

**AN ASSESSMENT OF THE CORRELATION OF PERFORMANCE AUDITS ON  
POLICY CHANGE AND ACCOUNTABILITY IN SELECTED PUBLIC  
INSTITUTIONS, ZAMBIA**

**BY**

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in partial fulfilment for the requirements of the award of master's degree in business  
administration.**

**The University of Zambia**

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## APPROVAL

This Dissertation of **Uchizi Nkhoma** has been approved as a partial fulfilment of the requirements for the award of the degree of Master of Business Administration by the University of Zambia and the Zimbabwe Open University.

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## **ABSTRACT**

The primary objective of this study was to investigate the relationship between performance audits and policy change and accountability in four chosen Ministries, Provinces, and Other Expenditure Agencies of the Zambian Government (MPSAs). To achieve this, the study aimed to determine the nature, scope, and frequency of performance audits in the selected Zambian governmental institutions and to assess the utilization and implementation of audit findings and suggestions. The research utilized a mixed-method approach that included both quantitative and qualitative methodologies.

The research collected data through questionnaires, focus group discussions, and interviews. The sample size was sixty individuals, and secondary data were obtained by analysing relevant documents. The study found that the Office of the Auditor General of Zambia (OAG-Zambia) conducted performance audits independently and adhered to good governance principles that ensured transparency. However, the study also identified a capacity gap in the performance auditing of environmental studies and IT audits, which limited the scope of performance audits in these areas.

To address this gap, the study recommended that the Ministry of Finance allocate more funds to OAG-Zambia for the training of performance auditors. Additionally, the study suggested that yearly performance audits be conducted more frequently. The study also revealed that various ministries did not always implement all performance audit suggestions due to insufficient funding provided by the Ministry of Finance to the MPSAs. To address this issue, the study recommended that the Treasury provide more funding to the MPSAs to ensure that all audit suggestions are fully implemented.

The study found no direct correlation between the rate of policy change and the number of performance audits conducted. The review of existing policies is dependent on the timely consideration and adoption of audit recommendations submitted by the OAG-Zambia, cooperating development partners, and MPSAs. The study recommended that more audit reports be examined at each legislative session to enhance policy change and accountability.

## **DEDICATION**

I would like to dedicate this research report to my beloved son Nelson Nkhoma who has been my source of inspiration throughout the whole period of my studies.

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## **LIST OF ACRONYMS**

**AFROSAI** African Organization for Supreme Audit Institutions

**AFROSAI-E** African Organization for Supreme Audit Institutions-  
English

**AG** Auditor General

**MPSA**-Ministry, Provinces, and Spending Agencies

**MDA** Ministry Department and Agency

**ACC** Anti-Corruption Commission of Zambia

**CSO** Central Statistics Office

**EAZ** Economics Association of Zambia

**FA** Financial Audits

**8NDP** Eight National Development Plan

**7NDP** Seventh National Development Plan

**IT** Information Technology

**INTOSAI** International Organization for Supreme Audit Institutions

**PAC** Public Accounts Committee

**MOFNP** Ministry of Finance and National Planning

**MWDSEP** Ministry of Water Development Sanitation and Environmental Protection

**MOE** Ministry of Energy.

**MOTA** Ministry of Tourism and Arts.

**MAL** Ministry of Agriculture and Livestock

**OAG-Z** Office of the Auditor General-Zambia

**PEMFAR** Public Expenditure and Financial Accountability Review  
Process.

**PSCAP** Public Sector Capacity Building Project

**PSRP** Public Service Reform Program

**MRM** Monitoring Results Management

**SAC** State Audit Commission

**SAI** Supreme Audit Institution

**THREE Es** Efficiency, Economy, Effectiveness

**FOUR E's** Efficiency, Economy, Effectiveness, and Equity

**ZICA** Zambia Institute for Chartered Accountants  
**PSP** Peer to Peer Review

# CHAPTER ONE: INTRODUCTION

## 1.0 Introduction

The objective of this study was to investigate the impact of performance audits on policy reform and accountability in Zambian government ministries, provinces, and other spending agencies (MPSAs). Specifically, the study aimed to determine the nature, scope, and frequency of performance audits in the Ministries of Water Development, Sanitation, and Environmental Protection, Tourism and Arts, Energy, and Agriculture and Livestock. Additionally, the study sought to determine the extent to which Performance Audit outcomes and recommendations are utilized and implemented.

To measure the relationship between the utilization of performance audit recommendations and the rate of policy change, the study drew lessons from AFROSAI-E award-winning countries (Ghana, Rwanda). This chapter provides background information on the role of Supreme Audit Institutions (SAIs) in promoting accountability, the ability of Auditor General Reports to be implemented from a global perspective and narrows down to a country level perspective. It also outlines the underlying reasons for the perceived lack of enforcement and inadequate implementation of some OAG-Zambia audit recommendations.

The study reviewed the OAG-Zambia milestones from the 2017-2021 performance Audit strategic plan and examined the corrective action done by the Parliamentary Public Accounts Committee (PAC). The PAC oversees the implementation and strengthening of policies aimed at improving service delivery operations and better decision-making to meet the Government's policy objectives, ultimately accelerating progress towards Zambia's 2030 vision of becoming a prosperous middle-income economy.

The chapter includes sections on the study's problem and relevance, illustrating the need for this research. Finally, the research aims, and research questions provide insight into the researcher's reason for conducting this study.

## **1.1. Background to the problem**

### **1.1.1. Global Evolution of Performance Auditing in the Public Sector**

Over the years, auditing has played a crucial role in public finance (Ahmed, 2016). Supreme Audit Institutions (SAIs) have been mandated by the constitutions of many countries worldwide to act as overseers over the management of public resources (Patterson, 2020). Public auditors reinforce the accountability of government executives to the parliament and, through them, to the public (Giraldo, 2021). The reviewing process of financial transactions of the audited institutions enables auditors to ascertain if the transactions made are true and fair and if there is compliance in managing financial resources as per financial regulations (Sharma, 2017).

Supreme audit institutions (SAIs) have a role of accountability under the Westminster system of accountability, which largely depends upon a close relationship and mutual dependency between SAIs and Parliamentary oversight committee partnerships (Anon., 2021). The Public Accounts Committee (PAC) of the National Assembly relies on audit reports made by SAIs to enforce the implementation of given recommendations (Turner, 2020). Meanwhile, SAIs' reports can have a significant impact if the Public Account Committee manages to enforce all recommendations issued to the audited entities (Hood:Dixon, 2015).

International Standards for Supreme Audit Institutions (ISSAI) highlight that supreme audit institutions are mandated to devise follow-up mechanisms and thereafter report on the status of the issued recommendations to the audited entities (INTOSAI, 2016). This ensures that the audited entities work upon the given recommendations and those provided by the legislature (Willmot, 1993). Follow-up procedures enable the SAI to assess the level of implementation and examine corrective actions taken or to assess reasons for why corrective actions are not taken (Anwar & Rheman, 2019).

### **1.1.2. Office of the Auditor General-Zambia (OAG-Z)**

The Office of the Auditor General was established by Article 249 (1) of the Constitution of Zambia (Amendment) Act No. 2 of 2016, which states that "there shall be an Auditor General who shall be appointed by the President on the recommendation of the State Audit Commission, subject to ratification by the National Assembly" (Zambia, 2016). The Constitution of Zambia mandates the

Office of the Auditor General to audit Ministries, Provinces, and Other Spending Agencies (MPSAs) and report to Parliament as part of its job to promote transparency and accountability (Chisupa, 2018). The OAG-Zambia's work is essential in ensuring good governance and fighting corruption in the country (Simutanyi, 2020).

Despite the mandate and efforts of the OAG-Zambia, there have been concerns about the lack of enforcement and inadequate implementation of some audit recommendations (Mwamba & Phiri, 2019). Some audit reports have not been acted upon, and there has been a perceived lack of accountability in some government institutions (Musonga & Mulenga, 2021). This study seeks to address these concerns by investigating the impact of performance audits on policy reform and accountability in selected Zambian government agencies (Simatele, 2022).

### **1.1.3. Global and Regional Affiliations**

The Office of the Auditor General-Zambia maintains affiliations with both global and regional organizations. Globally, it is affiliated with the International Organisation of Supreme Audit Institutions (INTOSAI), a non-political, independent organization established as a permanent institution INTOSAI, 2021. Regionally, the Office of the Auditor General-Zambia is affiliated with the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E, 2020), a member-based institution comprising 26 Auditors-General from English-speaking African countries who make up its Governing Board (AFROSAI-E, 2020).

### **1.1.4. Mandate of OAG-Zambia**

The Performance Audit Unit in the Office of the Auditor General-Zambia has a mandatory responsibility to conduct performance and environmental audits related to government programs in order to determine whether resources are being used economically, efficiently, and effectively (Simatele, 2022). These efforts enhance transparency and accountability, which ultimately impact the well-being of the citizens (Chisupa, 2018). The OAG-Zambia is required to follow up on recommendations made to audited entities to ensure their implementation (INTOSAI, 2016). Each audited organization must adhere to all of the OAG-Zambia's suggestions in order to maintain proper accountability and transparency (Mwamba & Phiri, 2019).

### **1.1.5. Mandate of the Public Accounts Committee**

The Public Accounts Committee (PAC) is one of the f General Purposes Committees that has a clear mandate to examine the accounts showing the appropriation of money granted by the National Assembly to meet the public expenditure, the Report of the Auditor-General on the accounts, and such other accounts. The PAC is also mandated to exercise the powers that may have been conferred on it by the Honourable Speaker or the House. The person in charge of the Public Accounts Committee cannot be a member of the party that is in power, as stipulated by Standing Order 131.

