

**COMMUNICATING THE AUDIT FINDINGS, PAC
RECOMMENDATIONS AND TREASURY MINUTE: A CASE STUDY OF
OUTREACH BY THE OFFICE OF THE AUDITOR GENERAL**

**By
ELLEN M. CHIKALE**

**A Report submitted to the University of Zambia in partial fulfillment of the Requirements
of the Degree of the Master of Communication for Development**

The University of Zambia

2013

I, **ELLEN M. CHIKALE**, declare that this dissertation:

- a) Represents my own work;
- b) Has not previously been submitted for a degree at this or any other University; and
- c) Does not incorporate any published work or material from another dissertation.

Signed:

Date:

All rights reserved. No part of this dissertation may be reproduced or stored in any form or by any means without permission in writing from the author or the University of Zambia.

APPROVAL

This dissertation of **ELLEN M. CHIKALE** is approved as fulfilling the partial requirements for the award of the degree of Master of Communication for Development by the University of Zambia.

Signed:

Date:

.....
.....
.....
.....

.....
.....
.....
.....

ABSTRACT

The study was carried out for the purpose of exploring the role communication plays in the accountability process of Zambia. The study focused on the role communication plays in good governance and development of the country with particular emphasis on communicating the reports emanating from institutions in the accountability cycle namely; the Auditor General, Parliament and Executive (Government).

Questionnaires, in-depth interviews, interview schedule, participant observation and scrutiny of documentary evidence in publications and the internet were used to collect data. The sample size of 100 respondents was selected. A purposive sample was also carried out on five (5) government ministries categorised as ‘high spending’ ministries (Ministry of Finance, Education, Health, Defence and Agriculture); two (2) mainstream media houses, one electronic (ZNBC) and the other print (The Post Newspaper); three (3) accounting bodies namely ZICA, CIMA and the Zambian chapter of ACCA; and two (2) civil society organisations namely Transparency International Zambia and Civil Society for Poverty Reduction (CSPR). A systematic random sample was drawn on five (5) parastatal bodies from the sampling frame. The researcher sampled 5 parastatal bodies of every 8th element from the sample population of 41 parastatal bodies in Zambia. A random sample picked donors who contribute to what is known as the ‘basket funding’ who support accountability and good governance. The quantitative data were coded and analysed with the aid of the Statistical Package for Social Sciences. The data gathered from the documentary evidence, interviews and participant observation were typed in form of text.

The study found that communication plays a role in the accountability process in Zambia. The study revealed that seventy-two percent (72%) rated the degree to which communication would contribute to accountability in Zambia very high, followed by those who rated communication as high at 21 percent (21%). In essence this means that 93 percent of the respondents were to some extent in agreement to the fact that communication plays a role in the accountability process in Zambia. However, though communication plays a critical role in the accountability process in Zambia there is need to enhance the various communication strategies by the three institutions at the helm of the accountability process in Zambia, and many recommendations were derived from this study.

DEDICATION

I give thanks to the almighty God, who met me at my point of need and gave me the resilience to go on.

To my beloved family who were exceptionally wonderful, whose love and support inspired my work. My parents, Mrs. Grace Inonge Chikale and Mr. Judah Chikale, I thank you for being there for me all the way. To my sisters, Caroline Chikale-Harris and Lungowe Chikale-Mungalu, I thank you for your immense support during this period. To my brother Boyd Chikale, I dedicate my thesis to you and pray that it will give you the impetus to forge on in this life. My niece Nzala Chikale I say thank you for taking care of my physical needs, you made my work easier. Lastly, to all my extended family who I cannot mention name by name, I thank you for your understanding and endurance in doing things without my physical presence during family functions.

To you all, I owe a debt of gratitude beyond measure.

ACKNOWLEDGEMENTS

The Production of this Research Report would not have been successful without the unwavering support and valuable comments from my supervisor Mr. Kenny Makungu whom I remain indebted to.

I also wish to thank Mr. Fidelis Muzyamba who had faith in me and gave me the resilience to go even when my faith waned. I am grateful to my good friends who devoted their time and energy to encourage me during the entire research process.

I wish to also thank Mrs. Mwendalubi Moono Msoka for the assistance in editing parts of my study and overall encouragement during my study.

I further would like to add a special note of appreciation to my employer Office of the Auditor General for the paid study leave while I pursued my studies.

Further, I am thankful to all the sampled Government Ministries, Parastatal bodies, Members of Parliament, Donors, Office of the Auditor General, the Media, Civil Society and the public for responding to my questionnaires as well as granting me interviews on the research topic.

I wish to express my sincere gratitude to the many people who helped to make this research paper a reality. I acknowledge their valuable interaction and criticism that I found beneficial:

Mr. Fredson Yamba – Secretary to the Treasury

Mr. Vincent Mwale – Chairman of the Public Accounts Committee

Ms. Anna Chifungula – Auditor General of Zambia

Dr. Godfrey H.N. Haantobolo – Deputy Clerk of the National Assembly of Zambia

Mr. Steven Chiwota – Committee Clerk of the Public Accounts Committee

Mr. Goodwell Lungu – Executive Director Transparency International Zambia

Ms. Jane Chirwa – Information and Research Officer (MISA)

Mr. Gilbert C. Kalyandu– Financial Quality Controller at the Norwegian Embassy

Title of the report	i
Declaration	ii
Copyright	iii
Approval	iv
Abstract	v
Dedication	vi
Acknowledgement	vii
Table of contents	viii
List of Tables	xii
List of figures	xiii
List of Acronyms	xiv

CHAPTER ONE

ORIENTATION OF THE STUDY

1.0 Introduction.....	1
1.1 Background to the Westminster model of parliament accountability.....	6
1.2 Zambia’s profile.....	8
1.2.1 History.....	8
1.2.2 Geography.....	9
1.2.3 Economy.....	9
1.2.4 Politics.....	9
1.3 Statement of the problem.....	10
1.4 Justification (Rationale).....	11
1.5 Research Objectives	12
1.5.1 General Objectives.....	12
1.5.2 Specific objectives.....	12

CHAPTER TWO

RESEARCH METHODOLOGY

2.0 Introduction.....	13
2.1 Research Questions.....	13
2.2 Methodology.....	14
2.3 Data collection methods	14

2.3.1	Quantitative survey.....	14
2.3.2	In-depth interviews.....	14
2.3.3	Participant observation.....	15
2.3.4	Review of documentary evidence.....	15
2.4	Sampling procedure.....	15
2.4.1	Purposive sampling.....	15
2.4.2	Systematic Random Sampling.....	16
2.4.3	Random sampling.....	16
2.5	Data Gathering.....	17
2.6	Data Analysis.....	17
2.7	Limitations of the study.....	17

CHAPTER THREE

CONCEPTUAL AND THEORETICAL FRAMEWORK

3.0	Introduction.....	18
3.1	Conceptual and operational definitions.....	18
3.1.1	Accountability.....	18
3.1.2	Public resources.....	21
3.1.3	Good governance.....	22
3.1.4	Corruption.....	22
3.1.5	Development.....	24
3.1.6	Political will.....	25
3.2	Main Mass Communication Theories.....	26
3.2.1	One step flow theory.....	26
3.2.2	Two step flow theory.....	26
3.2.3	Multi step flow theory.....	27
3.2.4	Agenda setting theory.....	28
3.2.5	Diffusion of innovation theory.....	29
3.2.6	Uses and Gratification theory.....	29

CHAPTER FOUR

LITERATURE REVIEW

4.0	Introduction.....	32
-----	-------------------	----

4.1 The concept of accountability.....	32
4.2 The Effectiveness of the Public Accounts Committee in Public Financial Accountability.....	35
4.2.1 The Determinants of PAC’s Success.....	39
4.2.1.1 Composition of the Committee.....	39
4.2.1.2 Powers of the committee.....	41
4.2.1.3 Success and practices of the PAC	42
4.2.2 Obstacles to the good functioning of the PAC.....	44
4.2.3 The “ideal” PAC.....	47
4.3 The concept of the public auditing and its relevance to the management of funds.....	47
4.4 Examples of various accountability models in different countries.....	52
4.4.1 Following up on audit recommendations - the German case.....	52
4.4.2 The Uganda Experience.....	53
4.5 Scope and limitation of the Current Research.....	55
4.6 Summary	56

CHAPTER FIVE

PRESENTATION OF RESEARCH FINDINGS

5.0 Introduction.....	57
5.1 Overview of the research findings from the questionnaire administered.....	57
5.1.1 Social demographic characteristics of the respondents of the questionnaire.....	57
5.1.2 Which means of communication do you use to get information about the audit findings.....	61
5.1.3 Are the means of communication adequate.....	62
5.1.4 How best can the audit findings be communicated.....	62
5.1.5 Have you ever heard about the Public Accounts Committee’s recommendations on the report of the Auditor General	63
5.1.6 Through what means did you get to hear about the PAC recommendations.....	64
5.1.7 In your view, how best do you think PAC recommendations should be communicated.....	65
5.1.8 How can communication of the PAC recommendation act as a deterrent to abuse of public resources.....	66

5.1.9	What is treasury minute.....	67
5.1.10	How did you get to know about the treasury minute.....	68
5.1.11	How best can the treasury minute be communicated.....	69
5.1.12	How relevant is the treasury minute in remedying the continued abuse of public resources in Zambia	70
5.1.13	Kindly rate the degree to which communication would contribute to accountability in Zambia.....	71
5.1.14	Kindly rate the degrees to which how communication of the audit findings could help contribute to accountability process in Zambia.....	72
5.1.15	Communicating the Public Accounts Committee report is crucial to	
5.1.16	detering would be abusers of the public resources.....	73
5.1.17	Communicating of the treasury minute is relevant to remedy the abuse of public resources.....	74

CHAPTER SIX

DATA ANALYSIS

6.0	Introduction.....	76
6.1	How communication of the audit findings contributes to the accountability process in Zambia.....	76
6.2	Is communication of the recommendations of the Public of the Accounts Committee perceived as a deterrent to the abuse of the public resources.....	77
6.3	What are the levels of knowledge, attitudes and practices regarding the Treasury Minute and its relevance to remedying the abuse of resources are.....	80
6.4	Summary of chapter 6	85

CHAPTER SEVEN

CONCLUSION AND RECOMMENDAIONS

7.0	Introduction.....	86
7.1	Conclusion.....	87
7.2	Recommendations.....	88
	References	91
	Appendix I Questionnaire	94
	Appendix II In-depth Interview Schedule	99

List of Tables

Table 1	Composition of the Educational level of respondents	59
Table 2	Occupation of the respondents	60
Table 3	Means of Communication used to get information about the audit findings	61
Table 4	How best can the audit findings be communicated	63
Table 5	How the PAC recommendations can act as a deterrent to abuse of resources	67
Table 6	How did you get to know about the Treasury Minute	69
Table 7	Rate the degree to which communication would contribute to accountability in Zambia	72
Table 8	Rate whether communicating the Public Accounts Committee report is crucial to deterring would be abusers of public resources	73

List of Figures

Figure 1	Sex of the respondents	57
Figure 2	Age categorization of respondents	58
Figure 3	Are the means of communication adequate	62
Figure 4	Have you ever heard about the public Accounts Committee’s recommendations on the report of the Auditor General.....	64
Figure 5	Through what means did you get to hear about the PAC recommendation	65
Figure 6	How best can the PAC recommendations can be communicated.....	66
Figure 7	What is treasury minute.....	68
Figure 8	How best can the Treasury Minute be communicated	70
Figure 9	How relevant is the treasury minute in the remedying the continued abuse of public resources in Zambia.....	71
Figure 10	Communicating of the audit findings could help contribute to accountability process in Zambia	73
Figure 11	Rate whether communicating the Treasury Minute is relevant to remedy the abuse of public resources	74

LIST OF ACRONYMS

ACC	Anti Corruption Commission
ACCA	Association of Chartered Certified Accountants
AG	Auditor General
CID	Criminal Investigations Division
CIMA	Chartered Institute of Management Accountants
CSPR	Civil Society for Poverty Reduction
EAZ	Economic Association of Zambia
GDP	Gross Domestic Product
GNP	Gross National Product
INTOSAI	International Organisation of Supreme Audit Institutions
IT	Information Technology
MoU	Memorandum of Understanding
MPSAs	Ministries, Provinces and Spending Agencies
MPs	Members of Parliament
OAG	Office of the Auditor General
PAC	Public Accounts Committee
PRBS	Poverty Reduction Budget Support
SARFM	South Asia Region Financial Management
SPSS	Statistical Package for the Social Sciences
SAI	Supreme Audit Institution
ST	Secretary to Treasury
TIZ	Transparency International Zambia
UN	United Nations
WBI	World Bank Institute
ZICA	Zambia Institute of Chartered Accountants
ZNBC	Zambia National Broadcasting Corporation

CHAPTER ONE

ORIENTATION OF THE STUDY

1.0 Introduction

This chapter discusses the role communication plays in the accountability process. It also provides the background to the study by highlighting an overview of the accountability process in Zambia. Subsection 1.1 further gives the background to the Westminster model of the parliamentary accountability. The chapter also discusses Zambia's profile in brief at subsection 1.2 which includes its history, geography, economy and politics. At subsection 1.3, the statement of the problem is discussed while subsections 1.4 and 1.5 look at the justification, the research objectives and the specific objectives respectively.

Background to the study

Communication is the lifeblood of any given society. The lack of it therefore can be very detrimental. In this regard, poor communication or the lack of it on financial accountability may be responsible for the blatant abuse of public resources in Zambia. Communication which is the exchange of information, ideas and feelings also entails the passing of information from one person to another (communicationtheory.org). For communication to take place there has to be a sender, a receiver and feedback.

Every year, the Auditor General submits reports on the Accounts of the Republic and Parastatal Bodies. Embedded in these reports are irregularities and malpractices ranging from unretired imprest, misapplication of funds, failure to follow tender procedures to misappropriation of funds among others. The importance of these reports is to inform the Zambian citizenry (who are the owners of the money) how their money has been spent.

To put the study in its right perspective, below are the definitions of concepts that relate to good governance.

Good governance

According to the World Bank, good governance entails sound public sector management (efficiency, effectiveness and economy), accountability, exchange and free flow of information (transparency), and a legal framework for development (justice, respect for human rights and liberties) (un.org).

Accountability means ensuring that officials in public, private and voluntary sector organisations are answerable for their actions and that there is redress when duties and commitments are not met (transparency-initiative.org).

Transparency - means openness of decisions and actions. Put in another way, it means a free flow of information about decisions and actions, from source to recipient. In public sector, transparency is the flow of information about the decisions and actions taken by civil servants, politicians, judges, etc to various groups who would seek to hold them accountable (egov4dev.org).

From the good governance definition, we see issues of accountability, exchange and free flow of information (transparency) and a legal framework for development forming part of the whole phenomenon. Thus accountability and having a legal framework in place without a comprehensive exchange and free flow of information to the citizenry to some extent renders the concept of good governance and the process below void.

The reports of the Auditor General are accordingly deliberated by the Public Accounts Committee of the National Assembly, who in turn issue recommendations through their PAC reports to the Main House. The Executive then issues Treasury Minutes after 60 days detailing what action has been taken on the queries raised by the Auditor General and the recommendations made by the Public Accounts Committee. All these work processes require adequate communication to the public and other key stakeholders.

This study was conceived from the recognition that public finances are perhaps the most important resource that Zambia has, that can contribute directly to development. Essential to note is that these finances in Zambia are in short supply compared to the demand for their usage as the cliché of *'the resource envelope not being enough'* goes. The current government together with the past ones has been on record reaffirming this statement. Therefore to go round this, prudent handling of these meagre resources is crucial and requires a complete and participatory involvement of all stakeholders.

The various annual reports prepared by the Auditor General (AG), demonstrates that Zambia has serious challenges in the manner in which public finances are managed.

The latest report of the Auditor General on the Accounts of the Republic for the financial year ended 2010 revealed major irregularities amounting to K1, 289, 890, 478, 875 (K1.2 trillion) of the K16.7 trillion 2010 budget which translates to about 8 percent of the budget. It is therefore realistic to imagine that these funds lost through bad financial management practices could have been used to finance the perpetual budget deficits that the country was experiencing through the years thus encountering a vicious circle of poverty, untenable debt, and underdevelopment.

The budget deficit in the year 2011 stood at three trillion kwacha, according to the (ukzambians.co.uk).

Since the pre-independence era, the of the Auditor General Office (OAG) has been auditing all Government Ministries, Provinces and Spending Agencies (MPSAs); and reporting the findings to the public through their representatives the Members of Parliament (MPs). This annual undertaking although has acted as a deterrent in some cases; to a larger extent it seems not to render any hope to the country as finances intended for development continue to be abused by those charged with the responsibility to manage them.

The Office of the Auditor General is mandated to audit all the accounts of the Republic and Parastatal Bodies and issue a report on the findings through the following pieces of legislation:

- Republican Constitution, Part X Article 121(2);
- Public Audit Act No. 8 of 1980, Cap 378 of the Laws of Zambia; and
- Public Finance Act No. 15 of 2004.

Republican Constitution, Part X Article 121 section 1 states ... “There shall be an Auditor-General for the Republic whose office shall be a public office and who shall, subject to ratification by the National Assembly, be appointed by the President.”

And section 2 subsection (c) states it shall be the duty of the Auditor General to audit the accounts relating to the general revenues of the Republic and the expenditure of moneys appropriated by Parliament, the National Assembly, the Judicature, the accounts relating to the stocks and stores of the Government and the accounts of such other bodies as may be prescribed by or under any law.

The **Public Audit Act No. 8 of 1980, Cap 378 of the Laws of Zambia (1)** states that notwithstanding anything to the contrary contained in any return law establishing a statutory corporation with respect to the appointment of an auditor, it shall be the duty of the Auditor General at such times as the Auditor General considers fit, to audit in accordance with the provisions of the Public Audit Act the accounts of any statutory corporation.

Section 2 states that in the performance of duty under subsection (1), the Auditor and any public officer, agent or specialist consultant authorized by the Auditor General shall have access to all the books, records, returns, reports and other documents relating to accounts of statutory corporation as the Auditor General considers necessary.

The **Public Finance Act No. 15 of 2004 section 1** states that the Auditor General shall carry out performance and specialized audits in respect of a ministry, Government department or statutory corporation as the Auditor General may consider necessary and shall prepare a report on the audit for submission to the National Assembly.

The Republican Constitution permits the Auditor General to present her reports to the President within 12 months after the end of each financial year; who causes it to be tabled in Parliament within seven days of its sitting. Thereafter, it becomes a public document; meaning the general public can access it.

The parliamentary Public Accounts Committee (PAC) is the Committee to which the report of the Auditor General is referred for consideration after it has been tabled on the floor of the house. The PAC is a sessional committee charged with the responsibility of carrying out an oversight role of all public resources in the country.

The functions of the Committee are:

- To examine the accounts showing the appropriation of sums granted by the National Assembly to meet the public expenditure; and
- To examine the Report of the Auditor-General on these accounts and such other accounts and to exercise the powers conferred on them (PAC) under Article 117 (5) of the Constitution of the Republic of Zambia.

The Government through the Secretary to the Treasury (ST) is mandated to take action on the recommendations made by the Public Accounts Committee after deliberating on the report of the Auditor General. The Treasury Minute is presented to the National Assembly by the Minister of Finance and National Planning 60 days after the PAC report to the house.

In this process mentioned above, communicating of the reports of the Auditor General, Public Accounts Committee and Treasury Minute, remains an issue of paramount importance. This is because the public and other key stakeholders need to be made aware of the accountability process in its entirety. However, the situation at the moment appears not to be so as very little information, if at all, gets to be known by the public and other stakeholders regarding the reports of the Auditor General, Public Accounts Committee and the Executive's Treasury Minutes.

