

**PUBLIC PROCUREMENT AUDIT PROCESS IN PRACTICE  
A CASE STUDY OF THE PUBLIC PROCUREMENT AUTHORITY OFFICE IN KUMASI AND  
THE PROCUREMENT UNIT OF THE KUMASI POLYTECHNIC**

**Etse, Daniel** 

Kumasi Polytechnic, Kumasi, Ghana

*danielstviva@gmail.com*

**Asenso-Boakye, Maxwell**

Kumasi Polytechnic, Kumasi, Ghana

*Maxwellboakye2006@yahoo.com*

**Abstract**

*This study aimed at making information available on how public procurement audit is carried out in practice in Ghana's public sector establishments. The coverage of this study is limited to the Northern Zonal Office of the Public Procurement Authority and the procurement unit of Kumasi Polytechnic. A survey was conducted on these two Ghanaian public sector institutions and responses were obtained with regards to the methods and procedures used in auditing public procurement activities. Five main stages of audits were outlined by the respondents, these stages are: audit notification; pre-audit meeting; auditing activities; exit conference; and presentation of audit report. Main auditing activities include: interviewing relevant stakeholders; documentary audits; questionnaires; and various discussions with all those whose information are relevant to the audit exercise. Findings also indicate that: public procurement entities are audited at least once every year; the Ghana Audit Service are the main auditors of public entities; and the procurement audit process is relatively easy and simple from the point of view of the auditees.*

*Keywords: Public Procurement; Audit Process in Practice; Public Procurement Audit*

**INTRODUCTION**

Ignorance of the method and process of performing a given function has the danger of sub-optimal achievement; inefficiency; and in some cases a complete destruction of a system. In the case of public procurement audit, the use of poor auditing process has the risk of keeping weak and corrupt procurement practices in place because the audit exercise could not discover and

report them. Other risks to public procurement due to poor audit practices include: waste of public resources; lack of fair and transparent procurement process; lack of accountability; and failure to comply with procurement rules and procedures. All these have the ultimate effect of adversely affecting the national development efforts.

The thrust of this study is to find out what has been recorded in the literatures with regards to the process of public procurement audit and also to ascertain how public procurement audits are done in practice in some public institutions in Ghana. This study has potential benefits for academic purposes (i.e. those who want to know how public procurement audits are performed in public institutions in Ghana), the audit service; this will help the audit service to know whether audits are being performed as expected. Experts in procurement audit can also use this study to proffer expert opinion on the appropriate ways of performing public procurement audits. The salient points of this study are: literature review; method of data collection and analysis; research findings and discussions of findings; recommendations and conclusion.

## **LITERATURE REVIEW**

### **Public Procurement Audit**

The auditing function has the primary objective of providing reasonable assurance that a set of specified and established criteria have been complied with; and it involves the collection and evaluation of sufficient evidence to determine whether an assertion corresponds with established criteria (Abdolmohammadi and Thibodeau, 2007). The two main forms of audits often referred to are: internal and external audits. The main difference between these two borders on the extent of details; whilst internal audit generally is concerned about the whole operations of an institution with respect to certain five key internal control objectives and not just the financial aspects, external audits mainly focuses on financial control systems that have direct, significant effect on the financial performance of the institution (Encyclopedia of Small Business, 2007).

Drawing from the definitions Abdolmohammadi and Thibodeau (2007), public procurement audit can be explained as the process of gathering and evaluating sufficient evidence on government procurement activities to ascertain whether specified laid down procedures have been complied with or not. Public procurement audits are seen as very important to the realisation of value addition to government procurement in terms of ensuring accountability, transparency, prevention of improper procurement practices, and improving upon past procurement performance (Mapesa and Kibua, 2006).