After the House approves the Public Accounts Committee reports, copies of those reports, along with cover letters, are sent to the relevant ministries. The ministries have sixty days to act on the comments and suggestions made by the committees about the different things that were talked about in the house. Established parliamentary practice and procedure and the Standing Orders of the National Assembly stipulate that Action-Taken Reports or Treasury Minutes are submitted to the National Assembly and are tabled in the House within sixty days from the date on which a particular committee report was adopted. (Zambia, 2016)

### **1.1.6. Importance Of Implementing OAG And Pac Recommendations**

Effective implementation of recommendations issued by the OAG and PAC is of paramount importance in demonstrating audited entities' commitments and the government in general in reinforcing accountability, openness, good governance, and stewardship, which in turn perpetuate sound management of resources across all levels of the government (Power, 2003). Failure to implement recommendations issued by the OAG and PAC instructions results in the repetition of mismanagement of government resources Hassan, 2020. This could make it harder to trust the integrity, adequacy, and process, system, and procedure (Ugwu & Ogbodo, 2021).

The researcher aimed to investigate the link between performance audits, policy changes, and accountability in f selected Ministries, Provinces, and Other Spending Agencies (MPSAs) in Zambia, namely the Ministry of Water Development, Sanitation, and Environmental Protection, Ministry of Agriculture, Ministry of Mines, Energy, and Water Resources, and Ministry of Tourism and Arts (Bwalya, 2022). The study aimed to find out the nature, scope, and frequency

of performance audits in the selected Zambian government agencies and the extent to which Performance Audit outcomes and recommendations are utilized and implemented (Mulenga, 2021). The study also aimed to measure the relationship between the utilization of performance audit recommendations and the rate of policy change (Mumba, 2020).

## **1.2. Statement of the Problem**

The problem of poor performance and accountability in public institutions raises significant concerns in Zambia, such as corruption, mismanagement of public funds, and inadequate service delivery. These issues can undermine the country's ability to achieve its development priorities. In recent years, specifically between 2016 and 2021, Zambia has made progress in implementing measures to ensure accountability and performance in public institutions, including the establishment of the Performance Audit Unit in the Office of the Auditor General (OAG-Zambia, 2017).

However, despite these measures, there are still increasing cases of poor performance and accountability. For instance, according to Transparency International's Corruption Perceptions Index (CPI), Zambia scored 33 out of 100 in 2020, indicating a high level of corruption in the country (Transparency International, 2021). Although performance auditing in government ministries and departments exists to ensure accountability, inefficiencies persist in some institutions. For example, the published 2016-2019 performance audit reports in the Ministry of Water Development, Sanitation, and Environmental Protection on Control of Water-Pollution (OAG-Zambia, 2019), and the Ministry of Energy's 2020 performance audit report on the Promotion of Renewable Energy Sces (OAG-Zambia, 2020), reveal ongoing concerns. These findings highlight the need for further research to understand the underlying issues and potential solutions.

If the current situation is not addressed, Zambia's development goals, such as the National Development Plan and Vision 2030, might not be achieved. According to the World Bank (2021), in 2019, 56.3% of Zambia's population lived below the poverty line, emphasizing the need for improved service delivery to reduce poverty and enhance citizens' quality of life. Performance

auditing plays a crucial role in supporting public sector reform and improving policies to meet a country's poverty reduction plans.

### **1.3. Focus of the Study**

The purpose of this research is to assess the impact of performance audits on policy change and accountability in f Ministries, Provinces, and Other Spending Agencies (MPSAs). The study seeks to determine the extent to which Performance Audit outcomes and recommendations are utilized and implemented by MPSA's, most importantly to assess the extent to which performance audits correlate with policy change (Outcome) and accountability in Zambia Government.

### **1.4. Main Objective**

This paper aims to assess the correlation of performance audits on policy change and accountability in f selected Zambia MPSA's.

#### **1.4.1. Specific Objectives**

The study aimed to address the following objectives:

1. To establish the nature, scope, and frequency of performance audits in selected public institutions in Zambia.
2. To determine the extent to which Performance Audit outcomes and recommendations are utilized and implemented.
3. To measure the relationship between the utilization of performance audit recommendations and the rate of policy change.

### **1.5. Hypothesis**

- There is no relationship that exists between utilization of performance audit recommendation and rate of policy change.
- There is a relationship that exists between utilization of performance audit recommendation and rate of policy change.

## **1.6. Main research Questions**

1. What is the nature, scope and frequency of performance audits in selected public institutions in Zambia?
2. To what extent are performance audits findings and recommendations implemented by the MPSA's?
3. Is there a relation between the utilization of audit recommendations and the rate of policy change?

### **1.6.1. Sub research Questions**

4. What is OAG-Zambia level of independence when conducting VFM audits?

## **1.7. Significant of the Study**

Findings from this study may add to the body of knowledge but most importantly the study uncovered gaps that exist in the current public sector reforms being implement in Zambia. The findings from this study may foster increased public awareness in the area of performance auditing but also influence timely implementation of audit recommendations by the parliamentary executive.

The timely execution of performance audit recommendations by policy makers may aid formulation of new or strengthening of existing policies that help foster better service delivery. Better service delivery of MPSA's may lead to reduced poverty and increased opportunities for Zambian citizens in order to lead better, meaningful and happy lives. Therefore, Performance Auditing ought to be part of the overall governance reforms currently being implemented in Zambia because the benefits accruing will foster the country to attain the vision 2030 of "making Zambia a prosperous middle-income nation"

## **1.8. Limitations of the Study.**

Collection of data proved to be difficult considering the recent development whereby Zambian authorities arrested the country's auditor general Dr Dick Sichembe and 17 others at the ministry of Finance on charges of corruption and theft of public funds (VOA Newsletter, 20<sup>th</sup> March '23). The bureaucratic nature of operations in the Office of the Auditor General but also MPSA's was another Limitation as the respondents from the Office of the Auditor General Zambo were not

fully cooperative and opted for anonymity due to the sensitivity of the information, which was characterized, by suspicion and sensitivity especially with the ongoing investigations in the OAG and the Ministry of Finance.

It was also not possible to access all the Performance Audit Reports from OAG-Z website because some reports are out of date and recent reports have not yet been published. In addition, the absence of previous scholarly work on Performance Auditing was also a limitation to the research.

The research study has relied on publications from the AFROSAI-E, OAG-Z, websites, The Zambia National Assembly Website, The published performance report for and other published research material on performance auditing.

## **1.9. Summary**

This section presented the study's introduction, including the research background and goals, the outlining methodology, and the guide to the study. The next chapter will introduce a critical literature review on SAI's, OAG-Z, and VFM.

## **CHAPTER TWO: LITERATURE REVIEW**

### **2.1. Introduction**

This chapter provides definitions for the key concepts that are used in the paper. This chapter attempts to explain the linkage between Auditing and the concept of good governance. The Concepts used in this body of knowledge are Performance Auditing, Financial Auditing, Accountability, Corruption and Capacity.

### **2.2. Performance Auditing in Zambia: Utilization of Recommendations and Policy Change.**

Karl Wohlmuth (1999) has shed light on the concept of "good governance," emphasizing the vital role of accountability and transparency in bureaucratic processes. Furthermore, Wohlmuth has highlighted the significance of government legitimacy, which is grounded in popular sovereignty, international recognition, and citizen engagement, ultimately empowering citizens to participate in decision-making processes across all levels of government.

Building on these ideas, various scholars, including Smith (2012) and Johnson (2015), have asserted that accountability and transparency in public money and resource management serve as essential indicators of good governance. As a key element in promoting good governance, performance auditing enhances the efficiency of governance processes (Dye & Stapenhurst, 1998). Auditing functions as an evaluation tool for assessing the performance of individuals involved in governance (Fowler, 2009), thereby establishing a strong connection between auditing and governance. This relationship stems from the fact that audits reinforce governance systems, while governance relies on audits for performance assessment and evaluation (Klitgaard, 2010).

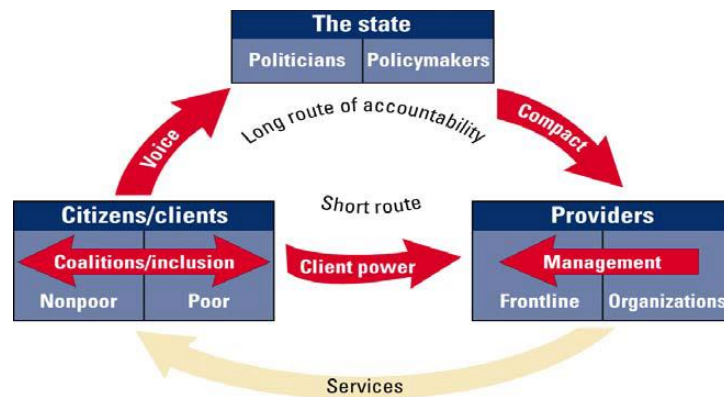
Despite performance auditing being a relatively recent development in the African region (Maseko, 2016), it plays a crucial role in assuring the public and Parliament that public funds are being utilized effectively in executing programs (Osei-Wusu, 2017). In this context, this research study aims to build on previous work by delving into an in-depth analysis of the nature, scope, and frequency of performance audits in selected public institutions in Zambia. By doing so, this research will address the existing knowledge gap regarding the extent to which performance audit outcomes and recommendations are utilized and implemented in Zambia. Additionally, this study will make a valuable contribution to the literature by exploring the relationship between the

utilization of performance audit recommendations and the rate of policy change, an area that has not been extensively studied in prior research.

Furthermore, public accountability as a system is a crucial partner of public administration. According to (Christensen:Omer, 2012), "public accountability" is a difficult concept to define. It is a powerful political statement that can clear up a complicated issue, conjure up an image of dependability, faithfulness, and fairness, or silence critics.