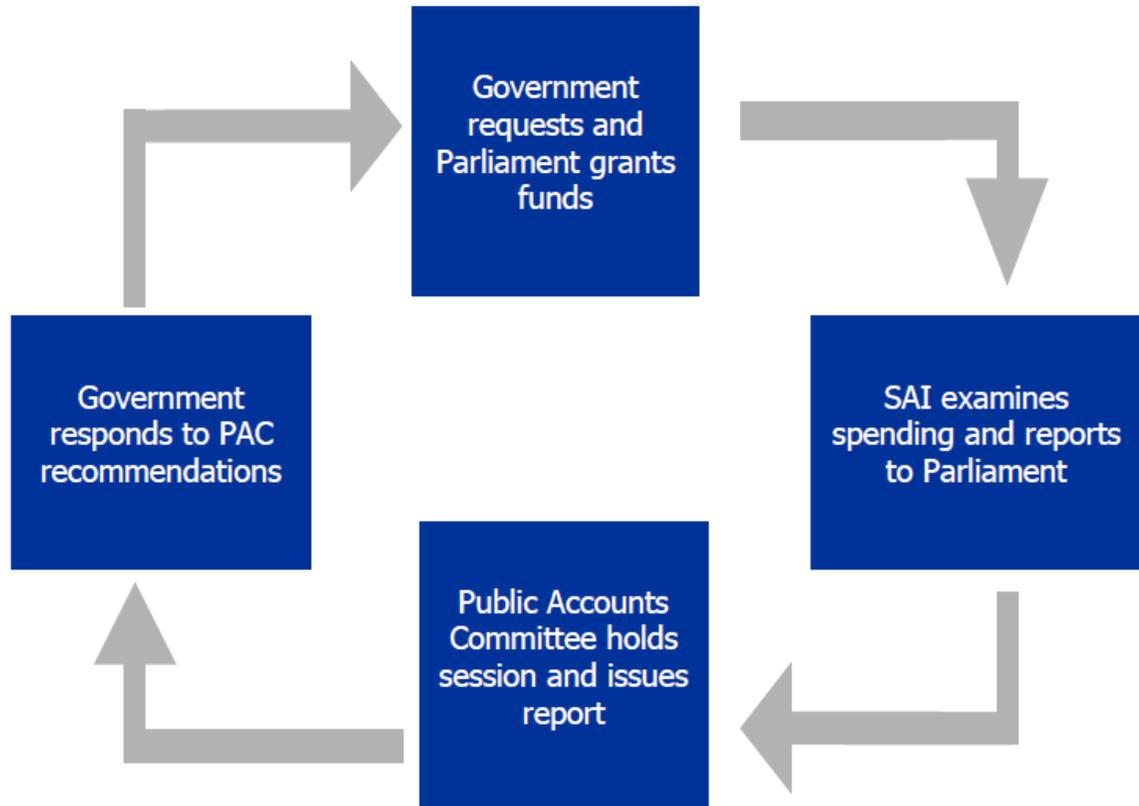
The attachment and study thus focused on the role communication plays in good governance and development of the country with particular emphasis on communicating the reports emanating from institutions in the accountability cycle namely; the Auditor General, Parliament and Executive (represented by the Minister of Finance).

1.1 Background to the Westminster Model of Parliamentary Accountability

Zambia like any other former British colony or indeed any member of the Commonwealth follows the Westminster model of parliamentary accountability. The basic elements of such a system are:

- Authorization of expenditure by Parliament;
- Production of annual accounts by all government departments and other public bodies;
- The audit of those accounts by the Office of the Auditor General;
- The submission of audit reports to Parliament for review by a dedicated committee – normally called the Public Accounts Committee (PAC);
- Issue of reports and/ or recommendations by PAC; and
- Government response to PAC reports and/ or recommendations.

This system is depicted in the diagram below which is the Westminster model of parliamentary accountability that Zambia currently follows.



Source: Train4dev.net

The principal characteristics of the Westminster model typically among others include:

- An independent Auditor General who may be an officer of Parliament;
- An active PAC which works closely with the Office of the Auditor General and can examine any and all areas of government expenditure. To ensure impartiality, the PAC is chaired by a member of parliament of the opposition and bases most of its work on the reports of the Auditor General; and
- A mechanism, whether formal or by convention, whereby government is required to respond to PAC reports and state the actions it is taking to implement the recommendations.

From the foregoing, it can be seen that, for the accountability process in Zambia to be complete and understood in its entirety, requires a comprehensive and participatory involvement of all stakeholders; and this includes among others communicating all the three reports to the public and other stakeholders.

1.2 Zambia's Profile

This section provides a brief overview of Zambia in terms of its history, geography, economy and politics.

1.2.1 History

Zambia's historical position stems from the pre-colonial era where the original inhabitants of modern day Zambia, were called San, who were hunters and gatherers. Early humans inhabited present-day Zambia between one and two million years ago. Today the country is made up almost entirely of Bantu-speaking peoples. Empire builder Cecil Rhodes obtained mining concessions in 1889 from King Lewanika of the Barotse and sent settlers to the area soon thereafter. The region was ruled by the British South Africa Company, which Rhodes established, until 1924, when the British government took over the administration (infoplease.com).

From 1953 to 1964, Northern Rhodesia (now present day Zambia) was federated with Southern Rhodesia (now Zimbabwe) and Nyasaland (now Malawi) in the Federation of Rhodesia and Nyasaland. On Oct. 24, 1964, Northern Rhodesia became the independent nation of Zambia.

Kenneth Kaunda, the first president, kept Zambia within the Commonwealth of Nations. The country's economy, dependent on copper exports, was threatened when Rhodesia declared its

independence from British rule in 1965 and defied United Nations (UN) sanctions, which Zambia supported, an action that deprived Zambia of its trade route through Rhodesia.

1.2.2 Geography

Zambia is a land-locked country occupying an elevated flat terrain in south central Africa. It shares borders with Angola, Botswana, Malawi, Mozambique, Namibia, Tanzania, Democratic Republic of Congo (DRC) and Zimbabwe. Zambia's shortest route to the sea is via Zimbabwe to Beira in Mozambique. The country is mostly a plateau that rises to 8,000 ft (2,434 m) in the east.

1.2.3 Economy

The country's economy has historically been based on the copper mining industry. However the Zambian government is undertaking economic diversification to reduce the economy's reliance on the copper industry and exploit other components of Zambia's rich resource base by promoting agriculture, tourism, gemstone mining (mining of jewel or stone used in jewellery), and hydro-power as the main stay of the economy.

1.2.4 Politics

The 1991 constitution, amended in 1996, provides for a multi-party system, a President whose tenure is limited to two terms of five years and a National Assembly of 158 members, 150 elected and 8 nominated by the President. The Parliament is headed by the Speaker of the National Assembly. The Supreme Court is the highest court of appeal and is headed by the Chief Justice. The Executive has a cabinet that make decisions and come up with policies on how the government should run.

Zambia is a multi-party democratic country with a distinct separation of powers between the Legislature (parliament), Executive (cabinet) and Judiciary (courts of law) organs of Government

govern Zambia. Both the president (who must belong to a registered political party) and members of parliament are elected by the people.

1.3 Statement of the Problem

The objective of auditing of public resources is to help to bring about accountability in the management and utilization of the public resources for the benefit of the Zambian citizenry. The major problem is that whereas auditing is conducted and a report issued; the communication of the audit findings and the subsequent process of the Public Accounts Committee making recommendations to the main house and the Treasury Minute issued by the Executive, this process has remained inadequately transmitted as very little information of that process gets to be known. This results in perpetuating the irregularities which year in and year out keep being highlighted by the Auditor General in the various reports published as action taken on the perpetrators does not get to be known. Another factor or great concern is that development is derailed as public resources that could have been utilized on important national programmes are used for the purposes not intended. Also because of not adequately publicizing the audit findings and the other reports such as the PAC recommendations and the Treasury Minutes, this makes the work of the Auditor General just an academic exercise as the nation tends to see the same pattern every year.

Further, the public service has also realized that even if the Auditor General produces these reports, it will be a mere trip to PAC and make verbal /oral submissions and then it all ends there. One or two people may be suspended depending on their levels of patronage with the regime in government otherwise there are no stringent measures that have been put in place. This research therefore seeks to find solutions and recommendations that will help to do away with these negative factors. These factors in a way could be attributed to the lack of communication of the entire accountability process to the general public and other stakeholders.

1.4 Justification (Rationale)

(i) Relevance

The issues of financial accountability seem to be affecting various nations in the world especially the developing nations in Africa, Latin America and Asia. Zambia is no exception to these issues and therefore it is imperative to look at how these issues of financial accountability in their entirety are affecting the country. The three institutions namely Office of the Auditor General, Parliament and Ministry of Finance have been at the helm of the financial accountability process and the aim is to ensure that public funds are safeguarded and utilized for the intended purpose so as to benefit the Zambian citizenry. Despite these efforts of auditing and reporting by the Auditor General and PAC recommending the action to be taken and the Executive issuing the Treasury Minute, prudent financial accountability has continued to be doggy and colossal resources have continued to be abused owing from the many reports of the Auditor General. It is thus necessary to research into the issue to ascertain the role communication of the entire accountability process could play in financial accountability in the country. Possible solutions can only be found if the research is conducted on the issue and changes are made on communicating the audit findings, PAC recommendations and Treasury Minutes.

(ii) Feasibility

The study was not intricate in terms of resources. It was suitable in most aspects of the resources, be they human, finances and time. Access to data was available despite having a few reluctant respondents who delayed the process. The researcher managed to work within the period allocated for the research as accessibility of the sample population was reached with minimal costs.

(iii) Ethical acceptability

The study was a non controversial one as prior informed consent of all respondents as well as other ethical issues such as confidentiality, accuracy, truthfulness, respect for intellectual

property rights and handling with care sensitive topics such as the one being investigated was taken care of seeing that the topic was an essential one since it attempts to propagate the tenets of good governance. The research was non-controversial as it had no elements of harming the respondents.

(iv) Applicability of results

The research appears to have practical benefits in that the results can be utilised by government and other stakeholders to enhance communication in the accountability process in Zambia.

1.5 Research Objectives

1.5.1 General Objective

To explore the role communication plays in the accountability process of Zambia.

1.5.2 Specific objectives

- *To establish the extent to which communication of the audit findings contributes to the accountability process in Zambia.*
- *To determine if the recommendations of the Public Accounts Committee may act as a deterrent to the abuse of public resources.*
- *To ascertain whether the Treasury Minute is known and its relevance to remedy the abuse of public resources.*
- *To come up with recommendations which if implemented could contribute to an enhanced accountability process in Zambia.*

CHAPTER TWO

METHODOLOGY

2.0 Introduction

This chapter outlines the methodology on how data and information relevant to the research was gathered in order to achieve the objectives of the study. The researcher used questionnaires to gather information from the sampled government ministries, parastatal bodies, members of parliament, Office of the Auditor General, donor community, accounting bodies in Zambia, the media and the general public. The researcher also used a schedule of questions for the in-depth interviews. In addition secondary data was gathered from reports and other publications.

2.1 Research Questions

The research was an attempt to explore the role communication plays in the accountability process in Zambia. The specific research questions were given as follows:

- 2.1.1 How does communication of the audit findings contribute to the accountability process in Zambia?
- 2.1.2 Is communication of the recommendations of the Public Accounts Committee perceived as a deterrent to abuse of the public resources?
- 2.1.3 What is the level of knowledge, attitudes and practices regarding the Treasury Minute and its relevance to remedying to the abuse of resources?
- 2.1.4 How can communication strategies be used to contribute to an enhanced accountability process in Zambia.

2.2 Methodology

In conducting the research, the researcher employed the method of triangulation which involved both qualitative and quantitative research methods.

2.3 Data collection methods

The following data collection methods were employed during the research:

2.3.1 Quantitative survey

The researcher used questionnaires to collect information from the sampled government ministries, parastatal bodies, members of parliament, Office of the Auditor General, donor community, accounting bodies, the media and the general public. The use of questionnaires helped in obtaining numerical and statistical information about the role communication plays in the accountability process in Zambia thereby bringing in precision and empirical data on the subject under investigation. The questionnaires were also helpful in measuring the knowledge, attitudes and practices regarding the Treasury Minute and its relevance to remedying the abuse of resources. In this case, both closed and open-ended questions were administered. The researcher administered 100 questionnaires to the sampled government ministries, parastatal bodies, members of parliament, Office of the Auditor General, donor community, accounting bodies, the media and the general public

2.3.2 In-depth interviews

The researcher scheduled to conduct in-depth interviews with the Minister of Finance, Secretary to the Treasury, Auditor General, Chairman of the Public Accounts Committee, Clerk of the National Assembly and other stakeholders from the media, donor community, accounting bodies and civil society. This is because the researcher reckoned that the selected individuals were

experts and key in the field of the accountability process in Zambia. However, the Clerk of the National Assembly of Zambia delegated to her subordinates who spoke on her behalf.

2.3.3 Participant observation

The researcher was also engaged in participant observation where she captured that which was not said or answered on questionnaires. Being a participant observer was easy for the researcher as her attachment was at the Office of the Auditor General, which office works in close collaboration with PAC and the Ministry of Finance in ensuring that there is prudent financial accountability.

2.3.4 Review of documentary evidence

The researcher looked at the documentary evidence that was available. This is because it provided affirmative evidence and strengthened the reliability of results from interviews and observations. The documentary examinations included Reports of the Auditor General, Treasury Minutes, Reports of the PAC, Constitution of Zambia, other pieces of legislations and other publications.

2.4 Sampling procedure

The researcher used four sampling procedures to get the required information from the sampled government ministries, parastatal bodies, members of parliament, Office of the Auditor General, donor community, accounting bodies, the media, and the general public, and these were:

2.4.1 Purposive sampling

This method of purposive sampling was used to get data from the five government ministries which are categorised as ‘high spending’ ministries (Ministry of Finance, Education, Health, Defence and Agriculture).

The same method was used by the researcher to purposively select two mainstream media houses, one electronic (ZNBC) and the other print (The Post Newspaper). This is because the media are part of the stakeholders in the accountability process in Zambia in that their role among others is to inform and educate the public.

The researcher also purposively selected accounting bodies such as ZICA, CIMA and the Zambian chapter of ACCA. This is because these bodies are part of the stakeholders in the accountability process by the very nature of their members being accounting officers and them overseeing their conduct and performance among others.

The researcher lastly purposively selected two civil society organisations whose preoccupation among others is to keep tabs on the government in terms of accountability of public resources. These were the Transparency International Zambia (TIZ) and Civil Society for Poverty Reduction (CSPR).

In the whole, the purposive sampling method was most appropriate because the procedure provided the researcher with the desired information and was based on specific characteristics or qualities of the sample population.

2.4.2 Systematic Random Sampling

The researcher also used the systematic random sampling to select five parastatal bodies from the sampling frame. This is because of its simplicity and periodic quality. The researcher sampled 5 parastatal bodies of every 8th element from the sample population of 41 parastatal bodies in the country.

2.4.3 Random sampling

The researcher randomly picked donors who contribute to what is known as the basket funding. This is because these donors support accountability and good governance in the country thus the

researcher deemed them to be relevant in as far as providing valuable information to the study was concerned.

2.5 Data Gathering

Data was gathered using both primary and secondary sources. The primary data came from the questionnaires administered and in-depth interviews conducted whereas the secondary data came from documentary evidence such as reports, the constitution and other pieces of legislation. Other sources also included publications on the internet and through participant observation.

2.6 Data Analysis

To analyse the quantitative data, the researcher involved the use of the Statistical Package for the Social Sciences (SPSS). The researcher also analysed qualitative data from the in-depth interviews as well as information collected through participant observation.

2.7 Limitations of the study

The researcher had intended to interview the Minister of Finance but there was no response from the minister despite frantic efforts. It would have been more beneficial if the Minister of Finance was interviewed as this would have provided Government's policy direction on the accountability process in the country. Despite this limitation, information gathered from the Secretary to the Treasury, Deputy Clerk of the National Assembly, Chairman of the Public Accounts Committee, Auditor General and Transparency International of Zambia Executive Director sufficed as they gave their own versions of the accountability process in Zambia as it relates to their individual portfolios. The other limitation was the delayed response of the questionnaires and in some instances non response.

CHAPTER 3

CONCEPTUAL AND THEORETICAL FRAMEWORK

3.0 Introduction

This chapter presents the conceptual and theoretical framework of the research. Section 3.1 discusses the conceptual and operational definitions while section 3.2 discusses the main mass communication theories as they relate to the study. This chapter also attempts to explain the linkage between communication and accountability. The concepts discussed in this chapter are accountability, public resources, good governance, corruption, development and political will. In addition, the main mass communication theories discussed in this chapter include one step flow theory, two step flow theory, multi step flow theory, and agenda setting theory, diffusion of innovation theory and uses and gratification theory.

3.1 Conceptual and operational definitions

Here, the researcher discusses the concepts and operationalises them in line with the research as follows:

3.1.1 Accountability

Accountability is the act of ensuring that officials in public, private and voluntary sector organisations are answerable (to the citizenry or board members as the case may be) for their actions and that there is redress when duties and commitments are not met (transparency-initiative.org).

The concept of financial accountability is the key concept of this research. Accountability is defined through operationalisation of four key questions: “of whom”, “for what” “to whom” and “how”. Financial accountability is primarily understood as the relationship between the citizens and the Government, where the citizens hold the Government to account for the stewardship of

public money. The essence of financial accountability is an obligation of the Government to assure the citizens that money is spent in the best possible and effective way. The Government has to provide answers and justifications for its actions and to regularly inform the public on how it spends the public funds (S. Redlynch, “Holding to Account, The Review of Audit and Accountability for Central Government”, February 2001).

The above definition has been adopted as working definition in this research. However, in line with the topic under investigation, it shall narrow down this accountability to accountability as it pertains to public finances. Therefore public financial accountability in its widest sense encompasses two broad processes namely adequate taxation, that is, rising and collection of money from citizens in an appropriate manner and adequate allocation and use of these resources.

Public financial accountability is thus promoted primarily through the conduct of regular audits. These regular audits give assurance as to whether public resources have been collected and utilised for the purposes intended.

There are various types of audits that can give that assurance and these are traditional or regularity audits, performance audits, information technology audits and forensic audits.

Traditional or regularity audits include legal and compliance audit. These are generally limited to audits that examine the legality of financial transactions as well as compliance with established rules, regulations, and procedures.

Performance audits on the other hand looks into actual outputs of agencies in relation to programmed goals. Concepts of performance audit have been further developed into program results audit and value-for-money audits.

Information technology audit, or information systems audit, is an examination of the management controls within an Information technology (IT) infrastructure. This type of audit

provides assurance as to whether or not systems developed to generate receipts among others can be relied upon and not prone to abuse by those superintending over them.

Forensic audit is the application of accounting methods to the tracking and collection of forensic evidence usually for investigation and prosecution of criminal acts such as embezzlement or fraud.

The Association of Chartered Certified Accountants (ACCA) defines forensic auditing as the process of forensic accounting which includes the 'forensic investigation' itself, which refers to the practical steps that the forensic accountant takes in order to gather evidence relevant to the alleged fraudulent activity. The investigation is likely to be similar in many ways to an audit of financial information, in that it will include a planning stage, a period when evidence is gathered, a review process, and a report to the client. The purpose of the investigation, in the case of an alleged fraud, would be to discover if a fraud had actually taken place, to identify those involved, to quantify the monetary amount of the fraud (i.e. the financial loss suffered by the client), and to ultimately present findings to the client and to ultimately present findings to the client and potentially to court.