### **Reasons for Public Procurement Audit**

The basic reason for conducting audits including public procurement audits is to ascertain whether performance measures up to pre-determined standards within defined parameters so that changes can be implemented to improve standards (Hart, Northmore and Gerhardt, 2009). Some specific reasons for public procurement audits are; to prevent fraud, to provide assurance with regards to effective and efficient operations, to ensure reliable financial reporting, to comply with laws and regulations, to address corruption, and to prevent future mistakes (Wayne State University, 2014; Petrovits, Shakespeare and Shih, 2009; Krivinsh and Vilks, 2013). Moreover, public procurement is audited to verify whether there was an actual need for a given procurement; whether the procurement procedure achieved value for money, and whether public procurement regulations were adhered to (Pelzer, n.d.).

### **Public Procurement Audit Procedures**

The main objective for auditing public procurement is to ensure that procurement activities are done in an effective, efficient, and economical manner within the provisions of relevant acts, regulations and guidelines (Office of the Auditor General- Nepal, 2005). A public procurement performance audit document of city of Chesapeake- Virginia indicates that the procurement audit process entails a number of activities including the following: a comprehensive review and evaluation of relevant public procurement policies, procedures, and operations, contract documents and reports as well as all relevant documents; interviewing those involved in the procurement activities; holding discussions with consultants contracted; information obtained is analysed and a report is generated (Audit Services Department; Chesapeake-Virginia, 2010).

In the document 'Government Auditing Standards', the Office of the Auditor General of Nepal outlines the following procurement audit procedures as guidelines for public procurement audit:

- Checking of accounting records; these records are examined to ascertain how true and fair a financial statement is and the extent to which government approved accounting practices have been complied with. To this end accounts should be verified to check if proper accounting records have been maintained and if all figures have been properly recorded. In addition, invoices issued by suppliers or contractors should be verified to ascertain if they are in agreement with the government approved format;
- Examination of files and documents; this is to establish if appropriate files have been maintained by the procurement entities, and whether these files are well documented and properly organised. Such examinations provide understanding with regards to procurement proceedings, views expressed at different levels of authorities, and duration of a procurement process. Careful examination of files and documents also helps

auditors to identify risk areas of a procurement process so as to be able to plan appropriately and draw well informed conclusions;

- Field observation and inspection; this entails visiting the entities' office or project site to acquaint oneself with actual situations at the field level. Field observation is expected to include activities such as interviews with officials, suppliers, contractors, and other stakeholders. It also requires carrying out physical verification, checking of site registers and other records, taking photograph, and conducting other appropriate checks as demanded by the prevailing situation;
- Checking if relevant legal provisions have been complied with; the audit exercise is also used to ascertain the extent to which public procurement practices conform to the relevant legal and regulatory provisions. To this end the audit process entails checking if each action carried out is in accordance with established system, procedures and norms adopted by the procurement entity within the provision of the related laws and regulations (Office of the Auditor General- Nepal, 2005).

### **Public Procurement in Ghana**

Ghana, like many other developing countries have over the years come to realise the critical role of sound procurement policies in poverty reduction, attainment of health and educational objectives, and prudent management and utilisation of national resources (Evenett and Hoekman, 2006). Over the years Ghana has made attempts at improving her public procurement process by doing a number of things including: the enactment of a public procurement act in 2003 to provide a sound legal and institutional framework for a standardised procurement system; the creation of a public procurement authority to provide effective and efficient administrative function for public procurement; actively participating in international and regional procurement networks; infusing professionalization and capacity development by providing educational and training opportunities in the area of public procurement; and creating space for a vibrant civil society to serve as a watchdog against corruption and to engender accountability and social responsibility (World Bank, 2013; Public Procurement Authority, 2013). However, the advantages of an effective and efficient procurement system continue to elude Ghana due to problems such as weak monitoring and evaluation of the use of financial resources; weak compliance with financial regulations; deficiencies in accounting and auditing, especially internal auditing; and poor record keeping (Ministry of Finance, 2013).

It has been identified that though a number of developing countries have reformed their public procurement system, many of the systems remain weak and serve to squander scarce domestic and foreign resources (OECD, 2005). The need to cure this weak procurement system

cannot be over stated, and one of the surest ways of doing that is by ensuring effective monitoring and auditing (Wittig, 2003).