The study's second objective is to assess how frequently and thoroughly performance audits are conducted and how well the concepts of good governance, accountability, and transparency are implemented in public business operations. The second objective is to assess the extent to which policymakers rely on the findings and recommendations of performance audits. Policymakers must embrace the principles of good governance to strengthen their accountability and contribute to public sector management reform, according to the study. Figure 2 from the World Bank depicts the short and long channels of accountability (2004).

*Figure 1.2. 3 channels of accountability*



*See (World Bank 2004; 4302 lecture 9)*

### 2.3. Public Accountability

Ineffective governance often arises when officials fail to separate public and private funds, misusing public resources for personal gain (Brown & Gilman, 2016). A well-functioning government is essential for good governance and economic development, as it helps to prevent

corruption and misuse of resources (Brown & Gilman, 2016). However, the concept of "public accountability" can be difficult to define, as it often serves as a powerful political phrase that suggests reliability, faithfulness, and fairness (Mansbridge, 2014).

Indicators of poor governance include selective enforcement of rules and regulations, with certain individuals seen as above the law, and the implementation of misguided development interventions that lack participation or consultation, and where benefits and beneficiaries are unclear (Besley & Persson, 2014). Despite the importance of public accountability in addressing these issues, previous research has not fully explored the role of performance audits in improving public accountability in the context of Zambia.

For example, while Brown and Gilman (2016) investigated the impact of governance structures on public accountability, their study did not specifically focus on the influence of performance audits in public institutions. Similarly, Mansbridge (2014) provided valuable insights into the concept of public accountability but did not examine the utilization of performance audit recommendations in the Zambian context. Therefore, this research seeks to bridge these gaps by examining the nature, scope, and frequency of performance audits in selected public institutions in Zambia and determining the extent to which their outcomes and recommendations are utilized and implemented.

Furthermore, the relationship between the utilization of performance audit recommendations and the rate of policy change remains underexplored. While Besley and Persson (2014) highlighted the importance of good governance in promoting economic development, their study did not explicitly examine the correlation between audit recommendations and policy changes. Thus, this research aims to measure the relationship between the utilization of performance audit recommendations and the rate of policy change, addressing a critical gap in the existing literature

According to Thomsen and Smith (2018), good governance is a normative concept that encompasses various norms such as bureaucratic accountability and transparency. They argue that a legitimate government is based on popular sovereignty, international recognition, and popular participation, allowing for decision-making at all levels of the state on the basis of political and

social pluralism. In this context, accountability, and transparency in managing public funds and resources may indicate good governance.

Performance auditing plays a crucial role in promoting good governance (Brinkerhoff & Brinkerhoff, 2015) by assessing the actors involved in governance systems. Auditing not only strengthens governance systems but also acts as a means of monitoring and evaluating performance. Although performance auditing is relatively new in the African region, it provides assurance to parliaments and the public that value for money has been achieved in programs implemented by the executive (African Development Bank, 2017).

The second objective of the study aims to establish the extent to which performance audit outcomes and recommendations are utilized by policymakers, requiring that they embrace good governance concepts to enhance their accountability and promote reforms in public sector management.

## **2.4. Corruption**

Corruption, involving the exchange of money or valuable items for favors and the misuse of official positions for personal gain, is a pervasive issue in many countries, including Zambia (Transparency International, 2021). Previous studies, such as those conducted by Khan and Andreoni (2018), have highlighted the importance of addressing the lack of accountability and transparency in the public sector. This study aims to complement these previous works by examining the relationship between performance audits and the reduction of corruption, focusing on transparency and accountability in the public sector.

When officials in organizations wield excessive power and discretion, corruption is more likely to occur, undermining a nation's respect for the rule of law (Fjeldstad & Tungodden, 2018).

### **2.4.1. Anti-Corruption Measures**

Anti-corruption measures have been implemented worldwide to promote transparency, accountability, and the rule of law (Svensson, 2018). Peiffer and Rose (2018) identified key strategies, such as establishing independent anti-corruption agencies, strengthening judicial systems, and engaging citizen participation and oversight. This study aims to address the research gap in understanding the effectiveness of performance audits as an additional anti-corruption measure.

In Zambia, the establishment of the Anti-Corruption Commission (ACC) was a significant step towards fighting corruption (Chêne, 2016). The Zambian government has also adopted a National Anti-Corruption Policy, which outlines various strategies to prevent and combat corruption (Zambia Ministry of Justice, 2019).

Cordis and Warren (2019) discussed the importance of public sector reforms in reducing corruption. These reforms include improving public financial management systems, enhancing procurement processes, and promoting merit-based recruitment and promotion practices. Rothstein (2017) further emphasized the importance of fostering a culture of integrity and ethical behavior among public officials in preventing corruption and promoting good governance. This study aims to explore how performance audits contribute to these public sector reforms and foster a culture of integrity in the Zambian context.

Additionally, Bauhr and Grimes (2014) highlighted the role of civil society organizations and the media in fighting corruption by monitoring government actions, exposing corrupt practices, and advocating for reforms. By raising public awareness and promoting transparency, these actors can help hold public officials accountable and encourage responsible use of public resources. This study will investigate the impact of performance audits on enhancing the role of civil society organizations and the media in promoting transparency and reducing corruption.

## **2.5. Capacity**

Capacity refers to the ability to perform tasks in an effective, efficient, and sustainable manner (UNDP, 2019). Capacity building encompasses a range of initiatives aimed at enhancing the efficiency, effectiveness, and responsiveness of government operations. Capacity development involves the process of acquiring new skills and abilities, while capacity strengthening focuses on improving existing skills and competencies (OECD, 2006).

The capacity of the public sector includes factors such as performance and organizational culture (Schein, 2010). Organizational culture refers to the shared approach of assigning importance and beliefs to issues affecting a group of people within an organization. A positive organizational culture promotes change, while a negative one stifles it (Cameron & Quinn, 2011).

Previous studies have explored various aspects of capacity building and organizational culture in the public sector. For instance, Schein (2010) analyzed the impact of organizational culture on performance, while Cameron and Quinn (2011) investigated the role of culture in promoting or stifling change. However, these studies did not specifically address the role of performance audit recommendations in influencing capacity building and organizational culture in public institutions in Zambia.

Similarly, although UNDP (2019) and OECD (2006) provided valuable insights into the concepts of capacity development and capacity strengthening, they did not focus on the relationship between performance audit utilization and capacity building in the context of Zambian public institutions. This research aims to bridge these gaps by examining the extent to which performance audit outcomes and recommendations are utilized and implemented in public institutions in Zambia, and the impact of these recommendations on capacity building and organizational culture

Furthermore, this study seeks to explore the relationship between the utilization of performance audit recommendations and the rate of policy change an area that has not been thoroughly examined in the existing literature. By addressing these research gaps, this study will contribute to a deeper understanding of the role of performance audits in capacity building, organizational culture, and policy change in Zambia's public institutions

Autonomy in public sector organizations, particularly in developing countries, is often limited due to centralized, consistent, and strict regulations, procedures, and decision-making processes (Pollitt & Bouckaert, 2017). These constraints can make it challenging for organizations to innovate, motivate, and discipline their staff effectively. As a result, addressing capacity-related issues is vital for improving public sector performance and promoting sustainable development (World Bank, 2020).

## **2.6. Auditing**

Auditing entails the evaluation of both financial and nonfinancial records to ascertain whether public funds and resources have been utilized effectively, economically, and efficiently for the benefit of society (Hayes, 2014). Supreme Audit Institutions (SAIs) play a critical role in enhancing governance systems and supporting government operations (Rios et al., 2017). They serve as essential oversight bodies, ensuring transparency, accountability, and the responsible use of public resources (International Organization of Supreme Audit Institutions [INTOSAI], 2016). Over time, auditors recognized that certifying account accuracy demanded a 100% examination, and their role evolved toward evaluating the fairness and honesty of accounts instead of merely verifying their correctness (Flesher & Previts, 2014).

It is essential to distinguish performance auditing from traditional financial auditing. While the latter aims to ensure accurate and correct record-keeping, performance audits assess whether public policies, programs, or projects have been executed with economy, efficiency, and effectiveness in mind (Leeuw, 2018).

### **2.6.1. Purpose of Audits (Financial and Performance Audits)**

Auditing has long been a trusted profession for verifying the accuracy of management reports (Gray & Manson, 2018). In the realm of public finance, auditing ensures compliance with regulations such as tender rules and budget constraints, while promoting the efficient, economical, and effective use of resources (Power, 2019). Auditing bolsters accountability, leading to answerability and potential consequences for failure to explain or justify decisions made (Gendron, 2018).

Performance audits aim to improve public sector performance by holding those responsible for government programs, policies, and projects accountable for resource utilization (Radcliffe, 2017).

These audits provide impartial information about resource management to taxpayers, legislators, funders, and the media, serving as a performance evaluation for government institutions (Behn, 2014). Additionally, performance audits inform decisions on future investments and priorities, identify inefficiencies, and measure an organization's success in achieving its intended outcomes economically, efficiently, and effectively (Van Zijl & Barac, 2016).

Performance auditing emerged in the 1960s, but well-structured performance audits did not gain traction until the 1980s, when public sector management reforms were implemented in Western Europe, North America, and Australasia (Pollitt & Summa, 1997). Initially, a single auditor was responsible for reviewing all financial records; however, as transaction volumes and paperwork increased, teams of auditors employing a sampling approach became necessary (Humphrey & Moizer, 2014).