Public audit and parliamentary accountability are thus two dimensions of the process of public financial accountability. (This distinction is derived in part from Gay and Winetrobe, 2003.) The first of the two, public audit, involves the scrutiny of expenditure by an Auditor-General supported by a Supreme Audit Institution (SAI). It is usually retrospective, dealing with expenditure that has taken place, although it may comprise a forward-looking dimension. Public audit need not involve the legislature but in the Commonwealth there is an established principle of a link between the SAI and the Parliament, within which the PAC generally has the primary role on the parliamentary side. The second dimension of public financial accountability, parliamentary accountability, involves representatives (often elected) holding government to account for its actions and intentions. A central element within parliamentary accountability involves the granting of funds to the government in the form of a finance bill; and then ensuring

that those funds have been used efficiently and effectively in the intended fashion. PACs are primarily concerned with this latter form of financial accountability.

From the foregoing, we have established that public financial accountability is promoted by regular auditing and the above types of audit all aim at bringing about enhanced public financial accountability. In addition is the parliamentary accountability which goes a step further to hold government accountable as discussed above. Thus it is important that the audit findings and the parliamentary accountability process are adequately communicated to the public and all key stakeholders.

3.1.2 Public resources

There are different explanations of what public resources are; but for purposes of this research, public resources will mean public funds or any public property. This is because public funds by their very nature are property for the public and to some extent becomes integral in the concept of public financial accountability.

Therefore, According to the Public Finance Act number 15 of 2005 “Public funds” means funds received by an officer by virtue of the officers’ employment and includes public moneys;

“public moneys” means moneys received by an officer in the course of the officer’s employment or any other person directly or indirectly for the purpose of Government and includes all stores, stamps, negotiable instruments, bonds, debentures, investments and other securities raised or received by or on behalf of, or for the benefit of, the Republic; “public stores” means all chattels of whatever nature purchased.

In line with the topic under investigation, public resources form part of the crucial factors or aspects of accountability. It is true also to note that without this resource; perhaps the aspect of public financial accountability to some extent may not arise.

3.1.3 Good governance

There is no single agreed upon definition for good governance, but as the Australian overseas Aid Program states, good governance is the competent management of a country's resources and affairs in a manner that is open, transparent, accountable, equitable and responsive to people's needs. Good governance is also an essential precondition for sustainable development, and this is what it will mean in this research. The recognition that good governance is a condition for sustainable economic development marks a primary shift in development thinking. This shift is, to a large extent, influencing strategies for pursuing accountability reforms and improving institutional capacity.

According to the World Bank, good governance entails sound public sector management (efficiency, effectiveness and economy), accountability, exchange and free flow of information (transparency), and a legal framework for development (justice, respect for human rights and liberties) (un.org).

From the good governance definition, we see issues of accountability, exchange and free flow of information (transparency) and a legal framework for development forming part of the whole phenomenon. Thus accountability and having a legal framework in place without a comprehensive exchange and free flow of information to the citizenry to some extent renders the concept of good governance and the accountability process void.

3.1.4 Corruption

In this research, corruption will mean any dishonest or fraudulent conduct by those in power, typically involving bribery. The Anti-Corruption Commission (ACC) defines corruption as gaining pecuniary advantage or abuse of office. It is also the action of making someone or something morally depraved. Public sector corruption is commonly interpreted as 'the abuse of public office for private gain. This can entail the transfer of money or any valuable items in exchange for a favour. It also includes the misuse of official positions for personal gain. This misuse is sometimes referred to as abuse of office (Hamir 1999; Smith 1999).

Further the ACC of Zambia Act No.142 of 1996, corruption is defined as “the soliciting, accepting, obtaining, giving or offering of a gratification by way of a bribe or other personal temptation or inducement or the misuse or abuse of a public office for private advantage or benefit”(Anti-Corruption Act 1996).

The researcher views, corruption to be usually prevalent in cases where the demand for services or goods is higher than the supply side. Accountability and transparency in the public service are key issues that have necessitated concern apart from donors but from government officials as well. Before the initiation of the anti corruption campaign by the late President Levy Mwanawasa, the Zambian administrative wings were fuelled by abuse of power and misappropriation and misapplication of public funds (Asibuo 2001).

In cases where officials in organisations assume too much power and discretion there is usually abundant room for one to become corrupt. The effects therefore are that corrupt officials that are paid to prevent the enforcement of the law become wealthy at the cost of respect for the rule of law in a nation. Whenever moral behaviour begins to deteriorate and people engage in dishonest and rent seeking practices such as fraud, bribery and patronage, then we can say that there is corruption. Corruption is a major problem that has called for serious interventions in the recent past in many countries (Msoka, 2008).

However, in the recent past, we have seen the Office of the Auditor General and the Anti-Corruption Commission sign a Memorandum of Understanding (MoU) whose main objective is to share information timely. This MoU will serve the broader objective of accountability and transparency vis-à-vis the public, which in turn would help to reduce corruption as information of a corruption nature would be captured as and when the public audits are being undertaken. Unlike in the past were they would wait for the report of the Auditor General to be out for the ACC to follow up on issues, with the MoU the ACC would be acting on the issues immediately the OAG discovers them thereby expediting action.

3.1.5 Development

Development is a complex issue with many different sometimes contentious definitions. A basic perspective equates development with economic growth. The United Nations Development Programme uses a more detailed definition – according to them development is to lead long and healthy lives, to be knowledgeable, to have access to the resources needed for a decent standard of living and to be able to participate in the life of the community.

In this regard, achieving human development is linked to a third perspective of development which views it as freeing people from obstacles that affect their ability to develop their own lives and communities. Development therefore is empowerment: it is about local people taking control of their own lives, expressing their own demands and finding their own solutions to their problems (volunteeringoptions.org).

Furthermore, Rogers (1995) defines Development as a widely participatory process of social change in a society intended to bring about social and material advancement (including greater equality, freedom, and other valued qualities) for the majority of people through their gaining greater control over their environment.

But when it comes to other schools of thought, definitions of development centre on the criterion of the rate of economic and positive growth of a nation. Development also entails high gross domestic product (GDP) and the gross national product (GNP) that is the level of national development at any given point in time when divided by the total population in a nation, per capita income. Although there has been an amount of intellectual discomfort with per capita income as the main index of development, especially among non-economists, alternative measures and definitions of development have relatively few proponents.

In this research, development will encompass all aspects that contribute to a nation attaining economic and positive growth among them aspects of participation, empowerment, accountability and transparency which enables nations to have greater control over their environment. Like we have established earlier, citizens need to be knowledgeable, in this case

they need to be aware of the entire accountability process, were possible they can demand for action to be taken into certain circumstances in this manner find solutions about their problems, thus bringing about development in the nation.

3.1.6 Political will

The concept of political will is complex for several reasons. Firstly, it involves intent and motivation, which are inherently intangible phenomena. They are hard to access accurately or objectively and are prone to manipulation and misrepresentation. Secondly, it may exist at both individual and collective levels. For individuals, the notion of political will is understandable as a personal characteristic, reflecting a person's values, priorities and desires. Aggregating beyond the individual introduces more complexity. Thirdly, though political will may be expressed in spoken or written words (speeches, manifestos, legal documents, and so on); it is only manifested through action. A shorthand definition of political will is commitment of actors to undertake action to achieve a set of objectives and to sustain the costs of the actions over time. The actions can be assessed through willingness and being able; that is an enabling environment for political will and capacity to combat the ill vice

Brinkerhoff (2010) in clarifying political states that political will confronts two interrelated challenges. The first is determining what to observe that can provide a reliable basis for inferring the existence of political will. The second is distinguishing between will and capacity.

In this research, political will means the commitment of actors to undertake action to achieve a set of objectives and to sustain the costs of the actions over time. In a layman's language political will entails 'walking the talk' as well as being in support of good policies and practices relating to accountability. Many a time, leaders make pronouncements which at the end of the day remain mere pronouncements. In other words, it means ridding the nation or institutions of wrong doing as and when it is brought out or found.

3.2 Main Mass Communication Theories

The following are the main mass communication theories that apply to the research:

3.2.1 One step flow theory

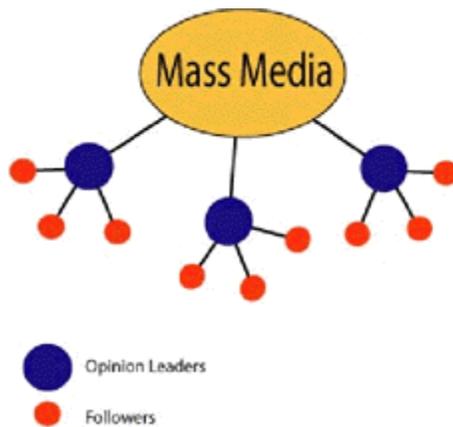
This theory simply states that mass communication media channels communicate directly to the mass audience without the message being filtered by opinion leaders. Here messages are issued by the mass media to what is, to all outward appearances, a more or less homogeneous mass audience. One step flow involves the refined targeting of messages directly to individuals. The one step flow reflects both a transformation in communication technologies and fundamental changes in the relations between individuals and society. Opinion leaders who played a pivotal role in the two step paradigm are increasingly less likely to lead because they are more likely to reinforce latent opinions than to reframe them. And because mass media in the one step flow are increasingly fragmented and differentiated they contribute to the individualizing process through shrinking audiences demographically. In this case once the reports are published, the citizenry will receive the same message that is in the reports unlike a situation where the message has to be filtered by opinion leaders.

3.2.2 Two step flow theory

This theory asserts that information from the media moves in two distinct stages. First, individuals (opinion leaders) who pay close attention to the mass media and its messages receive the information. Opinion leaders pass on their own interpretations in addition to the actual media content. The term ‘personal influence’ was coined to refer to the process intervening between the media’s direct message and the audience’s ultimate reaction to that message. Opinion leaders are quite influential in getting people to change their attitudes and behaviours and are quite similar to those they influence. The two-step flow theory has improved our understanding of how the mass media influence decision making. The theory refined the ability to predict the influence of media messages on audience behaviour, and it helped explain why certain media campaigns may have failed to alter audience attitudes and behaviour. Below is an illustration of how the two step flow

theory operates and how perhaps it could help in communicating the entire accountability process in Zambia.

Conceptual Model



Source: Katz & Lazarsfeld (1955)

This diagram depicts that opinion leaders play a key role in conveying information from the Mass media to broader cross sections of society and, ultimately, to the person on the street.

The two-step flow theory gave way to the multi-step flow theory of mass communication or diffusion of innovation theory.

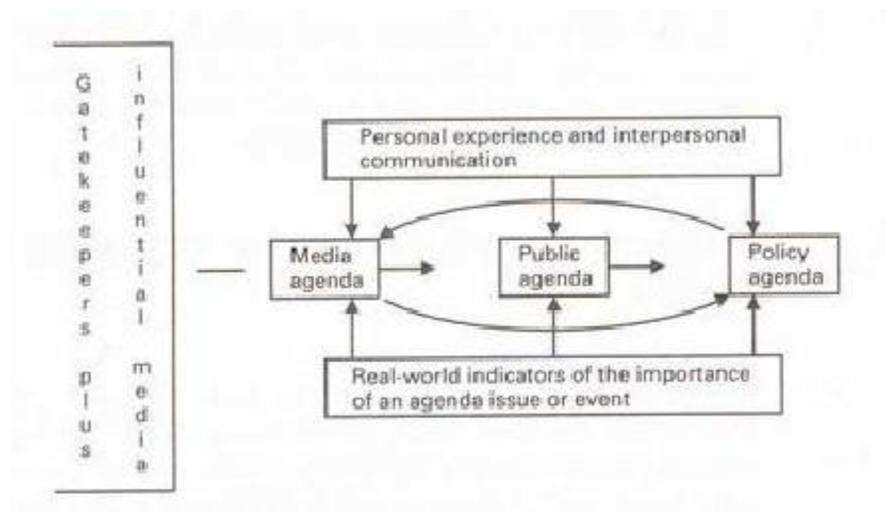
3.2.3 Multi step flow theory

This theory was based on the idea that there are a number of relays in the communication flow from a source to a large audience. In some instances, for the accountability process to be enhanced will perhaps require relays in the communication flow. For instance, the OAG communicating to the media and then the media communicates to the public. This can be termed as relay.

3.2.4 Agenda setting theory

This theory puts forth the ability of the media to influence the significance of events in the public's mind. The media set the agenda for the audience's discussion and mentally order and organize their world. The theory argues that the media may not tell us what to think but that the media tell us what to think about. This appears to be the case, as it can be seen that what the media sees as important, the public will also deem it that way. Therefore, if the media set the accountability process as significant, the public would also view it that way and will begin to demand accountability in the management and utilization of public resources thereby contributing to development in the country.

Conceptual Model



Agenda-setting Source: McQuail & Windahl (1993)

This diagram attempts to depict how the concept agenda setting tries to assert that the audience determines what issues are important from the priorities of the media and attaches similar significance to them within their own personal agendas. This concept is premised on the assumption that audiences, in addition to learning about public issues through the media also determine how much importance to attach to an issue or topic from the emphasis the media place upon it.

3.2.5 Diffusion of innovation theory

The theory traces the process by which a new idea or practice is communicated through certain channels over time among members of a social system. The model describes the factors that influence people's thoughts and actions and the process of adopting a new technology or idea. Once the idea of communicating the audit findings, PAC recommendations and Treasury Minute is communicated over time among members in the social system, the public's thoughts and actions on issues to do with accountability will be influenced and adopted as a good idea or practice.

3.2.6 Uses and Gratification theory

This theory propounded by Katz in 1970, is concerned with how people use media for gratification of their needs. Psychologist Abraham Maslow first introduced his concept of a hierarchy of needs in his 1943 paper "A Theory of Human Motivation" and his subsequent book Motivation and Personality. This hierarchy suggests that people are motivated to fulfil basic needs before moving on to other, more advanced needs.

There are five different levels in Maslow's hierarchy of needs, and these are:

Physiological Needs

These include the most basic needs that are vital to survival, such as the need for water, air, food, and sleep. Maslow believed that these needs are the most basic and instinctive needs in the hierarchy because all needs become secondary until these physiological needs are met.

Security Needs

These include needs for safety and security. Security needs are important for survival, but they are not as demanding as the physiological needs. Examples of security needs include a desire for steady employment, health insurance, safe neighbourhoods, and shelter from the environment.

Social Needs

These include needs for belonging, love, and affection. Maslow considered these needs to be less basic than physiological and security needs. Relationships such as friendships, romantic attachments, and families help fulfil this need for companionship and acceptance, as doe's involvement in social, community, or religious groups.

Esteem Needs

After the first three needs have been satisfied, esteem needs becomes increasingly important. These include the need for things that reflect on self-esteem, personal worth, social recognition, and accomplishment.

Self-actualizing Needs

This is the highest level of Maslow's hierarchy of needs. Self-actualizing people are self-aware, concerned with personal growth, less concerned with the opinions of others, and interested in fulfilling their potential.

An outcome of Abraham Maslow's Hierarchy of Needs, propounds the fact that people choose what they want to see or read and the different media compete to satisfy each individual's needs. In the hierarchy of needs, as seen above, the five levels in the form of a pyramid with the basic needs such as food and clothing at the base follows that the higher order needs, climb up the pyramid. The fulfilment of each lower level need leads to the individual looking to satisfy the next level of need and so on till he reaches the superior-most need of self-actualization.

In this case, depending at what level the citizenry are, they will begin to demand certain information so as to reach self-actualisation. Similarly the media will also compete with each other so as to provide certain information which may be required by the public.

In conclusion Communication theories such as the diffusion of innovations and the two-step-flow are quite congruent with communication that this study is propagating. According to Everett Rogers, one of the leading proponents of the diffusion theory, this perspective implies that the

role of communication was to transfer technological innovations or ideas from development agencies to their clients and to create an appetite for change through raising a climate for modernization among the members of the public and basically this supports the topic under investigation.

CHAPTER FOUR

LITERATURE REVIEW

4.0 Introduction

This chapter presents a review of literature related to the study in various segments. Section 4.1 provides literature on the concept of accountability in general and as it relates to utilisation of public resources. Section 4.2 discusses the effectiveness of the Public Accounts Committee while section 4.3 highlights some studies on the concept of public auditing and its relevance to the management of funds. Examples of various accountability process models from different countries are discussed at section 4.5 followed by the scope and limitation of the current research at section 4.6.

4.1 The concept of Accountability

Like stated in the preceding chapter, accountability is the act of ensuring that officials in public, private and voluntary sector organisations are answerable (to the citizenry or board members as the case may be) for their actions and that there is redress when duties and commitments are not met (transparency-initiative.org).

Furthermore, the term accountability derives from the practical need to delegate certain tasks to others so as to distribute delivery of large and complex workloads. In turn, those entrusted with these delegated duties must be required after the fact to *render an account* of their actions. This idea of accountability can be divided into two stages. First there is *calling to account*, that is being required to provide an explanation of what has been done, or not done, and why. Then there is *holding to account*, or being sanctioned and required to put into effect remedial measures if something has gone wrong. In addition, the concept of accountability may embrace lesson learning and recognition that sanctions may not be appropriate where public officials have

sought to innovate and have tried to manage the associated risks as effectively as possible. Accountability may result in the allocation of praise or blame (Jones and Stewart, 2008).

Stapenhurst and O'Brien, *unpublished*; Scott, 2007 state that accountability involves *someone* being held responsible for *something* by *somebody* or *something*, in a particular prescribed way. They reckoned that it may be horizontal, that is between parallel groups (such as the Executive and the Legislature) or vertical (for instance between the electorate and the Legislature). Problems such as asymmetries of information between the two parties mean it is not possible for these or any other forms of accountability to entail constant and perfectly-informed oversight of all activities of those agents entrusted with certain responsibilities. Accountability therefore means the *potential* of being held to account. Horizontal accountability relates generally to the checks and balances between the Executive, Legislature and Judiciary, and between different tiers of government and administrative entities within the public sector.

Among these different notions of accountability, the Public Accounts Committees (PACs) and Supreme Audit Institutions (SAIs) are concerned principally with horizontal financial accountability between the Executive and the Legislature. In its representative function as a committee of an elected Legislature, the PAC also fulfils an indirect vertical accountability function, but the main interest in *ex post* financial scrutiny is horizontal accountability between the Legislature and the Executive (Blick and Hedger, 2008).

According to the David Wilson in his document entitled, "Ex Post Budget Oversight in New Zealand" *ex post* financial scrutiny starts with the presentation of the annual report which covers all state agencies and examines financial and service performance over the previous financial year and current operations among others. The scrutiny process begins with the PAC sending questions to the cited institutions, then advice from the Auditor General is followed by senior officers giving evidence during public hearings and this is reported back to the House. The reports of the PAC are debated and they are released online.

There are four stages of the annual budget process and these include: drafting, legislative, implementation, and audit. The latter two stages, which are commonly known as the *ex post*

financial scrutiny stages, are the domain of the Auditor General and of the PAC or any similar oversight committee as the case may be.

However, in governance, accountability takes a different twist as it has expanded beyond the basic definition of “being called to account for one's actions.” It is frequently described as an account-giving relationship between individuals, e.g. A is accountable to B when A is obliged to inform B about A’s (past or future) actions and decisions, to justify them, and to suffer punishment in the case of eventual misconduct. Accountability in this case cannot exist without proper accounting practices; in other words, an absence of accounting means an absence of accountability (Richard 2000).

As Richard 2000 contends, accountability therefore, should be one of the cornerstones of good governance.

In this regard World Bank states that the concept of accountability involves two distinct stages namely *answerability* and *enforcement*. Answerability refers to the obligation of the government, its agencies and public officials to provide information about their decisions and actions and to justify them to the public and those institutions of accountability tasked with providing oversight. Enforcement suggests that the public or the institution responsible for accountability can sanction the offending party or remedy the contravening behaviour. As such, different institutions of accountability might be responsible for either or both of these stages (worldbank.org).

