

**CHALLENGES OF PUBLIC PROCUREMENT AUDIT  
A PERSPECTIVE OF ASHANTI REGIONAL OFFICE OF GHANA AUDIT SERVICE**

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**Abstract**

*This study is an exploratory exercise to find out factors which hinder effective performance of public procurement audit. Knowledge of the challenges is of importance especially to public procurement entities, the Ghana Audit Service, and the Central Government. To the procurement entities, this study highlights procurement practices which serve as barriers to successful audits for remedial actions; the audit service will be aided by the findings of this study so that they can prepare adequately to conduct more successful audits knowing in advance challenges they are likely to encounter; to the Central Government, findings of this study provide relevant information for policy reforms and resource allocations. Staff of Ghana Audit Service in the Ashanti Region of Ghana provided responses to questionnaires on challenges of public procurement audit. The analysed data made available the following as the major findings of the study: poor documentation and improper record keeping; habitual violation of public procurement laws and regulations; incompetence of procurement and audit personnel; and inadequate supply of resources for the audit function.*

*Keywords: Public Procurement; Audit; Challenges; Ghana Audit Service*

**INTRODUCTION**

Challenges serve as hindrances to the realisation of goals and objectives of individuals, businesses, and countries. As results, entities be they private or public have since time immemorial confronted their challenges by seeking means and avenues to surmount their difficulties. Challenges of public procurement audit will invariably pose threat to the realisation of procurement transparency; accountability; fairness; and best value for money.

It is of immense importance that organisations perform regular self-scanning to identify areas in which they are performing well and identify the challenges confronting their existence, growth and development, and the achievement of excellence. This study to identify challenges of public procurement audit is intended to highlight what auditors find as hindrances to the realisation of effective and efficient public procurement audit. Since public procurement audit challenges have potential negative impacts on the performance of public procurement function, elimination of these challenges will go a long way to aid the proper functioning of public procurement system in Ghana. Judicious utilisation of resources of countries is one of the surest ways of placing these countries on the path of national development. A developing country like Ghana needs a functional public procurement system to be able to overcome its numerous problems including: lack of economic and social infrastructure; poverty, ignorance and diseases; high indebtedness, and corruption. An effective and efficient public audit system is one of the sure ways of making public procurement work for the benefit and development of Ghana.

## **LITERATURE REVIEW**

### **Public Procurement Audit**

Public procurement as the acquisition of works, supplies and services by public bodies is viewed as particularly prone to corruption and a risk area of unsound business practices such as conflict of interest, favouritism and corruption (Ireland Environmental Protection Agency, 2013; Krivinsh and Vilks, 2013). The significance of public procurement is far reaching and affects many different areas of an economy (Wittig, 1999). Therefore the need to put measures in place to ensure that public procurement yields maximum benefits to the public cannot be overemphasised. Auditing of procurement activities has been identified as one of the means of making public procurement to achieve desired expectations (Mapesa and Kibua, 2006).

Auditing according to Abdolmohammadi and Thibodeau (2007) is a means of ascertaining whether established criteria have been complied with, through the collection and evaluation of sufficient evidence. Public procurement audit can therefore be explained as the process of ascertaining whether established public procurement criteria have been complied with and expected public procurement outcomes have been or would be achieved.

### **Importance of Public Procurement Audit**

Public procurement represents a huge share of any country's GDP; taking about 15% GDP of OECD countries and up to about 25% of that of developing countries (SIGMA, 2011; UNEP, 2012; European Commission, 2013; Bosch, Kemperman and Raes, 2012; Development Assistance Committee, 2005). Considering the quantum of resources at the disposal of public procurement, any mismanagement or abuse of that sector will have dire consequences for any country, it is therefore of great necessity that every legitimate measure should be put in place to

ensure that resources are prudently managed and utilised as judiciously as possible. One way of doing this is by means of effective and efficient public procurement audit.

Effective public procurement audit ensures that public entities achieve best value for money and probity, and by so doing secure public confidence (New Zealand Controller and Auditor-General, 2009). The Public Procurement and Property Administration Agency of the Republic of Ethiopia (2011) views public procurement audit as one of the decisive means of better administration of public funds and for the achievement of a public entity's mission and vision; safeguarding public funds against abuse, waste and loss; ensuring that procurement entities comply with legislative and regulatory provisions governing public procurement and; making available procurement information to relevant agencies and the general public in a timely manner to enhance accountability.

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

It is a legal requirement in Ghana as provided by the public procurement act, Act 663 that procurement activities of public entities be audited by the audit service of Ghana on annual basis. This audit is expected to ascertain the professional efficiency and effectiveness of the procurement function and to ensure the overall effectiveness of the procurement (Public Procurement Act, 2003; Public Procurement Manual, 2006).