Although the literature offers extensive insights into the development and purposes of audits, there is a lack of research specifically focusing on performance audits in the context of Zambia. Studies such as those conducted by Gray & Manson (2018), Power (2019), and Gendron (2018) have contributed significantly to the understanding of the auditing profession and its role in promoting accountability, but they do not specifically address the nature, scope, and frequency of performance audits in selected public institutions in Zambia (Objective 1).

Furthermore, previous research has not extensively examined the extent to which performance audit outcomes and recommendations are utilized and implemented in Zambia (Objective 2). For example, Radcliffe (2017) and Behn (2014) have explored the role of performance audits in improving public sector performance, but their research did not focus on the Zambian context.

Additionally, the relationship between the utilization of performance audit recommendations and the rate of policy change remains underexplored in the literature (Objective 3). While Van Zijl & Barac (2016) investigated the impact of performance audits on decision-making and efficiency, their research did not specifically examine this relationship in Zambia.

This research aims to bridge these gaps by focusing on performance audits in Zambia and investigating the nature, scope, frequency, utilization, and impact of performance audit recommendations on policy changes in selected public institutions. By addressing these research gaps, this study will contribute to a more comprehensive understanding of the role of performance audits in promoting accountability and effective governance in the Zambian context.

## **2.6.2.**

### **2.6.3. Financial (Regularity and Compliance) Auditing**

Financial auditing has traditionally focused on ensuring accurate records of money and adherence to relevant authorities, legislation, and norms. This includes examining financial records like cashbooks, ledgers, payment vouchers, cheque books, receipt books, and bank statements, and providing an opinion on them. It also involves audits of financial systems and transactions, evaluation of compliance with applicable statutes and regulations, audits of internal control and internal audit functions, and audits of administrative decisions made within the audited entity. The primary activity in financial auditing is attestation (Power, 1997).

Previous studies have extensively explored various aspects of financial auditing. For instance, Power (1997) examined the role of financial audits in ensuring compliance and promoting accountability, while Gray and Manson (2018) provided insights into the importance of accurate financial records for good governance. However, these studies have not specifically focused on the relationship between financial auditing and performance auditing in the context of Zambia.

Moreover, the literature has not thoroughly investigated the extent to which performance audit outcomes and recommendations are utilized and implemented alongside financial audits in Zambia's public institutions. While Power (2019) examined the role of financial auditing in ensuring compliance and promoting accountability, the study did not address the impact of performance audit recommendations on policy changes and organizational capacity in Zambia.

This research aims to bridge these gaps by focusing on the nature, scope, and frequency of performance audits in selected public institutions in Zambia, as well as the extent to which performance audit outcomes and recommendations are utilized and implemented and

By addressing these research gaps, this study will contribute to a more comprehensive understanding of the relationship between financial auditing and performance auditing in promoting accountability and effective governance in the Zambian context.

#### **2.6.4. Performance (Value for Money Auditing)**

Performance auditing has gained prominence in recent years, with the primary goal of enhancing government performance through improved management and organizational processes (Leeuw, 2018). Previous studies, such as those conducted by Radcliffe (2017), have discussed the connection between performance auditing and the achievement of national development goals, including poverty reduction strategies, improved service delivery, and enhanced quality of life for citizens. This research study aims to complement these previous works by investigating the effectiveness of performance auditing practices in Zambia and identifying research gaps in its implementation and impact on governance reforms.

The benefits of performance auditing render it a vital component of governance reforms in countries like Zambia, where it is incorporated into the strategic plan for the Office of the Auditor General (OAG-Zambia, 2017).

Van Zijl and Barac (2016) highlighted the importance of performance auditing in providing an independent assessment of the economy, efficiency, and effectiveness of public policies, programs, and projects. Performance auditing helps to identify areas for improvement, fosters transparency, and holds government institutions accountable for resource utilization. This study aims to address the research gap by examining the extent to which performance auditing influences transparency and accountability in Zambia's public sector and its potential to significantly impact the overall well-being of citizens in Zambia and other nations that prioritize this essential aspect of public sector oversight.

#### **2.6.5. Performance Auditing in the Office of Auditor General Zambia**

The Performance Audit Unit of the Office of the Auditor General of Zambia is responsible for conducting performance and environmental audits of government programs to ensure efficient and effective use of resources (OAG Zambia, 2017). Follow-up on recommendations given to audited

entities is also required to promote accountability, openness, good governance, and stewardship. The failure to implement recommendations can lead to mismanagement of government resources, undermining the core values of public sector institutions (Ofori, 2020).

Previous studies, such as the one conducted by Ofori (2020), have explored the role of the Performance Audit Unit in promoting accountability and transparency in government institutions. However, there is a research gap in understanding the challenges faced by the Office of the Auditor General of Zambia in conducting performance audits and the effectiveness of their follow-up mechanisms on audit recommendations. This study aims to address this research gap by investigating the factors that influence the successful implementation of performance audit recommendations in Zambia's public sector institutions and the impact of these audits on overall governance and resource management.

## **2.7. Comparative Evidence, the case of Ghana (2021 AFROSAI-E Prize Winner)**

The Ghana Audit Service won the 2021 Best Performance Audit Report award among AFROSAI-E members for its report on flood control drains (AFROSAI-E, 2021). This prize recognizes exceptional performance audits and highlights the work of auditors in individual countries. The lack of a performance audit report from Zambia indicates that improvements are needed to produce high-quality reports that can compete for such awards in the future (Quartey, 2022).

Previous studies, such as those conducted by Quartey (2022) and AFROSAI-E (2021), have provided valuable insights into the success of performance auditing in countries like Ghana. However, these studies have not specifically addressed the nature, scope, and frequency of performance audits in Zambia's public institutions. Furthermore, the literature has not thoroughly explored the extent to which performance audit outcomes and recommendations are utilized and implemented in Zambia nor the relationship between the utilization of performance audit recommendations and the rate of policy change.

This research aims to bridge these gaps by focusing on performance audits in Zambia and comparing them to successful examples like Ghana. By examining the nature, scope, and frequency of performance audits in selected public institutions in Zambia, this study will provide

insights into the current state of performance auditing in the country and identify areas for improvement.

Additionally, this research will investigate the extent to which performance audit outcomes and recommendations are utilized and implemented in Zambia, contributing to a better understanding of the factors that influence the success of performance audits in the public sector. By exploring the relationship between the utilization of performance audit recommendations and the rate of policy change, this study will shed light on the role of performance audits in promoting policy changes and enhancing public sector performance in Zambia.

### **2.7.1. The case of The Gambia (AFROSAI-E Prize Winner 2020)**

The National Audit Office of The Gambia was awarded the prize for the best performance audit report in the AFROSAI-E region for the year 2020 (AFROSAI-E, 2020). The winning report titled "Performance Audit Report: Emergency Obstetric Care in Public Health Facilities, Ministry of Health and Social Welfare" focuses on improving access to acute obstetric care in public health facilities in The Gambia (Jallow, 2020). Maternal deaths are a major challenge in The Gambia, and the report evaluates the effectiveness of efforts taken to ensure quality maternity care based on the UN Agenda 2030 Sustainable Development Goal 3 (Sanyang, 2019).

The international review team, comprising independent experts, unanimously agreed that the audit report was the best among the qualified submissions (AFROSAI-E, 2020). Dag Levin Sparr, the international advisor at the Swedish National Audit Office and the Chairman of the review team, praised the report's clear citizen's perspective, which highlighted serious problems in emergency obstetric care (Jallow, 2020). The report provided the government with assistance by recommending measures aimed at reducing childbirth complications, maternal mortality, and medical costs (AFROSAI-E, 2020).

This award marks a significant step forward in the quality and style of performance audit reports from Zambia, Botswana, Mauritius, Rwanda, Tanzania, and The Gambia, all of which submitted reports for the competition (AFROSAI-E, 2020). The lesson learned from The Gambia's success is that reports should highlight real issues in the MPSAs in a clear and consistent manner. They

should also offer informed solutions and measures to mitigate these issues and be in line with the Sustainable Development Goals of the UN Agenda 2030 (Sanyang, 2019).

### **2.5.7. The case of Tanzania (AFROSAI-E Prize Winner 2019)**

The National Audit Office of Tanzania won the Best Performance Audit Report Prize in 2019, marking their fifth win since the creation of the prize in 2008 in partnership with the Swedish National Audit Office (AFROSAI-E, 2019). The aim of the prize is to recognize the efforts of performance auditors and benchmark best practices in performance auditing (Kweka, 2019).

The winning report, "Management of Water Projects in Rural Areas," focuses on an issue that is crucial to public health and has a clear citizen's perspective (NAO Tanzania, 2019). The report is well-motivated, high-quality, and well-designed, covering the entire chain of command, from the ministry to the local level of government (NAO Tanzania, 2019). The independent review team commended the report for its clear, analytical conclusions and recommendations that added value based on a thorough integration of the findings (AFROSAI-E, 2019).

Previous studies, such as those by Kweka (2019) and Ofori (2020), have highlighted the importance of well-motivated, high-quality, and well-designed performance audit reports in promoting best practices and benchmarking in performance auditing. However, these studies have not specifically addressed the nature, scope, and frequency of performance audits in Zambia's public institutions (Objective 1), nor the extent to which performance audit outcomes and recommendations are utilized and implemented in Zambia (Objective 2).

This research aims to bridge these gaps by focusing on performance audits in Zambia and comparing them to successful examples like Tanzania. By examining the nature, scope, and frequency of performance audits in selected public institutions in Zambia, this study will provide insights into the current state of performance auditing in the country and identify areas for improvement.

Furthermore, this research will investigate the extent to which performance audit outcomes and recommendations are utilized and implemented in Zambia contributing to a better understanding of the factors that influence the success of performance audits in the public sector. By exploring the relationship between the utilization of performance audit recommendations and the rate of policy change this study will shed light on the role of performance audits in promoting policy changes and enhancing public sector performance in Zambia.

