of monetary assets are isolated from the administration of the associations or establishments. The proprietors, consequently, expected the administration to represent their stewardship in the running of the associations or establishments. In any case, the challenges in observing supervisors and the data deviation among them and proprietors made issues in regards to the stewardship of ventures. As indicated by Sebola (2021), public area responsibility is a pivotal part of administration since it empowers normal residents to remain informed about how foundations constrained by the public authority are performing for the general population. Consequently, the meaning of public area

examining is the free, fair-minded assessment of the exactness of the board's portrayals of execution or the assessment of the executives' frameworks and practices in contrast with norms, answered to an overseeing body or others with related obligations.

The degree to which an administration is fruitful not set in stone by the projects and administrations it gives to its residents and by the effectiveness with which those projects are executed. As per Wilson (2020), public area reviewing is an essential part in looking at and assessing how well the public authority is utilizing citizen reserves and offering types of assistance to the overall population. The trustworthiness, viability, and productivity of that conveyance as well as its administration of residents' monetary assets should in this manner be assessed by government reviewers who also have the power to do so.

## **1.2 Problem Statement**

Public service auditing plays a crucial role in ensuring accountability within every public organization. It is an integral part of the governance system designed to ensure executive government accountability to parliament and the general public, particularly to the taxpayers who fund state activities. The objective of public auditing is to uphold transparency, accountability, efficiency, effectiveness, transparency, and to prevent corruption and excessive spending, ultimately ensuring good governance (Abrahams, 2015).

Under existing governance frameworks, the responsibility for this accountability-seeking activity by citizens has been exclusively assigned to the Office of the Auditor General. In the case of Ghana, this mandate is not only enshrined in the Constitution but is also deeply rooted in its governance structure. According to the Constitution, the Auditor

General is obligated to annually audit the public accounts of Ghana and all public offices, including courts, central and local government agencies, universities, public institutions, corporations, and entities or individuals receiving public funds—that is, the funds of the people or citizens. The Auditor General is required to report findings and recommendations from audits to Parliament, a customary practice to engage citizens, as established and outlined by the Public Accounts Committee. Additionally, if necessary, a committee may be appointed in the public interest to address raised issues (1992 Constitution of Ghana).

A recent audit report published by Ghanaian media has exposed shortcomings in public administration. The Auditor General (AG), in a letter dated November 8, 2022, to the Speaker of Parliament, highlighted financial irregularities amounting to GH¢8,243,954 in the performance audit report on the Regulator and Accountant General's Department. The failure of finance approval officials to review payment vouchers, ensuring salaries were only paid to eligible individuals, and financial anomalies resulted from the management's failure to exert a reasonable level of diligence. Moreover, these issues arose from the management's failure to instruct banks to halt the payment of undeserved salaries (The Auditor General Report, 2022).

Monetary discrepancies, including the misuse of funds, budget overruns, unauthorized payments, and the payment of board allowances to council members without ministerial approval, constituted a total of GH¢505,800,397 in cash irregularities. Notably, GH¢230,700,424.38 was the unbudgeted expenditure by the Ghana Cocoa Board for the principal repayment of a ten-year loan with the Bank of Ghana (Lowland), which was not included in the approved budget for the 2019/2020 fiscal year. These discrepancies resulted from inadequate oversight responsibility and insufficient controls (Auditor

General Report, 2022). An investigation is underway to determine the impact of Mampong-Ashanti audit service monitoring and evaluation on public service governance.

### **1.3 Objectives of the study**

The objectives of the study were:

1. To understand Mampong- Ashanti Audit Service's function in the governance of the public sector.
2. To explore how Mampong-Ashanti Audit Service's monitoring and evaluation activities affect public service governance.
3. To identify the challenges encountered by the Mampong-Ashanti Audit Service in monitoring and evaluating public service governance.

### **1.4 Research Questions**

The objectives for the review prompted the accompanying examination questions being derived:

1. What are the different functions of Mampong-Ashanti Audit Service in the management of public services?
2. What are the results of Mampong-Ashanti Audit Service's monitoring and evaluation of public service governance?
3. What problems does Mampong-Ashanti Audit Service's monitoring and evaluation of public service governance practices face?

## **1.5 Significance of the Study**

Monitoring and assessment are without a doubt essential for a country's development. The findings of this study will aid the government in fostering growth and good governance by ensuring that monitoring and evaluation of the public sector is successfully carried out. In light of the conclusions drawn from this study, the government also needs to give auditing top priority as a crucial component of monitoring and evaluation systems at the municipal and district assembly levels (Kariuki & Reddy, 2017).

The government would benefit from the study's findings in implementing the best governance practices for observing and assessing the application of public policies. Additionally, the results of this study would add to the body of knowledge already available on human resource capacity in monitoring and evaluation systems. This suggests that the study's findings may be used as empirical research in subsequent studies in this area (Ojok & Basheka, 2016).

## **1.6 Delimitation**

The researcher concentrates on the Mampong-Ashanti audit service's function in the management of the public service. Due to its proximity, accessibility, and convenience to the researcher, the Ashanti Mampong audit service was selected for the study.

## **1.7 Organization of Chapters**

The review is partitioned into five sections. Part one of the review zeroed in on its presentation and furthermore covered the foundation of the review, the issue articulation, the reason for the review, the examination questions, the meaning of the review, and its delimitations and restrictions. A survey of relevant writing regarding the matter under

study was canvassed in Section two. The Section three gives a clarification of the strategies used to assemble the fundamental information for the review. The populace, test, and examining techniques are undeniably portrayed in the part, alongside the exploration plan. A clarification of the procedures utilized to break down the information is likewise given. The examination and results are introduced in Section four. An outline of the review, discoveries of the review, and a few recommended changes were incorporated in Chapter five.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.0 Introduction**

This segment surveys related writing on observing and assessment, sorts of review, review jobs, need for review in the public area and difficulties in open area auditing. Moreover, it covers sector governance, governance principles critical to the public service and theoretical review and empirical review.

#### **2.1 Brief History of the Public Sector in Ghana**

The starting points of the public area in Ghana could be followed to the pilgrim administration which then, at that point, comprised essentially of the common and nearby taxpayer driven organizations. The significant order of the administrations was to acknowledge what is known as the "Pax Britannica" in a real sense signifying "English Harmony" when the English Domain turned into the worldwide domineering power and embraced the job of a worldwide police force. Furthermore, the administrations were to gather charges as well as normal assets to take care of the regulatory and modern areas in England. There was no accentuation on approach improvement or administration conveyance. The top ordered progression was the protect of the English, while the Ghanaians involved the lower rank (Mattei, 2021).

Besides, there was no endeavor to prepare or arrange the regulatory apparatus to serve the necessities of the standard resident. The main special case was the Lidbury Commission, laid out to track down approaches to rebuilding and working on the exhibition of the common assistance under the 1951 self-government constitution. A Public Help Commission (PSC) was made by the 1951 Constitution (Request in

Chamber) to prompt on issues connecting with arrangements including the organization of cutthroat placement tests into the common assistance, moves and disciplinary control of public officials (Aryee, 2018).

At freedom in 1957, Kwame Nkrumah and the Show Public's Party (CPP) government left on a strategy of "Africanization" of the Common Help, which was equipped towards supplanting all ostracizes in the organization, particularly in areas of strategy exhorting and plan and got an enormous increment the pay rates of representatives, civil servants, and administrative work force (Aryee, 2018). To understand his vision of sped up advancement, Kwame Nkrumah made state ventures in practically all circles of government try accordingly denoting the starting points of the public area, which extended under his administration. A State Endeavors Secretariat was gotten up in a position be the umbrella body for the state undertakings. Different regulatory designs (a few moved existing units out of their parent associations to frame separate secretariats) were made external the normal public administrations and set under the workplace of the president apparently to improve public turn of events. They incorporate state-possessed undertakings, semi administrative foundations, and particular secretariats, for example, the State Arranging Commission (Aryee, 2018).

As indicated by (Aryee, 2018) post-Nkrumah government changes, embraced through the proposals of commissions and boards of trustees of enquiry, zeroed in on five central questions. In the first place, the rebuilding of clerical associations to focus on area strategy arranging, coordination, and observing and assessment elements of government and to strip them of execution exercises. Second, responsibilities regarding the execution of government endorsed projects to be given to decentralized execution offices answering to the political tops of the local associations. Third, is the making of the post

of Top of the Common Help (HCS) and an arrangement to it produced using among the standard common assistance, and that it ought to stay a lifelong post for government workers. Fourth, the place of Head Secretary ought to as of now not be the safeguard of individuals from the managerial class, and ought to be opened to all government employees and to people outside the common help. Fifth, the PSC kept on regulating the legitimacy framework by arranging the public administrations assessment and in general enrollment while the Workplace of the Top of the Common Assistance (OHCS) turned into the really human asset supervisor of the common help.

## **2.2 Theoretical Review**

The significance of an audit in any organization has been the subject of numerous theories. This study depends on three hypotheses: the Organization Hypothesis, the Institutional Theory, and the Positive Accounting Theory.

### **2.2.1 Agency Theory**

An office relationship emerges when at least one directors (like SACCO individuals) draw in someone else as their representative (like administration) to play out a help for their sake. Organization Hypothesis makes sense of how for best put together connections in which one party decides the work while another party accomplishes the work (García, 2023). In this relationship, the chief recruits a specialist to accomplish the work, or to play out an undertaking the chief can't or reluctant to do. For instance, in organizations, the directors are the investors of an organization, designating to the specialist, that is to say, the administration of the organization, to perform undertakings for their sake. The significant presumption in the organization hypothesis is that both the specialist and the chief are coordinated by personal responsibility in their tasks. This

presumption accordingly assumes struggle between the specialist and the head when they cooperate. In this manner, assuming the two players are persuaded by personal circumstance, 14 specialists are probably going to seek after self-intrigued targets that digress and try and struggle with the objectives of the head. However, specialists should act in the sole interest of their chiefs. One method for managing office clashes is through evaluating (García, 2023). The evaluating capability guarantees that administration is centered around the normal interests of the investors and different partners, the organization hypothesis was utilized in this study to make sense of how inner review revealing is finished to suppress the agency conflicts between management and SACCO members.

### **2.2.2 Capture theory**

Catch hypothesis is related with George Stigler, a Nobel laureate financial specialist (Potter, 2014). It is the cycle by which administrative organizations in the long run come to be overwhelmed by the very enterprises they were accused of directing. Administrative catch happens when an administrative organization, framed to act to the public's advantage, ultimately acts in manners that benefit the business it should control, as opposed to the general population. In this study, this hypothesis was applied to outline how inside examining, framed to guarantee that administration is very much directed, educated and exhorted, in the end acts in manners that helps the administration it should manage and screen. This should be visible when inward review division isn't autonomous and the revealing channels contrived are helpful for inner review announcing. This catch can make the inward review division unfit to play out its exercises actually and skillfully (Gans, 2017).

### **2.2.3 Positive Accounting Theory**

This hypothesis was advanced by Watts and Zimmerman through various diary distributions. This hypothesis began with two contracting view that bookkeeping data influences firm worth (Yuliarti and Yanto, 2017). Different examinations by Van Helden, J. what's more, Uddin, S., 2016 had the view that, bookkeeping data meaningfully affected firm worth. They anyway couldn't pick between the two perspectives. Numerous different scientists ascribed this failure to pick between two perspectives to the selection of models by them. They utilized models like Productive Market Theory and Capital Resource Valuing Model and expected no contracting and data cost (that is contracting cost and data cost were thought to be zero.

The alteration of the models where contracting and data cost were accepted not be no lead to the help of the view that bookkeeping data make a difference to firm esteem and furthermore critical to company's capacity to go into contract with another firm. As per (Yuliarti and Yanto, 2017), bookkeeping data is utilized to compose contract, screen contract and implement contract, in this manner, without bookkeeping data, no agreement is started in any case. On the off chance that bookkeeping data is so significance to firms and different gatherings, there is the need to guarantee its precision and straightforwardness and this is the positive bookkeeping hypothesis. In any case, individual staff has their own personal responsibility that they look to accomplish through their activities and inactions. This looking for of personal circumstance by individual staff subverts bookkeeping numbers and the accomplishment of company's objective.

Considering this, Positive Bookkeeping Hypothesis by Van Helden and Uddin (2016) reprimands firms to set up component to forestall selfish interest by individual staff to

clear way for looking for of authoritative interest by all staffs. This is the very thing that inner control framework tries to do. Interior control adjusts individual interest to authoritative interest, prompting accomplishment of hierarchical objectives. The hypothesis is pertinent to this study on the grounds that inside review viability in an association gloat the certainty of clients of public area bookkeeping data.

## **2.3 Conceptual Definitions**

### **2.3.1 Monitoring**

Checking is an administration device used to recognize irregularity between the arrangement and reality to go to restorative lengths, it guarantees that all venture exercises are executed as arranged along with gathering data on the on-going undertaking mediations to distinguish regardless of whether tasks meets targets. In expounding this idea, Zhou (2023) characterizes checking as a perception and recording of exercises occurring in an undertaking or program. It is interaction of regularly assembling data on all parts of the project"". Observing likewise includes input about the advancement of the venture to the givers, implementers and recipients of the task. "The resulting information is used for decision making for improving project performance" Zhou (2023).

