

**IRREGULARITIES IN GHANA'S PUBLIC SECTOR PROCUREMENT AND THEIR POSSIBLE
REINFORCERS: A STUDY OF THE AUDITOR GENERAL'S REPORT**

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Abstract

This study seeks to draw attention to the irregularities which characterise the public procurement process in Ghana, and also provide recommendations as to how these should be addressed in order to make public procurement fairer, more transparent, and to provide best value for public money. The study reviewed the Auditor General's report presented to the Public Accounts Committee of Ghana for the year ended December 2009. The reports reviewed are; audits reports of the Drivers' and Vehicle Licensing Authority (DVLA), the Ministry of Education, and the Ministry of Health. The focus of the review was to identify the procurement irregularities which occurred in these public institutions, and reasons assigned for their occurrence. The research findings indicate the following as the main procurement irregularities: poor record keeping; unauthorised transactions; failure to comply with public procurement laws and regulations; failure to prepare procurement plans; poor stores practices; and misapplication of funds and poor payment practices. Reasons attributed to these irregularities include: lack of supervision; failure to enforce accountability; weak internal control; negligence and lack of diligence; officers' complicity; and ignorance.

Keywords: Public Procurement; Irregularities; Reinforcers; Auditor General

INTRODUCTION

Public procurement irregularities as conceptualised by this article consists of any act of commission or omission which violates the laws and regulations governing public procurement in Ghana, and any action or inaction which has the potential of negatively impacting on value for money, transparency, accountability, fair competition, and the overall integrity of the

procurement process. Over the years, audit reports on public procurement in Ghana have highlighted a number of procurement irregularities, and in some instances the same irregularities keep occurring in the same public entity and at times in the same department (Ofori-Mensah and Rutherford, 2011).

This study seeks to identify the irregularities which are often reported by the Auditor General's department, and also to find out the reasons which are provided for these irregularities. Public procurement irregularities are dangerous to effective and efficient procurement practices and are recipes for embezzlement and misappropriation of funds, and other corrupt procurement practices. The ultimate effect of these irregularities is lack of required resources for national development, eradication of poverty, provision of economic and social infrastructure, and improvement of living standards. Considering the harmful effects of these irregularities, it is therefore very necessary to identify the factors which encourage the occurrence of these irregularities and find means of effectively dealing with them.

The main sections of this study are: literature review; method of data collection and analysis; findings of the study and discussions of these findings; implications of the findings; recommendations and conclusion.

LITERATURE REVIEW

The manner in which humans respond to situations that affect them, directly or indirectly has for many years been a matter of interest to researchers. One of these situations is how humans respond to situations which give them beneficial outcomes and those which give discomforts and hurts. The psychologists E. L. Thorndike treated this in his theory of effects, and B.F. Skinner captured this in his concept of reinforcement.

Operant Conditioning

Behaviourists are psychologists with the philosophy that learning consists of a change in behaviour as result of acquisition, reinforcement and application of associations between stimuli from the environment and observable responses of the individual (UNESCO, 2010). Skinner, one of the most influential behaviourists posits in his "operant conditioning" that people learn to perform new behaviours as result of the outcome of the things they do (Sammons, nd). Skinner is of the view that consequences of behaviour affect future behaviour in three ways: behaviour which does not produce any consequence is not likely to be repeated in future; behaviour that produces a pleasant consequence is likely to be repeated in future; and behaviour which produces aversive consequence is likely to be avoided in future (Sammons, nd). Skinner used the terms: 'reinforcers' to refer to responses from the environment that increase the probability of a behaviour being repeated; and 'punishers' to refer to responses from the environment that

decrease the likelihood of a behaviour being repeated (McLeod, 2007). Reinforcers can be either positive or negative.

Positive Reinforcement: this is whereby the presentation of a stimulus as a consequence of an instance of behaviour makes the behaviour more likely to be repeated in future; and negative reinforcement is whereby the removal of an existing aversive stimulus as a consequence of behaviour makes that behaviour more likely to reoccur in future (Kirman et al., 2010).

Punishment on the other hand, is a situation whereby an aversive stimulus is presented as a consequence of an instance of behaviour so as to lessen the occurrence of that behaviour in future (Kirman et al., 2010).