Through these objectives, this research will contribute to a more comprehensive understanding of the current state of performance auditing in Zambia, the factors that influence its success, and the potential improvements needed to achieve greater public sector accountability and effectiveness.

### 3. Conceptual Framework Based on Michael Polanyi's Ideas about Tacit Knowledge

Figure 2.6.2 Conceptual framework

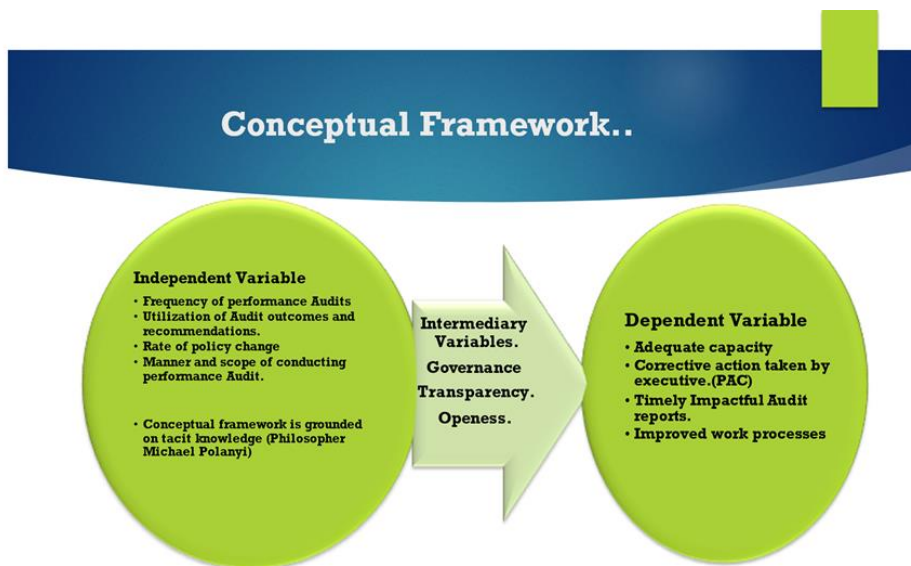


Figure: Conceptual Framework for Tacit Knowledge in Performance Auditing

Source: (Author's own creation)

In this framework, practical experience, context, and training are essential factors in acquiring tacit knowledge (Brown & Duguid, 1998; Szulanski, 2017). Tacit knowledge, which is personal, informal, and unique to each individual and setting, can influence the effectiveness and efficiency of performance audits (Nonaka & Takeuchi, 2015).

The frequency of performance audits is influenced by the level of tacit knowledge possessed by performance auditors, which is acquired through experience and training (Okaro et al., 2016). The resource capacity of the Office of the Auditor General-Zambia also affects the frequency of performance audit reports (OAG Zambia, 2021).

The utilization of audit conclusions and recommendations depends on the tacit knowledge of the OAG-Zambia and the MPSA, which helps them implement the suggestions effectively (Sikazwe, 2016; Nkomazana, 2019). The rate of policy change is influenced by the tacit knowledge of the legislative executive committee in approving and acting on audit recommendations (Mumba, 2020).

This conceptual framework demonstrates how the acquisition and application of tacit knowledge in performance auditing can influence the frequency of performance audits, the utilization of audit conclusions and recommendations, and the rate of policy change. By understanding the role of tacit knowledge in performance auditing, this research aims to shed light on the factors that contribute to the success of performance audits and enhance public sector accountability and effectiveness.

## CHAPTER THREE RESEARCH METHODOLOGY

**3.1. Introduction** Research methodology refers to a set of methods or strategies used to identify, select, process, and analyse data related to a research problem (Fletcher, 2017). This chapter presents the methodology used to investigate the validity and reliability of performance audits and policy evolution in f public organizations in Zambia. The study also examines the link between policy changes, performance audits, and accountability in these institutions. Both quantitative and qualitative methods were used to meet the research objectives.

### **3.2. Research Philosophies**

Research philosophy is a way of acquiring, analyzing, and applying data related to a phenomenon. The two research philosophies discussed in this study are positivism and interpretivism (Brinkmann, 2008)

#### **3.2.1. Positivism**

Positivists believe that reality is objective and can be described and observed without altering the object of study (Hammersley, 2013). Based on observed and stated facts and their interrelationships, predictions can be made. Positivism is commonly used in physical and scientific fields (Kobuta, 2019)

#### **3.2.2. Interpretivist**

Interpretivists hold that reality can only be understood through subjective interpretation and intervention. They acknowledge that different interpretations of reality may exist, but they consider their interpretations to be scientific. Interpretivism is as valid and concise as positivism (John:Radaelli, 2016).

In this study, the researcher focused on examining how performance audits influence policy reform and accountability in public and commercial organizations from an interpretive perspective. Variable testing was conducted to ensure that the audit policy was followed, and real-time information was needed to execute policies. After collecting audit data, the study suggests using SPSS to determine how statistical assistance can improve policy implementation.

To ensure objectivity in this interpretivist research approach, the researcher used a positivist, quantitative methodology to create the research instrument. The following sections describe the research strategy

### **3.3. Research Design**

In this study, the researcher adopted an interpretivist approach to examine the influence of performance audits on policy reform and accountability in public and commercial organizations. This approach recognizes that reality can be understood through subjective interpretation and intervention and considers different interpretations of reality to be scientific (John & Radaelli, 2016). To ensure objectivity, a quantitative methodology was employed to create the research instrument.

#### **3.3.1. Sample Size Determination and Sampling Strategy**

A representative sample of the population was selected using simple random sampling. The sample size was determined using the formula:  $n = z^2 \times p \times q / e^2$ , where  $n$  is the sample size,  $z$  is the degree of confidence at 95% (1.966),  $p$  is the standard deviation (50% since previous estimates were not available),  $q$  is the complement of  $p$ , and  $e$  is the desired level of sample error (10% for sub-national estimation) (Scott, 2013).

Applying this formula, the researcher determined the appropriate number of participants to be interviewed. The study's participants included financial controllers from selected Zambian government institutions, as well as external and internal auditors.

#### **3.3.1. Data Collection and Analysis**

Data was collected through interviews with the selected participants. The researcher focused on understanding how performance audits influenced policy reform and accountability within the selected organizations. Variable testing was conducted to ensure adherence to audit policies, and real-time information was collected to analyze the effectiveness of policy implementation.

After collecting the data, the researcher used SPSS to conduct statistical analyses, which helped identify patterns and relationships between performance audits and policy implementation. This quantitative analysis complemented the interpretivist approach by providing a more objective assessment of the influence of performance audits on policy reform and accountability.

By combining interpretivist and quantitative methodologies, this research design aimed to provide a comprehensive understanding of the role of performance audits in promoting policy reform and accountability in public and commercial organizations. The findings from this study can be used to inform future policy decisions and improve the effectiveness of performance audits in achieving their intended outcomes.

### **3.3.2. Population, Sample Size and Sampling Methods**

Sampling is a research method that reduces the amount of information needed by studying only a subset of cases or factors (Green, 2020). There are two types of sampling methods: probability and non-probability sampling (Patel:Patel, 2019). Probability sampling involves selecting cases from the population with known probabilities, while non-probability sampling selects cases with unknown probabilities, making it difficult to answer research questions.

In this study, simple random sampling was performed, which is a probability sampling approach that ensures every population object has an equal chance of being sampled (Memon, 2020). The researcher chose simple random sampling because of its fairness in selecting a sample from a population, with every member having an equal chance of being selected. Random sampling was used as it would be difficult to include everyone in a survey, especially when the population is large.

The study's sample size was 60 respondents, including 40 respondents from the Ministry of Lab and Social Security, the Ministry of Agriculture and the Ministry of Mines, the Ministry of Energy and Water Resources, and the Ministry of Tourism and Culture, with five policymakers from the Parliamentary Executive Public Accounts Committee and 15 respondents from the Office of the Auditor General.

To determine the sample size for the study, the formula  $n = N / (1 + Ne^2)$  was used, where  $N$  is the population size, and  $e$  is the desired level of sample error (5%). The desired degree of confidence at 95% was 1.3, resulting in a sample size of 92.30. The sampling frame of the study focused on people who work in the accounting and auditing systems of the chosen departments, as well as key policymakers in the Zambian Parliament (Public Accounts Committee).

### **3.3.3. .Data Collection Techniques**

In this section, we discuss the methods used to collect data for the study. The researcher used both primary and secondary data collection methods to obtain relevant information.

#### **3.3.3.1. *Primary Data.***

Primary data is information collected specifically for a research project. The researcher used questionnaires and key informant interviews (KII) to gather primary data for this study.

Questionnaires were the main data collection tool used in the study. The questionnaire consisted of open-ended and semi-structured questions that allowed the respondents to express their opinions and provide detailed information about the research objectives. The questionnaire was pre-tested to ensure that it was effective and efficient in capturing the relevant data. A total of 60 questionnaires were administered to respondents from different government departments and committees.

Key informant interviews (KII) were also used to obtain primary data. The researcher conducted one-on-one interviews with auditing and accounting staff to gain insights into their actions and opinions. The interviews were essential as some respondents who filled out the questionnaire did not fully understand the research objectives and therefore did not provide complete answers.

#### **3.3.3.2. *Secondary Data***

The researcher also used secondary data sources to gather information about the legal and institutional frameworks that govern performance audits in the public sector. The sources included reports from the Office of the Auditor General of Zambia, the Public Audit Act No. 29-2017, and the Zambia 8th NDP (2022-2026 Implementation Plan). The Zambia Parliament special committee reports.