### **2.3.2 Evaluation**

Assessment is the orderly assortment and examination of information expected to simply decide (<http://www.evaluationwiki.org>). It is an approach to further developing task execution and pin focuses responsibility of assets and work. It creates HR, further develops the board capacities in arranging. It estimates the supportiveness and reliability of projects and impacts on future projects, and helps in navigation (Thommes, 2015)

### **2.3.3 Audit**

'Review' is a Latin word, signifying 'he hears'. The word 'review' was determined in this manner since, in old times, the records of a bequest, space or house were looked at by having them called by the people who had gathered them to those in power (Watchman, 2014) make sense of that review current sense is a cycle (completed by reasonably qualified 'examiners') by which the records of business substances, including restricted organizations, noble cause, trusts and expert firms, are exposed to examination in such detail as will empower the evaluators to frame an assessment with regards to their reality and decency. This assessment is then encapsulated in an 'review report', addressed to those gatherings who authorized the review, or to whom the evaluators are mindful under rule.

### **2.3.4 Public Sector Governance**

Administration is characterized as the blend of cycles and designs executed by the board to illuminate, direct, make due, and screen the association's exercises toward the accomplishment of its goals. In the public area, administration connects with the means by which objectives are laid out and achieved. It likewise incorporates exercises that guarantee a public area element's validity, lay out impartial arrangement of administrations, and guarantee suitable way of behaving of government authorities diminishing the gamble of public corruption.

### **2.4 Concept of Monitoring and Evaluation**

The Observing and Assessment (M&E) field of study has acquired ascendancy to its current status where there is presently a noteworthy measure of writing and a local area of experts known as "evaluators". This noticeable quality is because of the way that M&E

is a fundamental part of key administration. An association should exhibit its capacity to find actual success to have the option to draw in financial backers. Vital administration methods when taken on ensures a good outcome. It is "the cycle by which the directing individuals from an association imagine its future and foster the important methods and activities to accomplish that future (Nuraeni and Irawan, 2021). Nuraeni and Irawan (2021) made sense of that checking and assessment (M&E) is an old practice for government the board to look at new difficulties in the public area by clearing up the way for direct a preparation appraisal, settle on results to screen and assess, select execution markers, gather information in view of the pointers, use assessment information to help the outcomes, report the discoveries, and use them to support the M&E inside the association.

Béné (2015) likewise saw that assessment was a recently educated at this point a particularly old practice. The significance of M&E work inside associations has been enhanced by the creating voice of normal society, which has addressed cutthroat administration and become more powerful in open associations Marshall (2014). With the appearance of globalization, there are creating necessities for social elements and relationship all over the planet to be more responsive to the prerequisites of partners for serious administration, straightforwardness, responsibility, more reasonable improvement, and transport of significant results. As requests for more unmistakable responsibility and veritable results have extended, there is a chaperone prerequisite for updated result based M&E of projects, tasks, and strategies (Béné, 2015). As per Marshall (2014) the meaning of M&E as an administration instrument for proficient administration has turns into a significant wellspring of figuring out how to further develop arranging, administration conveyance, and optimal arrangement of assets. It

helps government organizations to be more straightforward and fortifies mindfulness by zeroing in on results.

Key execution signs of government tasks measure processes, results, information sources, results, and impacts for advancement projects, undertakings, or systems. These actions can empower the public authority to follow results and headway and settle on the ideal choices to advance help conveyance. Figuring out what to quantify to decide models that are satisfactory by all partners stays a complicated disadvantage, and the board officials in the public authority are disappointed with the possibility of execution estimation markers because of their absence of contribution, and preparing overt repetitiveness. This disappointment has made them take on adaptable execution markers that stay on paper and are not being performed (Marshall, 2014). In addition, it involves following the presentation of projects, arrangements, and activities with on-going evaluations of expenses, expectations, and courses of events to guarantee that execution is achieved according to plan (Clemente, 2020). As an outcome of observing, apparently the public authority area accepts that M&E supports responsibility, job arrangement with consistence, and reviewing and execution the board, and that implies that it assumes a critical part for responsibility as common stewardship since residents consider the public authority responsible in regards to its way of behaving towards the utilization of assets and the exhibition of projects and ventures (Clemente, 2020).

Moreover, Kanyamuna (2019) revealed that numerous examinations are normal, and general judgment will be made against clear measures and guidelines that have been executed for an extensive variety of execution fields in responsibility situated M&E. This envelops the appropriate control of spending plan, administrative consistence, and work force with systems and cycles, where deviation from these norms drives rebuke. With

respect to, responsibility is considered to help the administration job, which includes the working framework, the executives, and culture of organizations. The significance of Observing and assessment (M&E) as an administration instrument for compelling administration came to the front and as it became experience-centered learning for further developed help conveyance, arranging and designating assets ideally. It explained, and reinforced mindfulness and interest in government foundations by zeroing in on results. The different strategies, instruments and approaches are explained according to the perspective of direction, use, benefits, costs, abilities, time required and key references. Execution signs of government tasks were estimated as far as information sources, processes, results, results and effects for advancement ventures, projects, or methodologies. The pointers empowered state run administrations to follow progress, verifiable outcomes and make a restorative move to get to the next level service delivery and management decision-making by key stakeholders (Kanyamuna, 2019).

## **2.5 Public Sector Governance**

The term administration alludes to how an association pursues and carries out choices "the cycles by which associations are coordinated, controlled, and considered to be responsible." In light of the fact that public area substances all through the world are organized diversely with various and perhaps covering commands and wards no single administration model applies to every one of them. By and by, certain administration standards are normal across the public area. Normal standards of corporate administration include the strategies, cycles, and designs utilized by an association to direct and control its exercises, to accomplish its targets, and to safeguard the interests of its assorted partner bunches morally (Salem, 2021). The decentralization of government power and position to pursue choices at Metropolitan, Civil, Locale

Gatherings, foundations and organizations make government viable and simultaneously make the organization connections and issues (Rees, 2023). As per (Salem (2021), the well known organization issue in the public area is defilement. Defilement and misappropriation of assets affect financial and political development in a country.

As indicated by (Rees, 2023), corporate administration during the last century has progressively come into the spotlight and turned into a question of incredible interest and discussion. The emanation of corporate fakes and disappointment upgraded that premium while contemporaneously brought organization chiefs, bookkeeping calling into sharp centers (Rees, 2023). Defilement has a high propensity to subvert endeavors to work on way of life. A study led by Salem (2021) uncovered that debasement is a significant issue in both public and confidential area with 86% of the families' apparent defilement as a significant issue in the public area.

Corporate administration is one of the best instruments to decrease the rate of debasement. The financial backers need a confirmation that their venture won't be directed to inefficient exercises and then again money managers look for ways of drawing in financial backers, satisfy their assumptions, so as to create gain or for others to amplify the worth of the firm. To accomplish this, most partnerships have set out on corporate administration changes. Absence of or frail administration frameworks give great climate to defilement to flourish (Donkor and Zhou, 2020). The term corporate administration has been distinguished to mean various things to various individuals. Ohemeng and Akonnor (2023) made sense of that: "Corporate administration is the structure inside which organizations are coordinated and controlled. It essentially shows the tone at the top-how the executives needs to control the undertakings of the organization. Corporate administration is thusly, worried about the issue like the viability and proficiency of

tasks, the reliability of the monetary announcing, consistence with regulations and guidelines and protecting of resources".

As per (Rees, 2023) the public help administration structure determines the conveyance of limitations among various members in the enterprise like the sheets, administrators, investors and different partners and explains the guidelines and methodology for going with choices on corporate issues. By doing this it additionally gives the design through which the organization's goals are set and method for achieving those targets and observing execution. Monetary outrages all over the planet and the new breakdown of major corporate organizations in the USA, South East Asia, Europe and Nigeria, for example, Adelphia, Enron, Worldcom, Trade Bank and as of late XL occasions have shaken financial backer's confidence in the capital business sectors. This has brought to the front the requirement for the acts of good corporate administration. Public help administration is consequently, a blend of cycles and hierarchical designs carried out by the Governing body to illuminate, direct, make due, and screen the association's assets, methodologies and strategies towards the accomplishment of the association's targets (Rees, 2023). Ohemeng and Akonnor (2023) likewise made sense of that, "corporate administration is worried about the cycles, frameworks, practices and strategies that oversee foundations, how these guidelines and guidelines are applied and adhered to, the relationship that these standards and guidelines decide or make, and the idea of those relationship". One can gather from the above definitions that, sound corporate administration empowers the productive utilization of assets and accommodates responsibility for the stewardship of those assets. It can likewise make shields against debasement and botch, while advancing principal upsides of a market economy in a majority rule society. These majority rule values incorporate responsibility, transparency, and rule of law, fairness, and responsibility.

## **2.6 Principles of Governance**

As per Dalton (2019) Setting out the administration necessities in the confidential area is more direct as there is a reasonable concentration for administration at the governing body, driven by the benefit rationale (guaranteeing consistence with legal and administrative prerequisites) and there is clear line of liability/responsibility to proprietors, the investors. Anyway in the public area it is less clear as legislatures and public area elements work in various legal and administrative conditions, have boundless and possibly contending goals, are dependent upon political powers and by and large are not really for benefit in nature. The partners or those that have an unmistakable interest in the public authority or public area exercises are likewise more colossal including government pastors, authorities, official bodies, clients, overall population and outside offices. Coming up next are uncovered by Dalton (2019) as fundamental administration standards are portrayed in wording material to the public sector:

### **2.6.1 Setting direction**

Great administration lays out strategies to direct an association's activities. In the public area, strategy might be coordinated through wide public objectives, well thought out courses of action, execution objectives, administrative direction, assigned oversight associations, or authoritative oversight advisory groups. A public area substance's arrangements — or if nothing else its needs — can commonly be tracked down in its well defined course of action, functional arrangement, or financial plan, which designates restricted assets to explicit exercises.

### **2.6.2 Instilling ethics**

Great administration incorporates plainly expressed moral qualities, goals, and methodologies; proper tone at the top; and inward control. It ought to adjust approaches and methodology to empower representative and public authority conduct that is steady with the public area association's morals and values. A significant component important to accomplish conduct that is reliable with great morals is setting and upholding clear lines of responsibility that consider individuals answerable for making the best decision (Dalton, 2019).

### **2.6.3 Overseeing results**

Great administration requires proceeding with oversight to guarantee that arrangement is executed as planned, systems are met, and the general exhibition of the public area substance lives up to assumptions while adjusting to approaches, regulations, and guidelines.

### **2.6.4 Accountability reporting**

Because public sector entities act as “agents” to use resources and authority to accomplish established goals, public sector entities must account for how they use the resources and the results they have accomplished. Accordingly, good governance requires regular financial and performance reporting that is validated for accuracy by an independent auditor (Norris, 2023).

### **2.6.5 Correcting course**

According to Dalton (2019) at the point when the association has not accomplished its monetary or functional execution objectives, or when issues are identified in tasks or the

utilization of assets, a decent administration framework will recognize the underlying driver of the issues, decide the restorative activities required, and follow up to decide if those activities were carried out successfully. Inspectors' discoveries and suggestions address basic contribution to great administration that can lead associations to cure distinguished shortcomings and lacks speedily and properly.

## **2.7 Governance Principles Critical to the Public Service**

Associations and bodies have illustrated the necessities for good administration concerning standards or all-encompassing systems considering the variety and intricacy of the public area, however this isn't generally basic and has been the subject of broad discussion and conversation. The accompanying data is given by the UN on its Worldwide Issues site:

How much a nation's foundations and strategies are straightforward decides how "great" and "popularity based" its administration is according to the global local area. Its foundations incorporate substances like the parliament and its numerous services. Decisions and judicial actions are significant parts of its cycles, and both should be believed to be straightforward and liberated from debasement. A significant mark of a country's validity and regard on the planet is the means by which well it acts in satisfying this guideline. Defilement, brutality, and neediness represent the greatest dangers to successful government since they all compromise cooperation, security, and fundamental freedoms.

Indeed, even among Joined Countries bodies where there is a lot of agreement, there are conflicts with respect to what the standards or qualities of good administration are. The Unified Countries Financial and Social Commission for Asia and the Pacific's paper,

What is Great Administration, which records "eight significant qualities of good administration: participatory, agreement situated, responsible, straightforward, responsive, compelling and proficient, evenhanded and comprehensive, and complying to law and order," is one source that offers a fair outline. It ensures that defilement is kept to a base, minorities' viewpoints are thought about, and the voices of the most weak citizenry are heard during the dynamic cycle. Furthermore, it answers both the quick and long haul needs of society.

As indicated by Chowdhury (2017), the particular qualities of the public area bring about unmistakable administration standards. For example, the significance of political powers, the non-benefit status, and the essential spotlight on open assistance for some open area exercises are unmistakable to the public area. Public area associations at the same time have coercive (e.g., police, tax assessment, and administrative) authority over people and organizations, so they should establish protections to guarantee decency and responsibility in the activity of that power and in the arrangement of the guaranteed administrations. These protections are fundamental in political frameworks where residents award power to public area associations. Responsibility estimates that ensure authorities utilize their power and assets to achieve put forth objectives and goals are for the most part advantageous for a wide range of public area associations. Besides, just and fair-mindedly upheld regulations and guidelines are a necessity for good open administration. The gamble of public debasement, which is characterized as the maltreatment of depended power for individual increase, is expanded by an absence of viable administration structures and a dismissal for central administration standards. Keeping up with the upsides of responsibility, straightforwardness, trustworthiness, and value in the public area is urgent notwithstanding the crucial administration standards talked about in the former section (Chowdhury, 2017).