### **Public Procurement Audit in Ghana**

The section 1.8 of Ghana's public procurement manual provides that each procurement entity must ensure regular internal monitoring of procurement activities which is to be performed by the Public Procurement Board, and this is aimed at assessing the professional efficiency and effectiveness of procurement as well as to ensure the overall effectiveness of the procurement. This provision is rooted in section 91 of the public procurement act which states that the Auditor-General shall conduct annual audits of procurement activities of procurement entities; the same shall carry out specific audits into the procurement activities of procurement entities and compliance by contractors, suppliers and consultants; and the statutory audit of procurement activities may be relied on by the procurement board for system improvement purposes (Public Procurement Act, 2003; Public Procurement Manual, 2006).

The Ghana Audit Service is the state institution mandated to audit the activities of all public institutions with the aim of promoting good governance in the areas of transparency, accountability and probity in the management of financial and other public resources (Ghana Audit Service, 2014). The Auditor- General who is the head of Ghana Audit Service, is enjoined by section 13 of Ghana's Constitution to audit the public accounts of Ghana and all public offices on annual basis and report the audit findings to Parliament (Ghana Audit Service, 2014; Ghana Audit Service, 2012).

The primary objectives of procurement audits are to: determine whether proper procedures have been followed by a procurement entity in its procurement administration; ascertain whether activities of the entity are in accordance with relevant laws and regulations; determine whether proper records have been maintained with respect to the entity's operations; assess the adequacy of rules and procedures applied in procurement operations with regard to the protection of public assets and property and ; ensure that procurement activities of the entity are undertaken within the budgetary limits set by Parliament. The Audit Service is also expected to ascertain whether internal control procedures established by public entities are adequate and strong enough to protect public resources and ensure efficiency and effectiveness of operations (Ghana Audit Service, 2010; Ghana Audit Service, 2012).

In conducting a procurement audit, the Audit Service carries out a number of exercises among which are: understanding the procurement administration process of a procurement entity; application of audit tools to facilitate the identification of various risks to which a procurement entity is exposed; interviewing key officers involved in the entity's procurement

administration and; reviewing all relevant documents of the procurement entity (Ghana Audit Service, 2012). To proactively ensure efficiency, accountability, and transparency in the management of public sector resources, Government in 2004 brought into force the Internal Audit Agency Act. And the promulgation of this Act mandated public institutions to establish internal audit units which are expected to report to the Auditor-General on the efficient and judicious utilisation of public resources (Internal Audit Agency, 2008; Ghana Audit Service, n.d.). A number of entities in Ghana, especially civil society advocates have expressed grave concerns about the effectiveness of public procurement audits and public audits in general. For instance the Institute of Economic Affairs, an independent public policy institute in Ghana, lamented that though the Auditor-General documents and reports on misappropriation of public funds, identical cases of such misappropriations have become perennial often within the same government departments and agencies (Ofori-Mensah and Rutherford, 2011). This is an indication that the audit activities and subsequent audit reports are not doing much to correct and prevent the weaknesses in the public sector institutions.

## RESEARCH METHODOLOGY

One of the methods used to obtain in-depth understanding of a concept is the case study method; this is because many of the variables studied by social scientists are notoriously difficult to measure using the conventional statistical approach (George and Bennett, 2004). Furthermore, in investigating a phenomenon which is yet to be sufficiently understood, case study is deemed very appropriate for such exploratory work (Seuring, 2008; Yin, 2003). These scholarly considerations influenced the choice of case studies in this particular research. The thrust of this research is to establish the processes employed in conducting public procurement audit; this is an initial step towards a study of the propriety, effectiveness and efficiency of the public procurement audit method used in Ghana.

Two important public institutions: the public procurement office- Kumasi and the Kumasi Polytechnic procurement unit. The Kumasi office of the Public Procurement Authority is responsible for the entire Northern Sector of Ghana as the administrative head office of the Public Procurement Authority, this makes the Kumasi office a very important public procurement office in Ghana. Kumasi Polytechnic is a very important tertiary academic institution in Ghana, and one of the institutions which pioneered the study of purchasing and supply as an academic discipline. Considering the status of these public sector institutions in the scheme of affairs of Ghana, it is reasonable to anticipate that credible and worthwhile information would be obtained from them, hence the choice of these as the cases of this study.