### **3.4. Data Analysis (Quantitative and Qualitative approach)**

After collecting the data, the researcher used both quantitative and qualitative methods to analyze the data. Quantitative analysis involved the use of statistical tools such as the Statistical Package for Social Science (SPSS), STATA, and Microsoft Excel to make the data manageable, make summaries, and look for patterns. Qualitative analysis, specifically content analysis, was also employed to identify themes and sub-themes from the findings of the respondents' viewpoints. The

data was examined, sorted, categorized, evaluated, compared, synthesized, and contemplated. Content analysis helps to provide a more in-depth understanding of the data collected, and it was useful for this study as it used both quantitative and qualitative data.

#### **3.4.1. Method of measuring variables for objective #01**

The first objective of the study aimed to find out what performance audits are, how they are conducted in public and private institutions in Zambia, and how often they happen. The researcher used Ghana and Rwanda, who are the AFROSAI-E prize winners for 2019, 2020, and 2021, respectively, as examples of countries that conduct performance audits well.

To achieve this objective, the researcher looked at how performance audits were conducted in the Office of the Auditor General of Zambia (OAG-Zambia) and how independent they were. The research also explored what could be learned from other countries' successful performance audit practices. In addition, the researcher gathered information on the frequency of performance audits in different public institutions in Zambia, such as government ministries, provinces, and other spending agencies (MPSAs).

The study aims to investigate the conduct of performance audits in Zambia's public institutions, specifically the Ministries, Provinces, and Other Spending Agencies (MPSAs). The primary objective is to assess the independence and frequency of these audits and determine whether the recommendations from the performance audits are adopted by policymakers and whether they lead to policy changes that improve government service delivery and the lives of Zambian citizens.

The research used an exploratory and qualitative method to measure and make real the primary research goal. The study adopted a comparative approach to identify how AFROSAI-E prize winners (Ghana, Rwanda, Tanzania) conduct performance audits and what Zambia can learn from them. The study examined primary and secondary data, including recorded data, using qualitative data analysis techniques such as examining, sorting, categorizing, evaluating, comparing, synthesizing, and contemplating.

The table 4.1 Below shows the performance audit reports of various Zambian ministries, including Water Development, Sanitation, and Environmental Protection, Agriculture, Tism and Culture, and Mines, Energy, and Water Development, and the extent to which policymakers adopted the recommendations.

*Table 4. 1 the performance audit reports of various Zambian ministries*

Ministry	Performance Audit Report	Audit Outcomes, Findings, and Recommendations (2017-2021)	Adoption of Recommendations by Policymakers (2017-2021)	Policy Influenced/Changed (2017-2021)
Water Development, Sanitation, and Environmental Protection	Report on how to stop water pollution from 2016 to 2019	Five	Five	None
Agriculture	Performance audit report on the irrigation system in Zambia	Five	Five	One
Tism and Culture	Performance Audit Report on the Tism Sector in Zambia	Six	Six	None
Mines, Energy, and Water Development	Report on mining and environmental protection in Zambia	Five	Five	One

The findings show that policymakers adopted the recommendations in five instances, and policy changes were influenced/changed in five instances between 2017 and 2021. However, in three instances, none of the recommendations were adopted.

The study compared the manner and frequency of performance audits conducted by the Office of the Auditor General of Zambia (OAG-Zambia) to those conducted by AFROSAI-E prize winners, Ghana, Rwanda, and Tanzania. The analysis revealed that performance audits in Zambia are conducted differently from those of AFROSAI-E prize winners. There is a need to improve the frequency and independence of the audits to align them with international best practices.

Furthermore, the study highlights the need for policymakers to act on the recommendations from performance audits to influence policy changes that improve government service delivery and the lives of citizens. The study reveals that despite the issuance of performance audit reports, some of the recommendations are not implemented by policymakers. This suggests a need to strengthen the link between performance audits and policy formulation and implementation in Zambia.

### **3.5. Method of measuring variables for objective #02**

The third research objective was measured using an exploratory and qualitative approach. The purpose of the study was to determine whether the frequency and manner in which performance audits are conducted have a correlation with policy change, leading to improved government service delivery and citizens' well-being. The data analysis involved examining, sorting, categorizing, evaluating, comparing, synthesizing, and contemplating the primary and secondary coded data, as well as reviewing the raw and recorded data.

In terms of content data analysis, the study defined the standard concepts of value for money, such as the economical and efficient acquisition of resources of appropriate quality and quantity. The study also explained the standard process of planning and implementation in government agencies, which includes financial planning, budgeting, and controlling, HR management, planning, acquisition, and utilization of physical assets, and the development of management information systems. The study then compared the findings with the standard practice in Tanzania, Ghana, and Ghana, as shown in the table below.

Table 4. 2 Performance Audit Report-SAI Zambia

Performance Audit Report-SAI Zambia	Audit outcomes, findings, and recommendations (2017-2021)	Adoption of recommendations by policymakers 2017-2021	Policy Strengthened 2017-2021
The Ministry of Water Development, Sanitation, and Environmental Protection put out a report on how to stop water pollution from 2016 to 2019.	Five	Five	None
Ministry of Agriculture: Performance audit report on the irrigation system in Zambia	Five	Five	01
Ministry of Tism and Culture Performance Audit Report on the Tism Sector in Zambia	Five	Five	None
Ministry of Mines, Energy, and Water Development	Five	Five	None

Source: Performance Audit Report-SAI Zambia,2017-2021

The performance audit report conducted by SAI Zambia between 2017 and 2021 showed that policymakers adopted all recommendations made. The Ministry of Water Development, Sanitation, and Environmental Protection's report on how to stop water pollution resulted in strengthened policy from 2016 to 2019. The Ministry of Agriculture's performance audit report on the irrigation system in Zambia resulted in the adoption of all recommendations made, except for one. However, the performance audit reports for the Ministry of Tourism and Culture's sector and the Ministry of Mines, Energy, and Water Development did not result in any adoption of recommendations.

### 3.6. Method of measuring variables for objective #03

The third research objective was measured using an exploratory and qualitative approach. The purpose of the study was to determine whether the frequency and manner in which performance audits are conducted have a correlation with policy change, leading to improved government service delivery and citizens' well-being. The data analysis involved examining, sorting, categorizing, evaluating, comparing, synthesizing, and contemplating the primary and secondary coded data, as well as reviewing the raw and recorded data.

In terms of content data analysis, the study defined the standard concepts of value for money, such as the economical and efficient acquisition of resources of appropriate quality and quantity. The study also explained the standard process of planning and implementation in government agencies, which includes financial planning, budgeting, and controlling, HR management, planning, acquisition, and utilization of physical assets, and the development of management information systems. The study then compared the findings with the standard practice in Tanzania, Ghana, and Ghana, as shown in the table below.

*Table 4. 3 Performance Audit Report-SAI Zambia*

Performance Audit Report-SAI Zambia	Audit outcomes, findings, and recommendations (2017-2021)	Adoption of recommendations by policymakers	Policy Strengthened 2017-2021
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		2017-2021	
The Ministry of Water Development, Sanitation, and Environmental Protection put out a report on how to stop water pollution from 2016 to 2019.	Five	Five	None
Ministry of Agriculture: Performance audit report on the irrigation system in Zambia	Five	Five	01
Ministry of Tourism and Culture Performance Audit Report on the Tourism Sector in Zambia	Five	Five	None
Ministry of Mines, Energy, and Water Development	Five	Five	None

The performance audit report conducted by SAI Zambia between 2017 and 2021 showed that policymakers adopted all recommendations made. The Ministry of Water Development, Sanitation, and Environmental Protection's report on how to stop water pollution resulted in strengthened policy from 2016 to 2019. The Ministry of Agriculture's performance audit report on the irrigation system in Zambia resulted in the adoption of all recommendations made, except for

one. However, the performance audit reports for the Ministry of Tourism and Culture's sector and the Ministry of Mines, Energy, and Water Development did not result in any adoption of recommendations.

### **3.7. Ethical Considerations**

In conducting the study, several ethical considerations were taken into account to ensure that the participants' rights were protected and respected. This section outlines these ethical considerations as follows

#### **3.7.1. Informed Consent**

- Participants were informed about the purpose of the study and what their involvement entails before being asked to participate.
- Participants were assured that their participation was voluntary and that they had the right to withdraw from the study at any time, even after agreeing to participate.
- Participants were informed that their responses would be kept confidential and that only the researcher would have access to the data.

#### **3.7.2. Deontological Ethics**

- The study adhered to deontological ethics, meaning that participants were not coerced or intimidated into taking part.
- The researcher ensured that the participants' autonomy and privacy were respected throughout the study.

##### **3.7.2.1. Privacy**

- Participants' identities were not required to be disclosed in the questionnaire or any other aspect of the study.
- The researcher assured the participants that their information would only be used for academic purposes and would not put them in danger.

#### **3.7.3. No Direct Benefit**

- The researcher made it clear to participants that there was no direct benefit for them in participating in the study.

- However, their participation could speed up the implementation of recommendations from performance audits and engage policymakers to develop new policies or strengthen existing ones to improve service delivery in MPSAs.

#### **3.7.3.1. No Incentives**

- Participants were not offered any incentives for participating in the study, and they were not expected to receive payment for their time.

### **3.8. Conclusion**

This chapter has presented the research methodology used in this study to investigate the validity and reliability of performance audits and policy evolution in public organizations in Zambia. It has also examined the link between policy changes, performance audits, and accountability in these institutions. A combination of quantitative and qualitative methods was employed to address the research objectives. The research philosophies of positivism and interpretivism were discussed, with an emphasis on using an interpretivist approach in this study.

The research design, sample size determination, population, sample size, and sampling methods were outlined, followed by the methods of measuring variables for each objective. The study also discussed the ethical considerations taken into account to protect and respect the participants' rights, including informed consent, deontological ethics, privacy, and the absence of direct benefits or incentives for participation.