### **2.7.1 Accountability**

Responsibility is the interaction by which public area associations and who's employers them are considered responsible for their choices and deeds, including their administration of public assets and any remaining parts of execution, and subject themselves to the fundamental outside examination. It is achieved by ensuring that everyone is aware of their roles and responsibilities and has a solid organisational structure in place. According to The IFAC Public Sector Committee (2019), accountability is essentially the duty to account for the responsibility that has been delegated.

### **2.7.2 Transparency**

The transparency principle has to do with how accessible a public sector organisation is to its constituents. In order for stakeholders to have the relevant realities about the public area element's exhibition and activities important to plainly comprehend intentions and reach precise inferences about the effects of its activities, great administration incorporates the fitting divulgence of key data. The choices, activities, and exchanges of the public area should accordingly be made in the open. The accessibility of public reports upon demand is a legitimate necessity for some open area associations. The law likewise orders the distribution of meeting sees, which incorporate a rundown of the plan things, by various public area associations. In spite of the fact that data security from exposure is sometimes in the public premium (e.g., at the point when it would risk public security, criminal assessments, or the grouped information of an exclusive business), straightforwardness of public region exercises and information is pressing for convincing public oversight (The IFAC Financial Organization and Accounting Board, 2019). The validity of a public region affiliation can be clearly associated with straightforwardness

by evaluators. Inspectors give insistence to administrators and the general populace that public region exercises are morally and legally right as well as that financial and execution reporting exactly reflects the veritable extent of tasks.

### **2.7.3 Integrity**

According to the ethical principle of integrity, public employees must act in a manner that is predictable with the association's qualities, objectives, assumptions, and strategies. The public area's authenticity and ability to oversee are sabotaged by the decay of public trust in the event that public data and activities are not solid and dependable. The expenses for society with regards to legislative issues, society, economy, and the climate can be critical. Data that is imparted to loaning specialists or different chiefs who have interests other than proprietorship shares is additionally dependent upon the uprightness rule. At the point when the public's confidence in government, its organizations, and its chiefs is harmed, the repercussions of breaking the assumption for the most elevated respectability can be severe and swift (Jenssen, 2021).

### **2.7.4 Equity**

According to Yadav (2020), the equity principle has to do with how fairly public sector employees use the authority that has been given to them. The public gives its agents and public area workers the assets and authority important to play out their obligations. Nonetheless, it is stressed over the maltreatment of public area authority, asset squander, and some other debasement or unfortunate administration related issues that could antagonistically affect the element's commitments and administration conveyance to residents. According to Yadav (2020), public sector equity can be quantified and assessed in accordance with four criteria:

1. The public sector organization's taxes, fees, and borrowed money, which will be repaid with future taxes, are used to cover service costs. Indirect or foreseeable costs resulting from recent public sector action or inaction may also be included in service costs.
2. The provision of services includes both direct (such as infrastructure for public transportation, education, and health) and indirect (such as financial stewardship and human capital management) services.
3. Police and regulatory power: this refers to how the public sector organisation uses its coercive powers, including property seizures, building permits, eminent domain, and the ability to make arrests.
4. Information sharing is related to open decision-making, which includes having access to public officials and records and having a voice.

## **2.8 Public Sector Auditing**

Public area review exercises should be set up appropriately for public area associations to satisfy their commitment to be straightforward and responsible to general society while accomplishing their goals successfully, financially, morally, and actually. States and any remaining associations that give public projects, items, or administrations that are under open control or financing are viewed as a component of the public area (Galanis, 2022). Through efficient public spending, financial accountability, and transparency, audit is main goal is to help the government achieve sound public financial and operational management. "Since it became necessary for one person to entrust another with the care of his possessions or business, the need for financial accountability has existed." House of Commons, Session 1993–1994: Board to Audit the Working of Monetary Establishments The authorities who are the head's (people in general's) specialists should

occasionally answer to the main on how they utilized and oversaw assets and how well the public's objectives were accomplished. A successful review movement decreases the dangers inborn in a head specialist relationship. The chief depends on the evaluator to give a free, objective assessment of the precision of the specialist's bookkeeping and to cover whether the specialist involves the assets as per the chief's desires Panel to Survey Monetary Organizations' Activity (Galanis, 2022). As indicated by Yadav (2020), there are a few qualities of the connection between the head and specialist make it important for an outsider to validate the trustworthiness (believability) of monetary revealing, execution results, consistence, and different measures.

1. Irreconcilable situations: Specialists might utilize their assets and position to benefit their own interests as opposed to the chief's advantages.
2. Distance: Activities might be truly taken out from the chief's immediate oversight.
3. Intricacy: The chief may not have the specialized skill expected to manage the activity.
4. Result of mistake: Blunders might be exorbitant when specialists are stewards of a lot of assets and are liable for programs influencing residents' lives and wellbeing.

A few current meanings of reviewing feature the key parts of the calling while at the same time enlightening the variety of inspectors' jobs. For example:

Inside evaluating is a free, fair confirmation and counseling process expected to improve an association's tasks. It brings an organized, purposeful way to deal with surveying and improving the viability of chance administration, control, and administration processes, which helps an association in accomplishing its objectives (IIA, 2011)

“Audits serve an accountability relationship. It is the independent, objective assessment of the fairness of management’s representations on performance or the assessment of management’s systems and practises against criteria, reported to a governing body or others with similar responsibilities.” 1992 Cadbury Committee although the scope of public sector auditing has expanded from individual transactions to control systems and programme operations, it should continue to be characterised by the following traits to maintain its credibility and add value to the governance process:

- Absence of bias towards the subject of the audit and independence from the parties being audited.
- The use of organised procedures for gathering and evaluating reliable evidence.
- Comparison to conclusions-forming criteria. Criteria examples include rules, objectives, benchmarks, and laws.
- Employing widely used standards for professional audits. By ensuring accountability and defending the fundamental principles of the public sector, the audit activity's credibility strengthens public governance. It accomplishes this by determining whether managers and officials manage the public's business in a transparent, equitable, honest, and lawful manner.

### **2.8.1 Efficiency public sector audit**

The public sector, according to Lapsley (2019), requires more precise and recent data on unit expenses, movement, and quality. To support efficiency without bringing down assistance quality, it requirements to more readily comprehend how it involves assets in help conveyance. Public area monetary administration involves the public authority having an exhaustive financial arrangement to deal with the restricted assets and duties that go into the combined asset at the national bank to meet the planned capital tasks and

different uses that are expected to give the general population fundamental administrations with practically no inconsistencies. Also, it is vital to include forefront representatives and administration clients in updating administrations to accomplish cost reserve funds and quality upgrades. A more incorporated and facilitated approach is expected across the public area. This is expected to help yield and safeguard the norm of administration conveyance frameworks that, for instance, call for collaborative working between the social and health care sectors. A more effective whole-system approach would be made possible by better coordination, which would also allow for better sharing of best practises (Lapsley & Miller, 2019).

### **2.8.2 The need for audit in the Public Sector**

To come to conclusions about the dispersion of assets and the improvement of new approaches, autonomous affirmation that an element's bookkeeping data is dependable and can be depended upon is given by inspecting (Suzuki, 2020). A review fortifies administration in the public area by causing to notice issues and blunders in open substances, empowering individuals to consider their administration responsible (Lapsley and Mill operator, 2019). The review capability upholds validity, value, and appropriate lead among public authorities as a feature of the administration system for the public area. Public reviews offer extra consolation that assets are allotted to the expected exercises approved by the governing body genuinely and monetarily. The overall population's trust in the public authority is low in the Liberian setting because of various media and common society association reports of defilement and ill-advised utilization of public assets (Lee-Jones, 2019). In this present circumstance, a review is expected to ensure responsibility and straightforwardness in the public area. Public-area companies can recognize material mistakes in distributed fiscal summaries as well as any

advance notice indications of looming monetary disappointments through evaluating (Otieno, 2013).

The partners hypothesis and the organization hypothesis can be associated with the prerequisite of reviews in the public area to grasp the basic ideas. The partner hypothesis can be utilized to make sense of how various partners and the board of public area associations connect concerning their contribution in dynamic in the public area writing (Alqudah, 2019). Partner hypothesis application in the public area is supported by the development of new open administration, which presents business-based thoughts there (Lapsley and Mill operator, 2019). As per Alqudah (2019), it is a system utilized by open chiefs to recognize valuable open doors and dangers connecting with partners' inclinations in open associations and how they benefit from the results of the association. Every idea connecting with the prerequisite for review and the characteristics of a decent review are made sense of regarding organization hypothesis and partner hypothesis. In the subsections underneath, we talk explicitly about the need of reviews.

## **2.9 Audit Roles**

According to Castka (2020), evaluating upholds the administration jobs of oversight, understanding, and foreknowledge as an essential part of areas of strength for an area administration structure. Public area review exercises ought to have the power and skill to evaluate monetary and program consistence, viability, economy, and productivity on the grounds that the progress of the public area still up in the air by its ability to convey benefits effectively and do programs in a fair and suitable manner.

### **2.9.1 Oversight**

Duckworth (2022) claims that auditors help decision-makers exercise oversight by determining whether public sector organisations are carrying out their duties, using funds for their intended purposes, and abiding by laws and regulations. The following questions are addressed by audits that place a strong emphasis on oversight: "Has the policy been implemented as intended? "; and "Are managers implementing effective controls to minimise risks?" In order to ensure that agencies and programmes are adhering to the organization's policies and objectives, auditing verifies their reports of financial and programmatic performance. Furthermore, by giving stakeholders inside and outside of the organisation that is being audited access to this performance data, oversight audits support public accountability. Setting direction and defining organisational goals is the responsibility of elected, appointed, and public sector managers. In order to accomplish goals and avoid risks, managers also have a responsibility to evaluate risks and put in place efficient controls.

Identifying and preventing public corruption, such as fraud, waste, abuse, and other misuses of the authority and resources entrusted to government officials, is another responsibility of many public sector auditors. Auditors keep an eye on how well management's internal controls are working in order to spot and get rid of any circumstances that encourage corruption. The detection and deterrence of corruption in the public sector organisations they support is a common task for public sector auditors (Lapsley & Miller, 2019).

### **2.9.2 Detection**

According to Pang (2021), detection is meant to spot already-committed inappropriate, ineffective, illegal, fraudulent, or abusive acts and to gather data to support choices about

criminal arraignments, disciplinary activities, or different cures. Identification endeavors can be in a wide range of structures, for example, examinations or reviews provoked by dubious conditions or protests that utilization specific methods and tests to recognize inefficient, deceitful, or oppressive conduct. On the other hand, cautioning signs that arise during a review that was begun for irrelevant reasons might prompt the expansion of techniques to explicitly detect occurrences of extortion, waste, or misuse. An association's installments and related inward controls are tried by reviews like those for finance, creditor liabilities, or data framework security. To lead examinations and order proof against guilty parties, policing who dissect and decipher muddled fiscal summaries and exchanges frequently request audits.

### **2.9.3 Deterrence**

Deterrence, in the opinion of Borghard and Lonergan (2023), aims to recognise and lessen the circumstances that promote corruption. In order to prevent fraud, abuse, and other lapses in the public's trust, auditors:

- Evaluating the controls for proposed or existing functions.
- Evaluating risks unique to an organisation or audit.
- Examining suggested modifications to current legislation, regulations, and implementation processes.
- Examining contracts for potential entanglements.
- A deterrent effect could result from successful detection efforts.

### **2.9.4 Insight**

According to Kreplak (2019), auditors give chiefs understanding by figuring out which projects and arrangements are successful and which are ineffectual, sharing accepted

procedures and benchmarking information, and looking through evenly across open area substances and in an upward direction among the levels of the public area to distinguish potential chances to take on, reengineer, or get the executives rehearses. The review movement gives progressing criticism to change arrangements, which supports standardizing hierarchical learning. Examiners complete their work deliberately and unbiasedly to acquire an intensive comprehension of tasks and make ends upheld by information. Thus, reviews can offer a clever portrayal of issues, assets, jobs, and obligations that, when joined with information on the issue's basic causes and supportive suggestions, can move partners to reevaluate existing arrangements. Improvements to the audited program's performance are possible, but addressing the problems revealed by a specific audit can also make the public and the public sector better equipped to handle similar issues in the future. The larger question, "Has the policy produced the intended results?" can be significantly answered by audits that place a strong emphasis on insight. Audits support the accountability function while also assisting in streamlining public sector operations (Kreplak, 2019).