Implications of reinforcement and punishment for public procurement

The concept of reinforcement and punishment has the potential of contributing to the process of management, including public sector procurement management. The work of Shao et al. (2011) suggests that a regulatory mechanism is necessary for proper and ethical conduct in organisations. It further states that training programmes and codes of conduct could strengthen ethical behaviours and weaken parochial tendencies. It also added that ethics-driven leaders should be selected and developed to serve as role models of appropriate conduct whilst establishing clear ethical expectations, and also holding themselves and others accountable. Avey et al. (2010) also reiterate the significance of ethical leadership as a reinforcer of proper behaviour and a punisher of deviant and unacceptable behaviours. On their part, Casali and Day (2010) argue that, the presence of legislations, institutional ethics regimes, and strong individual values among staff are in themselves not sufficient to prevent unethical and illegal behaviours. They highlight the importance of managers incorporating ethics in decision making, in order to build a healthy organisational culture.

The application of punishment as a control mechanism to weaken the frequency of occurrence of undesirable behaviours in organisations is not a new phenomenon. Punishment is administered by either imposing unpleasant consequences or withdrawing rewards after an undesirable behaviour has been exhibited. The use of punishment however, generates controversy as it is viewed by some people as counterproductive: in the sense that, though punishment reduces the frequency of undesirable behaviour it does not promote desirable behaviour either; the punished behaviour will disappear only when the punisher is present and reappear when the punishing agent is withdrawn; and punishment generates antagonism towards the punishing agent, and the effectiveness of the agent reduces over time (Ranganayakulu, 2005).

Irregularities in Public Procurement

Higher Education Authority (2011) defines irregularity as any administrative or financial mismanagement which is as result of act of commission or omission of an economic entity which has or would have effect of prejudicing the general budget, by charging an unjustified item of expenditure to the community budget. In public procurement, one of the main sources of irregularities and fraud is the violation of public procurement rules (Lexxon Training, 2013). Tabish and Jha (2011) put public procurement irregularities into five categories, namely irregularities related to: transparency; professional standards; fairness; contract monitoring and regulations; and procedures. Audits reports on public procurement of the Republic of Estonia identified the following as the main irregularities: insufficient procurement documentation and inadequate clarification; disregard for turnover requirement; general principle of public procurement act not adhered to; division into lots; and incorrect procurement procedure (Republic of Estonia, 2010). Transparency International (2012) identified certain procurement irregularities with respect to some European Union member states and these include: bribery; not publishing final procurement contracts and some contracts having renegotiation conditions; incorrect procurement procedures, and systemic loopholes which make violation of public procurement rules possible. Irregularities create fertile grounds for fraud and corruption in public procurement, therefore the need for a mechanism to eliminate or reduce procurement irregularities to the barest minimum cannot be overemphasised.

Dealing with Public Procurement Irregularities

Specialised training for procurement officials and procurement auditors has been identified as one of the effective ways by which public procurement irregularities and corruption can be detected and prevented (OECD, 2007). Providing training for procurement practitioners in analysis of existing regulations, typology of risks, and how to improve internal control will enhance effectiveness of internal control of public procurement entities; and audit/investigation officers of public procurement can have their skills and competencies enhanced in detecting fraud and corruption by exposing these officers to a list of indicators of fraud (OECD, 2007). Furthermore, governments should put in place mechanisms to track procurement decisions so as to be able to detect irregularities and potential corruption; and also equip officials in charge of control with techniques for identifying misconduct in public procurement whilst establishing procedures for reporting misconducts, and protecting whistle blowers from reprisal. In case of violation of procurement laws, sanctions should be applied in an effective, proportional and timely manner (OECD, 2009). According to the European Academy for Taxes, Economics and Law (2013) correct handling of irregularities in EU funded projects is crucial and should include reporting irregularities by member states, monitoring procedures, keeping the EU informed

about the progress of administrative and legal proceedings, and recovering amounts unduly paid. To handle public procurement irregularities, issues to consider should include; transparency, professional standards, fairness, contract monitoring, and public procurement procedures (Tabish and Jha, 2011).

Ghana's Public Procurement

Ghana spends a chunk of its public resources in the acquisition of goods, works, and services; public procurement in Ghana utilises about 80% of national tax revenue, which is equivalent to about 17% of the country's GDP (Public Procurement Authority, 2011). From 1996, the government of Ghana started a series of financial reforms under the Public Financial Management Reform Programme (PUFMARP) with the objective of improving government financial management, by ensuring discipline in public spending, maximum utilisation of public resources, and promoting fiscal sustainability (European Commission Delegation Ghana, 2010). Public procurement reform was an important part of the general reform under PUFMARP; but gained priority as government policy issue only after the year 2000, more importantly because the World Bank and Ghana's development partners pushed for this reform as conditionality for donor support and debt relief (McDonald, 2008).