Key officials who are involved in procurement responded to questionnaires. Officers who completed the questionnaires include the Zonal Coordinator of the Public Procurement

Authority, the director of procurement of Kumasi Polytechnic, accountants of the two institutions as well as procurement officers, staff of internal audit units, and all officers of the two institutions who answer directly or indirectly to the Auditor-General when there is a procurement audit activity. A total of fifty (50) questionnaires were administered out of which forty one (41) were answered by officials of these two institutions. Questionnaires answered included questions on frequency of audits, auditors who conduct the audit, reasons why the audits are conducted, procedures and stages of public procurement audits, and the complexity of the audit process.

## FINDINGS

The following were some of the findings made after analysing the responses of the 41 respondents. The software; SPSS was used in processing the data gathered, more emphasis was however on the processes involved in the audits and conditions under which audits are conducted than the number of respondents who indicated a particular response. This is because it was observed that respondents of the two institutions provided basically the same information, the difference however was in the level of details provided by each respondent. Inferring from responses provided, some of the respondents were more familiar and conversant with the audit processes than others, and such respondents provided more detailed responses. In the following paragraphs the key findings of the study are stated and discussed:

### Audit Frequency

All the respondents indicated that procurement activities of their institutions are audited. It came to light that routine procurement audit of these institutions take place once every year. However, internal audits and special audits are conducted as and when necessary. This annual audit exercise and special audits agree with the provisions of section 91 of the public procurement act and the constitutional mandate of the Auditor-General (Public Procurement Act, 2003; Ghana Audit Service, 2014). Refer to tables 1 and 2 for the research results on audit frequency.

Table 1: Whether Public Procurement Activities of the Agency are Audited or No.

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid yes	41	100.0	100.0	100.0



Table 2: Audit Frequency

	Frequency	Percent	Valid Percent	Cumulative Percent
once a year	21	51.2	51.2	51.2
once by audit service and once by internal audit	10	24.4	24.4	75.6
when audit need arises	5	12.2	12.2	87.8
once every year and when need arises	5	12.2	12.2	100.0
Total	41	100.0	100.0	

### Public Procurement Auditors

All respondents indicated that their institutions have an internal audit unit. Ghana Audit Service is mentioned as the main external auditors. Some of the respondents indicated that under special circumstances private audit firms are engaged to conduct audits. The presence of internal audit units in the institutions of this study implies that these institutions have complied with the Internal Audit Agency Act of 2004 (Internal Audit Agency, 2008).

### Reasons for Public Procurement Audits

Respondents provided a number of reasons why procurement audits are conducted among these are: to ascertain whether due process was followed in procurement; to improve internal control of procurement entities; to ascertain whether relevant procurement regulations have been complied with; to promote accountability; to detect and prevent procurement irregularities; to ensure fairness and transparency; and to ensure best value for money. Responses provided are similar to reasons obtained from the literature review (Hart, Northmore and Gerhardt, 2009; Petrovits, Shakespeare and Shih, 2009; Krivinsh and Vilks, 2013; Ghana Audit Service, 2014). Refer to table 3.

Table 3: Reasons for Public Procurement Audits

	Frequency	Percent	Valid Percent	Cumulative Percent
to ascertain if due process was followed	7	17.1	17.1	17.1
improve internal control	1	2.4	2.4	19.5
promote probity and accountability	5	12.2	12.2	31.7
ensure that laid down procedure is followed and to ensure value for money	12	29.3	29.3	61.0
it is a laid down procedure/ to ensure fairness, transparency, value for money, accountability, due process/prevent and detect procurement fraud and irregularities	16	39.0	39.0	100.0
Total	41	100.0	100.0	



### Public Procurement Audit Stages and Procedures

All the respondents indicated at least five main stages for the auditing activities namely: auditors notifying procurement entity of an impending audit; meeting of management and relevant stakeholders of the procurement entity with the audit team to clarify audit objectives; actual performance of audit; exit conference; and subsequent presentation of audit report by auditors. Main activities involved in the audit exercise as indicated by respondents include: interviews; study of relevant procurement documents; discussions with officers in charge of procurement and other related activities; and in some instances completion of questionnaires. Among the documents reviewed are the following: standard tender documents; invitation letters; tender evaluation reports; contract documents; stores records; budget/procurement plan; invoices and payment certificates; and payment vouchers.