### **2.9.5 Foresight**

Paital (2020) asserts that auditors assist their organisations in looking ahead by spotting patterns and causing to notice approaching issues before they form into emergencies. The review movement can distinguish dangers and open doors coming about because of rapidly creating science and innovation, the intricacies of contemporary society, global occasions, and changes in the idea of the economy. It can likewise feature potential difficulties that might emerge, like those brought about by segment patterns, financial circumstances, or advancing security dangers. These issues regularly present long haul gambles with that could endure significantly longer than the terms of office for most of

chosen or delegated authorities, and they incidentally get low need consideration when restricted assets force a more noteworthy momentary spotlight on prompt issues. Moreover, a run of the mill review technique called risk-put together examining concentrates the review with respect to the association's general system for overseeing chances, which can support distinguishing and forestalling unsuitable dangers. The review action gives the association pertinent and valuable data to deal with its dangers through risk-based examining.

Furthermore, the evaluating calling's own gamble appraisal empowers powerful utilization of review assets to address the regions with the best openness. Key public qualities are safeguarded by evaluator jobs. Public area evaluators guarantee that supervisors and authorities deal with the public's business in a straightforward, impartial, and genuinely trustworthy fair way with value and honesty while completing their own work to the best expectations by offering oversight, knowledge, and premonition administrations. Reviewers ought to know about their own power inside an association as well as assessing potential power misuse (Paital, 2020).

Reviewers can act as a keep an eye on maltreatments of force. Public area evaluators, whether named by the lawmaking body or the leader or chose by the electors, should be ready to perceive and report debasement, maltreatment of power, or inability to give value or fair treatment in the activity of a legislative police or administrative action. Evaluators need a degree of occupation security to have the option to report freely in light of the fact that doing so may serious areas of strength for challenge dug in interests (Rahim, 2020). Czerney (2014) contends that evaluators shouldn't manhandle their, influential place. The extraordinary place of the examiner in government awards authority that could be mishandled. Thusly, the examiner's own work should stick to

similar upsides of transparency, value, and respectability which would be considered normal of the public area. This involves directing reviews on issues that are vital for the overall population, delivering precise and fair reports, and making review reports accessible for public audit. Indeed, even in broadcast hearings or board gatherings, some open area evaluators might wind up introducing their review discoveries. Public area reviewers should verifiably do their obligations sincerely and as per every single material and regulations.

## **2.10 Types of Audits**

According to Rahim (2020), public area examiners lead reviews with various sorts of goals. Monetary detailing prerequisites, consistence necessities, and execution pointers for public area capabilities shift among wards and sorts of action (e.g., general wellbeing, policing, security, and ecological assurance), and results might require a long time to emerge. Subsequently, the resources to evaluate public area monetary routineness and execution differ generally. As needs be, individual public area inspectors show various sorts of abilities, capabilities, and specializations. For example, to inspect monetary responsibility, public area examiners should be know all about bookkeeping guidelines and frameworks, program tasks, execution measures, and norms and best practices for public area administration, the board, and inner control. These norms and practices are additionally important to survey the consistence with regulations and the achievement or progress of government drives. Examiners can assess the validity of current pointers in certain conditions, yet they likewise should have the option to gauge execution to evaluate the accomplishments of different public projects freely. The kind of review or administration to be still up in the air by the power and reason for the review action, as well as the requirements and issues that should be tended to. The requirements or dangers

the association faces, as well as the power conceded to it by its empowering regulation, decide the extent of the review movement's work.

A more sweeping center offers the review action more room to utilize a gamble based way to deal with evaluating, zeroing in on the areas that present the most serious gamble or worry while creating an incentive for the whole association. The broadest review center considers the association's administration exercises since they can assist the association with accomplishing its needs and targets and further develop its administration structure, which incorporates its moral code. The tightest review center is checking explicit exchanges for mistakes or consistence with contract terms, strategies, guidelines, or regulations. The scope of the inspectors' work can be between these two limits, and it could incorporate actually taking a look at interior controls, cycles, and frameworks for blemishes and making ideas for functional upgrades. The two kinds of center are normally important to fluctuating degrees for a public area review movement to have the best effect (Czerney, 2014).

### **2.10.1 Performance audit**

As per (Liviu and Mihai, 2014) execution review at times called incentive for-cash review worries about some part of execution inside an association. Commentators proficiently gather confirmation to overview parts of program execution past money related itemizing. Since such open area organizations are wide, the sorts of objectives appropriate for execution investigating will vary. Moreover, dependent upon the ward, the range and point of convergence of execution evaluating will contrast. In its broadest setting, execution audit targets could study:

Reasonability - stressed over the possibility of the advancement of, or how much outcomes achieve the arranged or needed goals of a public area substance (Liviu and

Mihai, 2014). Consequently, reasonability bases on the association between the outcomes and the objectives of a public area component. In taking a gander at sufficiency, the public area analyst revolves around the objectives of a component and evaluates how the outcomes have contributed towards the achievement of the substance's objectives. Reichborn-Kjennerud (2014) surefire that in open region looking at, the feasibility of a program can be studied by surveying and keeping an eye on four fundamental issues concerning the program. These issues incorporate:

- (i) the degree to which the program keeps on seeming to be OK and addresses a proceeding with need;
- (ii) how much the program's targets are being met;
- (iii) the evaluation of the program's planned or accidental impacts; also,
- (iv) the relative expense adequacy of the current strategy for conveying the program.

This clarification proposes that viability in execution evaluating has a concentration past the data sources, results and points of a program; it can likewise remember a political evaluation for the need or attractiveness of proceeding with a program in the public sector. Likewise with economy and productivity, there are numerous implications related with adequacy, some of which are connected to the political as well as the objective appraisal of examination.

Productivity qualification among economy and proficiency as far as open area isn't excessively clear. Most creators of public sector evaluating writing don't rigorously recognize economy and productivity. All things being equal, they advocate the view that productivity incorporates economy (Reichborn-Kjennerud, 2014). Seeing effectiveness as an info yield relationship proposes that proficiency is results-situated and that the outcome (yield) may rely upon how much info consumed for a given result. There are

claims that proficiency is viewed as dealing with the assets inside an element, where the administration has command over the assets (Reichborn-Kjennerud, 2014). This demonstrates that there is no unnecessary outside or political tension on the administration to involve and deal with the assets of a substance with a specific goal in mind. In such occasions, the administration apparently is liable for accomplishing the targets of the element in a proficient and viable manner. The board in this way, is responsible to the public by means of the public authority, on the utilization and the executives of public sector assets. Public sector reviewing along these lines guarantees productivity in open area organizations.

Economy looks at the degree to which a public sector activity has limited its utilization of sources of info (e.g., cash, staff assets, gear, or offices) steady with the quality requirements of the program. For instance, an economy review might assess the legitimacy of a cutthroat obtainment cycle to guarantee that expenses were controlled.

### **2.10.2 Compliance**

Consistence tests the association's congruity with genuine necessities, norms, or standards. These sorts of reviews commonly survey consistence with regulations and guidelines, contract prerequisites, award necessities, and authoritative arrangements and systems. A moderately new help, ecological evaluating, assists with looking at consistence with natural guidelines. ( Gass, 2022).

### **2.10.3 Risk assessment audit**

Risk assessment audit recognizes risks with that might influence accomplishment of an association's vital and monetary objectives and goals and surveys the board's reaction to those dangers. In the public sector, gambles with go past ordinary monetary and

functional dangers, and can incorporate political and cultural dangers. For example, some open area gambles include the political and monetary outcomes of the public's impression of fair and even-handed treatment of residents, creatures, the climate, and others. Evaluators likewise lead risk appraisals to choose and design reviews (White, 2020).

#### **2.10.4 Financial/regularity audit**

Auditors offer a viewpoint on the presentation of the financial plan rundowns according to spread out or recognized accounting norms (consistency). Every now and again performed by external monitors either business analysts or evaluators from another piece of the public area this sort of survey revolves around accounting fittingly for assets and utilizations as itemized by the public area substance. Despite the financial report appraisal, money related audits in like manner can dissect the unflinching nature of unequivocal financial information, consistence with relevant frameworks and rules, or the defending of resources (White, 2020).

#### **2.11 Challenges in public sector auditing**

According to Brusca (2015) studies have shown that there are some challenges affecting public sector auditing. These challenges influence the public sector institutions to undertake reforms to correct the anomalies. The challenges are discussed in the subsequent sub-sections:

##### **2.11.1 Lack of audit independence**

Examiners are to be free as a matter of fact and for all intents and purposes. Public worry on evaluator freedom might compromise the reasonability of the reviewer's part in the public eye as the examiner autonomy is one of the underpinnings of inspecting (Alzeban,

2014). These adversely affect review arranging, the preparation and arrangement of examining work force, the assurance of review undertakings, the managing issues distinguished in the review, and the exposure of review results. Subsequently, the public area review can barely play out any autonomous evaluating. The issues recognized in the review ought to be managed as per regulation, yet in the event that the issues include the public authority, the review office will encounter obstruction from the legislative authority in control or from different specialists. A study by Alzeban (2014) recognized the absence of freedom of government inspecting, and yet they would have rather not misrepresented the issue. As a division coordinated by the public authority, how might the review office work freely and openly from the impedance of the public authority or the central government officials.

Another inquiry is "Is the consequence of impedance definitely adverse?" The interviewees found it hard to respond to these inquiries. Also, the review office and the public authority are at various managerial levels and may not necessarily in all cases have reliable discernments on examining. Under this situation, as was uncovered in the meetings, the review office, being at the lower level, would regularly follow the public authority's will and this is justifiable. It was contended that on the off chance that reviewing should fulfill simply the requirements of the public authority, or on the other hand on the off chance that administration review should assume a supporting part to legislative work, then, at that point, the issue of restricted review freedom is moderately incomplete, on the grounds that administration evaluating still accomplishes its principal objective. Yet, on the off chance that individuals' congress and citizens outside the public authority are likewise review clients, and share the public authority review office with research how the public authority executed financial spending plans endorsed by individuals' congress, then, at that point, the control connection between the review office

and the public authority turns into a serious issue. A prompt result of the absence of review freedom is that the review report may never again have objectivity and reasonableness and it is in this manner doubtful to acquire the trust and acknowledgment by individuals' congress and the public.

### **2.11.2 Difficulty in evidence gathering**

The idea of the public area exercises generally makes it challenging to assemble proof according to evaluating. Review materiality is additionally significant not exclusively to private area review yet open area. According to review materiality, Clarke (2014), recommend that public area evaluators expected to consider the degree of affirmation expected by the client bunches mentioning the review work and the normal responses of the review report perusers. Also, according to review proof, Clarke (2014) again contended that the time and cost engaged with the review cycle, the extent of the review and the apparent data needs of the clients were a portion of the elements impacting the proof get-together interaction. The noticeable contrast that is seen here is the double arrangement of obligations of the CAG evaluators in the public area. On one hand, the monetary expense of the choice must be borne as a primary concern; then again, the social perspectives should be high on the plan. This generally blocks the nature of the report to be introduced to the citizenry.

### **2.11.3 Implementing public sector reforms**

The outcome of any changes really relies on how well they are carried out. Inclusion of all impacted gatherings is fundamental. A few examinations have shown that the review changes in the public area were carried out effectively (Miranda, 2018). As per these investigations, the changes require inclusion of individuals and specialists. The cycles

paving the way to regulation ought to be sensibly comprehensive of the partner local area, including specialists and other expert guides. The public authority ought to give obligation to counsel generally on the advancement of the standards, with broad interview inside government yet in addition with different areas and intrigued partners. There is the need to have institutional limit, which is fundamental for the progress of public area changes. There is likewise a wide agreement that will cater for moral standards and feeble act of responsibility measures since certain investigations have affirmed that as major contributory elements restricting the execution of changes. The absence of straightforwardness in the administration of public issues, combined with improper data innovation, dials back the progression of data and, consequently the capacity of partners to partake in change process. Additionally, carrying out changes relies upon country wide factors or attributes. These qualities decide the outcome of the changes.

Brinkerhoff and Brinkerhoff (2015) concentrated on change drives in four South and Southeast Asian nations. The study recommends that every country's way to executing change rehearses is different because of the idea of the political history, party legislative issues, macroeconomic contemplations, state custom, job of Global Improvement Organizations and job of common society. The political responsibility and authority appear to be the most powerful figure these four nations. Singapore and Malaysia can be sorted as effective cases with their change drives because of solid political administration. The change bundle was somewhat complete in these two nations. Interestingly, Sri Lanka and Bangladesh (2018) settled on specific change programs which fit the momentary interests of the decision elites. The approach solutions of global advancement organizations affected these changes. Limited hardliner governmental issues went about as a power against exhaustive changes. Within the sight of

predominance of the state and the energy of monetary development, Singapore and Malaysia have carried out certain parts of changes. Solid political administration plays had a huge impact in executing extremist changes with less opposition from coordinated gatherings.

The acts of change in Sri Lanka and Bangladesh (2018) propose that the central purpose was to present underlying changes in the policy management framework. No significant drive was taken to present rule-based government and fundamental institutional foundation to help change rehearses. Thusly, Bangladesh and Sri Lanka found dealing with the progress extremely perplexing and politically unsafe. This could prompt the end that nations like Bangladesh and Sri Lanka, where solid administration and fitting responsibility frameworks are not set up, couldn't anticipate effective results from their change agenda.