The passage of the Public Procurement Act, 2003, Act 663 was (as captured in the mission statement of the authority) to harmonise the public procurement process with the aim of ensuring a judicious, economic, and efficient utilisation of public funds, and to ensure that public procurement is carried out in a fair, transparent, and non-discriminatory manner while empowering local industry to become competitive (Public Procurement Authority). Improvements recorded in the public procurement as result of the reform include; a harmonised set of procurement rules to guide the procurement process at all levels of government, empowerment of citizens and other stakeholders to hold government accountable, improvement in transparency and fair competition. Challenges which have been created by the public procurement reform include; reduced decision making at the local government level, laborious procurement process which consumes a lot of time, lack of qualified and competent personnel to effectively carry out procurement functions, and in some cases increase in cost of procurement (McDonald, 2008).

Ghana Audit Service

Established in 1910 by the colonial administration with the name Audit Department; the Ghana Audit Service (the name by which it has been known since 1969) has been the state agency responsible for auditing functions (Ghana Audit Service, 2013). Headed by the Auditor-General,

the audit service has the mandate of submitting reports on audited accounts to the Parliament of the Republic, and the report so submitted is expected to draw attention to irregularities in the accounts audited, and any other matter worth the consideration of Parliament (Constitution of Ghana, 1992).

The Public Accounts Committee of Parliament

The Public Accounts Committee (PAC) of Ghana is one of the 11 Standing Committees of Parliament; established by the Standing Orders of the Parliament of Ghana, Order 151(2), the PAC is mandated to examine the audited accounts of Government to determine whether public funds have been utilised judiciously for their intended purposes (Parliamentary Centre, 2009). The effectiveness of the committee has however been questioned on the grounds that; its mandate is limited only to the examination of reports presented by the Auditor-General, and has no mechanism of carrying out pre-emptive investigations to prevent the abuse of public funds (Parliamentary Centre, 2009). A more worrying concern about the relevance of the work of the Public Accounts Committee is the fact that, the Committee has no powers to prosecute government officials who have violated laws related to the use of public resources, and many of the officials and institutions who have been implicated in PAC reports have not suffered any penalty for their wrong doing. Moreover, the Attorney General's Department, which is mandated to prosecute offenders, has been ineffective in implementing recommendations of the PAC (Myjoyonline.com, 2010).

RESEARCH METHODOLOGY

This study adopted the exploratory approach; this is because the aim of the study is to seek insight into, and gain clearer understanding on irregularities in Ghana's public procurement, and potential factors that strengthen their occurrence. A suitable means of doing this is the use of exploratory study approach (Robson, 2002). Moreover, the scarcity of prior study into public procurement irregularities and their reinforcers makes this method very useful (Murray et al., 2011).

Data for this study were obtained from the audit reports of the Auditor General on three public institutions for the financial year ended December 2009. This approach to data collection was settled on for this study due to its potentially higher quality than could be obtained by collecting primary data, and also the accessibility of vital information which would have been very difficult to obtain if own data were collected (Stewart and Kamins, 1993; Cowton, 1998). Selection of audit reports was purposively done with the aim of choosing reports which gave much focus to what the research is interested in; procurement irregularities (Silverman, 2000). As this happens to be one of the pioneers in this uncharted area of study especially in Ghana,

this research will limit itself to the identification of the key public procurement irregularities and their possible reinforcers for one financial year. This is expected to serve as a good starting point for future studies, which will consider adopting a longitudinal approach to study the trend of this phenomenon.

The audit reports used in this study are: the procurement audit reports on the Driver, Vehicle, and Licensing Authority (DVLA) Headquarters, the Ministry of Education, and the Ministry of Health. All audit reports of this study are for the year ended 31December 2009. The manuals of the Public procurement Act, 2003 (Act 663) stipulates that as a matter of principles, Ghana's public procurement system is to provide value for money in all public acquisitions by ensuring that public funds are spent in a transparent, efficient and fair manner. To this end, this study considers as irregularities practices which deviate from the principles of value for money, transparency, fairness and equal opportunity, efficiency, and conformity with public procurement legislations.