The methodology outlined in this chapter provided a robust and comprehensive framework for examining the impact of performance audits on policy reform and accountability in public and commercial organizations in Zambia. Through the analysis of primary and secondary data, the study aimed to uncover valuable insights and contribute to a better understanding of the role of performance audits in policy formulation and implementation. These insights will be further discussed in the subsequent chapters, where the findings will be presented, analyzed, and conclusions drawn.

## CHAPTER 4 PRESENTATION OF FINDINGS

### 4.1 Introduction

This chapter presents the findings of the study on the utilization and implementation of performance audit outcomes and recommendations in selected public institutions in Zambia. The aim of the study was to investigate the extent to which performance audit outcomes and recommendations are utilized and implemented, as well as the factors that influence their utilization and implementation. To achieve this objective, data was collected through document analysis and interviews with key stakeholders involved in the performance audit process.

The chapter begins with an analysis of the demographic characteristics of the respondents, which provides a comprehensive understanding of their backgrounds in terms of position, institution, gender, and years of experience. The findings are then presented and analyzed in relation to each research question, and statistical tests are used to determine the significance of the relationships observed between different variables. Finally, the chapter concludes with a discussion of the main findings and their implications for policy and practice in the area of performance auditing

### 4.2 Demographic Analysis

The demographic analysis of the respondents in this study aims to provide a comprehensive understanding of their backgrounds in terms of position, institution, gender, and years of experience. This section presents the findings based on these demographics, as illustrated in Tables 4.2.1, 4.2.2, and 4.2.3.

*Table 4.2.1. Distribution of Respondents by Position and Institution*

Position	Office of the Auditor General	Ministries	Parliament
Directors of Special Audits	5	0	0
Environmental Auditors	5	0	0
Performance Auditors	5	0	0
Chief Accountants	0	10	0
Accountants	0	20	0
Internal Auditors	0	10	0
Clerk of Parliament	0	0	1

Members of Special Committees	0	0	3
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Table 4.2.1. Displays the distribution of respondents by position and institution, demonstrating the diverse roles and responsibilities held by the respondents within their respective organizations. The majority of respondents were from the Office of the Auditor General and Ministries, while a smaller number were from Parliament.

*Table 4.2.2 Distribution of Respondents by Gender and Institution*

Gender	Office of the Auditor General	Ministries	Parliament
Male	10	22	3
Female	5	18	1

Table 4.2.2. Presents the distribution of respondents by gender and institution. In general, there were more male respondents than female respondents across all institutions, reflecting the gender distribution within the selected public institutions in Zambia.

*Table 4.2.3 5 Distribution of Respondents by Years of Experience and Institution*

Years of Experience	Office of the Auditor General	Ministries	Parliament
Less than 5 years	3	11	1
5-10 years	8	15	2
11-15 years	3	9	1
16-20 years	1	4	0
More than 20 years	0	1	0

Table shows the distribution of respondents by years of experience and institution. The findings reveal that most respondents had between 5 to 10 years of experience, followed by those with less than 5 years of experience. This distribution suggests a mix of experienced and less experienced professionals, which is valuable for capturing a wide range of perspectives in the study.

### **4.3 Analysis of research objectives**

This section aims to offer a comprehensive understanding of the research objectives by presenting a thorough analysis of each objective. The findings corresponding to each research objective are presented in a systematic and coherent manner, allowing for a clear interpretation of the results. Below are the objectives and their respective findings

#### **4.3.1 Objective 1 to establish the nature, scope, and frequency of performance audits in selected public institutions in Zambia.**

The first objective of this study was to analyze the nature, scope, and frequency of performance audits in selected public institutions in Zambia. To achieve this objective, the study employed several types of analysis, including

1. Analysis of stakeholder engagement during audit topic identification to determine the level of involvement of stakeholders in the performance audit process.
2. Analysis of the independence of the Office of the Auditor General Zambia during audit topic identification to determine the extent to which the office is free from external influence.
3. Analysis of the transparency and extent of stakeholder input in audit topic selection to determine the level of transparency in the performance audit process.
4. Analysis of the transparency and bias of the Office of the Auditor General Zambia in audit topic selection to determine the extent to which the office is free from internal bias.
5. Analysis of the frequency of performance audits conducted in 2018, 2019, and 2020 to determine the consistency of audit activity over time.

The results of these analyses provide insights into the nature, scope, and frequency of performance audits in selected in the office of Auditor general of Zambia.

Table below shows the contingency tables to demonstrative the descriptive of the variables.

*Table 4.3.1. Nature of Performance Audits*

The nature of performance audits is influenced by the level of engagement with stakeholders (SETI) and the independence of the OAG-Zambia (OATI). In 40.0% of cases, the OAG-Zambia engages with stakeholders during audit topic identification (SETI - Yes), whereas in 60.0% of

Audit Characteristics	No	Yes	FREQUECY%
A. Stakeholder Engagement in Audit Topic Identification (SETI)	9	6	60.0%
B. Stakeholder Input in Audit Topic Selection (SIATS)	4	11	26.7%
C. OAG-Zambia's Independence during Audit Topic Identification (OATI)	7	8	46.7%
D. OAG-Zambia's Transparency and Bias in Audit Topic Selection (OTBATS)	9	6	60.0%
E. Number of Performance Audits Conducted in 2018 (NA2018)			
- None	0		0.0%
- 1 Audit	4		26.7%
- 2 Audits	8		53.3%
- 3 Audits	3		20.0%
F. Number of Performance Audits Conducted in 2019 (NA2019)			
- None	1		6.7%
- 1 Audit	2		13.3%
- 2 Audits	10		66.7%
- 3 Audits	2		13.3%
G. Number of Performance Audits Conducted in 2020 (NA2020)			
- None	1		6.7%
- 1 Audit	3		20.0%
- 2 Audits	4		26.7%
- 3 Audits	7		46.7%
H. Follow-up Mechanism with MWDSEP (FUM)	10	5	66.7%

I. OAG-Zambia's Reporting to PAC on Audit Status (RPAS)	4	11	26.7%
Total			

cases, there is no engagement (SETI - No). Moreover, the OAG-Zambia is fully independent during audit topic identification in 53.3% of cases (OATI - Yes), while in the remaining 46.7% of cases, they are not fully independent (OATI - No). This indicates that the nature of performance audits varies in terms of stakeholder involvement and the OAG-Z independence.

**4.3.2 Scope of Performance Audits**

The scope of performance audits was assessed through the transparency and extent of stakeholder input in audit topic selection (SIATS) and the OAG-Zambia's transparency and bias in audit topic selection (OTBATS). The findings reveal that stakeholders provide input in audit topic selection in 73.3% of cases (SIATS - Yes), while in 26.7% of cases, they do not provide any input (SIATS - No). Additionally, the OAG-Zambia demonstrates transparency and impartiality in audit topic selection in 60.0% of cases (OTBATS - No), whereas in 40.0% of cases, they lack transparency or are biased (OTBATS - Yes). This suggests that the scope of performance audits varies with the level of stakeholder input and transparency in the audit process.

**4.3.3 Frequency of Performance Audits**

The frequency of performance audits can was examined by analyzing the number of audits conducted in 2018 (NA2018), 2019 (NA2019), and 2020 (NA2020). The findings show that the frequency of audits conducted has been inconsistent across these years. In 2018, the majority (53.3%) of cases had two audits conducted (NA2018 - 2 Audits). In 2019, the majority (66.7%) of cases had two audits as well (NA2019 - 2 Audits). However, in 2020, there was a slight shift in the distribution, with the majority (46.7%) of cases having three audits conducted (NA2020 - 3 Audits). This reveals that the frequency of performance audits has not been consistent across the years, indicating variability in the audit process