In addition to this, most contemporary definitions of accountability include two key elements: the conferring of responsibility and authority, and the answering for the use of that authority. Having responsibility means having the authority to act, the power to control and the freedom to decide. It also means that one must behave rationally, reliably and consistently in exercising judgment. Answering for the use of authority means reporting and explaining actions, assuming obligations, and submitting to outside or external judgment (oag.mb.ca).

The importance of accountability stems from the realisation that there is a global trend towards greater openness in government finances. This is based on a belief that transparent budgetary practices can ensure that funds raised by the state for public purposes will be spent as promised by the government, while maximising the benefits derived from spending. One crucial component of a transparent system of resource allocation involves an independent assurance of the integrity of public budgeting through an audit process, and the scrutiny of its outcomes by the representatives of the people, in the form of parliament (internationalbudget.org).

The other aspect of why accountability is important is that evaluating the ongoing effectiveness of public officials or public bodies ensures that they are performing to their full potential, providing value for money in the provision of public services, instilling confidence in the government and being responsive to the community they are meant to be serving (worldbank.org).

Accountability is therefore meant to encourage open and transparent governance. It serves as the function of enhancing public confidence in government (Corder et al., 1999). But one may wonder just how the concept of accountability is enhanced? The researcher discusses below how an effective public accounts committee can enhance accountability in a nation, the determinants of its success and obstacles to the good functioning of the PAC and how an ideal PAC should look like.

4.2 The Effectiveness of the Public Accounts Committee in Public Financial Accountability

The effectiveness of the PAC depends on what it is expected to do, how it is established and its composition. The PAC performs an oversight function by overseeing the preparation of a given policy (this is termed as ex ante oversight) and by overseeing the execution and implementation of a given policy (known as ex post oversight) (Maffio, 2002).

It should also be realised that the effectiveness and efficiency of the PAC work is mainly holding the Executive accountable for the use of public funds. These two words (oversight and accountability) are therefore critical for the work of the PACs, as they are dependent and their meaning should be clearly understood.

For instance, efficient accountability is dependent on effective oversight. In the same manner, accountability can be strengthened through proactive oversight. This means that if PACs plan their oversight effectively, it will strengthen accountability, which could also promote efficient use of public resources. In this context, the most important element of oversight is to promote accountability in the use of limited public resources for effective service delivery to the public, and to restore public confidence over government.

An important feature in virtually all jurisdictions is the fact that PACs do not question the desirability of a particular policy – that is the mandate of parliamentary departmental committees; rather, PACs examine the efficiency and effectiveness in the implementation of policy (Stapenhurst, Pelizzo and O'Brien: 2005).

In the words of Erskine May (1983, p. 728): “The Committee does not seek to concern itself with Policy; its interest is in whether policy is carried out efficiently, effectively and economically. Its main functions are to see that public moneys are applied for the purposes prescribed by Parliament, that extravagance and waste are minimised and that sound financial practices are encouraged in estimating and contracting, and in administration, generally.”

When it comes to the establishment of the PAC, in some countries, the PAC is established by the country's Constitution. This is the case in Antigua and Barbuda, Bangladesh, the Cook Islands, Kiribati, the Seychelles, St. Vincent and the Grenadines, Trinidad and Tobago, and Zambia. In other countries, the existence of the PAC is institutionalised by the standing orders of the Legislature. This is the case in Canada, Guyana, India, Jamaica, Malta, Tanzania, and Uganda. In a third group of countries, which includes Australia and the United Kingdom, the PAC is

instituted by an act of parliament. Some scholars have argued that the way PACs are established determines how far they can go in executing their oversight task.

Though most legislatures have the power to hold the government accountable for its actions and policies, differences in the form of government and other constitutional arrangements create considerable variation in the tools used by the legislatures to perform their oversight function. These tools include legislative committees, questions and interpellations, debates, the budget or estimates process, scrutiny of delegated legislation, private members' motions, and adjournment debates that allow legislators to raise issues relating to the use or proposed use of governmental power, to call on the government to explain actions it has taken, and to require the government to defend and justify its policies or administrative decisions (Pelizzo and Stapenhurst, 2004).

One tool a Legislature can use to enhance oversight of the financial operations of government is a specialised committee. In the "Westminster model" of democracy (Lijphart, 1999), the committee is known as the PAC. The PAC is the audit committee of the Legislature, the core institution of public financial accountability. The potential of PACs in improving public financial accountability is such that, in recent years, they have been established in a dozen countries which have no historical or political ties to the United Kingdom and which do not otherwise follow the "Westminster model".

Legislatures *need useful information* to perform their representative, legislative, and oversight functions effectively, as Frantzich (1979) pointed out more than three decades ago. For PACs, this information is generally provided by what others call the legislative auditor or indeed the Auditor General. The Auditor General reports to the Legislature and the public at large on whether public sector resources are appropriately managed and accounted for by the executive branch of the government. This useful information from the Auditor General tends to bring about effectiveness of the PAC in as far as public financial accountability is concerned.

It is practice in many Westminster inspired parliaments that PAC reports have to be followed by a *formal response* from the government. This usually occurs within two to six months. Some

parliaments have special committees to subsequently monitor the implementation of government assurances. In the case of the PAC, the government's response is sometimes known as the Treasury Minute or the Executive Minute. When a department rejects a certain PAC recommendation, it should explain in such a report its reasons for doing so. It is then up to the Auditor General through PAC whether to take up the issue again in one of its subsequent reports. This is the other attribute for the PAC being effective in public financial accountability.

The *finalisation of a report* by the committee however should not be the end of the PAC process. Reports only have practical value if the government addresses the issues it raises, and implements the recommendations of the committee. In practice, while experiences vary, the Treasury Minute is not always a satisfactory mechanism for ensuring that the committee's recommendations are acted upon. This is because the responses it contains may not always be very specific, and it can be difficult, given parliament's often-limited resources, to ensure independently that sufficient action was taken by the government to address particular concerns of the PAC. But where the opposite is true, Treasury Minutes may help in ensuring that the Committee's recommendations are acted upon by the government.

Some countries go further in their follow-up through the use of a formal tracking report produced regularly by the audit institution. Tabled at a later stage, for instance two years after an initial audit report, it systematically considers the extent of implementation of each set of recommendations adopted by the committee. Rather than a separate tracking report, some Auditors General follow a process whereby they include a review of departmental action on previous recommendations in an annual audit report (this is the case in South Africa). In addition, with regard to particularly important issues, it might be useful to consider interim reporting requirements to ensure that the government takes remedial action as speedily as possible. This might take the form of periodic briefings of the committee by relevant officials (internationalbudget.org).

In Zambia for instance, there is a three-member committee known as the outstanding issues committee which is a brainchild or indeed a sub-committee of the PAC that comprise of MPs,

officials from Office of the Auditor General and Ministry of Finance. Like the name entails, the committee deals with all unresolved issues from the Auditor General's reports and brings them to the attention of the Government to take corrective action. These outstanding issues are either reflected in the reports of the Auditor General or PAC as appendices until they are resolved that's when they are dropped.

4.2.1 The Determinants of PAC's Success

The survey conducted by the World Bank Institute (WBI) in collaboration with South Asia Region Financial Management (SARFM) does not simply ask whether, to what extent and in what respect PACs are effective or successful, but it also attempted to assess which conditions facilitate the functioning and the success of the PACs themselves and these are discussed below:

To gather the appropriate information from the respondents, the survey administrators (WBI and SARFM) gave the respondents a list which included 37 factors which could be considered as possible determinants of the PAC's success and respondents were asked to indicate how much importance they attached to each of these factors that is whether they considered the factors to be very important, somewhat important or not important.

These factors fell into one of the following three categories: the composition of the committee, the powers of the committee and the practices of the committee. Respondents were also asked to name which conditions could prevent the successful functioning of a PAC.

4.2.1.1 Composition of the Committee

Only two of the 37 factors mentioned in the list given to the respondents belong to this category. The first factor was the "balanced representation of all major political parties in the committee", while the second factor was "exclusion of government members from the committee".

The importance of this second factor was fairly clear. The mission of a PAC is to investigate the activities of the government especially with regard to the use of public funds and resources. In order to perform its oversight activity, the PAC has to be free to conduct its business without any government interference. This condition (freedom from government interference) would be quite difficult to achieve, if government members were also serving as members of the PAC. The survey revealed that if some MPs, already serving in the cabinet, were allowed to serve on the PAC, they might try to slow down or mislead the investigative action of the committee in order to protect the cabinet in which they also serve. But this is not the only problem. Even assuming that MPs, serving in the cabinet, do not mislead or slow down the PAC in the performance of its duties, their membership in the PAC would pose nonetheless a problem for the proper functioning of the committee.

The study by McGee (2002) revealed that PACs are not the most appealing committees on which MPs can serve. Some MPs actually fear that serving in a PAC requires a lot of work without providing much visibility, that membership in a PAC is not adequately rewarded at the ballot box, and that there is therefore no electoral incentive to serve on a PAC. The absence of electoral incentives is also coupled with the absence of partisan incentives (or the presence of partisan disincentives). MPs fear that serving in a PAC can put them in trouble with their own respective parties. MPs, belonging to the majority party (or coalition) often worry that serving in a PAC might force them to choose between loyally serving the party (by not performing the committee duties) and loyally serving the PAC (and alienating their own party). If MPs with appointments in the cabinet were allowed to serve in the PAC, their presence in the committee would provide an incentive to the younger MPs to favour the partisan interests over the interests of the committee itself. The committee would end up functioning in a very partisan manner.

Alternatively the PAC would become totally unable to function as it should. This is so because the composition of the committee is fairly proportional, it reflects the distribution of seats in the assembly as a whole, and in parliamentary systems the government party (or coalition) controls the majority of the parliamentary seats. Hence, as soon as the PAC starts operating in a partisan

fashion, the government would constantly be able to control the PAC and would, in this way, be quite able to avoid the parliamentary oversight.

The survey also propagated a third reason why cabinet ministers should not be allowed to serve in a PAC. Even assuming that the presence of government officials in the PAC does not, negatively, affect the functioning of the PAC, it certainly affect the credibility of the PAC itself and that of its deliberations—which are the PAC’s true assets. For these reasons, it was considered that government members should not be allowed to serve in the PAC.

Further, the data gathered, presented a fairly interesting picture. Although some of the respondents had not assessed whether the composition of the PAC is an important condition for the PAC’s success, an overwhelming majority of them indicated that the composition of the PAC was a crucial factor in making PACs to work and work well.

When it came to excluding MPs serving in the cabinet from the PAC, this was considered important or very important by respectively 14.8 and 85.2 percent. Similarly, the proportional representation of parliamentary parties in the PAC was considered to be important or very important by 10.3 and 86.2 percent of the respondents respectively. Interestingly, while more than 3 percent of the respondents said that proportional representation of parties in the PAC is not important, none of the respondents considered the exclusion of government members as non important.

4.2.1.2 Powers of the Committee

The questionnaire, used in the survey, asked the 33 PAC-Chairs to say how important certain powers and/or characteristics for the success of the PAC were. Respondents were given a list of 17 powers or characteristics, and respondents were asked to say whether these powers were very important, important or not important.

The analysis of the survey data revealed that the importance of some powers or characteristics was almost unanimously acknowledged by the respondents. For example, the power to formulate suggestions and to publish them, the power to choose which topics should be investigated without having to accept orders or suggestions from the government, the power to investigate all the current and the past expenses deliberated by the executive are powers that were nearly unanimously considered as important or very important. All respondents also considered as important or very important that the PAC should have a clear focus on keeping the government accountable for the use of public money.

It is however worth noting that while a large percentage of respondents did not consider of any importance whether the PAC has the power to summon the cabinet ministers or not, they almost unanimously consider important or very important that the PAC has the power to force the witnesses to respond to the PAC's questions. In fact, more than 93 percent of the respondents indicated that the power to force witnesses to respond was important or very important.

4.2.1.3 Success and Practices of the PAC

There was a third set of factors that may facilitate the success or the effectiveness of the PACs in performing their tasks. This third set of factors was made up of by the practices adopted by the PACs themselves and by their members. In order to identify which practices and dynamics could improve the performance of the PACs and make them more successful, the survey conducted by the WBI and the SARFM asked respondents to assess the importance of the 18 practices listed in the questionnaire.

Two practices were considered to be particularly important for the success of the PACs. Respondents reported that keeping the records, the proceedings of the meetings was one the most important ways to improve the PAC's performance. Respondents also noted that the PAC's performance was greatly enhanced when the members of the PAC did their homework before attending the PAC's meetings. Both practices were considered as important or very important by 97 percent of the respondents. The survey also noted that keeping the transcripts of the sessions

was considered to be slightly more important than doing the homework (before the meetings). In fact, while preparation for/before the meeting was considered as very important by 78.8 percent of the respondents, keeping the transcripts was considered to be very important by 87.9 percent of the respondents. Broadcasting the PAC's meeting was seen as an important practice.

The existence of procedures and mechanisms to assess whether the government actually implements the recommendations formulated by the PAC was also considered as an important condition for the success of the PAC. The existence of such procedures was considered to be important or very important by more than 93 percent of the respondents. Bipartisanship and the bipartisan functioning of the PAC were considered to be the fourth most important practice (or dynamics) for the success of a PAC. More than 90 percent of the respondents considered as important or very important that there was a close working relationship between the committee members regardless of their partisan affiliation. This result was fairly interesting especially that it was considered in the light of what was noted above.

The data presented above revealed that the importance of certain powers at the disposal of the PACs was unanimously acknowledged. The data also revealed that the importance of some characteristics was not unanimously recognized. This is, for example, the case of a fair (proportional) representation of the parliamentary parties in the PAC itself. Not all Pac's Chairs consider parliamentary parties' representation in the PAC as a condition for the PAC's success. Why? Because the PAC is, by its very nature, a committee in which partisan divisions should be sidelined (Rockman, 1984).

The PAC is a committee that, in order to work and possibly work well needs to function in a bipartisan or rather non-partisan manner. This point was fairly important. If the MPs serving in the PAC must behave in a non-partisan fashion, the importance of their partisan affiliation decreases and, with it, the importance of a proportional representation of the various parliamentary parties also decreases.

However it was worth noting that not all practices were regarded as important for the good functioning or the success of the PACs. Almost one-third of the respondents do not think that the success of the PACs depends on the economic incentives provided to the Pac's members to serve in the PAC.

The survey revealed that it was more interesting to note that the establishment of sub-committees (to help the PACs perform their tasks) was considered as non-important by more than one-third of the respondents. Similarly, the respondents tended to agree on the fact that the political and the professional experiences of the PAC's members had no impact on the functioning and the success of the PAC. Experience in business or administration was considered as non-important by more than one-third of the respondents. Previous experiences in other parliamentary committees were considered as non important by almost 42 percent of the respondents. A minority of the respondents agreed that broadcasting the PAC's meetings was not important.

4.2.2 Obstacles to the good functioning of the PAC

The data and the results presented in the survey provided useful information with regard to which institutional factors facilitate the good functioning and the success of the PACs. However, it is important to keep in mind that the oversight potential does not always nor necessarily translate in effective oversight. The purpose of this section is to identify which conditions may prevent the PACs from functioning effectively.

The first obstacle to the good functioning of the PAC is represented by partisanship that is by the fact that some members of the PAC instead of performing their committee duties in a cooperative and non-partisan fashion, operate instead with a very partisan spirit and use the investigative powers of the PAC to promote their own political fortunes (along with those of their respective parties). The problem is not due to institutional factors, it is a behavioural problem. However, in so far as institutions provide incentives for (political) behaviour, it is possible to find some institutional solutions for these problems. For example, in order to minimize the risk of partisan conflicts within the PACs, in many parliaments the PAC's

Chairmanship is assigned to a member of the opposition (as is the case in Zambia). In the Australian case, where instead the PAC's Chairperson belongs to the majority party, the importance of reaching unanimous decisions on the formulation of suggestions and recommendations is greatly emphasized.

In many cases, in order to minimize partisan tensions within the PAC, it is stressed that the mandate of the PAC is not that of assessing the political value or the content of the policies enacted by the government, but it is instead that of assessing whether policies are implemented in an efficient and effective manner. None of these solutions is by itself sufficient to ensure to promote a bipartisan cooperation and this is why it is necessary to take additional steps to ensure the proper functioning of the PAC. What should be done then is:

Members of the PAC, when they join the PAC, could be asked to underwrite a (formal or informal) code of conduct in which they pledge their loyalty to the good, non-partisan functioning of the committee. Their word would be, in this regard, binding and the PAC's Chairpersons could use this pledge to induce member to perform their functions and respect their institutional duties.

A second, and more serious, problem for the effectiveness of the PAC's activity is represented by the fact that governments have sometimes little interest (if not open aversion) for the parliamentary oversight of their activities. Sometimes governments consider parliamentary oversight as an improper intrusion in their own sphere of influence. In other cases governments (and their members) think that PACs (and their members) are not sufficiently informed or competent to formulate suggestions, criticisms and observations worthy of their attention. It is a very serious problem as it indicates a very poor understanding of the functions that executives and legislatives perform in parliamentary systems.

In parliamentary systems, the government has to govern and the parliament has to check whether the government is governing well. When governments try to avoid parliamentary controls or

when governments consider parliamentary controls as mere obstacles for the effectiveness of the government action, governments have a rather imperfect understanding of the principle.

That said, it is very important to keep in mind that this imperfect understanding represents a problem not only in newly established democracies, or in democratizing regimes, which have, by definition, a fairly limited experience in the functioning of democratic institutions, but it is also a problem in established and consolidated democracies. The Australian case is, in this respect, rather emblematic. Between 1932 and 1951, the PAC of the Australian Parliament never met because the government – which could not see which benefits could come from the meetings of this committee – decided that the meetings of this committee were not necessary. This is an important problem which can be solved only by inducing the governments to be respectful of the PACs and the PAC's activities.

A final observation, the good functioning of the PACs is seriously threatened (and possibly compromised) in those countries in which corruption and other forms of improper behaviour (such as the conflict of interests) are tolerated. In fact, if there is no demand of good governance – of efficient, effective, transparent and honest governance - by the civil society, the political class does not have any incentive to use the oversight mechanisms to check and possibly improve the quality of governance.

In summary effective oversight, depends not only on the availability of oversight tools, but depends also on additional conditions. Effective oversight may depend on the specific oversight powers given to the parliament, on whether the parliament has the ability to modify legislation (Loewenberg & Patterson, 1979), on whether parliaments and parliamentarians are given proper information to perform their oversight tasks adequately (Frantzich, 1979), on the role of individual MPs, on the role of committee chairpersons, on the saliency of issues, and on how aggressively the opposition performs its role (Rockman, 1984).

4.2.3 The “ideal” PAC

The following are the characteristics of the “ideal” Public Accounts Committee as envisaged by the World Bank Institute based upon responses to a survey on PAC effectiveness by Commonwealth PAC Chairpersons. The important requirements are that:

- it would be small (5-11 members);
- senior opposition figures would be involved with it, possibly chairing it;
- the chairperson would be a senior, fair-minded, respected parliamentarian;
- it would be adequately staffed;
- its roles would be clearly understood;
- it would hold regular and frequent meetings;
- hearings would be open with transcripts made publicly available;
- a steering committee would plan work; typically taking evidence from an official;
- auditor Generals’ reports would be referred automatically to the PAC with the Auditor meeting them to discuss them;
- the PAC would sometimes investigate issues other than those raised by the Auditor General;
- it would strive for consensus;
- reports would be issued to Parliament at least annually;
- it would have measures for monitoring the implementation of recommendations;
- the Auditor General would be used as an adviser; and
- there would be an annual parliamentary debate of its work.

Source: Stapenhurst (2007)

4.3 The concept of public auditing and its relevance to the management of funds

This section reviews studies on the concept of public auditing and its relevance to the management of funds and they are discussed as follows:

The study on *Auditing and the Management of funds in Government Ministries in Zambia* undertaken in 2009 by Louis Mwansa is one such study that highlights the aspect of public auditing and its relevance to the management of funds. This study highlighted that the public expect that those responsible for handling public money are held fully accountable for the use of that money. The prime responsibility for ensuring that public funds are handled with absolute integrity and spent wisely rests with ministers, elected members, governing bodies, managers and officials.