The Ghana Audit Service is the institution responsible for the performance of procurement audit of the activities of all public entities. The aim of the audit is to promote good governance and ensure transparency, accountability and probity in the management of financial and other public resources (Ghana Audit Service, 2014). The Auditor-General is enjoined by Ghana's Constitution to audit the public accounts of Ghana and all public offices and report the audit findings to Parliament (Ghana Audit Service, 2014; Ghana Audit Service, 2012).

Public procurement audits are expected 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 (The Ghana Audit Service, 2010; Ghana Audit Service, 2012).

The public procurement audit process comprises of: familiarisation of the audit team with the procurement process of the 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 enhance efficiency, accountability, and transparency in the management of public sector resources, Government in 2004 brought into force the Internal Audit Agency Act. And the passage of this Act mandates public institutions to establish internal audit units which are expected to report to the Auditor-General on the efficient and judicious use of public resources (Internal Audit Agency, 2008; Ghana Audit Service, n.d.).

### **Challenges of Public Procurement Audit in Ghana**

A well functioning and effective public procurement system is a pre-requisite for efficient government procurement; the achievement of value for money; the elimination of fraud and corrupt practices; promotion of competition, transparency and accountability, thereby ultimately promoting national development (Public Procurement Authority, 2012; Osei-Owusu and Gyapong, 2013; Ameyaw, Mensah and Osei-Tutu, 2012). To ensure that public procurement performs as expected one cannot overlook the essence of an effective audit system. Public procurement entities must adhere to all relevant rules and regulations governing procurement activities in order to be able to achieve enhanced productivity, efficiency, effective utilisation of resources and a healthy government budget (Nketia-Asante, 2012). It has been realised that public procurement audits have not been able achieve their raison d'être due to a number of bottle necks.

Developing countries in general are confronted with challenges of poor record keeping and management; sub-standard professional and institutional capacity; absence of state institutions and lack of political will to review procurement related issues and sanction offenders appropriately; legislative bottlenecks; and resource constraints of public auditing institutions (OECD, 2008; Aglomasa, 2008; Aikins, n.d.). Challenges and weaknesses specific to Ghana include; resource constraints experienced by Ghana Audit Service, poor record keeping, lack of staff competence and expertise, inadequate training of procurement staff, absence of procurement units in some public institutions; cumbersome processes, small procurement thresholds, and failure on the part of some internal audit units to perform their functions effectively (Aglomasa, 2008; Aikins, 2012; Ghana Audit Service, 2012).

### **RESEARCH METHODOLOGY**

This study aims at finding out what the audit service perceives as challenges associated with the performance of public procurement audit. Such studies are usually conducted using case study so as to be able to gain sufficient understanding of the phenomenon under study and also to be able to explore the topic extensively (Seuring, 2008; Yin, 2003). Questionnaire was used

to collect the views of the research population because of its advantages of efficiency, versatility and simplicity (Fife-Chaw, 2000).

A discussion was held with the Ashanti regional head of Ghana Audit Service on the objectives of the research. Subsequently, a total of 40 questionnaires were hand delivered to the Ashanti regional office of Ghana audit service to be completed by district heads, unit heads, and officers who audit public institutions. Some of the questionnaires were forwarded to the districts heads for onward distribution to staff who were on audit schedules and the rest were completed by the regional audit staffs. The method of sample selection was purposive because the information required by the study could best be provided by field officers whose job schedule was auditing of public entities.

The collected data looked out for the challenges, weaknesses and problems indicated by the respondents. As has already been indicated, the objective of the study is to identify the challenges which confront public procurement audit; therefore measurement of the significance of the identified challenges falls outside the scope of this study. However, SPSS was used to determine the percentage of respondents who consider a given phenomenon as a challenge of public procurement audit.

## **RESEARCH FINDINGS**

Out the 40 questionnaires sent out 32 were successfully retrieved; the remaining 8 failed to respond in spite several reminders sent to them to do so. Challenges and weaknesses of the public procurement audits as indicated by the respondents are: poor documentation and record keeping by public entities; failure to prepare procurement plans; non compliance with public procurement regulations; incompetence of both audit and procurement personnel and; resource constraints. In the following paragraphs, the identified challenges will be discussed:

### **Challenges of Poor Documentation and Record Keeping**

About 27% of the respondents view poor documentation and record keeping as a major challenge to effective public procurement audits (refer to Table 1 for the data). Poor record management appears to be quite serious in the public institutions. Some of the responses indicate that some entities fail to prepare procurement plans. Assets registers could not be traced in some of the entities, and stores records were also either unavailable or poorly managed. This issue of poor record management confirms the views of OECD (2008), Ghana Audit Service (2012) and Aglomasa (2008). It must however, be noted that 6 of the respondents did not answer a question which sought to find out factors which the respondents considered as most serious of the challenges which hinder the performance of successful public procurement audits.