#### **2.11.4 Empirical Studies**

A viable review capability assumes a key part in helping the board to release its administration obligations. The study of Hennink and Kaiser (2022) utilized exploratory study; this had been finished by introducing the five moral situations for 66 inside examiners. For every situation, a critical component of corporate administration was worked to evaluate its impact on moral direction. These were review panel support; the executives honesty with respect to various bookkeeping approaches; the board trustworthiness in regards to strain on interior review; outer evaluator qualities; and authoritative set of principles. Accordingly, the analyst had the option to show the different moral dynamic connected with interior review and corporate administration. Then again, Luo and Zhou (2017) investigated the adjustment of interior control utilizing humanistic viewpoints on risk and its conceptualization to approach the discussion about

inner control and chance administration inside the Unified Realm corporate administration field. By utilizing this technique, the paper had the option to show that advances in corporate administration detailing necessities offer opportunities for the misappropriation of hazard and its administration by gatherings, simultaneously, empowers to assess the ongoing changes in inward review.

Luo and Zhou (2017) in their study "the inner review control capability and its suggestion for risk evaluation by the outer evaluator: An instance of cited organizations" pointed toward laying out whether the presence of a satisfactory interior review capability converts into areas of strength for a framework that can be depended upon by the outside examiner. The study embraced an exploratory examination plan and the populace was all organizations dynamic in the Public Stock Trade (NSE) and their outside evaluators. The example was 100 percent of the populace. Essential information was gathered utilizing semi organized surveys with close finished questions. The information was dissected utilizing elucidating insights like mean, standard deviations and rates. It was presumed that however the degree of dependence of inside controls isn't delicate to the strength of inward review divisions, organizations shouldn't get rid of it. This is on the grounds that as an administration device, it ought to help the executives in its everyday tasks and not really of significance to the outer evaluator.

Hennink (2022) in his study "an overview on the job of review in advancing great corporate administration in Explanation Of Consumptions (SOEs)" meant to investigate the job and the utilization of review capability in advancing great corporate administration in open area endeavors and the difficulties looked by the evaluators in SOEs. The study followed an exploratory examination plan and the populace contained all SOEs with government value of more than half situated in Nairobi. An example of 43

state enterprises was chosen via topographical area and government shareholding. Information assortment was via polls and the respondents were the heads of inward review divisions. Information gathered was examined utilizing the SPSS and the result introduced in recurrence dispersion tables, pie and bar outlines. The study presumed that review capability assumed a part in corporate administration. Koelmans (2016) in their study looked to address the job of review councils and evaluators in the revealing of interior control lacks after the entry of the Sarbanes-Oxley Act (SOX).

The study test contained firms chose from the Consistence week and covered a period from November 15, 2004 till Walk 1, 2005. Consistence Week announced that 164 firms referenced inside control issues in their filings with SEC during the example time frame. To address evaluator credits the study inspected size of the inspector, residency, reviewer changes, and review expenses. The study discovered that a larger number of gatherings of the review board, lesser extent of "monetary specialists" in the review council, and more evaluator changes portray firms that report shortcomings in their inner controls contrasted with firms without any shortcomings. Earlier repetitions of fiscal summaries are additionally higher for firms not revealing such shortcomings.

The outcomes were strong to controlling for various firm attributes like intricacy of activities, benefit, and development. It highlighted the significance of administration qualities past broad firm attributes in analyzing the detailing of inside control shortcomings. Luo and Zhou (2017) in their paper "Review board of trustees, examiner autonomy and interior control shortcomings" researched the connection between review panel quality, evaluator freedom, and the exposure of inner control shortcomings after the sanctioning of the Sarbanes-Oxley Act (SOX). The study presumed that Organizations are bound to be related to an inside control shortcoming, assuming that

their review advisory groups have less monetary skill or, all the more explicitly, have less bookkeeping monetary aptitude and non-bookkeeping monetary mastery, also.

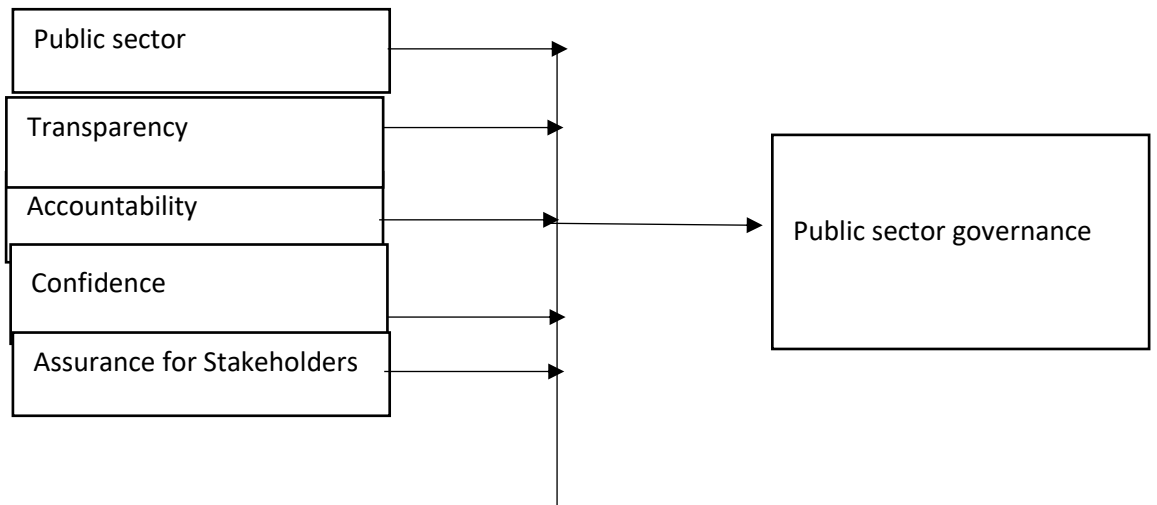
They are likewise bound to be related to an inner control shortcoming, assuming that their inspectors are more autonomous. Also, firms with ongoing evaluator changes are bound to have inner control shortcomings. Koelmans (2016) in an unpublished proposition analyzed the ongoing practices and association of Inside Review Organization in monetary control among MDAs and MMDAs of public area in Ghana. As an exploratory study the scientist utilized both essential and optional information which incorporate face - to - face interviews; organized and unstructured surveys managed to fifty (50) respondents.

## **2.12 Conceptual Framework**

The relationships between the variables are represented by the conceptual framework. The factors recorded above are what we allude to as autonomous and subordinate factors. Validity of Accountability, Confidence, Transparency of operations, public sector organizations, and guarantee for Stakeholders are interrelated and act as research independent variables. The element that is seen and estimated to learn the impact of the autonomous variable is known as the reliant variable. The reliant variable in this study is public sector administration.

**Independent variables**

**Dependent variable**



**Figure 2. 1: Conceptual Framework**

**Independent variables**

**Dependent variable**

Agency/ Monitoring

As per Pepper and Carnage (2015), auditing as an agency /checking system furnishes believability to the board reports with an emphasis on monetary data, the results of public tasks, and observing the nature of detailing. Public sector review really looks at the functionaries of public specialists to ensure that public resources are assigned and depleted for conveying the public extraordinary (Jiao, 2016). Evaluating plays an oversight work in open region organization and Brusca (2015) states that its core is by and large apparent from the reasoning of the head expert issue. The political specialists and the occupants who are the main delegate the execution of the public issues to public specialists, the scientists. In this relationship, there is information irregularity among bosses and scientists which requires a control part for the specialists' exercises and shows. Reviewing serves in as an observing action for the chiefs to moderate the gamble that the researchers will act to their greatest advantage.

### **2.12.1 Transparency and Accountability**

As per Lourenço (2015) changes in public sector accounting and auditing brought by the New Public Management (NPM) changes builds straightforwardness and responsibility in open associations because of partners' requests for excellent and important data to decide. Lourenço (2015) states that evaluating is a significant device in getting the quality and dependability of monetary data.

Jiao (2016) find comparable proof that public sector auditing can add to controlling defilement and keeping monetary and financial control that further develops government straightforwardness and responsibility. From a Partner hypothesis point of view, straightforwardness and responsibility in open area associations imply that partners are sufficiently educated about happenings inside open area associations, can put a case on the associations' consideration or assets, and are impacted by the association's results. Frequently, data imbalance, as made sense of by the office hypothesis, denies partners of key data aware of the administration of the association. In this present circumstance, partners can't notice the exhibition of public authorities to pursue any level-headed choice with regards to whether public assets are represented appropriately to help the overall population. Basically, the conveyance of public worth by open associations is non-existent.

### **2.12.2 Confidence and Assurance for Stakeholders**

Auditing is a medium for the government to convey a message to partners, for example, worldwide loaning and giver associations that it is a solid chief of assets. A solid free review of government exercises gives confirmation and lifts the certainty and trust of citizens, loan researchers, and contributors to pursue judicious choices (Roughage, 2016). The review interaction is an approach to supporting great administration by giving

confirmation over the dependability of the budget reports and bringing issues of monetary misbehavior and inefficient spending to the consideration of overseeing bodies (Akther, 2020). Seguí and Mas (2015) noticed that review gives an impartial evaluation of how public assets are made due. It assists public sector associations with accomplishing responsibility and respectability, further develop activities, and impart certainty among residents and partners. A concentrate by Junior (2014) finds that partners gatherings, for example, monetary chiefs, review firms, bookkeeping bodies, and review council seats who are most very familiar in the review cycle show the most elevated level of trust in review. However, in the absence of an audit, stakeholders' confidence levels may also decline since they may not view financial statements generated by public entities as trustworthy and reputable.

## **CHAPTER THREE**

### **METHODOLOGY**

#### **3.0 Introduction**

According to Cohen (2018), a research technique is the systematic, focused collection of data with the intention of learning something that will help answer or solve the research problem or questions. The researcher must decide up front whether he will use quantitative or qualitative methods to collect data. Another choice is mixed-methods research. The method used to conduct a study is what Creswell (2015) refers to as research approach. This part talks about the accompanying parts of exploration approach: Study configuration, interest group, and test size test procedure, instrumentation for get-together information, and information examination. The remainder of this section centers around the methods applied in this examination. It covers the study configuration, research approach, interest group, test size, test determination system, research instruments, essential and auxiliary sources, and information examination process.

#### **3.1 Research Design**

The survey used was elucidating. The motivation behind an illustrative exploration configuration, as indicated by Plants and Gay (2016), is to reveal insight into the causes or potentially impacts of at least one variables as well as to lay out the connection between variables, i.e., how one variable influences the other. It likewise incorporates an intensive arrangement for reporting the information assortment, estimation, and examination processes. Setting up conditions for information assortment and examination determined to consolidate importance to the study objective is known as an exploration approach. It gives rules to social affair, estimating, and dissecting

information (Shahidipour, 2022). The exploration configuration fills in as a structure for the study and exhibits how the examples or gatherings, measures, medicines, and task techniques all add to noting the study's primary examination questions. Graphic investigations offer the most exhaustive and exact portrayal of a particular circumstance, guarantee Zheng et al. (2020). The occasion or conditions are as of now present or have already happened in descriptive research, so the researcher only needs to select the relevant variables to look at how they relate to the existing conditions.

The descriptive sample survey is the best option when a researcher wants to describe particular characteristics of a population. This is done by selecting random samples of people and asking them to respond to questionnaires or to observe, describe, and record certain aspects of a scenario as it naturally occurs. Descriptive research, in the opinion of Baumann et al. (2021), aims to answer the questions of who, what, when, where, and how. Its main objective is to accurately describe the traits of a population or a phenomenon.

The primary distinction between descriptive and causal studies, according to Shahidipour (2022), is the nature of their objectives. A descriptive study aims to identify the who, what, where, when, and how of a specific event. If a study is interested in determining why, or how one variable affects another, then it is considered causal. Therefore, descriptive research is preferred to exploratory research because it is frequently used to define and clarify the nature of a problem, whereas the latter is used to describe the problems that affect a population or phenomenon. The research design was chosen because the study's variables were out of the researcher's control.

### 3.2 Population

Majid (2018) asserts that the population of people or animals that a researcher chooses to research. In light of this, a population element is the measurement's subject. A population is a collection of individuals or study participants who share one or more characteristics and who constitute the study's subject. The audit service staff and other public service employees in the Mampong-Ashanti Municipality made up the study's population.

**Table 3. 1: Estimated population**

<b>Institution</b>	<b>Staff Members</b>
Mampong audit service staff	23
AAMUSTED Mampong (Account and Audit staff)	22
Mampong Municipal Assembly ( Account and Audit staff)	8
<b>Total</b>	<b>53</b>

### 3.3 Sample and Sampling Techniques

According to Obilor (2023), sampling is the procedure of choosing a number of study units from a predetermined population. This proves that when doing complete population surveys is not practical, samples of the study population are taken. According to Stratton (2021), non-probability sampling involves using human judgement to choose a sample. In a non-probability sampling technique, samples are chosen based on stated questions or the goal of the investigation. The amount of knowledge the researcher has regarding the identified case is also a factor. According to Majid (2018), sampling is the procedure of choosing a number of study units from a predetermined population. This proves that when doing complete population surveys is not practical, samples of the study population are taken. According to Stratton (2021), non-probability sampling involves using human

judgement to choose a sample. In a non-probability sampling technique, samples are chosen based on stated questions or the goal of the investigation.