The audit procedures outlined by respondents have some similarities with the procedures mentioned by the Audit Services Department; Chesapeake-Virginia (2010) and Office of the Auditor General- Nepal (2005). However, audit activities such as review and evaluation of public procurement policies and procedures, discussions with consultants of procurement contracts; and field observations and inspections identified in the literature review were not captured by responses provided by the respondents. This could mean that these audit activities not mentioned by the respondents are not performed by auditors. If it is so then there is the need for auditors to consider for instance the need to conduct field observations and inspections; interviewing contract consultants and all whose involvement in a procurement activity can furnish auditors with relevant information; and also conducting a comprehensive review and evaluation of procurement policies and procedures of the entities. Table 4 shows the methods of conducting audit exercise.

Table 4: Auditing Methods

	Frequency	Percent	Valid Percent	Cumulative Percent
questionnaires/interviews	11	26.8	26.8	26.8
documentary verification and interviews/questionnaires	5	12.2	12.2	39.0
stake holder discussions, documentary review, and interviews/questionnaires	20	48.8	48.8	87.8
other	5	12.2	12.2	100.0
Total	41	100.0	100.0	

### Complexity of the Audit Process

All other things being equal, public procurement entities will be able to conduct procurement activities more effectively if they are conversant with procurement procedures they are expected to follow. Laid down procurement policies and procedures are often the basis used by auditors to verify and control the procurement activities of entities. Indicating that the procurement audit process is simple and easy to understand implies that the respondents understand how procurement should be done appropriately. This further suggests that violation of procurement regulations and processes by respondents could be due to other reasons than ignorance. From the responses provided (Refer to table 5) majority of the respondents are of the view that the procurement audit process is simple and easy to understand.

Table 5: Complexity of Public Procurement Audit Process

	Frequency	Percent	Valid Percent	Cumulative Percent
simple and easy to understand	21	51.2	51.2	51.2
fairly easy to understand	15	36.6	36.6	87.8
complex and very difficult to understand	5	12.2	12.2	100.0
Total	41	100.0	100.0	

### RECOMMENDATIONS AND CONCLUSION

The main limitation of this study is the smallness of the sample size. Only two out of the many public sector institutions in Ghana were covered by this study, and only one administrative region out of the ten in Ghana. Due to this limitation, this study cannot be used to generalise for all the public sector institutions in Ghana.

Future study should consider a large scale study with the aim of finding out the procurement audit practice in other public sector establishments. Furthermore, future research should test the relevance of the current audit practice in terms of its objectives of discovering procurement irregularities and the prevention thereof as well as strengthening the internal structures of public institutions to ensure effective and efficient procurement practices.

The processes involved in procurement audits as identified in this study appear to be rather reactive instead of being pre-emptive and preventive. The responses provided did not indicate measures such as vetting of contracts by auditors for propriety before the contracts are awarded; periodic assessment of risks associated with procurement contract and alerting relevant agencies to prevent losses; and empowering the internal audit units to adopt creative means of detecting and preventing procurement fraud, waste, abuse, irregularities, and

violations of regulations. The best way of auditing procurement is by preventing procurement irregularities rather than reporting them.

The Ghana Audit Service should on regular basis review its audit techniques to ascertain whether their intended purposes are being achieved effectively and efficiently. They should always devise means of being ahead of procurement fraudsters, bid riggers; those who engage in conflict of interest, and other corrupt procurement practices. This will enhance efficiency, economy, effectiveness in procurement, integrity and accountability, as well as ensure that taxpayers money is spent the best interest of the public.

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