Table 1: Poor documentation and record keeping

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	poor documentation of procurement activities by auditees	7	21.9	26.9	26.9
	reasons 1 and 2	6	18.8	23.1	50.0
	reasons 3 and 4	13	40.6	50.0	100.0
	Total	26	81.2	100.0	
Missing	System	6	18.8		
	Total	32	100.0		

### Non-compliance with Regulations

78% of the respondents (as in Table 2) opine that procurement entities do not always comply with the provisions of public procurement laws and regulations. Compliance with laws and regulations governing public procurement is a decisive way for ensuring better administration of public funds, it serves as an antidote to corruption, it ensures transparency and fair competition as well as guards against errors and irregularities (Public Procurement Authority, 2013; European Academy for Taxes Economics and Law, 2014; The Public Procurement and Property Administration Agency of the Republic of Ethiopia, 2011; Ghana Business News, 2012). Failure to comply with procurement regulations indicates threats of abuse and misappropriation of resources, corruption, lack of transparency and fair competition, lack of value for money, and all the irregularities which could be associated with poor and ineffective procurement practices. The challenge of non-compliance with relevant legislative provisions agrees with the position of OECD (2008) and Ghana Business News (2012).

Table 2: Compliance with Public Procurement Laws and Regulations

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Not always	25	78.1	78.1	78.1
	always	7	21.9	21.9	100.0
	Total	32	100.0	100.0	

### Personnel Incompetence

The respondents identified the problem of incompetence of staff as one of the key weaknesses associated with the public procurement audit process; incompetence both on the part of audit personnel and procurement staff. 47% of the respondents (auditors) are of the view that auditors lack the requisite competence to conduct effective public procurement audits. With respect to the competence of procurement personnel, 78% of the respondents suggest that public procurement personnel lack the wherewithal in terms of requisite knowledge, experience, skills and attitude to procure effectively and maintain appropriate records for audit purposes. One of the areas of incompetence of auditors which was highlighted by respondents is lack of

sound knowledge about the public procurement act and other regulations which govern public procurement. How could one expect efficiency and effectiveness in public procurement whilst personnel doing the procurement and auditors expected to verify and safeguard the sanctity of the process are both handicapped in terms of knowledge, skills and attitude? This finding confirms the views of OECD (2008) and Aglomasa (2008). Please refer to Tables 3 and 4 for data on personnel incompetence.

Table 3: Auditors' Level of Competence

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Not Competent	15	46.9	46.9	46.9
	adequate	17	53.1	53.1	100.0
	Total	32	100.0	100.0	

Table 4: Level of Competence of Procurement Staff

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Poor	6	18.8	18.8	18.8
	inadequate	19	59.4	59.4	78.1
	adequate	7	21.9	21.9	100.0
	Total	32	100.0	100.0	

### Resource Constraints

Respondents point at financial and logistical constraints as one of the major challenges confronting the audit service in the performance of public procurement audits. 78% of the respondents (Please refer to Table 5) think the audit service is not well resourced to effectively perform its audit and allied functions. The major resource constraints enumerated are: inadequate funding and late release of funds; lack of requisite staff; inadequate office supplies; insufficient office accommodation and; short supply of office vehicles. Reviewed literature validates the resource constraints problem of the Ghana Audit Service (Aglomasa, 2008; Centre for Policy Analysis- CEPA, 2005; Dua-Agyeman and Grogan, 2008; The New Statesman, 2013).

Table 5: Resource Adequacy for Audit Activities

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	poorly resourced	6	18.8	18.8	18.8
	minimally resourced	19	59.4	59.4	78.1
	well resourced	7	21.9	21.9	100.0
	Total	32	100.0	100.0	

## **POLICY IMPLICATIONS AND RECOMMENDATIONS**

Ineffective public procurement audit can have dire consequences for any country. Public procurement audit is viewed as a critical tool for ensuring that government procurement follows established rules and procedures so as to achieve value for money; transparency and fair competition; and ultimately achieve national development. Laws and measures instituted to safeguard public procurement are useless if there are no means to ascertain whether procurement entities perform as expected of them and that public interests are being served. This is the reason why procurement audit challenges and shortcomings should be addressed as seriously as possible. Public procurement entities, the public procurement authority, the local and central government must be concerned about this unhealthy situation, and measures must be put in place to cure the weaknesses identified.