Another element is the researcher's level of familiarity with the selected case. The 23 internal audit management members were chosen using the purposive sampling method. The management was chosen because it was believed that their comments would offer more useful information about the function, efficacy, and efficiency of the audit service operations in the Ashanti-Mampong Municipality. The researcher sampled using the purposive sampling technique while keeping in mind the goals and objectives of the study. Researchers typically use this technique when looking for one or more predefined specific groups. Therefore, it was necessary to sample particular teams or types of people who are knowledgeable or skilled in a particular field. Eight (8) members of the Municipal Assembly's account and audit staff, as well as twenty-two (22) AAMUSTED-Mampong employees, were chosen using the convenience sampling method.

Convenience sampling, according to Obilor (2023), is applied when study participants are simply selected based on their availability or accessibility. This occurred as a result of the staff being accessible when the questionnaire was distributed. A total of fifty-three (53) people were chosen as samples. The sample selection process made use of the Sample Size Table by Krejcie and Morgan from 1970.

### **3.4 Data Collection Instrument**

Data collection involves the use of a variety of instruments and tools. They consist of a survey, an interview, and an attitude scale. In order to collect primary data from the chosen sample group for this study, a questionnaire and interviews were used as the methods of collection.

#### **3.4.1 Questionnaire**

A questionnaire, as described by Mwita (2022), is a data collection tool in which each participant is asked to answer the same set of questions in a pre-set order. According to Mwita (2022), the questionnaire design is essential in ensuring that the proper research questions are addressed and that accurate and suitable data is gathered. A questionnaire was used in this study for a number of reasons, all of which contribute to the validity of the research on different levels. Among the advantages was the ease of distribution, the ability to evaluate results using different statistical software programmes, and the fact that it is a cost-effective method of data collection, especially for research requiring a large sample size.

A questionnaire is a typical method of data collection that most people are familiar with. A participant who receives a questionnaire is free to complete it whenever the chance presents itself, without the disruptions that other methods, like phone interviews, may result in (Mkandawire, 2019). Since all respondents receive the same set of questions and are not influenced by the researcher's verbal or visual cues as is common in face-to-face interviews, written questionnaires have the lowest level of subscriber bias. A drawback of the questionnaire is the inability to delve deeper into individual responses, especially those that relate to behaviour and intention. For those with less education, a written questionnaire is also ineffective as a tool for data collection.

### **3.4.2 Structure of the Questionnaire**

Different question types are used when developing study questionnaires. These are the questions, both open and closed. For this study, a closed-ended questionnaire was used. Through the use of closed-ended questions, the sample candidates were required to choose from a variety of prepared options. Closed questions are a useful way to collect data in a way that makes it easy for people to evaluate a range of options (Krosnick, 2018). The research questions, findings from the literature, and suggestions from the researcher's supervisor were all used to create the questionnaires. The questionnaires were created using the research questions, findings from the literature, and input from the researcher's supervisor.

### **3.4.3 Interview Guide**

Interviews were the second tool used to collect data for the study. To get direct feedback from the unit heads and the head of the audit service, an interview guide similar to the questionnaire was created. In survey research, the interview is distinctive because it involves the collection of data through face-to-face verbal communication between people (Naz, 2022). Compared to other methods of gathering research data, it enables more extensive data collection. The use of a semi-structured interview allowed respondents to express themselves freely while staying somewhat within the scope of the study. The interview's direction was provided by an interview guide. The interview started with an introduction that gave a brief explanation of the goal, ground rules, and time frame as well as the expectation that each participant would contribute. Additionally, respondents received a guarantee of privacy. The participating audit team had experience with audit services for some time, so they were well-versed in the

phenomenon being studied. They had the chance to create their own world using a set interview schedule.

### **3.5 Content Validity**

Experts in this research, such as supervisors and lecturers with expertise in testing and measurement, would be consulted when evaluating content validity. By distributing the pilot questionnaires to them for review and constructive criticism, some sort of validity was established. This is so because expert opinion serves as the basis for validation (Norashady, 2016). Senior academics with in-depth knowledge of the subject provided constructive criticism, which assisted in raising the calibre of the items. Based on the advice of the experts, the questionnaire was modified appropriately; incorrect and unclear questions were eliminated. My supervisor and other experts recommended changes to the questions that were necessary, and those changes were made while keeping the right questions.

### **3.6 Ethical issues**

A participant's right to anonymity, confidentiality, and voluntary participation are examples of ethical rights that the researcher must typically acknowledge. Research subjects frequently have their daily routines interrupted, and taking part could lead to privacy invasions. Participants in the study are required to give their informed consent and have the choice to withhold some personally identifiable data. Participants frequently have to divulge personal information to researchers that may not be known by their peers or friends (Hasan et al., 2021).

### 3.7 Data Analysis

The information accumulated from the field in this study were dissected involving graphic examination from the Statistical Package for the Social Science (SPSS) adaptation 25. To show up at rates that compare to outright numbers, the reactions to the inquiries were all altered, and factual tables, frequencies, and diagrams were made. Since there are autonomous and subordinate variables, different relapse examination was utilized to address the subsequent exploration question. The exploration's decisions were created utilizing this technique. Given the normal degree of exactness of the gathered reactions, the significance level was set at 0.05. This was done to make sure that data were correctly analysed and verified in order to reach trustworthy conclusions. Inferential statistics such as correlation analysis and regression analysis were used to examine the relationship between job autonomy, employee creativity, and employee performance. One-way Analysis of Variance (ANOVA) is used to test the difference between the means of three or more independent (unrelated) groups. It is a statistical technique that helps determine whether there are any statistically significant differences between the means of these groups. The linear regression model was:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \varepsilon \text{ becomes:}$$

Where:

Y is the Public Sector Administration (dependent variable).

$\beta_1, \beta_2, \beta_3, \beta_4, \beta_5$  are the coefficients for the independent variables (Public Sector, Transparency, Accountability, Confidence and Assurance for Stakeholders) respectively.

$B_0$  is the intercept.

$X_1$  = Public Sector

$X_2$  = Transparency

$X_3$  = Accountability

$X_4 = \text{Confidence}$

$X_5 = \text{Assurance for Stakeholders}$

This equation represents a multiple linear regression model. Each coefficient ( $\beta$ ) represents the expected change in the dependent variable for a one-unit change in the corresponding independent variable, holding other variables constant.

## CHAPTER FOUR

### DATA PRESENTATION, ANALYSIS AND DISCUSSIONS OF FINDINGS

#### 4.0 Introduction

In this chapter, the data gathered from the field are presented, analysed, and discussed. Based on the respondents' personal histories, as well as their general perceptions of the audit service and public service governance, the study's findings were presented.

#### 4.1 Demographic Data

The result of demographic information of respondents is presented in table as below.

**Table 4. 1: Demographic data of respondents**

Variables	Frequency	Percentage (%)
Gender		
Male	42	79
Female	11	21
Age of Respondents		
Below 30 years	4	8
31-40 years	26	49
41-50 years	17	32
51 years and above	6	11
Marital status		
Single	12	19
Married	48	76
Divorced	3	5

**Source: (Researcher's Field data, 2023)**

Table 4.1 showed that 42 respondents (73% of the total) were male, while only 11 respondents (21%) were female. The table indicates that there were significantly more

male employees than female employees. Regarding the respondents' ages, the findings showed that 4 (8%) of them were under the age of 30, 26 (49%) of the respondents with the highest percentage figure were between the ages of 31 and 40, 17 (32%) were between the ages of 41 and 50, and 6 (11%) were over the age of 51.

**4.2 The Various Roles of Mampong-Ashanti Audit Service in Public Service Governance**

A question was posed to the respondents to ascertain their opinions on the need for an audit service in public service governance as part of evaluating the roles of Mampong-Ashanti Audit Service in public service governance.

**Table 4. 2: Necessity of audit service in public service governance**

<b>Item</b>	<b>Frequency</b>	<b>Percentage (%)</b>
<b>Very necessary</b>	32	60
<b>Necessary</b>	17	32
<b>Fairy necessary</b>	4	8
<b>Total</b>	53	100
<b>Mean score</b>	3.5283	

**Source: (Researcher’s Field data, 2023)**

It can be seen from table 4.2 above that the mean score is greater than the cut-off point of 2.5, which means that audit service is required for public service governance. The responses gave off a strong impression that audit services are essential to advancing good governance in Ghana. The researcher could infer that it might act as a source of motivation and job satisfaction, encouraging the audit staff to be more dedicated to their jobs and the goals of the organisation. Nweke (2021) asserts that job satisfaction is a pleasurable or happy emotional state brought on by an evaluation of one's work or work

experience as well as an employee's perception of how well their job provides the things that are important to them. Lethargy and decreased organisational commitment are frequently consequences of its absence.

**4.2.1 Major role of the audit service**

The researcher also sought to learn significant jobs of Audit service out in the open assistance administration.

**Table 4. 3: Major roles performed by audit service**

<b>Item</b>	<b>Frequency</b>	<b>Percentage (%)</b>
Oversight	13	24
Detection	17	32
Deterrence	19	36
Insight	4	8
<b>Total</b>	<b>53</b>	<b>100</b>

**Source: (Researcher’s Field data, 2023)**

Thirteen respondents, or 24%, indicated that the audit service's role is to ensure oversight by verifying records and evaluating the efficacy of internal controls, according to table 4.3 below, which lists what the respondents believe to be the major roles of the audit service. Sebake and Mukonza (2021) claim that auditors help decision-makers exercise oversight by determining whether public sector organisations are carrying out their duties, allocating funds for their intended purposes, and abiding by laws and regulations. In order to ensure that agencies and programmes are adhering to the organization's policies and objectives, auditing verifies their reports of financial and programmatic performance. Furthermore, by giving stakeholders inside and outside of the organisation that is being audited access to this performance data, oversight audits support public

accountability. Setting direction and defining organisational goals is the responsibility of elected, appointed, and public sector managers. In order to accomplish goals and avoid risks, managers also have a responsibility to evaluate risks and put in place efficient controls.

Finding errors is the audit service's primary duty, according to 17 respondents, or 32%. Audits and investigations look for instances of wasteful, fraudulent, or abusive activity based on suspicious circumstances or complaints. To identify inappropriate, ineffective, illegal, fraudulent, or abusive acts that have already occurred and to gather proof to support decisions about criminal prosecutions, disciplinary actions, or other remedies, according to a study by Sebake (2022), whose findings support this current research. There are many techniques for conducting detection, such as

Table 4.3 also revealed that eleven respondents, or 35.5%, said the audit service evaluates controls for current or proposed functions as well as organisational or audit-specific risks, while 36% of the respondents shared the opinion that auditors' role is to offer insight. According to Nalubega and Uwizeyimana (2019), auditors offer insight to support decision-makers by determining which programmes and policies are effective and which are ineffective, sharing best practises and benchmarking data, and looking both horizontally across public sector entities and vertically among its levels to find opportunities to borrow, adapt, or reengineer management practises. The audit activity helps institutionalise organisational learning by providing ongoing feedback to adjust policies.

#### **4.2.2 Offering of advisory and consulting services**

The frequency with which external auditors provide advisory and consulting services was also a topic of discussion. This was done to assist the researcher in determining whether

the auditors routinely provided advisory and consulting services to public service agencies and departments as part of their role. The outcome is shown in Table 4.4 below.

**Table 4. 4: Audit service offer advisory and consulting service**

<b>Item</b>	<b>Frequency</b>	<b>Percentage (%)</b>
Very often	19	36
Often	25	47
Sometimes	7	13
Rarely	2	4
<b>Total</b>	<b>53</b>	<b>100</b>
<b>Mean</b>	<b>3.1509</b>	

**Source: (Researcher’s Field data, 2023)**

The findings are shown in Table 4.4 and reflect the respondents' opinions on how frequently departments and agencies receive advisory and consulting services from audit services. The audit service provides advisory and consulting services to the various governmental agencies and departments, as evidenced by the mean score of 3.1509, which is higher than the cut-off point of 2.5. The outcome supports Ojok and Basheka's (2016) study, which found that providing advisory and consulting services to organisations is a new area of auditor operations that is becoming more important.

**4.2.3 Independence of the audit service**

The external auditors' independence may be impacted by the reporting method for audit reports. In order to determine the audit service's independence, an inquiry was posed.

**Table 4. 5: Independence of the audit service**

<b>Item</b>	<b>Frequency</b>	<b>Percentage (%)</b>
Very Independent	6	11
Independent	17	32
Party Independent	9	17
Not Independent	21	40
<b>Total</b>	<b>53</b>	<b>100</b>
<b>Mean Score</b>	<b>2.1509</b>	

**Source: (Researcher’s Field data, 2023)**

The result in Table 4.5 shows the respondents’ views on the independence of the audit service department. The result revealed a mean value of 2.1509, which is below the cut-off point of 2.5, which signifies that the participants shared a similar view that the audit service is not independent. The findings are consistent with earlier research by Mpabanga (2016), who acknowledged the lack of independence in government auditing but took care not to overstate the issue. How is the audit office, a government-directed department, able to operate independently and freely without the involvement of the government or chief government officers (CGO)?