The study further stated that public audit was an important link in that chain of accountability as it strengthens accountability, both upwards to the elected or appointed members who provide resources and outwards to the consumers and beneficiaries, tax payers and the wider community at large.

As the committee of standards in public life in the United Kingdom recognized in their first report: “Regular audit is an important way of uncovering irregularities in financial matters – whether they are due to outright fraud and corruption or result from laxity in following proper procedures – and of establishing public confidence that public money is being properly spent.”

Public audits add value not merely by analysing and reporting what has happened after the event but also by being forward looking, by identifying lessons to be learnt and by disseminating good practice. External public auditors therefore have a direct positive influence on the way organizations and people in the public service discharge their responsibilities. With internal auditors working within public bodies they also promote better management and decision making, and thus a more effective use of taxpayer’s resources, and play an important role in the corporate governance arrangements of public bodies.

The Population for the study was the twenty one (21) Government Ministries and five (5) audit directorates at the Office of the Auditor General. The others include six (6) cooperating partners, nine (9) media houses, and six (6) Non Governmental Organizations as part of the major stakeholders.

The study targeted Controlling Officers. In most cases, however, Chief Accountants and Officers from the Planning departments of each of the Ministry were involved while interviewing the Controlling Officers.

Eight (8) Government Ministries were sampled on the basis of factors such as the quantum of financial resources allocated and released, the frequency of audits (the fact that for the period chosen, these were not omitted for audits) availability of controlling officers at the time of audits and their sectoral representation in the Fifth National Development Plan. The other factor was that there was need to combine the revenue and expenditure aspects.

The Sample for the Office of the Auditor General was fifteen (15) auditors. The choice of this sample was based on those principal auditors and directors directly involved in the audit of the chosen Ministries and provinces overtime. The experience of these officers on these audits was important for this research.

The choice of other stakeholders such as cooperating partners, media organizations and Non Governmental Organisations (NGO's) was based on their interest. Transparency International Zambia (TIZ), the Economics Association of Zambia (EAZ), the Zambia Institute of Chartered Accountants (ZICA) and the embassies of the Royal governments of Norway and the Netherlands as well as Zambia National Broadcasting Services (ZNBC), and the Post were selected representing their interest groupings based on the interest they had shown on the work of the OAG in the past.

The respondents were interviewed by way of semi structured and unstructured interviews, as well as use of questionnaires. In addition, the study relied on the published audit reports, the Public Accounts Committee (PAC) minutes and Treasury Minutes and other literature on the subject matter.

Two types of data i.e. primary and Secondary, were collected in ensuring that the objectives of this research were achieved.

Primary data was obtained through questionnaires that were both structured and open ended. They were administered by way of personal interviews.

Secondary data was collected from both published and unpublished data sources. This included data from sources such as the Auditor General's Reports, International Organisation of Supreme Audit Institution (INTOSAI) journals and civil society publications. Others included the Reports of PAC Recommendations on the Auditor General's Report, Treasury minutes, Poverty Reduction Budget Support (PRBS) reports, Governance chapter of the Fifth National Development Plan reports, Office of the Auditor General publications such as Magazines and website. In addition, data on prevailing issues on public auditing and financial management were obtained from journals, local and international newspapers and the internet.

The computer based Statistical Package for the Social Scientists (SPSS) and Excel packages were used to analyze data in this study. The data was summarized by way of frequency tables and results used to test the hypothesis.

The other study was on *Auditing and Accountability Mechanism in the Public Sector* by Rafiu Oyesola Salawu and Oyedokun Agbeja.

The study examined the procedures and guidelines employed in the audit of public sector accounts in line with statutory and professional requirements. It also ascertained the extent to which accountability, effectiveness and efficiency of audit mechanism were being promoted in Osun state.

Data was gathered through questionnaires administered to the staff of the state's Auditor-General's office, together with an interview with the Auditor-General of the State on the

problems facing the audit and accountability system of the state. Cross tabulations and Chi-square were used to analyze the data.

The study revealed that the internal control systems in the state are very weak; audit procedures and accountability were as well ineffective due to political interference and skills of some auditing staff. Based on the findings, the study recommended that an effective internal control system free from interference was needed. There was also the need for upgrading the skills of auditing personnel and also strict adherence to statutory and professional standards. According to the study some of these changes would require political will at both Federal and State government levels.

The last study reviewed under this chapter is *Public Financial Accountability for Integrity and Results: The Case of the Philippine Bureau of the Treasury* by Leonor Briones.

The study described the formal mechanism in the Philippines for ensuring public financial accountability, and examined in detail an agency that plays a crucial role in public financial accountability, in this case the Bureau of Treasury. At the same time, it goes beyond the formal system and places great importance on the role of media and civil society as well as information technology in achieving public financial accountability.

The study examined the concept of accountability in public finance as developed in the Philippine experience, starting with the constitutional provisions on accountability. As in other countries, the constitution is the basis for all laws, rules and regulations that govern the conduct of the government and their rights of citizens in the Philippines.

The second section described how accountability promotes aggregate fiscal discipline in the Philippines and describes various institutional mechanisms to ensure fiscal discipline. The study also dealt with accountability and the strategic allocation of budgetary resources the link between planning and budgeting, then a discussion of the crucial role of

leadership in promoting financial accountability. To make the general discussion more concrete, the study also looked at the Philippine Bureau of Treasury as an illustration of how financial accountability works in practice. The last section presents some conclusions.

The conclusion was that Fiscal and financial outturns depend on a variety of factors other than the financial accountability systems. However, the accomplishments in the Philippines in recent years owe much to the working system of financial accountability. The study indicated with just one concrete example, the typical government agency is usually clogged with pending cases involving discipline and accountability. The Philippine experience, specifically the Bureau of the Treasury, has shown that public financial accountability can be achieved through a combination of the following factors:

- Strong legal basis, organizational structure, rules, regulations, and procedures;
- Regular monitoring and reporting to the public through the media and civil society organizations;
- Use of appropriate information technology system and timely processing of reliable information; and
- Strong leadership committed to ensuring public financial accountability—a leadership committed to promoting good governance.

4.4 Examples of various accountability models in different countries

Below are some examples of the various accountability models in different countries:

4.4.1 Following up on audit recommendations – the German case

The lower house of the German Parliament, the Bundestag, receives an audit report about ten months after the end of a fiscal year. The report is based on about 1000 individual audits, and focuses on about 100 of the most important ones. It contains information on broader financial

management issues as well as detailed comments across departments.

The report is considered in the Committee on Public Accounts, a subcommittee of the Budget Committee, where membership is proportionately distributed according to party representation in Parliament. Each member is assigned the role of Rapportuer for a specific ministry, and has to scrutinise the remarks on this entity in the audit report. The relevant ministers, or at least high-ranking bureaucrats, Finance Ministry officials and auditors take part in the relevant discussions.

The Federal Court of Audit prepares a draft recommendation for each item. If adopted, the executive is obliged to implement the recommendations, and has to report on its progress in this regard within a set timeframe. Most decisions are taken unanimously, and about 90 per cent of the recommendations of the Federal Court of Audit are endorsed. The Budget Committee generally accepts the views of the subcommittee and refers its report to the plenary.

The Federal Court of Audit also produces a follow-up report two years later. This report documents whether the Bundestag adopted a recommendation by the Federal Court of Audit (equivalent of the office of the Auditor General in Westminster models), and, if so, to what extent the relevant department implemented it. This tracking mechanism enforces compliance with committee recommendations by departments, which face expenditure cuts or reprimands during their budget hearings when compliance has been unsatisfactory (Wehner, 2001).

4.4.2 The Uganda Experience

The Public Accounts Committee (PAC), as one of the standing committees of the Parliament of Uganda, has overall responsibility for matters of financial accountability. The PAC has the role of examining reports of the Auditor General (AG) tabled before Parliament and to report back to the Parliament on remedial actions recommended and to be acted upon by Cabinet.

The PAC, for instance, has the power to summon any controlling officer or departmental head to give an explanation and be accountable for breaches in financial accounts in the Auditor General's reports. The scrutiny of annual accounts and audit reports by PAC completes the circle of the various stages of controls for ensuring financial accountability.

Both the PAC and the AG therefore play very important roles in overseeing public financial accountability. Parliament is also empowered to censure ministers accused of engaging in acts of abuse of office, misconduct and misbehaviour (Onoria, 2006).

A step-change is occurring in the nature of PAC-centred public financial accountability in Uganda. Perceptions among politicians, the media and civil society groups are that scrutiny of public expenditure is increasing and that the PAC is starting to become more effective.

Since the mid-1990s, the Ugandan PAC and its sister committee, the Committee on Commissions, Statutory Authorities and State Enterprises, have worked in close collaboration with police CID officers – so that cases of financial wrong-doing that emerge from committee hearings lead directly to police investigations and many times to court cases.

The increased prominence of the PAC and its growing influence in the accountability process coincided with the re-introduction of multi-party elections in 2006 which was for the first time in twenty years.

The PAC is developing a reputation among public officials and in the media for tougher questioning of officials and Ministers. Linked to this increasing professionalism of approach is the greater prominence of qualified accountants sitting on the PAC. A particular benefit of the stronger financial management expertise that was noted by PAC members at a workshop in 2008 was the reduced opportunity for departmental officials to mislead the Committee on points of technical detail.

Unlike PACs in some other Commonwealth countries, the Ugandan PAC has powers to call before it government ministers and expert witnesses in addition to senior civil servants. Although these groups tend not to be summoned regularly to appear before the PAC, it may complicate the intended emphasis of the Westminster-type public accountability system on scrutinising departmental performance in implementing agreed policy. The ‘accounting officer’ concept, itself not universal across Commonwealth countries, holds the most senior departmental civil servant responsible for the operational performance and financial management of his/her department. In the absence of an embedded culture of accountability, Accounting Officers appearing before the Ugandan PAC have tended to interpret the process as scrutiny of their individual actions rather than the performance of the department which they head.

Complication arises also because there are three individual PACs covering respectively central government, local government, and public enterprises and state corporations. More than 70 parliamentarians are involved in these committees, placing a strain on resources. PAC sessions are often extended because there too many questioners and it is difficult to determine priorities among the large number of members.

Strengthening the PAC and the SAI in Uganda remains a work in progress, but there have been some clear achievements. It is clear that the wider public sector governance context, the specific institutional arrangements for public financial accountability, and the working practices of the PAC and SAI all have a bearing upon PAC effectiveness and accountability outcomes. The quality of the relationship between an independent and respected Auditor General and a determined and capable PAC Chairperson is a critical first step.

4.5 Scope and Limitation of the Current Research

Even though there are a lot of studies that have been conducted to study various issues of accountability of public resources, none of them have critically examined the role communication plays in the entire accountability process in Zambia or any other country in the world.

Yet the researcher contends that communication of the entire accountability process is key to good governance and development. As long as the entire accountability process remains unpublicised or is publicized by not easily accessible means, this scenario may contribute to the current trend of continued abuse of public resources in our country.

The Auditor General, PAC and Secretary to the Treasury will continue to produce reports which may just end up with them and not be known by the public and other stakeholders unless the role communication plays in the accountability process is appreciated and therefore well placed in these work processes. Also there is need to step-up better strategies to communication these reports in instances where they are inadequate or introduced in instances where they are non-existent.

4.6 Summary

Chapter four has reviewed literature that underpins the accountability process of public resources, the effectiveness of the Public Accounts Committee in public financial accountability and the concept of public auditing and its relevance to the management of funds. Examples of various accountability models in different countries and the scope and limitation of the current research have also been presented. The next chapter highlights the results/findings.

CHAPTER 5

PRESENTATION OF RESEARCH FINDINGS

5.0 Introduction

This chapter presents and discusses the findings of the study. Section 5.1 gives an overview of the research findings from the questionnaire administered as well as the qualitative views that complement the quantitative findings.

5.1 Overview of the research findings from the questionnaire administered

The researcher administered 100 questionnaires to the sampled Government Ministries, Parastatal bodies, Members of Parliament, Office of the Auditor General, Donors, Civil Society Organisations, Media, Accounting professional bodies and the public. The findings are as presented below:

5.1.1 Social demographic characteristics of the respondents of the questionnaire

This section discusses the four socio-demographic characteristics of the respondents namely sex, age, educational level and occupation.

Sex:

Figure 1: Sex of the respondents

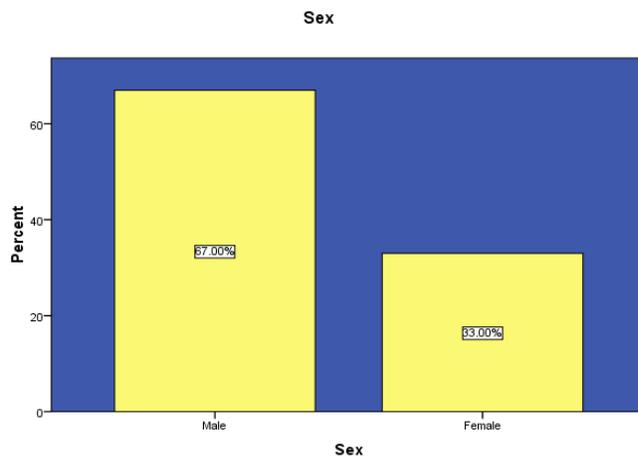
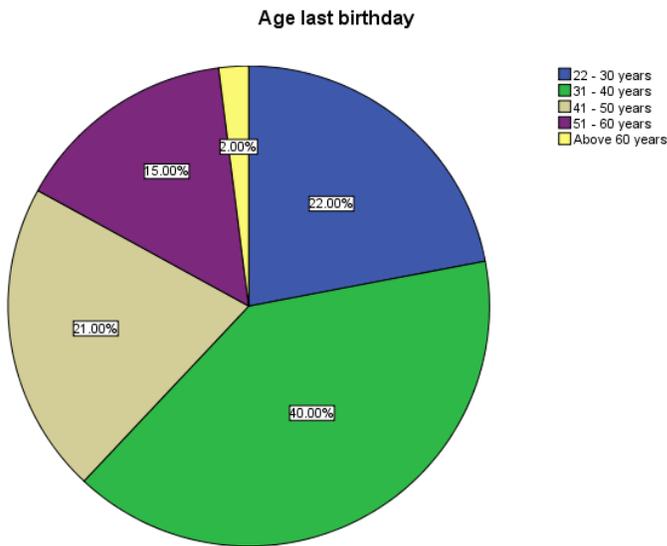


Figure 1 shows that there were 67 males and 33 females representing sixty-seven percent (67%) and thirty-three percent (33%) of the total number of respondents respectively. This sex categorization gives an indication that the number of male respondents was higher than the females probably because the distribution of the questionnaires by the responsible officers in the sampled population did not take care of the gender aspects. The other reason could be that there are more males working in the accounting profession than their female counterparts in most of the sampled population.

Age:

Figure 2: Age categorization of respondents



The age of the respondents as categorized in the questionnaires ranged between the ages of 22 to above 60 years. In figure 1 the majority of respondents were between the ages of 31 to 40 years and these totalled 40 representing forty percent (40%) of the total number of respondents. This is because this age group constitutes vibrant citizens who are working in the offices after completing their university/college qualification. The least age of respondents was for those above 60 years and these were two representing two percent (2%) of the total number of respondents. This age is not easily accessible as they are no longer in the offices because they

have retired and may be running their own business or are into politics. The ages between 22 and 30 years and 41 and 50 years represented twenty-two percent (22%) and twenty-one percent (21%) of the respondents respectively. These two age ranges were almost the same number. However the reason behind this could not be established but perhaps for 22 to 30 years these are students or graduates just starting their work life. As for 41 to 50 years these are mostly in management and are more willing to respond to questionnaires once administered to them due to their experience in work. The ages between 51 to 60 years represented fifteen percent (15%) of the respondents.

Educational level:

Table 1: Composition of the Educational Level of respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid College	36	36.0	36.0	36.0
University	60	60.0	60.0	96.0
College, University	3	3.0	3.0	99.0
Other/ specify	1	1.0	1.0	100.0
Total	100	100.0	100.0	

From the table above, the majority of the respondents were those with university degrees who totalled 60 representing sixty percent (60%) of the total number of respondents. These were followed by those who have attended college at thirty-six percent (36%). Individuals who attended both college and university represented three percent (3%) of the total number of respondents and other educational level was represented by a paltry one percent (1%) of the total number of respondents. The reason why the majority of respondents had been to university and college is because the entry requirement for most jobs in Zambia is a college or degree qualification thus having more respondents in that category as they constitute a bigger number of respondents in the sampled population.

Occupation:

Table 2 below shows that the occupation of the majority of respondents was Accountants and Auditors at thirty-one percent (31%); followed by Civil Servants at fifteen percent (15%) while financial personnel represented twelve percent (12%) of the total number of the respondents. On the other hand, Media personnel, Politicians, Members of Parliament, Directors, and students were at nine percent (9%), seven percent (7%), five percent (5%), another five (5%) and eight percent (8%) respectively. The Doctors and Programme Officers were both at two percent (2%) while the Geologist, Information Technology specialist, Lecturer and those not employed were all at one percent (1%) each. These findings on the occupation of respondents shows that the sample population was multi-skilled thus bringing various experiences to the issues of accountability in Zambia, the topic under research. The majority of the respondents under this category were accountants and auditors for a simple reason that when the questionnaires were administered to the sampled institutions there was a tendency to refer them to accountants and auditors unless were the researcher administered the questionnaires personally that's where we saw other professionals responding to the questionnaires.

Table 2: Occupation of the respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Financial Officer/tax inspector	12	12.0	12.0	12.0
Accountant/Auditor	31	31.0	31.0	43.0
Member of Parliament	5	5.0	5.0	48.0
Media Personnel	9	9.0	9.0	57.0
Director	5	5.0	5.0	62.0
Student	8	8.0	8.0	70.0
Statistician/politician	7	7.0	7.0	77.0
Civil servant	15	15.0	15.0	92.0
Not employed	1	1.0	1.0	93.0
Geologist	1	1.0	1.0	94.0
IT specialist	1	1.0	1.0	95.0
Doctor	2	2.0	2.0	97.0
University Lecturer	1	1.0	1.0	98.0
Programme/Development officer	2	2.0	2.0	100.0
Total	100	100.0	100.0	

5.1.2 Which means of communication do you use to get information about the audit findings?

This section revealed that forty percent (40%) of the respondents got the information about the audit findings through the reports, followed by thirty-six percent (36%) who answered that they got information about the audit findings through a combination of newspapers, radio, television, reports and the website. Twelve percent (12%) and five percent (5%) responded that they got the information through newspapers and television respectively while those who got the audit information solely through the website were only three representing three percent (3%). Two respondents representing two percent (2%) answered that they got the audit information through verbal and interactions. Radio and no response were the least means used to get information about the audit findings with each at one percent (1%) translating to a single respondent each. These various channels that the public uses to get information about the audit findings of the Auditor General goes to show that the Office has diversified its communication of the audit findings i.e. using both print and electronic means. As for the verbal and interactions, this shows that social networks are also at play in this regard. Social networks also known as social systems determine diffusion, norms on diffusion, roles of opinion leaders and change agents, types of innovation decisions, and innovation consequences. Rogers relies on the ideas of Katz & Lazarsfeld and the two-step flow theory in developing his ideas on the influence of Opinion Leaders in the diffusion process.