Poor documentation and record management for instance can be addressed by sensitising public officers on the essence of proper record keeping. In addition office secretaries, procurement and store officers, accountants and internal auditors, and all who handle and store data/information in government establishments must be given appropriate training to equip them with relevant skills and competence for record keeping. Moreover, sanctions should be brought to bear on those who fail to keep proper records. Punishments, deterrent enough should be meted out to those who are responsible for data but fail to live up to expectations. Government should provide facilities for data to be kept electronically; the public procurement authority and procurement entities should ensure that data are kept electronically and enough information backups are available so that under no circumstance will there be complete loss of information in the public institution.

It is regrettable that non-compliance with procurement regulations and the perpetuation of procurement malfeasance has become a norm and in many instances the problems highlighted by annual audit reports keep occurring, often within the same government agency and department (Ofori-Mensah and Rutherford, 2011). This is clearly indicative of lack of deterrent factors. Laws are of no effect if they are not enforced, and enforcement is of no consequence if it does not prevent future occurrence of the wrongful act. A number of approaches can be adopted to guard against the breaking of procurement laws with impunity. For instance people who are found to have benefited from violation of the procurement regulations must not be left to enjoy their loots, they should be made to refund what has been misappropriated, mismanaged or stolen with high enough rate of interests which will serve as a deterrent for future occurrence. Moreover, personnel in charge of procurement and audit must be given thorough education and training in the Acts and Regulations guiding procurement, this is needed so that violation of the law could not be as result of ignorance. In addition, competence and right attitude should be given premium when hiring procurement personnel; there must be a departure from the system of political patronage, cronyism and favouritism

which appears to be the practice in Ghana. There will also be the need to take a second look at the public procurement act and all relevant regulations of the act; amend and review sections which are not well crafted, spell out clearly how the regulations are to be enforced and the enforcing agencies, and state in clear and unambiguous terms sanctions which must apply when the laws are violated. Making the laws work is one of the surest ways of ensuring that the resources of the country are managed effectively and efficiently for the benefit and development of the country.

The obvious reason why people get hired is because their services are needed to perform certain functions which contribute to the achievement of stakeholders' expectations, be it in the public or private sector. Under normal circumstances the value added by the employee must be worth more than what the employee is paid as wages. However, this does not appear to be the situation in Ghana's public sector where some people are paid far more than they contribute in terms of output, and in some situations people are being paid for running down state institutions. It is reasonable to assume that employees' contribution to output will rise both qualitatively and quantitatively the more competent they are, and vice versa. The lack of requisite knowledge, skills, experience and attitude by procurement personnel and audit staff has adverse effects on the performance of public sector institutions, and the need to avert this situation cannot be overemphasised. Though Ghana has given considerable attention to the training and education of procurement personnel (Ghana Public Procurement Authority, 2011; World Bank, 2013; OECD, 2008) a lot more needs to be done to realise the positive impact of the investment that has so far gone into the education and training of procurement personnel. Apart from the academic certificates, the Public Procurement Authority should emphasise professional qualifications of practitioners. Very competent and experienced procurement practitioners should be involved in the training programmes. In addition those who head procurement units should be carefully selected based on skills, knowledge, attitude and experience. Furthermore, there is the need for effective supervision; the Public Procurement Authority must ensure that activities of procurement entities are regularly monitored and supervised for early detection and prevention of procurement malpractices and irregularities.

An entity's performance to a large extent depends on the relevant tools and facilities at its disposal. Public sector institutions such as the Ghana Audit Service are no exceptions. There is the need for the Government of Ghana to provide adequate funding, equipment, and other logistics which are needed to facilitate quality audit activities, so that irregularities that have taken place could be detected, weak systems detected and corrected, and future malpractices and irregularities prevented. Ghana will be better off with a strong, competent, and modern Audit Service which has integrity.

## CONCLUSION

This study sought to identify the challenges and weaknesses of public procurement audit from the perspective of personnel of Ghana Audit Service. Though the study was limited to only one of the ten administrative regions of Ghana its purpose (i.e. to find out the challenges of public procurement audit) has been met. Two major limitations of this study are: the smallness of the sample size and the failure of some respondents to answer all the questions of the questionnaires. It is recommended that future studies should be conducted on a wider scale to find out if the problems identified in this research are widespread. Moreover, future studies should measure the extent of impact that the various identified challenges are having on public procurement in particular and the nation's resources in general.

Real efforts must be made by the Government of Ghana and other stakeholders in public procurement to address the challenges identified. The Public Procurement Authority must be supported to achieve the cardinal goals of transparency, accountability, fairness, and best value for money.

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