ANALYSIS & FINDINGS

The irregularities identified in this study are: Failure to prepare annual procurement plan, poor record keeping; improper stores and warehouse practices, unauthorised transactions; failure to comply with tendering/procurement procedure; and payment/misapplication of funds. The process of data collection comprised of a thorough study of the audit reports to identify the various irregularities and the frequencies of their occurrence, and also the reasons adduced for the identified irregularities. The information obtained from the study of the audit report is presented in a tabular format; showing the types of irregularities, and the frequency of occurrence (table 1).

Table 1: Summary of Public Procurement Irregularities and their Frequency of occurrence

Frequency of Irregularities @ the Public Entities	Irregularities					
	Procurement Plan	Record Keeping	Transaction authority	Tendering process	Stores and warehouse	Payment
DVLA	1	2	1	7	1	1
MOE	2	4	1	9	6	26
MOH	0	10	2	13	19	43

Failure to prepare procurement plan

This constitutes irregularity on the grounds that it contravenes provisions of subsections 1 and 2 of section 21 of Ghana's Public Procurement Act 2003 (Act 663). The subsection 1 states that a procurement entity shall prepare procurement plan to support its approved programme and plan. Subsection 2 indicates that the procurement entity should submit to its tender committee for approval not later than one month to the end of the financial year the procurement plan for

the following year. Relative to this study it is observed that some state entities procured goods, services and works on ad hoc basis without recourse to any procurement plan. Procurements without a procurement plan (as expressed by the audit reports) are prone to misuse of state resources and thereby defeat the principle of value for money. Other concerns expressed by the report include procurements made in this manner are opaque, and subject to possible manipulations and abuse of the procurement process.

Relative to this study; failure to prepare a procurement plan occurred in three (3) instances. One of these instances is attributed to DVLA, the rest are attributed to entities under the Ministry of Education (MOE). As per the audit report no reason was assigned by the DVLA for the failure to prepare the procurement plan, however, one of the entities of MOE attributed the failure to prepare a procurement plan to the non-existence of a procurement unit as at 2008.

Irregularity of poor record keeping

Ghana's public procurement manual (2003) intimates that documentary records are essential for effective and efficient management of procurement activities and is critical in providing evidence in support of decisions and actions taken, and in providing audit trail for verification of transparency, accountability and effectiveness; and that all officers should ensure they obtain, retain and maintain appropriate documentation supporting activities for which they are responsible; furthermore, officers responsible for approval and authorisation should ensure that any transaction approved or authorised must be backed by appropriate supporting documentation. In the light of this directive of the public procurement manual, any practice in public procurement which ignores proper documentation is a violation of an essential regulation of public procurement, and is described as irregularity in this study. Instances of poor and improper record keeping relative to this study include: absence of official reports such as procurement evaluation panel reports, absence of contract and fixed assets registers, failure to keep store ledgers to record receipt and issuing of stores, incomplete information in assets register, no documentation on some purchases, transactions not recorded in appropriate ledgers, and contradictions between transactions and their supporting documents. The DVLA recorded 2 instances of poor record keeping, the MOE recorded 4 and the Ministry of Health (MOH) recorded 10 of such instances for the period of the study.

Unauthorised Transactions

According to the public procurement manual (2003), to ensure transparency, accountability and ethics, the public procurement system requires that all transactions are properly authorised. In this study instances of unauthorised transactions include: printing of security documents at places other than the legally mandated source, printing of receipt books without authority from

the Controller and Accountant-General's department, unlawful award of audit contract, and unauthorised transfer of equipment. The DVLA recorded 1 such irregularity, the MOE also recorded 1, and the MOH recorded 2.

Irregularity of tendering and procurement process

The basic objective of Ghana's public procurement as stated by the Public Procurement Act 2003 (Act 663) is to harmonise the processes of public procurement with the aim of ensuring a judicious, economic and efficient use of state resources in a fair, transparent and non-discriminatory manner. To this end, procurement processes which deviate from the laid down procedures have the risks of defeating the objective of the public procurement, hence constitute irregularities. The study of the audit reports identified a number of procurement/tendering irregularities, prominent among which are the following: contract awarded to a bidder whose price is in excess of the lowest evaluated tender price with no justification; procurement of goods, works and services above the entity tender committee threshold; failure to advertise for the procurement of goods, works and services; entity tender committee not properly constituted; uncompetitive procurement and contract award; and procurement without consideration of tax compliance status of supplier. The DVLA recorded 7 of such irregularities, the MOE recorded 9 and the MOH recorded 13 of such instances.