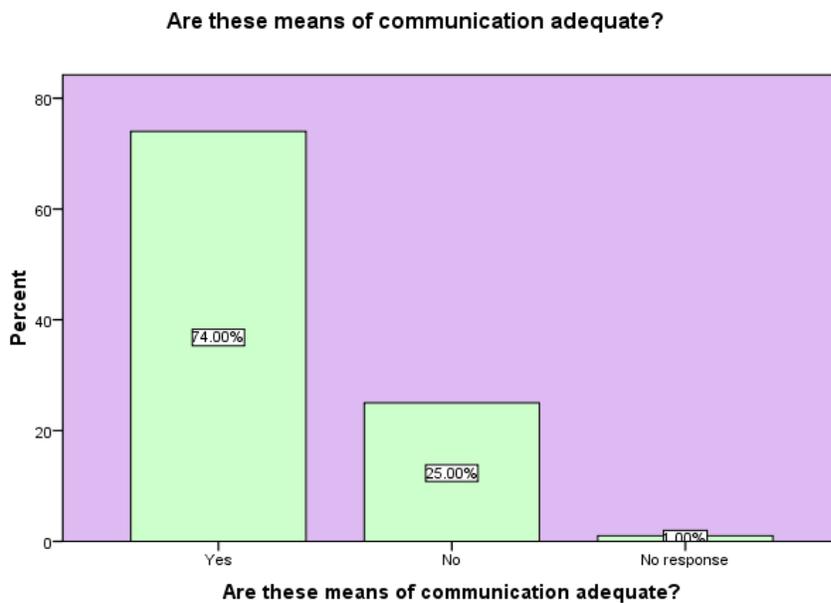
Table 3: Means of communication used to get information about the audit findings

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Newspapers	12	12.0	12.0	12.0
Radio	1	1.0	1.0	13.0
Television	5	5.0	5.0	18.0
Reports	40	40.0	40.0	58.0
Website	3	3.0	3.0	61.0
Newspapers, Radio, Television, Reports and Website	36	36.0	36.0	97.0
Verbal and interactions	2	2.0	2.0	99.0
No response	1	1.0	1.0	100.0
Total	100	100.0	100.0	

5.1.3 Are these means of communication adequate?

This section revealed that 74 respondents responded that the means of communicating the audit findings were adequate while 25 answered that they were not. These represented seventy-four percent (74%) and twenty-five percent (25%) of the total number of respondents respectively. Only one respondent did not respond representing a paltry one percent (1%) of the total number of respondents as shown in the bar chart below:

Figure 3: Are the means of communication adequate?



5.1.4 How best can the audit findings be communicated?

32 respondents translating to thirty-two percent (32%) answered that audit findings can be best communicated through reports, while 31 representing thirty-one percent (31%) responded that through a combination of reports, brochures translated into local languages and the website. 10 respondents representing ten percent (10%) answered that through discussions on Television (TV) and radio whereas seven percent (7%) indicated that through publication of IEC (Information, Education and Communication) materials such as Magazines, newspapers, leaflets or flyers. Those who felt that they can be best communicated by them being free of charge,

having bridged or pocket size copies and using vernacular were six, four and three and these represented six percent (6%), four percent (4%) and three percent (3%) respectively. Those who responded that audit findings can be best communicated through email and debriefing were one and two representing one percent (1%) and two percent (2%) respectively while there were four with no responses. These represented four percent (4%) of the total number of respondents.

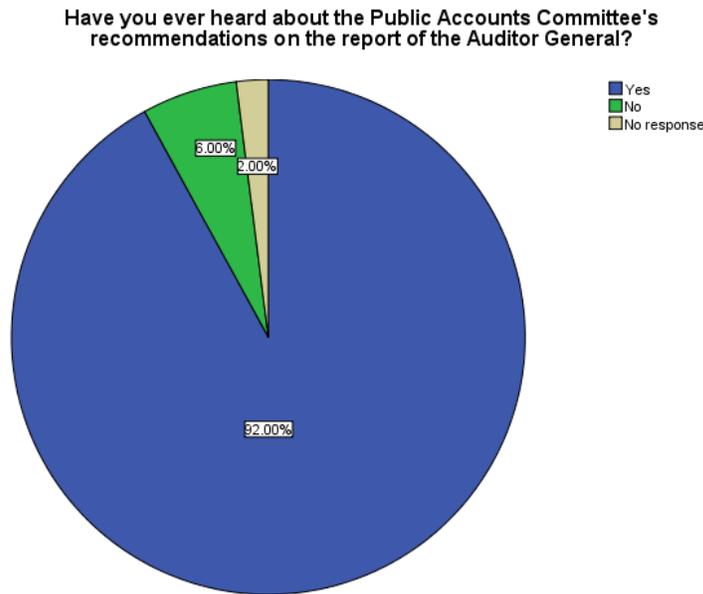
Table 4: How best can the audit findings be communicated?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	In reports and they should be enough copies	32	32.0	32.0	32.0
	Using vernacular or translation	3	3.0	3.0	35.0
	Bridged or pocket copies	4	4.0	4.0	39.0
	Free of charge	6	6.0	6.0	45.0
	Through discussions on TV and radio	10	10.0	10.0	55.0
	Magazines, newspapers, leaflets or flyers	7	7.0	7.0	62.0
	Through reports, brochures translated into local languages and websites	31	31.0	31.0	93.0
	No response	4	4.0	4.0	97.0
	Through email	1	1.0	1.0	98.0
	Debriefing and the report	2	2.0	2.0	100.0
	Total	100	100.0	100.0	

5.1.5 Have you ever heard about the Public Accounts Committee's recommendations on the report of the Auditor General?

There were 92 respondents representing ninety-two percent (92%) who answered that they had heard about the Public Accounts Committee's recommendation on the report of the Auditor General while six percent (6%) responded in the negative and only two percent (2%) did not respond.

Figure 4: Have you ever heard about the Public Accounts Committee's recommendations on the report of the Auditor General?

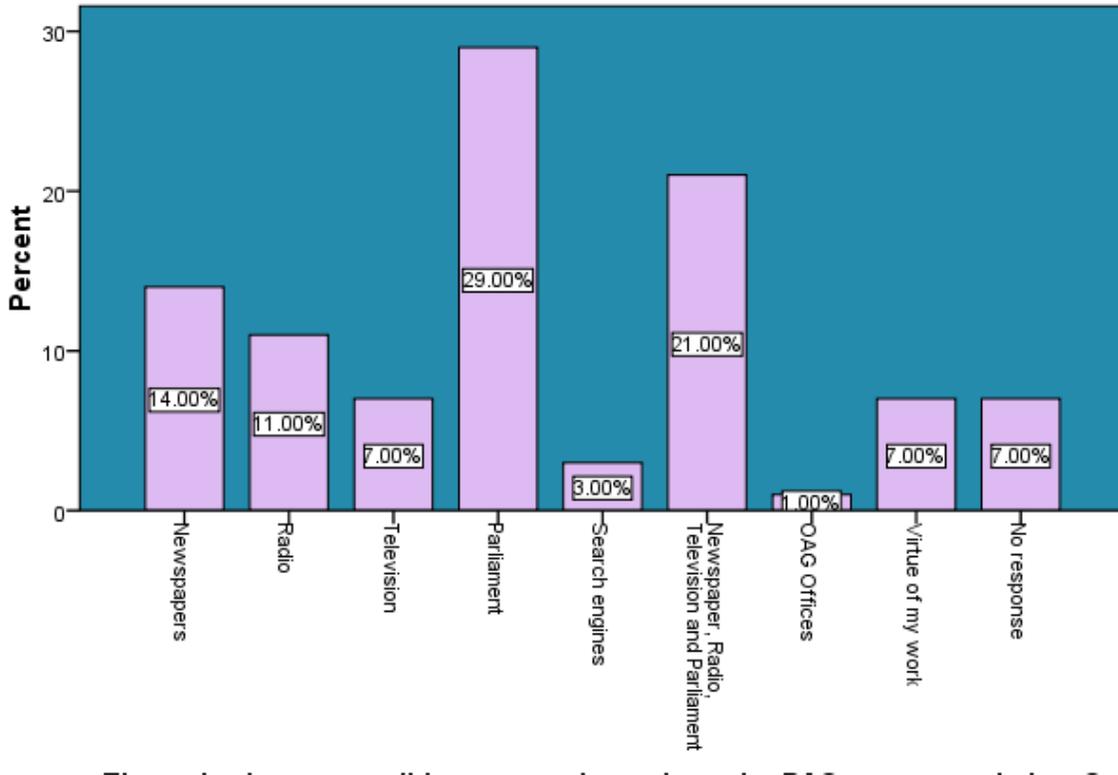


5.1.6 Through what means did you get to hear about the PAC recommendations?

Of the 100 respondents, 29 respondents representing twenty-nine percent (29%) of the total number of respondents responded that they got to hear about the PAC recommendations solely through Parliament, while twenty-one percent (21%) said through a combination of newspapers, radio, television and parliament. There were those who answered that through newspapers and radio and these were 14 and 11 representing fourteen percent (14%) and eleven percent (11%) respectively. On the other hand seven percent (7%) of the respondents responded that they got to hear about the PAC recommendations through television alone, and another seven (7%) percent said by virtue of their work. An additional seven (7%) percent of the respondents did not respond while three percent (3%) said through the search engine. Only one percent said they got to hear about the PAC recommendations through the offices of the Office of the Auditor General.

Figure 5: Means used to hear about PAC recommendations on the report of the Auditor General

Through what means did you get to hear about the PAC recommendations?

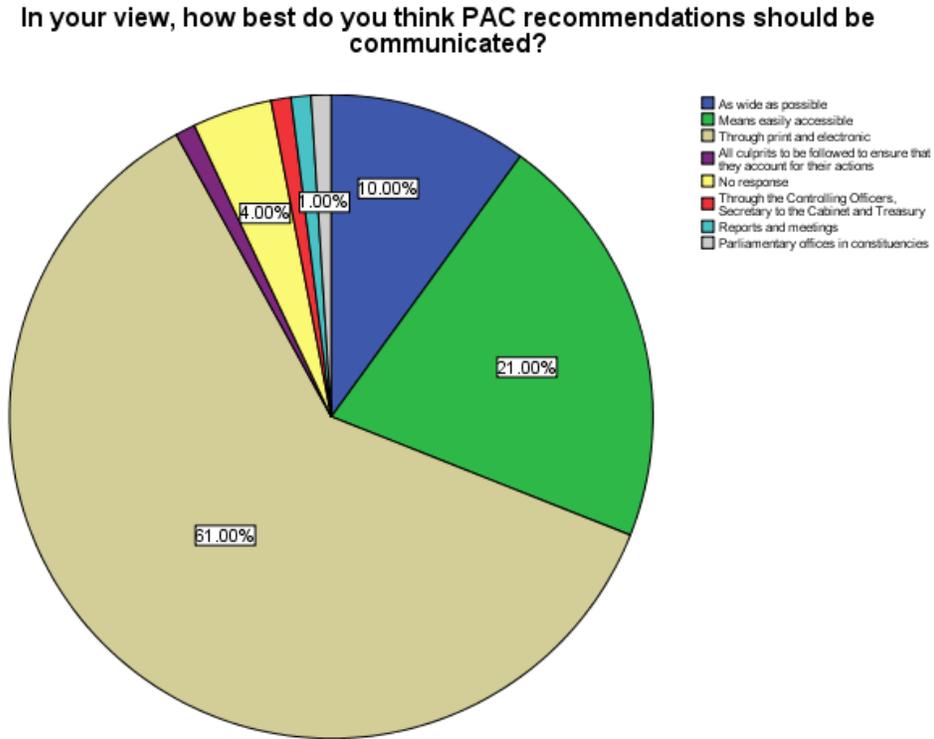


5.1.7. In your view, how best do you think PAC recommendations should be communicated?

According to the views of the respondents, those who felt that PAC recommendations can be best communicated through print and electronic means ranked the highest at sixty-one percent (61%), followed by those who answered through means easily accessible such as using the emailing list at twenty-one percent (21%). Those who responded as wide as possible were at ten percent (10%) while no response stood at four percent (4%). At one percent (1%) each were those who answered that all culprits should be followed to ensure that they account for their actions as well as those who said that through the Controlling Officers, Secretary to the Cabinet and Secretary to the Treasury. Others were those who answered that through Reports and

meetings and parliamentary offices in constituencies could be the best means of communicating the PAC recommendations.

Figure 6: How best the PAC recommendations can be communicated



5.1.8 How can communication of the PAC recommendations act as a deterrent to abuse of public resources?

The respondents who answered that naming offenders in the report were 18 representing eighteen percent (18%) of the total number of respondents while another 18 representing eighteen percent (18%) answered that when there is action being taken on offenders this could act as a deterrent. Those who thought that a combination of naming the offenders, the ‘shame effect’ when people know, discussions on radio shows and judicial follow up were also 18 representing eighteen percent (18%) of the total number of respondents. Further those who answered solely that when people know there is the ‘Shame effect’ represented fifteen percent

(15%) whereas those who responded that it brings a sense of responsibility, transparency and accountability represented thirteen percent (13%). Changing outdated financial regulations and mentioning the recommendations made by PAC to the public represented five percent (5%) and three (3%) percent respectively while 10 respondents did not respond representing ten percent (10%) of the total number of respondents.

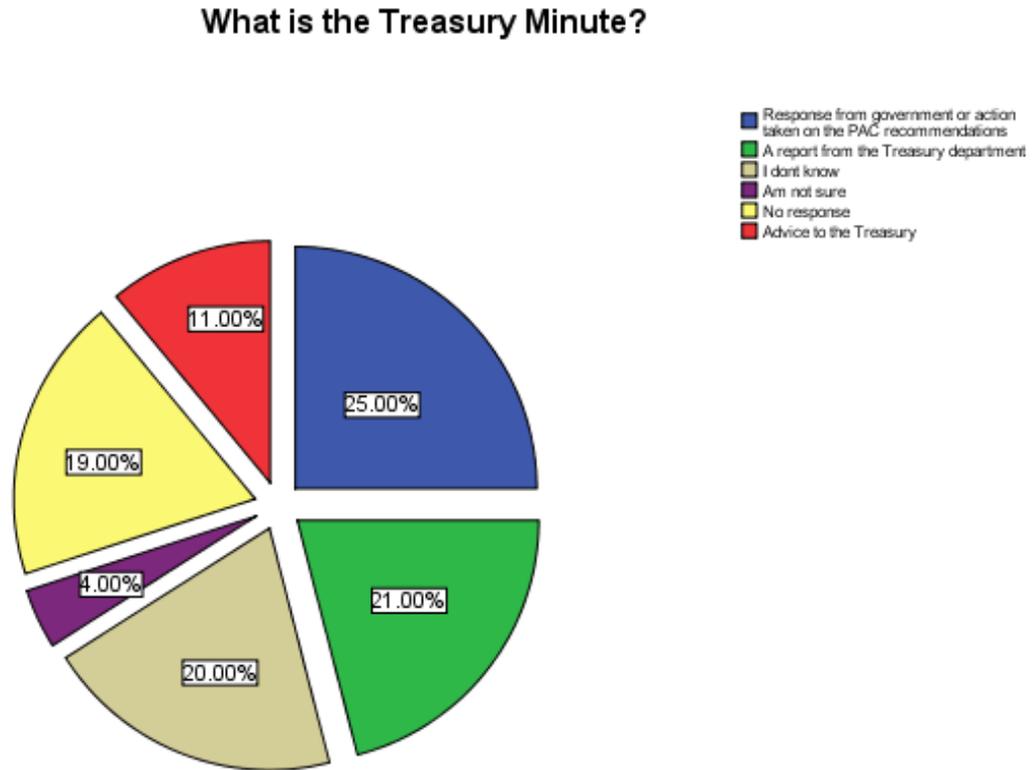
Table 5: How the PAC recommendations can act as a deterrent to abuse of public resources

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Naming offenders in the report	18	18.0	18.0	18.0
When people know there is the 'Shame effect'	15	15.0	15.0	33.0
When there is action being taken on offenders	18	18.0	18.0	51.0
Naming offenders, shame effect when people know, discussed on radio shows and judicial follow up	18	18.0	18.0	69.0
It brings a sense of responsibility, transparency and accountability	13	13.0	13.0	82.0
Changing outdated financial regulations	3	3.0	3.0	85.0
No response	10	10.0	10.0	95.0
Mentioning the recommendations made by PAC to the public	5	5.0	5.0	100.0
Total	100	100.0	100.0	

5.1.9 What is the Treasury Minute?

This section wanted to establish what people know about the Treasury Minute. Of the 100 respondents 25 representing twenty-five percent (25%) stated that it was response from government or action taken on the PAC recommendations while 21 respondents who represented twenty-one percent (21%) said it was a report from the Treasury department. A further twenty percent (20%) said they didn't know whereas nineteen percent (19%) did not respond. Eleven percent (11%) said it was advice to the Treasury and four percent (4%) responded that they were not sure as can be seen below:

Figure 7: What is the Treasury Minute



5.1.10 How did you get to know about the Treasury Minute?

This section was highly ranked by respondents who did not respond at thirty-six percent (36%) followed by seventeen percent (17%) who said that they knew about the Treasury Minute through the Ministry of Finance. Those who responded that through Publications represented eleven percent (11%) and another eleven percent (11%) were for those who selected that they got to know about the Treasury Minute through Parliament. There were other respondents who answered that they got to know about the Treasury Minute through the questionnaire (i.e. the same questionnaire administered) and they represented seven percent (7%) of the total number of respondents whilst those who said through Television and Radio represented two percent (2%) and one percent (1%) respectively.

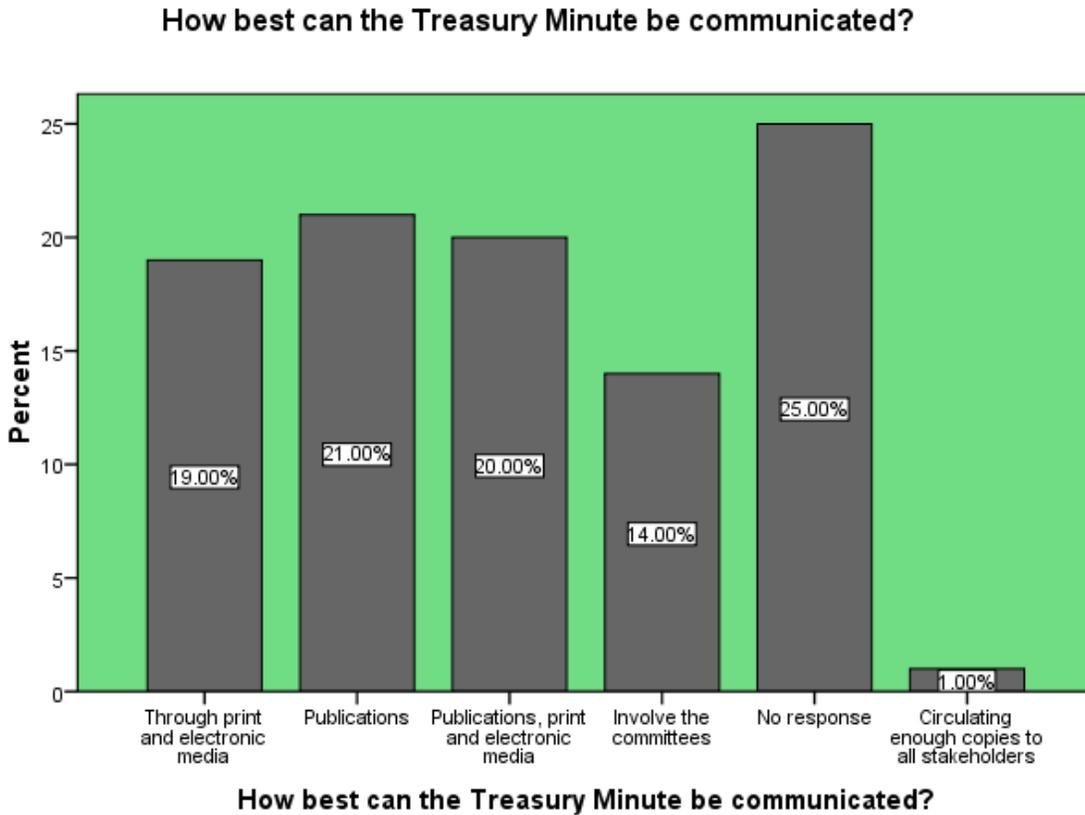
Table 6: How did you get to know about the Treasury Minute?