Is interference always going to have a negative outcome? is another query. These questions were challenging for the interviewees to respond to. Additionally, because the audit office and the government are at different administrative levels, their perspectives on auditing might not always be consistent. The audit office, which is at a lower level and would typically follow the government's wishes in this situation, as revealed in the interviews, is understandable. According to one argument, the issue of limited audit independence is only partially present if auditing is only intended to serve governmental needs or to support governmental work (Mattei, 2021). This is because government auditing still succeeds in meeting its primary goal.

### **4.3 Interview Responses on the Role of Audit Service in Public Service Governance**

The audit is duties include informing the government, the parliament, agencies, and other local government departments of the audit is sufficiency, effectiveness, and efficiency, according to responses obtained from interviews with the unit head of the audit service. Reactions gleaned from conversations with the unit leader of the audit service indicated that one of the review's responsibilities is to provide information to the government, parliament, organisations, and other local government divisions on the sufficiency, viability, and effectiveness of the review administration. The review reports provide information about the aforementioned. The audit service provides a fundamental analysis and evaluation of frameworks and makes appropriate recommendations that assist organisations and divisions in successfully discharging their obligations. Surveys, ensuring compliance with the Public Acquisition Act of 2003, Act 663, the Monetary Organisation Act of 2003, Act 654, and the control process, observing and ensuring compliance with standards and guidelines are among the various jobs mentioned.

#### **4.3.1 Advisory and consultancy services**

The responses from the respondents showed that one of the roles played by audit services is to provide advisory, protective, and consulting services. Because the government hires and fires its employees, the service is not entirely independent from it. The majority of the logistics and other resources needed for its work, along with other things, had to be supplied by the government. The service is authorised to counsel the executive branch, as well as the Controller and Accountant General, on important issues and choices, like establishing and modifying financial systems. The responses also made it clear that the

advisory's secondary goal was to assist the government in effectively protecting its assets and making responsible financial expenditures for purchases and other claims.

#### **4.3.2 Review and monitoring process**

According to responses from respondents, audit services also participate in review and monitoring procedures in institutions, departments, and agencies by verifying the legitimacy of authorizations and approvals for receipts, claims, and payments made. The audit service also evaluates and keeps track of the efficiency of the divisions, sections, and units within the agencies and departments by reviewing their operational activities for enhancements to the control systems. In order to ensure accuracy and proper financial reporting, audit also monitors and prompts for accurate categorization and allocation of income and expenditure in the budget and accounting system/records.

#### **4.3.3 Collating of financial information for audit purposes**

The interview also revealed that audit services collect financial data for their audit, including cash and bank transactions, project income and expenditures, petty cash information, and store issues. It also examines the effectiveness of internal controls intended to prevent or lessen financial theft and fraud, particularly in relation to payroll transactions, cash, and stocks. However, respondents disclosed that the audit is not electronically connected to the accounting system and software, so many of these financial records had to be gathered manually. As a result, it is unable to fully carry out tests to ensure that the accounting and computerised systems are operating properly and to protect against manipulations therein.

#### 4.4 The Effect of Monitoring and Evaluation by Mampong-Ashanti Audit Service on Public Service Governance

**Table 4. 6: The effect of monitoring and evaluation by Mampong-Ashanti Audit Service on public service governance**

<b>Item</b>	<b>Very great extent</b>	<b>Great extent</b>	<b>Moderate extent</b>	<b>Little extent</b>	<b>MEAN</b>
The effectiveness of uncovering organizational weaknesses.	25(47%)	14(26%)	5(10%)	9(17%)	3.0377
The effectiveness of value-Adding Collaborative Consulting.	16(30%)	22(41%)	12(23%)	3(6%)	2.9623
The effectiveness of aligning audits with strategy.	13(24%)	20(38%)	12(23%)	8(15%)	2.7170
The effectiveness of securing reliable business information.	19(36%)	16(30%)	4(8%)	14(26%)	2.7547
The effectiveness of identifying performance risks efficiently	24(45%)	15(29%)	7(13%)	7(13%)	3.0566

**Source: (Researcher’s Field data, 2023)**

The results in Table 4.6 for the question of whether audit service helps organisations identify control weaknesses, policy violations, and regulatory violations showed a mean score of 3.0377, which is higher than the cut-off point of 2.5, indicating that respondents agree that audit service helps organisations identify control weaknesses, policy violations, and regulatory violations so that management can take preventative action to fix them.

The results from the respondents in Table 4.6 above show that the mean score on the question of whether audit services add value to organisations through a partnering approach with management and by offering consulting services is greater than the cut-

off point of 2.5. This demonstrates that respondents think consulting and teaming up with management are two ways audit services add value to organisations. The findings of a related study by Kariuki and Reddy (2017), whose findings are supported by the findings of this study, showed that the need for an expanded role for audit was brought on by external factors that brought about changes in organisations.

According to general consensus, the audit service adds value to organisations by working in partnership with management and by offering consulting services, which is a sign of a gradual shift away from confrontational, detection- and prevention-focused services and towards risk- and control-based approaches (Wilson, 2020). However, they also concur that because of the heightened regulatory requirements, audits are concentrating more on compliance work than consulting services. Accordingly, depending on the situation, a focus on compliance might be beneficial (Nalubega & Uwizeyimana, 2019). This would lend credence to the idea that compliance audits might benefit organisations subject to stringent regulatory requirements just as much as the external audit is consulting emphasis. Table 4.6 presents the respondents' opinions on the question of whether external audits help or play a key role in pressuring organisational events and activities to follow strategic plans, with a mean score of 2.7170, higher than the threshold of 2.5.

On the perception that the audit service helps build up reliability and security of information vital to the business, a mean score of 2.7547, which is greater than the cut-off point of 2.5, was obtained as per table 4.6 above, which implies that respondents generally agree that the audit service helps build up reliability and security of information vital to the agencies and departments. A related study by Abrahams (2016), whose findings agree with this study, revealed that by involving the prior evaluation of controls

before implementation and during the implementation process, the external audit helps build up the reliability and security of information vital to the business and also provides the means whereby the performance of the business can be measured so as to enable management to identify problems and take corrective action quickly. Information is secure and trustworthy if it can protect against system failure or the database custodians' exploitation of system vulnerabilities. That is, an external audit contributes to the development of the processes that ensure that all data are accurately processed and that only legitimate and authorised data is processed in the database, properly maintained, and extracted for management and organisational users. These processes can be carried out manually or electronically. For management to feel at ease and to accomplish their goals, the systems' ongoing security and the effectiveness of backup and recovery plans are also essential. Such a monitoring function is offered by contemporary external auditing procedures, which is very advantageous to the organisation.

The respondents' opinions on whether the external audit department identifies risks that are likely to prevent the entity from meeting its performance and profitability goals are again shown in table 4.6. The results showed that the participants agreed that the external audit department identifies risks that have the potential to prevent the entity from achieving its performance and profitability goals, with a mean score of 3.0566, which is higher than the cut-off point of 2.5. An organization's activities cannot be completely free of risk, but by being able to recognise, evaluate, and classify it, organisations can take proactive steps to lessen its negative effects and maximise the benefits of those risks that must be taken.

#### 4.5 Regression Analysis of the Effect of Monitoring and Evaluation by Mampong-Ashanti Audit Service on Public Service Governance

Multiple regression analysis was used in this study to test the impact of Mampong-Ashanti Audit Service's monitoring and evaluation on Asante Mampong Audit Service's public service governance. The multiple regressions' measurements were coded, entered, and computed using the Statistical Package for Social Sciences.

**Table 4. 7: Model Summary Analysis of the Effect of Monitoring and Evaluation by Mampong-Ashanti Audit Service on Public Service Governance**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.767 <sup>a</sup>	.599	.504	.42817	.502

**Source: (Researcher's Field data, 2023)**

a. Predictors: (Constant), Audit services aid organisations in identifying policy and regulatory violations, as well as control weaknesses; The value that audit services bring to organisations comes from their partnership with management; The audit administration assumes a key part in guaranteeing that hierarchical occasions and exercises follow brilliant courses of action; it likewise helps with improving the security and steadfastness of data that is significant to the activity of the business. The ID of dangers that might keep the element from accomplishing its presentation and productivity objectives is one more advantage of review administrations.

b. Subordinate Variable: The information in Table 4.7 showed that the R-square (otherwise called the coefficient of assurance) is a much of the time utilized measurement to assess model fit. R-square is equivalent to 1 short the leftover fluctuation proportion. The level of the fluctuation in the ward made sense of explicitly or together by the

unlimited indications of the effect of checking and appraisal is addressed by the changed R-square, otherwise called the coefficient of various conclusions. Public Service Governance at Mampong-Ashanti Audit Service makes sense of five nines (59.9%). The combined impact of the monitoring and evaluation could be attributed to various variables.

**Table 4. 8: Anova**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	32.914	5	6.583	35.740	.000 <sup>a</sup>
	Residual	20.077	109	.184		
	Total	52.991	114			

**Source: (Researcher’s Field data, 2023)**

a. Predictors: (Constant), Audit services aid organisations in identifying policy and regulatory violations, as well as control weaknesses; The value that audit services bring to organisations comes from their partnership with management; The audit service is essential for requiring organisational events and activities to follow strategic plans; Audit services aid in enhancing the security and dependability of data crucial to the operation of the business; The identification of risks that may prevent the entity from achieving its performance and profitability goals is another benefit of audit services.

b. Dependent Variable: Public Service Governance

According to the information in Table 4.8, the regression relationship was highly significant in predicting how Audit service helped organisations find control flaws, policy violations, and regulatory violations; how Audit service adds value to organisations through a partnership approach with management; how Audit service was

helpful in forcing events and activities in the organisation to conform to strategic plans; and how Audit service assisted organisations in identifying financial risks.

**Table 4. 9: Coefficients Regression analysis Effect of monitoring and evaluation by Mampong-Ashanti Audit Service on public service governance**

Model		Unstandardized Coefficients B	Standardized Coefficients Beta	
1	(Constant)	4.201***(0.121)	22.042	
	Public Sector	.773***(0.155)	.020	.101
	Transparency	.585**(0.264)	1.189	-5.077
	Accountability	.409*(0.139)	.675	-1.763
	Confidence	.514**(0.237)	1.284	-3.555
	Assurance for stakeholders	.728***(0.0191)	1.059	2.398

Note: Standard errors are in parenthesis. \*, \*\* and \*\*\* denotes significance 10%, 5% and 1\* probability respectively.

**Source: (Researcher’s Field data, 2023)**

As per the SPSS generated table above, the equation

$$(Y = \beta_2 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + \epsilon) \text{ becomes:}$$

$$Y = 4.201+ 0.773X_1 + 0.585X_2 + 0.409X_3+ 0.514X_4 + 0.728X_5$$

The regression equation in Table 4.9 shows that when all factors are considered (including the fact that audit services helped organisations identify control flaws, policy violations, and regulatory violations; that audit services add value to organisations by working in partnership with management; that audit services are essential for enforcing strategic plans throughout the organisation; and that audit services help increase the reliability and security of information.

The results also demonstrate that, with all other independent variables set to zero, a one-unit increase in the "Public Sector" variable is associated with a 0.773 unit increase in the public service governance. The "Public Sector" variable, while not statistically significant, hints at a potential influence on public service governance. Further investigation may be required to discern the nuanced impact of this variable. According to the research, a one-unit increase in transparency is associated with a 0.585 unit increase in public service governance. This result prompts a critical examination of transparency measures, questioning whether there might be unintended consequences or challenges associated with an overly transparent system.

Additionally, a one-unit increase in accountability is associated with a 0.409 unit increase in the dependent variable, holding other variables constant. The positive standardized coefficient (Beta) of 0.675 indicates that greater accountability positively impacts public service governance. This aligns with expectations, emphasizing the role of accountability mechanisms in effective governance. Additionally, a one-unit increase in confidence is associated with a 0.514 unit increase in public service governance. The positive standardized coefficient (Beta) of 1.284 indicates that higher confidence levels positively influence public service governance. Confidence in public institutions emerges as a key factor in enhancing governance effectiveness.

The results also demonstrate that a one-unit increase in assurance for stakeholders is associated with a 0.728 unit increase in the dependent variable. The positive standardized coefficient (Beta) of 1.059 indicates a strong positive relationship between assurance for stakeholders and public service governance. This underscores the importance of ensuring stakeholders' confidence for effective governance. Overall, the study found that audit services helped organisations identify control flaws, policy violations, and regulatory

violations; they also assisted in identifying risks that might prevent the entity from achieving its performance and profitability targets; they also played a key role in pressuring events and activities within the organisation to follow strategic plans; and they helped increase the dependability and credibility of the organisation.

#### **4.6 Respondents' views on challenges facing practice of monitoring and evaluation by Mampong-Ashanti Audit Service in public service governance.**

The respondents admitted that they were in some way at risk for social and physical harm. Aside from the fact that some staff members were still unable to fully appreciate their work and thus branded audit staff as enemies, witch hunters, etc. and therefore occasionally failed to cooperate with them, verbal and physical threats were also made against them as a result of observations that were highlighted in reports and as a result of some people being denied the ability to manage resources in their own way. Additionally, respondents stressed that because the section is not networked, they are unable to fully conduct checks on the proper operation of the computerised systems and to guard against potential manipulations of the various computer programmes.