Improper warehouse/ Store Practices

Regulation 183 of the Financial Administration Regulation (FAR) 2004 expects that acquisition of government stores are made and applied to public purposes in the most economical manner, and that proper care and custody of stores acquired, consumed and disposed of must be ensured.

In this study a number of practices, actions and inactions which undermine proper care and custody of government stores have been identified. Prominent among these are: absence of contract and fixed assets registers, pilfering and losses at stores, failure to record items in stores, stock levels not updated, officials unilaterally issuing and writing off stocks without approval of authorising agents, diverting of stores to other uses, items not routed through stores and keeping of expired or unwholesome stocks in the warehouse. The MOH recorded 19 of such irregularities, the MOE recorded 6 and the DVLA recorded 1.

Payment Irregularities and Misapplication of Funds

A key principle of public procurement as stipulated by the Public Procurement Act 2003 (Act 663) is value for money. This makes any inappropriate use, misapplication or blatant

embezzlement of public funds a very serious affront to the public procurement laws of Ghana. Irregularities of this kind as identified in this study include: payment for work not done, overpayment or payment in excess of contract amount, multiple payment for the same work, payment without supporting documents, huge cash payments instead of payment by cheque, bank transfer or direct payment to bank account, failure to account for funds, misapplication of funds, embezzlement of funds, payment documents not submitted for audit, and differences between amounts paid and cash book entries. The MOH recorded 43 cases of such irregularities, the MOE recorded 26 and the DVLA recorded 1.

Factors that Encourage the Irregularities

Comments of the auditors regarding possible reinforcers of the irregularities include: management failure to effectively supervise, failure to enforce accountability, negligence and lack of due diligence, systemic failure and weak internal control, officers' complicity, and ignorance. In terms of frequency of occurrence; lack of effective supervision occurred 17 times, failure to enforce accountability occurred 8 times, negligence and lack of due diligence occurred 5 times, systemic failure and weak internal control 3 times, officers' complicity 4 times, and ignorance 2 times (Table 2).

Table 2: Summary of possible Reinforcers of Public Procurement Irregularities and their Frequency of occurrence

Reinforcers	Lack of Supervision	Non-enforcement of Accountability	Negligence and lack of Diligence	Weak Internal Control	Officer's Complicity	Ignorance
Frequency	17	8	5	3	4	2

DISCUSSIONS & RECOMMENDATIONS

Implications of the Irregularities

The irregularities identified have serious negative consequences for the entire public procurement system and defeat the objectives of value for money, transparency, accountability, and ethics which the current public procurement regime seeks to achieve. The following are some of the implications of the identified irregularities:

Failure to prepare procurement plan; this could lead to misuse of state resources as result of unplanned procurement, it also has the potential of depriving the state of value for money from its procurement activities, and this makes it difficult to ascertain whether actual procurements undertaken are in line with the planned activities of a procurement entity for a

given year. This irregularity also makes it possible for the procurement process to be subjected to manipulations and abuse.

Poor record keeping; this irregularity could lead to inability to keep track of transactions, contracts, assets, liabilities and other important information of the entity; and this poses substantial challenge to effective and efficient audit process. The reliability of information provided by entities which fail to keep proper record is seriously compromised.

Unauthorised Transactions; usurping the mandate of another person or entity has the potential of generating conflict, overlapping of functions, national security implications, and this also creates opportunity for manipulations and abuse of the procurement process.

Stores Irregularities; failure to adhere to rules and regulations guiding stores practices has the potential of compromising the validity and authenticity of purchases, it is a recipe for pilfering, fraud, misapplication of stores, diverting of stores for personal use, and other such malpractices; and this does not ensure value for money of government stores, transparency and accountability.

Payment irregularities/misapplication of funds; payment without supporting documents, paying for work not done, making multiple payment for a given work, payment without considering tax obligation, misapplication of funds, embezzlement, and other such malpractices constitute a serious drain and abuse of the tax payers money and defeat the underpinning principles of public procurement.