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Radio	1	1.0	1.0	1.0
Television	2	2.0	2.0	3.0
Parliament	11	11.0	11.0	14.0
Ministry of Finance	17	17.0	17.0	31.0
Publications	11	11.0	11.0	42.0
Interaction	15	15.0	15.0	57.0
Through this questionnaire	7	7.0	7.0	64.0
No response	36	36.0	36.0	100.0
Total	100	100.0	100.0	

5.1.11 How best can the Treasury Minute be communicated?

The findings here revealed that twenty-one percent (21%) of the respondents think that the Treasury Minute can be best communicated through publications, while twenty percent (20%) felt that combining publications, print and electronic media would suffice. Nineteen percent (19%) responded that the treasury Minute can be best communicated through print and electronic media alone and fourteen percent (14%) said by involving the committees. A paltry one percent (1%) felt that circulating enough copies to all stakeholders was the best way of communicating the Treasury Minute. A staggering twenty-five percent (25%) did not respond.

Figure 8: How best can the Treasury Minute be communicated?

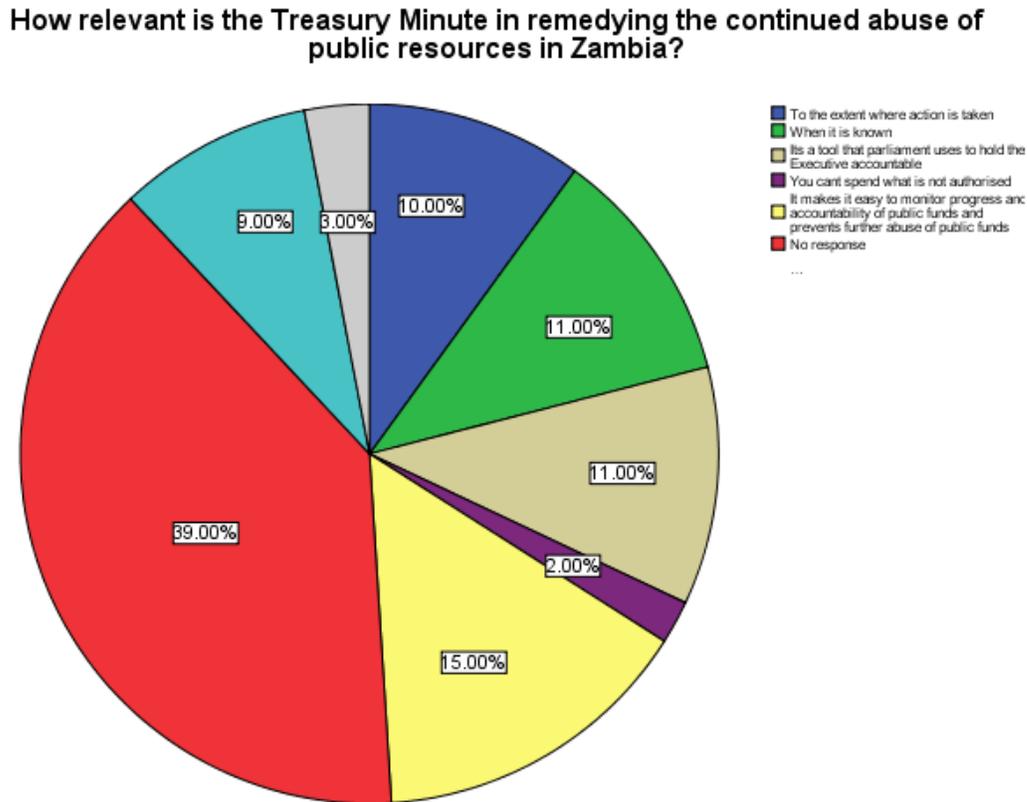


5.1.12 How relevant is the Treasury Minute in remedying the continued abuse of public resources in Zambia?

This section had various responses with thirty-nine percent (39%) not responding on how relevant the Treasury Minute is in remedying the continued abuse of public resources in Zambia. fifteen percent (15%) feel it makes it easy to monitor progress and accountability of public funds and prevents further abuse of public funds while eleven percent think that it’s a tool that parliament uses to hold the Executive accountable. Another eleven and ten percent (11% and 10%) feel that the Treasury Minute is relevant only when it is known and to the extent where action is taken respectively. Those who responded that it shows progress made and action taken on recommendations of PAC represented nine percent (9%) while three percent (3%) said it was

not relevant. Only two percent (2%) said it was relevant because one cannot spend what is not authorised.

Figure 9: How relevant is the Treasury Minute in remedying the continued abuse of public resources in Zambia



5.1.13 Kindly rate the degree to which communication would contribute to accountability in Zambia.

In Table 7 a staggering seventy-two percent (72%) rated the degree to which communication would contribute to accountability in Zambia very high followed by high at twenty-one percent (21%). One percent (1%) rated the degree neutral and another one percent (1%) rated the degree low. A further two percent (2%) of the respondents rated the degree very low and only three percent (3%) did not respond.

Table 7: Rates the degree to which communication would contribute to accountability in Zambia

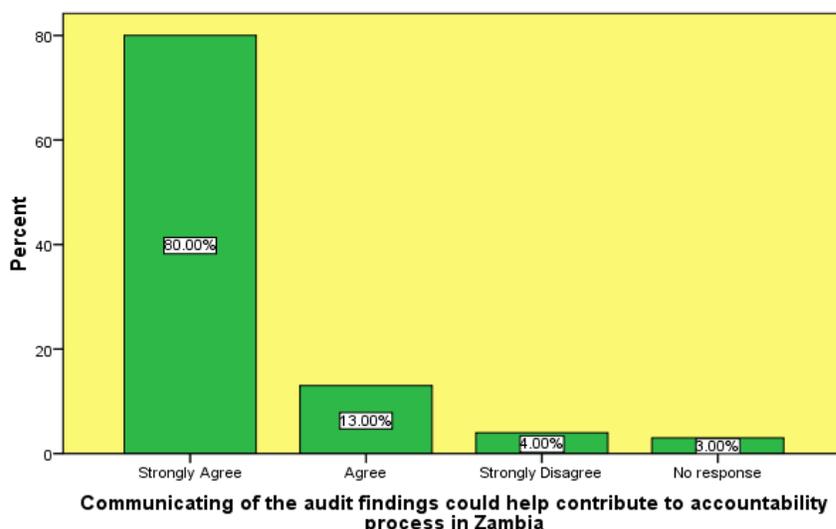
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very high	72	72.0	72.0	72.0
	High	21	21.0	21.0	93.0
	Neutral	1	1.0	1.0	94.0
	Low	1	1.0	1.0	95.0
	Very low	2	2.0	2.0	97.0
	No response	3	3.0	3.0	100.0
	Total	100	100.0	100.0	

5.1.14 Kindly rate the degrees to which how communicating of the audit findings could help contribute to accountability process in Zambia

In figure 5, eighty percent (80%) of the respondents strongly agreed that the rate to which communication of the audit findings could help contribute to accountability process in Zambia while thirteen percent (13%) rated Agree. Only four percent (4%) rated strongly disagree and three percent (3%) did not respond as can be seen in Graph 5 below.

Figure 10: Rates the degree to which communicating the audit findings could help contribute to the accountability process in Zambia

Communicating of the audit findings could help contribute to accountability process in Zambia



5.1.15 Communicating the Public Accounts Committee report is crucial to deterring would be abusers of public resources

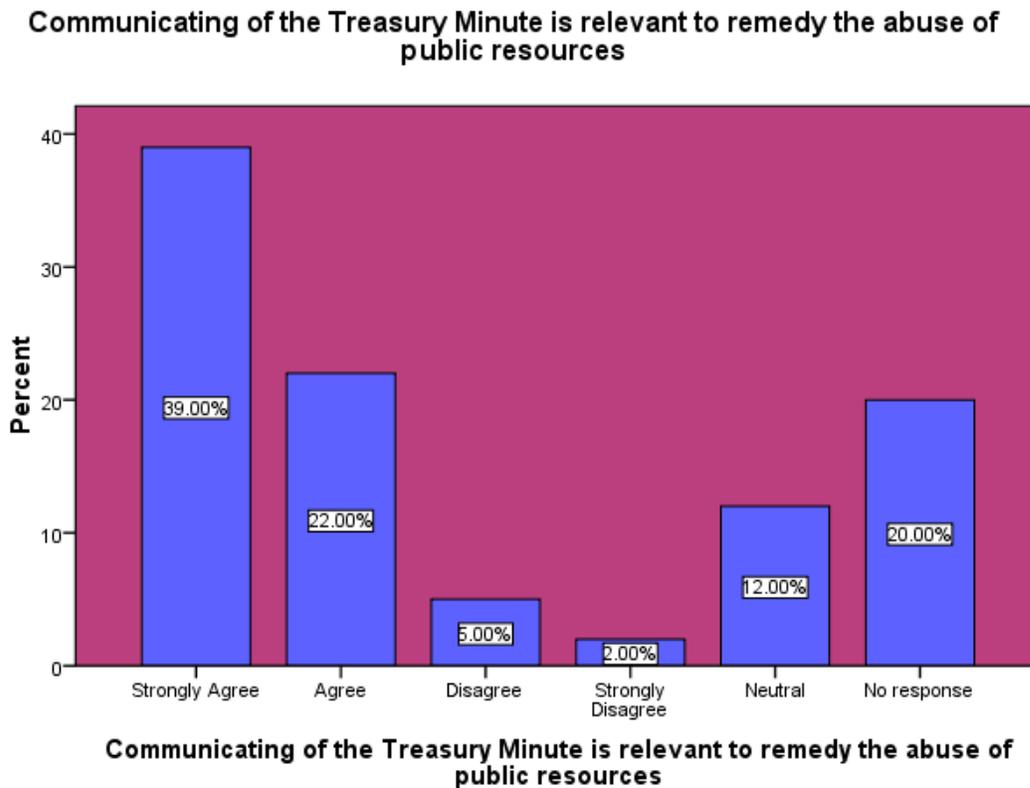
Table 8: Rates whether Communicating the Public Accounts Committee report is crucial to deterring would be abusers of public resources

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Strongly Agree	63	63.0	63.0	63.0
Agree	25	25.0	25.0	88.0
Disagree	3	3.0	3.0	91.0
Strongly Disagree	4	4.0	4.0	95.0
Neutral	1	1.0	1.0	96.0
No response	4	4.0	4.0	100.0
Total	100	100.0	100.0	

In Table 8, the responses as to whether communicating Public Accounts Committee report was crucial to deterring would be abusers of public resources, sixty-three percent (63%) of the respondents strongly agreed, while twenty-five percent (25%) merely agreed. Four percent (4%) strongly disagreed, and three percent (3%) disagreed. Only one percent (1%) was neutral. Four percent (4%) of the respondents did not respond.

5.1.16 Communicating of the Treasury Minute is relevant to remedy the abuse of public resources

Figure 11: Rates whether communicating the Treasury Minute is relevant to remedy the abuse of public resources



In the above bar chart, thirty-nine percent (39%) strongly agreed that communicating of the Treasury Minute is relevant to remedy the abuse of public resources while twenty-two percent (22%) merely agreed. Twenty percent (20%) of the respondents did not respond whereas twelve percent (12%) were neutral. Those who disagreed and strongly disagreed represented five percent (5%) and two percent (2%) respectively.

CHAPTER 6

DATA ANALYSIS

6.0. Introduction

This chapter analyses the data presented in the preceding chapter and it will do so by attempting to mention what the findings mean vis-à-vis the literature reviewed and the objectives of the study. Section 6.1 discusses how communication of the audit findings contributes to the accountability process in Zambia while section 6.2 highlights whether communication of the recommendations of the Public Accounts Committee is perceived as a deterrent to abuse of the public resources. Section 6.3 shows what the level of knowledge, attitudes and practices regarding the Treasury Minute are and its relevance to remedying the abuse of resources. All through the sections that are from sections 6.1 through to 6.3 qualitative data is also incorporated in the discussions.

6.1 How communication of the audit findings contributes to the accountability process in Zambia

From the findings presented and the qualitative data collected, all attest to the fact that communication of the audit findings seems to contribute to the accountability process in Zambia. The statistics from the questionnaires revealed that eighty percent (80%) of the respondents strongly agreed that communication of the audit findings could help contribute to accountability process in Zambia. This was also supported qualitatively by the Office of the Clerk who contends that when people know about the audit findings and what finally becomes of the officers who err; this could contribute to the accountability process in Zambia. The Office of the Clerk further submits that progressive governments in their quest to enhance accountability they make known the audit findings by using a number of means at their disposal. The study on auditing and management of funds in Government Ministries in Zambia underscored the

important role public auditing plays in strengthening accountability. If this is so important, then it also follows that communicating the outcomes of the audit is of paramount importance.

In Zambia, the Office of the Auditor General communicates the audit findings to clients through auditors during the audit process. Then, once the report is out, it communicates the audit findings through disseminating the report by issuing copies to the clients (i.e. audited institutions) and key stakeholders (such as the media, donors, civil society) free of charge; uploading it on the website; and through electronic (Radio and TV) and print media (daily newspapers). The Office also sometimes communicates the audit findings at discussion forums although this is normally done in-conjunction with the Anti-Corruption Commission (ACC) or civil society organisations such as Transparency International Zambia (TIZ), OXFAM Zambia and Civil Society for Poverty Reduction (CSPR).

These means though they may appear adequate the opposite is true. The fact that the report is sold to members of the public, some of the respondents saw this as a disincentive to the accountability process in Zambia. The respondents argued that having people to pay for information that should keep them informed about how their public funds were being utilised in a country whose majority are poor was destroying the very fabric of the tenets of accountability in Zambia. Accountability which is part of good governance entails that there is free flow of information. In this regard, this is why there is a general feeling by some respondents to make the report of the Auditor General free of charge so that it can help in contributing to the accountability process in Zambia. They feel that if people know the audit findings they could start demanding from the government that action be meted on the erring officers.

6.2 Is communication of the recommendations of the Public Accounts Committee perceived as a deterrent to the abuse of public resources?

From the findings in the questionnaires, sixty-three percent (63%) of the respondents strongly Agreed that communicating of the recommendations of the Public Accounts Committee was perceived as a deterrent to abuse of public resources while twenty-five percent (25%) merely

agreed. Very few of the respondents felt that communication of the recommendations of PAC should not be perceived as deterrence to the abuse of public resources. Four percent (4%) strongly disagreed, and three percent (3%) disagreed. Only one percent (1%) was neutral. Four percent (4%) of the respondents did not respond.

What these findings mean is that communicating the recommendations of the PAC is perceived as a deterrent to the abuse of public resources only to the extent that action is taken to the erring officers and that action gets to be known by the citizenry. Office of the Clerk submits that “if the consequence of the irregularities mentioned in the reports of the Auditor General is not known or understood, then it serves no purpose”.

Currently the PAC recommendations are only communicated when the report is discussed in parliament to the Main House and when it is posted on their website after the report is adopted.

Over-and-above there are no other ways in which the PAC recommendations are communicated. This in itself propels the notion that if people don't get to know what the PAC recommended on the Auditor General's reports, then they may not demand for certain action to be taken.

The outstanding issues report which is normally an appendix of the PAC recommendations on the report of the Auditor General is not publicised by the media even if Parliament posts it on their website. Parliament does not use other media to publicise the report later on the posting of the report on their website; so with time the issues are lost.

In South Africa for instance, before the latest queries can be dealt with by the institution cited to appear before PAC, they are required to give an update on how they have resolved the previous queries mentioned in the report of the Auditor General. Tanzania on the other hand, has formed a committee which makes follow up on the outcomes. This helps to keep tabs on the issues raised in the reports of the Auditor General. This to some extent acts as a deterrence to further abuse of public resources in these countries.

The Office of the Clerk further stated that in Zambia there was no framework to analyse the work of the PAC. This lack of a framework probably is responsible for the blatant abuse of public resources because erring officers know that the consequences for their action will not be known later on followed up to their logical conclusion.

The Office of the clerk also added that, “In the civil service, there are very few career civil servants, and the few who may be there are outnumbered by those whose motive is to benefit themselves rather than serve.” Perhaps this is one of the reasons of continued abuse of public resources in Zambia.

Accountability of public resources has also been left to institutions alone rather than all citizens who are the owners of the public resources to stand up. According to PAC Chairman Honourable Vincent Mwale exposing erring officers will help curb the vice of public officers not being accountable in Zambia. When people are exposed of their wrong doing, there is the ‘shame effect’ which people don’t like. As a result this would act as deterrence.

The other factor is that the media are also not doing much in as far as communicating the PAC recommendations so that they should act as a deterrence as there is a general lack of sustained interest on the issues raised by the Auditor General to report until they see them to their logical conclusion (i.e. covering PAC recommendations once the report is out and subsequently the Treasury Minutes).

To counter this, donors can come in to build the capacity of stakeholders by offering grants to media personnel interested in covering issues raised by the auditor General conclusively as well as support parliament to air the deliberations of PAC live on radio and TV among others.

6.3 What the levels of knowledge, attitudes and practices regarding the Treasury Minute and its relevance to remedying the abuse of resources are

This section brought out a number of issues in that it dwelt with what level of knowledge, attitude and practices are regarding the Treasury Minute and its relevance to remedying the abuse of resources. From the findings from the questionnaires, thirty-nine percent (39%) strongly agreed that communicating of the Treasury Minute is relevant to remedy the abuse of public resources while twenty-two percent (22%) merely agreed. Twenty percent (20%) of the respondents did not respond whereas twelve percent (12%) were neutral. Those who disagreed and strongly disagreed represented five percent (5%) and two percent (2%) respectively.

These findings in essence could mean that sixty-one percent (61%) i.e. 39% who strongly agreed + 22% who merely agreed felt that communicating the Treasury Minute was relevant to remedying the abuse of public resources. The findings could also mean that the fact that twenty percent (20%) did not respond could mean that they did not know what the Treasury Minute is and as such they could not state whether communicating it would be relevant to remedying the abuse of public resources.

The 12 percent who were neutral could also mean that they neither agreed nor disagreed due to the lack of understanding of what the Treasury Minute is.

Those who strongly disagreed and disagreed could out rightly mean that they know what the Treasury Minute is and do not see its relevance in remedying abuse of public resources. But just what do the levels of knowledge, attitude and practices regarding the Treasury Minute and its relevance got to do with remedying the abuse of public resources?

Knowledge

Knowledge can simply be defined as understanding of a subject matter. When it comes to knowledge of the Treasury Minute, the findings of how many the respondents knew about the

Treasury Minute; it could be deciphered from the findings that very little is known. Just to give an indication of how the respondents understood what the Treasury Minute is, there were responses like: the Treasury Minute is a minute to the Treasury department; it is a report for the Treasury department; it is advice to the Treasury at Bank of Zambia. These various but interesting responses speak volume what level of knowledge there is regarding the Treasury Minutes.

It's said 'little knowledge is dangerous'. This is so because where knowledge is insufficient; there is a likelihood to propel falsehoods as issues are not understood in their entirety. And once falsehoods are advanced then there are a lot of distortions.

In this regard, these findings could mean that very little is being done to publicise the Treasury Minute by the Ministry of Finance. This lack of publicising of the Treasury Minute is admitted by the Secretary to the Treasury Mr. Fredson Yamba who says he does not understand how one can publicise a response to a correspondence from Parliament. Mr. Yamba however said publicising of the Treasury Minute would help stakeholders (the general public) who need to know what is happening.