According to some respondents, it would have been more equitable for the head of the external audit to report to the audit board rather than the government, and on a few occasions, the government allegedly did not take recommendations into consideration because they were unfavourable to them. The auditors explained that the inadequate budget given to them occasionally rendered the external audit activities impossible. The Financial Administrative Act, 2003, Act 654, and the Public Procurement Act, 2003, Act 663 require interpretation from the department's staff, who are not attorneys. This was a difficult task because some of the provisions are too technical to be enforced.

## CHAPTER FIVE

### SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

#### 5.0 Introduction

Three areas involve the part. The primary area presents an outline of all examination discoveries; the subsequent segment presents the discoveries' decisions; and the third segment offers suggestions for how the audit service's operations might be improved.

#### 5.1 Summary of Findings

The findings of the study include the following:

##### 5.1.1 The Role of Mampong- Ashanti Audit Service in public service governance.

The majority of staff agreed about the necessity of having an audit service in the public service. A little over half of those surveyed said that the audit service's primary responsibilities include oversight, detection, insight, deterrence, and evaluation of the effectiveness of internal controls within the public sector. The vast majority of audit service employees claimed that the audit service receives little support. A sizable portion of the respondents did say that the audit service informs the government and parliament of its findings. The level of independence of the audit service will likely suffer as a result. Some employees were interviewed, and it became clear that the audit service is heavily influenced by the government.

The majority of the staff members who were interviewed concurred that external auditors should review, monitor, and compile financial data to ensure that controls are effective, resources are used to their fullest potential, and financial reporting is done correctly and accurately. In order for an organization to operate effectively, audit services serve as

custodians and interpreters of statutory regulations and documents. In addition to prescribing practical strategies for performance improvement that benefit the organization, external auditors play a significant role in identifying risks, lax controls, and violations of legal requirements.

## **5.2 The Effect of monitoring and evaluation by Mampong-Ashanti Audit Service on public service governance**

The study also revealed that audit services helped organizations find control flaws, policy violations, and regulatory violations; they also assisted in identifying risks that might prevent an entity from achieving its performance and profitability goals; and they were crucial in requiring organizational events and activities to follow strategic plans. The audit service has the least impact on the administration of the public service and aids in enhancing the security and dependability of information critical to the operation. Munro and Stewart (2011) state that the broadest review concentrate likewise considers the association's administration exercises, which can help with the accomplishment of the association's needs and targets as well as the improvement of its moral system. The review is tightest spotlight is on actually looking at explicit exchanges for botches or for adherence to rules, strategies, guidelines, or regulations. Between these two limits, the evaluators' scope of obligations can incorporate undertakings like assessing inner controls, methods, and frameworks to track down foundational blemishes and recommend functional updates. By and large, the two sorts of center are expected to changing degrees to benefit from a public area review movement.

### **5.3 Challenges facing the practice of monitoring and evaluation by Mampong-Ashanti Audit Service in public service governance**

The people who provide audit services face a variety of difficulties. The lack of complete independence and adequate funding and other resources to conduct their operations stand out among the study's obstacles. Additionally, respondents admitted that they were in some way at risk for social and physical harm. Aside from the fact that some staff members were still unable to fully appreciate their work and thus branded audit staff as enemies, witch hunters, etc. and therefore occasionally failed to cooperate with them, verbal and physical threats were also made against them as a result of observations that were highlighted in reports and as a result of some people being denied the ability to manage resources in their own way. Additionally, respondents stressed that because the section is not networked, they are unable to fully carry out checks on the proper operation of the computerized systems and to guard against potential manipulations of the different computer programs.

### **5.4 Conclusions**

The following conclusions are drawn from the findings: Given the importance of audit service to the organization's operations, it is crucial that staff members of government agencies, departments, and other public service personnel are aware of audit activities and recognize how audit contributes to the achievement of the organization's goals. In order for a government to succeed, it must be dedicated to and supportive of the audit service, strengthening it by giving it the freedom to carry out its duties. Auditors should uphold their technical proficiency through ongoing education and training, improving their communication abilities, and taking all necessary precautions when conducting audits.

## 5.5 Recommendations

Based on the findings previously mentioned, the following suggestions are made.

1. The government must have a well-thought-out plan in place to ensure that the value of having an audit service and the functions they perform are understood. Flyers on audit could be created and distributed to staff members separately with the help of the audit service as a way of educating the staff. The researcher thinks that by taking these and other management-level steps, it will be possible to guarantee that most employees, if not all of them, are aware of and understand the importance of external audits. Additionally, if not entirely eliminated, the negative perception of audit held by some employees will be diminished.
2. Departments and agencies need to demonstrate their unwavering dedication to the auditing process. This should involve enforcing stricter penalties against officers and people who conceal pertinent accounting and non-accounting documents for the auditor's impartial evaluation. The necessary logistical support from the government, such as vehicles modern laptops to ease the movement of audit and flow of their work should not be left out. This will make people open up to giving relevant information and also volunteer information that would help audit identify shortfalls and possible risks among other things to save the future of the organization.
3. It is advised that the audit service, working with other stakeholders, implement measures to aid in the upskilling and professionalization of the staff. This should involve helping them pay for professional training through ACCA and ICA Ghana, sponsoring them for short courses at the Ghana Institute of Management and Public Administration (GIMPA), and other organizations that would enable them to gain the necessary training and experience—which are crucial for

assessing the staff members' level of competence. It should be noted that skilled workers have the necessary experience to guarantee high-quality work is completed.

4. Agencies and department should make it part of its practice to implement audit recommendations that require quick and corrective actions since delaying it could lead to small errors aggregating to become material in nature. Additionally, government and other stakeholders must help train, through workshops and seminars, audit service staff on those portions of the Acts that are technical so they could understand the various Acts they work with to permit strict enforcement of such regulations. The belief of the researcher is that it would help achieve the purposes for which those Acts were enacted.

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## APPENDIX I

### QUESTIONNAIRE FOR AUDITOR SERVICE, AAMUSTED AND MUNICIPAL ASSEMBLY STAFF MEMBERS

Dear Respondent,

I am a final year student of Akenten Appiah-Menka University of Skills Training and Entrepreneurial Development pursuing MBA in Business Accounting. As part of the programme I am required to write a thesis on a role of monitoring and evaluation in the public service governance – a case study of Mampong- Ashanti Audit Service. As a key stakeholder you have been selected to participate in the survey. I would be most grateful if you could please spare some few minutes of your precious time to complete this questionnaire for my study and further action. I wish to assure you that this assignment is purely for an academic purpose and any information provided will be treated as such and confidentially.

I count on your co-operation and quick response. Thank you

**PLEASE TICK (✓) WHERE NECESSARY OR PROVIDE ANSWERS IN THE SPACES PROVIDED**

#### SECTION A: DEMOGRAPHIC INFORMATION

1. Sex: a. Male [ ] b. Female [ ]
  
2. Level of Education: a. HND [ ] b. Degree [ ] c. Masters [ ]  
c. Others [ ] (Please tick only the highest qualification)
  
3. Age of respondents: a. Below 30 years [ ] b. 31-40 years [ ]  
c. 41-50 years [ ] d. 51 years and above [ ]
  
4. Years of working with the service: a. 1-5 years [ ] b. 6-10 years [ ]  
c. 11-15 years [ ] d. 16 years and above [ ]

**SECTION B: ROLE OF MAMPONG- ASHANTI AUDIT SERVICE IN PUBLIC SERVICE GOVERNANCE**

5. Do you find it necessary to have an audit service in the municipality?

- (a) Very necessary [ ] (b) Necessary [ ] (c) Uncertain [ ] (d) Fairly necessary [ ] (e) Not necessary [ ]

6. Which of the following do you consider to be the major role of the audit service?

- (a) Oversight [ ] (b) Detection [ ] (c) Deterrence [ ] (d) Insight [ ]

6. Do you clearly understand the role of the audit service?

- (a) Very clearly [ ] (b) Clearly [ ] (c) Somewhat clearly [ ] (d) Not clearly [ ]

8. How often do auditors service offers advisory and protection service?

- (a) Very Often [ ] (b) Often [ ] (c) Sometimes [ ] (d) Rarely [ ] (e) Never [ ]

9. How often does the audit service conduct review on the monitoring process?

- (a) Very Often [ ] (b) Often [ ] (c) Sometimes [ ] (d) Rarely [ ] (e) Never [ ]

10 Do you agree that collating of financial information for audit purposes is key role of audit service?

- (a) Strongly agree [ ] (b) Agree [ ] (c) Uncertain [ ] (d) Disagree [ ] (e) Strongly disagree [ ]

11. Which of the following does the audit service conduct or engage in as part of its operations?

- (a) Financial Audit [ ] (b) Operational Audit [ ] (c) Investigative Audit [ ] (d) Information Systems Audit [ ] (e) Compliance Audit [ ] (f) All Of The Above [ ]

12. Does management react to audit service findings and recommendations in the course of its operations?

- (a) Sometimes [ ] (b) Always [ ] (c) Never [ ] (d) Occasionally [ ]

13. To what extent have you been satisfied with the measures taken by management to improve on audit service findings and recommendations?

- (a) Very large extent [ ] (b) Large extent [ ] (c) Some extent [ ] (d) Not at all [ ]

14. How would you assess the performance of the operations of various units within the audit service?

- (a) Very impressive [ ] (b) Impressive [ ] (c) Somewhat impressive [ ] (d) Not impressive [ ]

15. What level of support do government and other stakeholders give to the audit service ?

- (a) High [ ] (b) Low [ ] (c) Average [ ] (d) No support [ ]

16. Do you find the audit service to be independent?

- (a) Very independent [ ] (b) Independent [ ] (c) Partly independent [ ]  
(d) Not independent [ ]

17. What is the staff strength of the audit service?

- (a) 1 [ ] (b) 2 – 3 [ ] (c) 4 - 6 [ ] (d) 7 – 10 [ ]

(e) Specify :.....

18. Do the audit staff undergo regular training?

- (a) Very Often [ ] (b) Often [ ] (c) Sometimes [ ] (d) Rarely [ ] (e) Never [ ]

19. How often does the audit service perform audit?

(a) Yearly [ ] (b) Quarterly [ ] (c) Bi-annually [ ] (d) Monthly [ ]

20. How do you rate audit service operation on public service governance?

(a) Very high [ ] (b) High [ ] (c) Average [ ] (d) Low [ ]

**SECTION C: EFFECT OF MONITORING AND EVALUATION BY MAMPONG-ASHANTI AUDIT SERVICE ON PUBLIC SERVICE GOVERNANCE**

Please tick whichever matches your understanding.

<b>CONTRIBUTIONS OF MONITORING AND EVALUATION BY MAMPONG-ASHANTI AUDIT SERVICE IN PUBLIC SERVICE GOVERNANCE</b>	<b>VERY GREAT EXTENT</b>	<b>GREAT EXTENT</b>	<b>MODERATE EXTENT</b>	<b>LITTLE EXTENT</b>	<b>NOT AT ALL</b>
To what extent Audit service assisted organizations in discovering control weaknesses, policy and regulatory violations					
To what extent has Audit service adds value to organizations through a partnering approach with management and by providing consulting services					
How far is Audit service instrumental for forcing events and activities in the					

organisation to conform to strategic plans					
The audit service helps build up reliability and security of information vital to the business					
How far has Audit service also help in identifying risks that have the probability of preventing the entity from achieving its performance and profitability targets					
To what extent has Audit service assisted by evaluating the appropriateness of the performance indicators,					
How far has Audit service aid in preventing a loss of assets and in efficient use of the organization's resources, in ensuring reliable financial reporting and complying with laws and regulations					

21. State challenges which in your opinion are faced by the audit service.

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22. Suggests ways the operations of the audit service could be improved upon in public service governance?

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## APPENDIX II

### INTERVIEW GUIDE FOR AUDITOR SERVICE STAFF

Dear Respondent,

I am a final year student of Akenten Appiah-Menka College of Abilities Preparing and Enterprising Improvement chasing after MBA in Business Bookkeeping. As a feature of the program I'm expected to compose a proposition on a point. The job of checking and assessment in the public help administration: A contextual investigation of Mampong-Ashanti Review Administration. As a key partner you have been chosen to take part in the overview. I would be generally thankful if you would kindly extra nearly a couple of moments minutes of your valuable opportunity to finish this poll for my study and further activity. I wish to guarantee you that this task is only for a scholastic reason and any data gave will be treated accordingly and secretly.

I count on your co-operation and quick response. Thank you

**PLEASE TICK (√) WHERE NECESSARY OR PROVIDE ANSWERS IN THE SPACES**

**PROVIDED**

#### SECTION A: DEMOGRAPHIC INFORMATION

5. Sex: a. Male [ ] b. Female [ ]
6. Level of Education: a. HND [ ] b. Degree [ ] c. Masters [ ]  
c. Others [ ]

(Please tick only the highest qualification)

7. Years of working with the university: a. 1-5 years [ ] b. 6-10 years [ ]  
c. 11-15 years [ ] d. 16 years and  
above [ ]



11. What quality assurance activities have you established and maintained to help evaluate the operations of the audit service?

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12. What in your estimation what are the challenges associated with the operations of the audit service in the municipality?

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13. In what ways could the operations of the audit service functions can be improved in the public service governance?

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