The public procurement irregularities identified in this study border on issues of improper procurement procedures, transparency, violation of procurement rules, procurement monitoring, insufficient documentation, systemic loopholes, and fairness, thus making these irregularities identical to those identified by Tabish and Jha (2011), Gross (2011), and Transparency International (2012).

Possible reasons for Irregularities in Ghana's Public Procurement

Lack of supervision, failure to enforce accountability, non-enforcement of due diligence, and complicity of officials will thrive when such behaviours are not sufficiently sanctioned or not sanctioned at all. It could also be that there are no prescribed sanctions for these misbehaviours. Another possible reason is that officials who engage in the irregularities benefit thereby and consequently these irregularities are reinforced. Reviewed literature indicates that Ghana's Public Accounts Committee of Parliament which reviews audit reports has no prosecutorial powers, and the Attorney General who is charged with prosecuting wrongdoings in public procurement has over the years been ineffective in the discharge of this duty

(Parliamentary Centre, 2009; Myjoyonline.com, 2010). This probably explains the prevalence of these behaviours which encourage procurement irregularities.

Other reasons attributed to the identified irregularities are systemic failure and ignorance. Failure by the Public Procurement Authority to put in place appropriate and adequate legislations and structures for effective and efficient public procurement will create opportunities for irregularities; moreover, when procurement officials and auditors are not trained and equipped with the requisite skills, ethics and values, there will always be room for inefficiency and procurement irregularities.

Recommendations

Putting in place adequate and effective regulatory and administrative structure is essential for an effective and efficient public procurement system. The Public Procurement Authority should assess the current legal and administrative structures of the public procurement and effect the necessary changes.

The Central Government as well as entities that spend taxpayers' money should equip procurement officials and auditors with the needed competencies and skills to help them prevent irregularities and be able to discover irregularities when they occur. More importantly, training should target the affective domain of the officials; procurement officials should be patriotic, honest, diligent, and people of integrity. The attitude of the officials is very important to ensure effective and efficient public procurement.

Furthermore, there is the need to put in place and enforce sanctions which are deterrent enough to weaken or better still eradicate tendencies that promote noncompliance to the public procurement regulations and policies. The cost for engaging in procurement irregularities should be made very high to discourage those who might contemplate violating the rules and regulations.

In addition the Public Accounts Committee of Parliament should be mandated to conduct pre-emptive investigations to prevent the misuse of public funds. The Committee should also be made to play very active role in ensuring that those who fall foul of the laws of public procurement are brought to book. Reasons why the Attorney General has failed over the years to prosecute procurement offenders should be investigated and corrected to ensure that the Attorney General lives up to expectation.

Moreover, government should put in place mechanisms to track procurement decisions so as to be able to detect irregularities and potential corruption; and also equip officials in charge of verification and control with techniques for identifying misconduct in public procurement whilst establishing procedures for reporting misconducts, and protecting whistle blowers from reprisal.

CONCLUSION

The object of this study was to identify irregularities that occur in Government procurement, and also find out the possible reasons why these occur. The study identified: poor record keeping; improper stores and warehouse management; failure to prepare procurement plan; violation of tendering procedures; and improper payment practices. Reasons identified as possible reinforcers of the irregularities include: lack of supervision; non-enforcement of accountability; negligence and lack of due diligence; weak internal control and systemic failure; officers' complicity; and ignorance.

It is recommended that adequate regulatory and administrative structures should be put in place; specialised training should be given to procurement officials and auditors; deterrent sanctions should apply when procurement rules are violated; the Public Accounts Committee should be more pre-emptive in audit investigations and the Attorney General department should enforce its prosecutorial functions; and mechanisms should be put in place to track procurement decisions and procedures: these are expected to ensure an effective and efficient public procurement and to deliver value for money, fair, transparent, and non-discriminatory public procurement.

This study focused on only three Government entities; made up of two Ministries and the Headquarters of a Department. The study was for only one accounting year. This approach was limited in terms of comprehensiveness of procurement activities and year on year variations. Furthermore, the causes of the irregularities were just taken on their face values as reported by the audit report; detailed scientific analysis was not conducted to verify if indeed these were the actual causes of the irregularities.

Future studies should consider increasing the number of government entities, and also the number of years. Future studies should also verify if the causes adduced to the irregularities are the real causes, and also analyse the strength of relationship that exist between the causes and the irregularities.

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