The Treasury Minute provides a platform for the Executive to detail what course of action it is taking on the PAC recommendations on the report of the Auditor General. But if this platform is not known, then the accountability cycle that needs to be known by the public in its entirety is not anything to go by.

Other responses on what is the Treasury Minute were, I don't know; I am not sure and the tranquil but loud blank section that hit the questionnaires. These responses out rightly showed that the respondents did not know anything about the Treasury Minute, later on its relevance in remedying abuse of public resources. This lack of knowledge or insufficient knowledge of the Treasury Minute may be the reason why its relevance is not appreciated.

Some of the respondents answered that the Treasury Minute was relevant to the extent that it is known. Thus if it's not known then of what relevance is it? Like the common adage 'if you want to hide anything from a black person, put it in the book'. Though it's the duty of the Ministry of Finance to publicise the Treasury Minute, Zambians can be proactive to access this document which is a public document, as when the report of PAC is adopted, the Executive are mandated by law to issue the Treasury Minute within 60 days and this is normally said on the floor of the House, which House's deliberations are live on Parliament radio whose coverage frequency is along the line of rail and provincial centres.

The Treasury Minute is an action taken report by the Executive on the PAC recommendations on the report of the Auditor General. As the many responses from the questionnaires stated that the Treasury Minute can be perceived as relevant only to the extent that it is known, in this regard the insufficient or lack of its knowledge denotes its lack of relevance to remedying the abuse of resources.

Attitude

An attitude is an expression of favour or disfavour toward something. It can be a person, a place, an issue or a thing. Normally attitude has a negative connotation. So in terms of attitude, some respondents perceived the Treasury Minute as relevant to remedying abuse of public resources only if action is taken. By implication this means if action is not taken on the PAC recommendations then the Treasury Minute is irrelevant.

In this regard, the fact that action is taken but not seen to be taken (not communicated) or not taken at all, creates a negative attitude of not taking the Treasury Minute seriously as a tool that could help in remedying the abuse of public resources. This attitude sadly appears to be so entrenched in the people in these public offices. Just seeing the way they do certain things one would be convinced that its business as usual when it comes to accountability.

Further because action is never taken or people don't get to know what action has been taken when it's taken, they form a negative attitude towards the reports of the Auditor General and

PAC and view them as mere academic exercises. This attitude most likely could be responsible for the rampant and blatant abuse of public resources because some officers see these processes of coming out with audit findings and PAC recommending and the Executive taking or not taking action as efforts in futility.

A rider to this is where public officers feel that they can abuse public resources now and enjoy life because it will take many years before they are called to account for their actions. This attitude stems from the understanding that action does not seem to be taken by the Executive or if it's taken it's not known thereby perpetuating the abuse of public resources.

The other negative attitude is where public officers know that they may not even be brought to book as long as they become 'friends of the system' (i.e. friends of people in power). We have seen a growing tendency of officer public officers befriending the powers that be so that their irregularities can be forgotten.

There other reason that leads to a bad attitude towards abuse of public resources is the tendency of transferring erring officers or merely recovering from their salaries for the irregularities committed. This scenario gives public officers lee-way to abuse public resources as firstly action does not seem to follow them in their new postings as well as the measures meted in most cases are not stringent enough thus the reason why some key stakeholders in issues of accountability suggest revising of the existing financial regulations and other public service laws when handling issues of accountability.

Transparency International Zambia Executive Director Goodwell Lungu said that the current legal framework does not ensure that accountability mechanisms are being complied with. "For instance, though the laws say institutions should have audit committees to carry out oversight function, this law is not being adhered to by a number of institutions," he said.

The other let down TIZ identifies is that the internal audit function is not being fully utilised in most institutions as a tool for management in as far as prudent financial management is

concerned. Many a times, financial irregularities are exposed mostly only when the Auditor General audits the institutions. One wonders what role the internal auditors play, if not to raise red flags as and when they happen. But in most cases internal auditors become part and parcel of the mess or in marginal cases are they sidelined.

Practice

A Practice is something done over a period of time which eventually becomes a norm. A practice can be followed or observed depending on the situation. The practice regarding the Treasury Minute everywhere in the commonwealth countries is that it is published after the PAC recommends action on the report of the Auditor General. The Treasury Minute is a mechanism whereby government responds to PAC reports and states the actions it is taking to implement the recommendations. This practice of the Treasury Minute in all commonwealth countries is that the Treasury Minute though a public document, is apparently hardly publicised. Zambia is no exception in this matter.

This practice of not communicating the Treasury Minute seems to be contributing to the abuse of public resources as the ordinary citizens do not easily access the document. This is also compounded as very few PAC reports which the Treasury Minute will be addressing are printed; thereby making accessibility of the PAC reports only through the Parliament website or through live parliament radio as long as one is tuned in.

The other practice regarding the Treasury Minute and its relevance is the aspect of it in most cases simply noting when it comes to the action taken. What is not understood is whether the noting which is the common action phrase in the Treasury Minute means they agree with the recommendation to the query or they will take action. Noting in itself does not met any stringent measures or action to the erring officers thus the situation recurring year after year.

When it comes to statistics, eleven percent of the respondents did attest in their responses to the fact that they perceived the Treasury Minute as a tool that Parliament uses to hold the Executive

accountable. This probably is the reason why the Treasury Minute is only seen as relevant to remedying abuse of public resources because it's seen as a tool for Parliament and not a tool for the general populace in Zambia. The other meaning for this would be that the action taken in the Treasury Minute are not stringent.

6.4 Summary of Chapter 5

The chapter presented the data analysis from the findings on issues of how communication of the audit findings contributes to the accountability process in Zambia, whether communication of the recommendations of the Public Accounts Committee is perceived as a deterrent to abuse of the public resources and what the level of knowledge, attitudes and practices regarding the Treasury Minute are and its relevance to remedying the abuse of resources. The analyses revealed that communication of the audit findings contributes to the accountability process in Zambia however the Office of the Auditor General needs to step up its efforts in this regard. The analyses also revealed that communication of the recommendations of the PAC is perceived as a deterrent to abuse of public resources to the extent that action is taken on the erring officers. The last analyses revealed that there were various levels of knowledge, attitudes and practices regarding the Treasury Minute and its relevance to remedying the abuse of resources. These among others were that when people know then they can demand for certain action to be meted on abusers of public resources.

CHAPTER 7

CONCLUSION AND RECOMMENDATIONS

7.0 Introduction

The research sought to find out the role communication plays in the accountability process in Zambia. It set out to determine the relevance and benefit of communicating the accountability process in Zambia in its entirety in particular, communicating the AG's reports, PAC recommendations and the Treasury Minutes to the general populace.

The research specifically sought to meet the following objectives:

- To establish the extent to which communication of the audit findings contributes to the accountability process in Zambia.
- To determine if the recommendations of the Public Accounts Committee may act as a deterrent to the abuse of public resources.
- To ascertain whether the Treasury Minute is known and its relevance to remedy the abuse of public resources.
- To come up with recommendations which if implemented could contribute to an enhanced accountability process in Zambia.

The objectives laid a foundation for comprehensive literature review that helped to meet the above objectives.

The literature reviewed clearly indicated that transparency and indeed the free flow of information is paramount in the accountability of public resources.

That said this chapter presents the conclusion and recommendations that stem from the findings of the study.

7.1 CONCLUSION

The study aimed at finding out the role that communication plays in the accountability process in Zambia. The study revealed that seventy-two percent (72%) rated the degree to which communication would contribute to accountability in Zambia very high, followed by those who rated communication as high at 21 percent (21%). In essence this means that 93 percent of the respondents were to some extent in agreement to the fact that communication plays a role in the accountability process in Zambia.

However, though communication plays a critical role in the accountability process in Zambia there is need to enhance the various communication strategies by the three institutions at the helm of the accountability process in Zambia.

Office of the Auditor General, Parliament (the Public Accounts Committee) and the Ministry of Finance lack effective strategies to communicate their findings (reports) as revealed in the research.

The study revealed that there was little use of newspapers, radio and television in communicating the PAC recommendations as well as the Treasury Minutes. Though Parliament uses its website to communicate the PAC recommendations, the posting of the report on the website is not communicated as such very few people would know of its availability so as to access it.

The Ministry of Finance issues the Treasury Minute but does not publicise it. This according to the Secretary to Treasury is because the Treasury Minute is a response to a letter and wondered how one could publicise to response to a correspondence.

The office of the Auditor General communicates its reports through the website, newspapers, television, radio and discussion forums but the respondents feel these means are still inadequate.

Below are some of the communication strategies and other recommendations which if implemented would contribute to accountability in Zambia.

7.2 RECOMMENDATIONS

In view of the conclusions of the study on the role communication plays, the following recommendations are presented here:

7.2.1 To have controlling officers give a status of the previous audit queries before the current queries can be answered to during PAC hearings. This could help in keeping tabs on the Executive from an informed position thereby enhancing accountability.

7.2.2 Parliament should consider having reporters to report on PAC deliberations to counter skewed reporting by journalists from various media.

7.2.3 Parliament should consider having live PAC broadcasts on both TV and radio for the public to follow the accountability issues on their own.

7.2.4 Engage stakeholders to fund translating the reports of the Auditor General, PAC and the Treasury Minute into local languages for wider assimilation by the general populace who do not understand the official language (English).

7.2.5 Parliament should consider publicising the appendices of the action taken report of PAC recommendations on the website for wider accessibility as very few copies are printed by Parliament.

7.2.6 Consider coming up with summarised and simplified AG's reports as the big volume reports discourage the many people to read as the language is also technical in some instances.

7.2.7 Consider coming up with performance clearance certificates for controlling officers before they can be transferred. This would ensure that they are not leaving audit queries in the institutions they have been.

7.2.8 Consider making permanent secretaries more permanent as the titles entails, unlike the current situation where permanent secretaries are transferred more often thereby making it difficult to keep tabs on them in line with the audit queries.

7.2.9 The three institutions should consider using of social media to disseminate all reports to reach more citizens who are in the social media network especially the younger generation.

7.2.10 The three institutions should consider disseminating all the reports through Constituency Offices to also reach as many people in those constituencies especially in the rural constituencies.

7.2.11 The Auditor General should consider including analyses in the reports so that the public can easily understand and make comparisons whether audited institutions are improving thereby contributing to accountability in Zambia.

7.2.12 The Auditor General, Parliament and Ministry of Finance should start naming offenders in their report and not merely describing irregularities by Office.

7.2.13 The three institutions should engage the media to report extensively on issues of accountability up to follow up so as to give the public the total picture.

7.3 Summary

It is clear that the Office of the Auditor General, Parliament and the Ministry of Finance play important roles in the Accountability process of Zambia. However, there is need for them to step their communication of the reports they produce so that the citizenry can have a total picture of the audit queries raised by the Auditor General, the recommendations that PAC makes and the action that the Secretary to Treasury takes on the recommendations from PAC on the report of the Auditor General. When this is done abusers of public resources will decrease if not diminish due to the fact that they will be known and action will be taken on them thereby enhancing accountability in Zambia. Devoid of this, will be the same old story of continued abuse of public resources with no recourse.

REFERENCES

Anti corruption commission of Zambia, Act No. 142 (1996)

Asibuo, S.K. (2001) *The Role of an Anti-Corruption Agency in the Struggle against Corruption: The case of serious fraud Office in Ghana*. Accra: Africa Administrative studies. pp 1-14

Constitution of Zambia, CAP 1 Part X, Article 121, Page 72

DFID Briefing. *Characteristics of different external audit systems*. Accessed from http://www.train4dev.net/fileadmin/Resources/General_Documents/DfID_Characteristics%20of%20Different%20SAIs.pdf (December 3, 2011)

E-Government for Development, (2008). *Definitions*. Accessed from <http://www.egov4dev.org/transparency/definitions.shtml> (October 3, 2012)

Erskine May (1983, p. 728). *Best Practices of Public Accounts Committees*. Accessed from <http://www.internationalbudget.org/wp-content/uploads/Best-Practices-of-Public-Accounts-Committees.pdf> (October 3, 2012)

Frantzich, Stephen. 1979. "Who Makes Our Laws? The Legislative Effectiveness of Members of the U.S. Congress." *Legislative Studies Quarterly* 4(3): 409-428

G.G. Brown. (n.d) *Definitions of Communication*. Accessed from <http://communicationtheory.org/definitions-of-communication/> (October 22, 2012)

Infoplease. *Zambia*. Accessed from www.infoplease.com/ipa/A0108165.html?pageno=2 (December 5, 2011)

INTOSAI. *Principles of Transparency and Accountability*. Accessed from www.issai.org (December 2, 2011)

Joachim Wehner. (2002) *Best Practices of Public Accounts Committees*. Accessed from <http://www.internationalbudget.org/wp-content/uploads/Best-Practices-of-Public-Accounts-Committees.pdf> (October 4, 2012)

Katz, E & Lazarsfeld, P. (1955). *Personnal Influence*, New York: The Free Press

Leonor Briones. *Public Financial Accountability for Integrity and Results: The Case of the Philippine Bureau of the Treasury*. Accessed from http://www.adb.org/documents/conference/governance_corruption_pfm/10govern.pdf (December 2, 2011)

Lijphart, Arend. 1999. *Patterns of Democracy*. New Haven and London: Yale University Press

Louis Mwansa, 2009. *Auditing and the Management of Funds in Government Ministries in Zambia*. Copperbelt University

Lowenberg, Gerhard, and Samuel C. Patterson. 1979. *Comparing Legislatures*. Boston: Little, Brown

McQuail, D & Windahl, S (1993). *Communication Models for the Study of Mass Communications*. 2nd Edition. Longman

Msoka, M, 2008. *Challenges in Institutionalising Performance Audits: The case of Zambia*. Institute of Social Studies. Hague, Netherlands

Office of the Auditor General Manitoba. (n.d). *Mechanisms and Practices for Ensuring the Accountability of Legislative Auditors*. Accessed from <http://www.oag.mb.ca/wp-content/uploads/2011/06/Mechanisms-and-Practices.pdf> (October 5, 2012).

OAG News (2006) A publication of the Office of the Auditor General. Lusaka: Office of the Auditor General

Public Audit Act No. 8 of 1980, Cap 378 of the Laws of Zambia

Public Finance Act No. 15 of 2004

Rafiu Oyesola Salawu and Oyedokun Agbeja , 2007. *Auditing and Accountability Mechanism in the Public Sector*. The International Journal of Applied Economics and Finance, 1: 45-54. Rick

S. Redlynch, “Holding to Account, The Review of Audit and Accountability for Central Government”, February 2001, www.hm-treasury.gov.uk.

Stapenhurst, (N.d). *Accountability in Governance*. Accessed from <http://siteresources.worldbank.org/PUBLICSECTORANDGOVERNANCE/Resources/AccountabilityGovernance.pdf> (October 3, 2012).

Stapenhurst, Pelizzo and O’Brien: 2005. *Ex post financial oversight: legislative audit, public accounts committees....and parliamentary budget offices*

Transparency & Accountability Initiative, (n.d). *Definitions*. Accessed from <http://www.transparency-initiative.org/about/definitions> (October 3, 2012)

UN. (2006). *Definition of basic concepts and terminologies in governance and public administration*. Accessed from <http://unpan1.un.org/intradoc/groups/public/documents/un/unpan022332.pdf> (September 7, 2012)

Treasury Minute on the report of the Public Accounts Committee

APPENDIX I

**COMMUNICATING THE AUDIT FINDINGS, RECOMMENDATIONS AND TREASURY
MINUTE: A CASE STUDY OF OUTREACH BY THE OFFICE OF THE AUDITOR GENERAL**

**POSTGRADUATE STUDIES, UNIVERSITY OF ZAMBIA
QUESTIONNAIRE FOR OAG, PARLIAMENT, GOVERNMENT MINISTRIES, THE MEDIA,
DONORS, ACCOUNTING BODIES AND CIVIL SOCIETY**

The researcher is a Post-Graduate student at the University of Zambia studying for a Master of Communication for Development degree. She is conducting a research on the role communication plays in the accountability process in Zambia.

Kindly answer the following questions by simply ticking what is applicable or specifying as you deem fit

SECTION A

1. Identification

Sex – 1. Male () 2. Female ()

2. Age

- 1. 21 years ()
- 2. Between 22 – 30 years ()
- 3. Between 31 – 40 years ()
- 4. Between 41 – 50 years ()
- 5. Between 51 – 60 years ()
- 6. Above 60 years ()

3. Education level

- 1. College ()
- 2. University ()
- 3. Other/ specify
- 4. What is your occupation?

SECTION B

1. COMMUNICATION OF AUDIT FINDINGS OF THE AUDITOR GENERAL

1. Which means of communication do you use to get information about the audit findings?

- 1. Newspapers ()
- 2. Radio ()
- 3. Television ()
- 4. Reports ()
- 5. Website ()
- 6. Other/ specify

2. Are these means of communication adequate?

- 1. Yes ()
- 2. No ()

3. How best can the audit findings be communicated?

.....

.....

.....

.....

.....

.....

.....

.....

5 COMMUNICATING THE TREASURY MINUTE

1. What is the Treasury Minute?

.....
.....
.....
.....
.....

2. How did you get to know about the Treasury Minute?

- 1. Newspapers ()
- 2. Radio ()
- 3. Television ()
- 4. Parliament ()
- 5. Ministry of Finance ()
- 6. Publications ()
- 7. Other/ specify

3. How best can the Treasury Minute be communicated?

.....
.....
.....
.....
.....

4. How relevant is the Treasury Minute in remedying the continued abuse of public resources in Zambia?

.....
.....
.....
.....

6 GENERAL

Kindly rate the degree to which communication would contribute to accountability in Zambia.

Very high	High	Neutral	low	Very low

Kindly tick the level of agreement or otherwise for each of the statements given in the table below by using codes 1 for Strongly Agree, 2 for Agree, 3 for Disagree, 4 for Strongly Disagree and 5 for Neutral. Only one answer is allowed for each statement.

Description	Level of Agreement				
	1	2	3	4	5
Communicating of the audit findings could help contribute to the accountability process in Zambia					
Communicating the Public Accounts Committee report is crucial to deterring would be abusers of public resources					
Communicating of the Treasury Minute is relevant to remedy the abuse of public resources					

Thank you for your time.

APPENDIX II

COMMUNICATING THE AUDIT FINDINGS, RECOMMENDATIONS AND TREASURY MINUTE: A CASE STUDY OF OUTREACH BY THE OFFICE OF THE AUDITOR GENERAL

POSTGRADUATE STUDIES, UNIVERSITY OF ZAMBIA

Interview Questions Schedule

The researcher is a Post-Graduate student at the University of Zambia studying for a Master of Communication for Development degree. She is conducting a research on the role communication plays in the accountability process in Zambia.

1. What is Accountability?
2. How is this process done in Zambia?
3. Does the process suffice in as far as curbing the abuse of resources is concerned?
4. Kindly share some experiences of how public officers are held accountable in other countries?
5. What lessons can Zambia learn on how best the accountability process can be enhanced?
6. What should be done to deter would-be offenders of abuse of public resources?
7. In your view how does lack knowledge contribute to abuse of public resources?
8. How do certain attitudes propel the abuse of public resources in the country?
9. How can a departure from practice (i.e. the practice of not communicating the reports of the AG, PAC, ST) contribute to accountability in Zambia
10. How can the media assist in communicating these reports?
11. What role do donors play in the accountability process of Zambia?
12. Is there political will to halt continued abuse of public resources?
13. What measures have been put in place apart from pronouncements to halt the abuse of public resources?
14. How does your government intended to apply the recommendations that this study will bring up?
15. How can PAC enhance accountability in Zambia?
16. What are the challenges you face in enforcing the law concerning officers found abusing public resources?