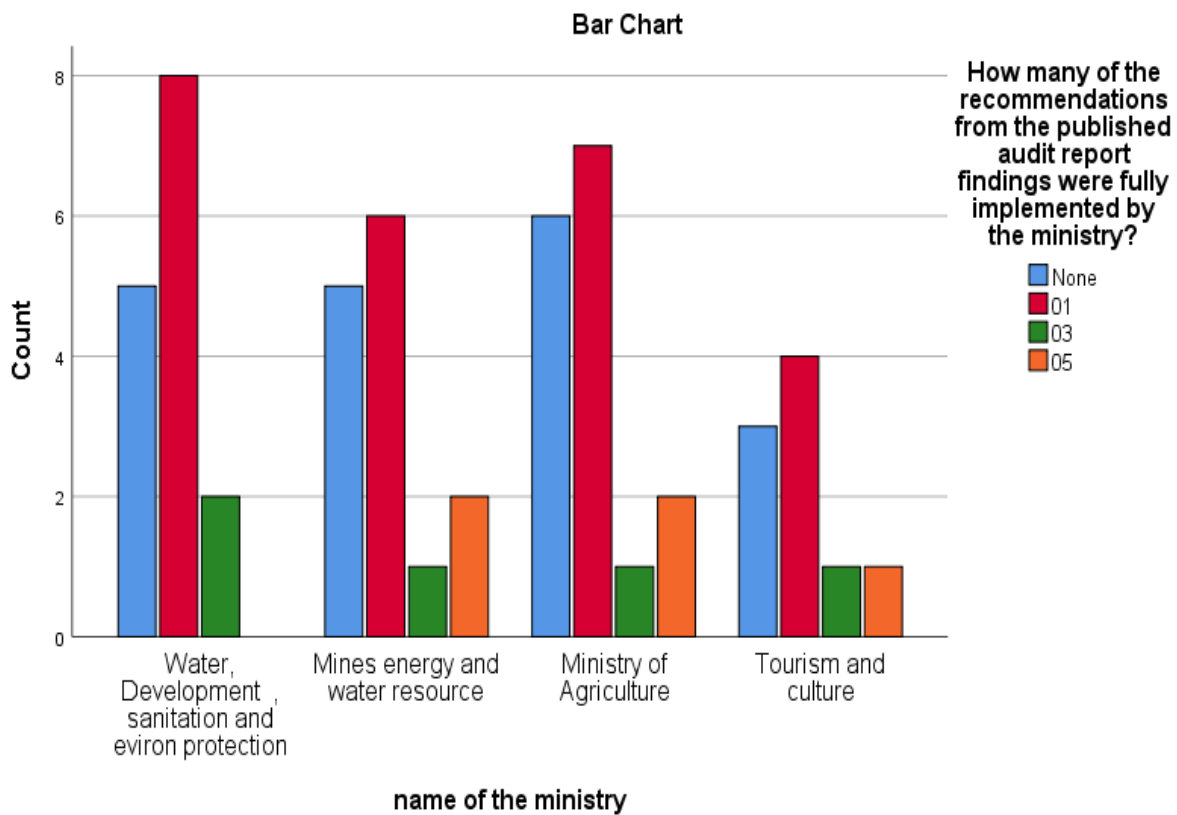
**4.3.4 Nature, Scope in Ministries**

In terms of follow-up mechanisms with the MWDSEP (FUM) and reporting to the PAC (RPAS), it is evident that the OAG-Zambia has room for improvement. Only 33.3% of cases have a follow-up mechanism with the MWDSEP (FUM - Yes), while 73.3% of cases involve the OAG-Zambia reporting to the PAC on the audit status (RPAS - Yes)

In summary, the research highlights the varying nature, scope, and frequency of performance audits in selected public institutions in Zambia, as demonstrated in Table 1. It underscores the importance of engaging with stakeholders, ensuring the independence of the OAG-Zambia, enhancing transparency in audit topic selection, and fostering follow-up mechanisms to improve the overall effectiveness of performance audits.

To achieve the objective 1 fully, the study had to further analyse the performance audits in selected public institutions in Zambia. The ministries studied include Water, Development, Sanitation, and Environment Protection; Mines, Energy, and Water Resce; Agriculture; and Tism and Culture. The study examines the frequency of full implementation of audit recommendations, follow-up performance audits, corrective actions stimulated by policy enforcement, and the impact of new policies on service delivery.

Figure 3.2.1. Bar graph of Frequency full implementation of audit recommendations



Bar Graph 4.2. 1. illustrates the frequency of fully implemented audit recommendations across the f ministries. The findings indicate varying degrees of implementation

I. Ministry of Water, Development, Sanitation, and Environment Protection

- 0 recommendations fully implemented in 5 cases, 1 in 8 cases, 3 in 2 cases and 5 in 0 cases

II. Ministry of Mines, Energy, and Water Resce

0 recommendations fully implemented in 5 cases, 1 in 6 cases, 3 in 1 case and 5 in 2 cases

III. Ministry of Agriculture

0 recommendations fully implemented in 6 cases, 1 in 7 cases, 3 in 1 case and 5 in 2 cases

IV. Ministry of Tism and Culture

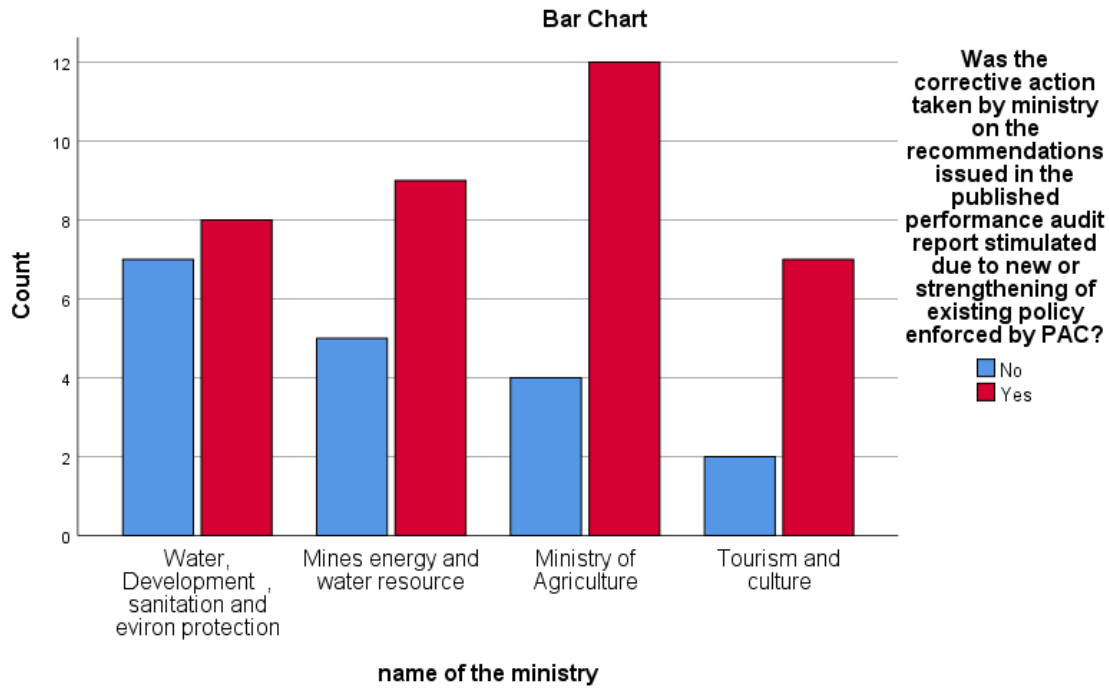
0 recommendations fully implemented in 3 cases, 1 in 4 cases,3 in 1 case and 5 in 1 case

These results reveal that the full implementation of audit recommendations varies across the ministries, with none consistently implementing all recommendations.

#### ***4.3.5 Scope Follow-up Performance Audits***

The scope of the follow up audits were plotted in the bar graph as shown in figure 4.3.5.1. Below:

Figure 4.3. 4.1. Scope of performance audit



According to graph above the scope of follow-up performance audits after the published 2016-2019 performance audit report on irrigation systems in Zambia is as follows

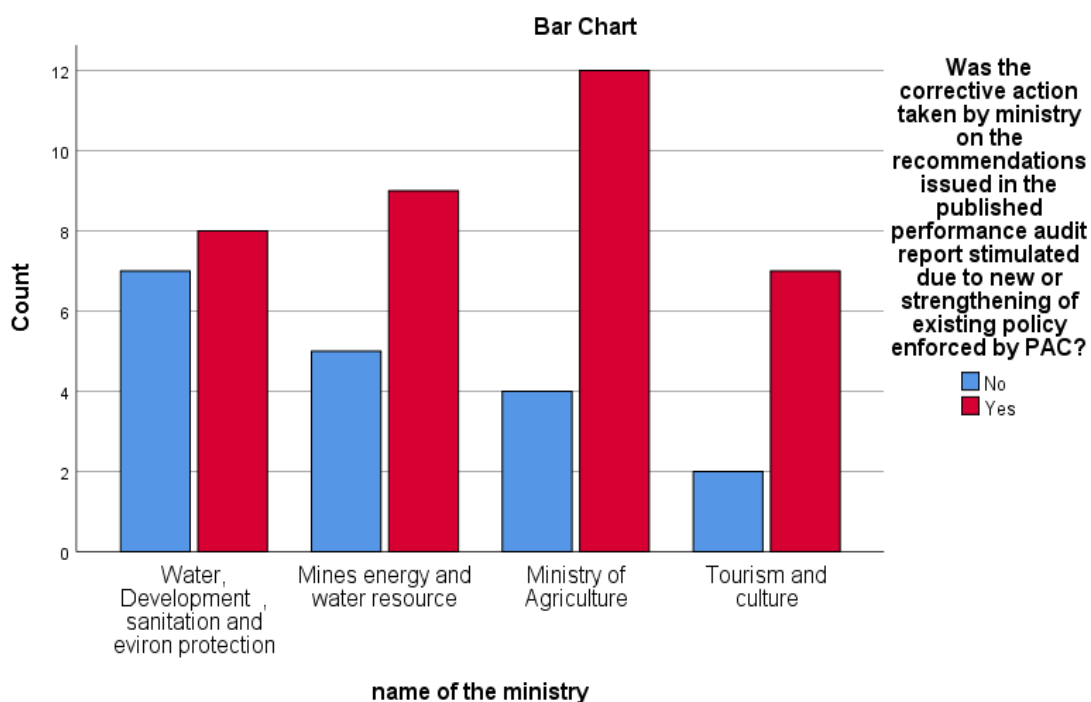
- I. Ministry of Water, Development, Sanitation, and Environment Protection  
6 cases with no follow-up audit, 9 cases with follow-up audit
- II. Ministry of Mines, Energy, and Water Resources  
7 cases with no follow-up audit, 7 cases with follow-up audit
- III. Ministry of Agriculture  
8 cases with no follow-up audit, 8 cases with follow-up audit
- IV. Ministry of Tism and Culture  
4 cases with no follow-up audit and 5 cases with follow-up audit

The data highlights a varying extent of follow-up performance audits across the ministries, indicating room for improvement in the audit process.

### 4.3.6 Nature Corrective Actions and Policy Implications

The nature of the corrective action and policy implications were analysed also, here is the presentations of the findings in the bar graph

Figure 4.3. 5 1. Nature Corrective Actions and policy Implications



The bar graph. examine the nature of corrective actions taken by the ministries and the role of new or strengthened policies in improving service delivery.

#### I. Ministry of Water, Development, Sanitation, and Environment Protection

- 7 cases with corrective action not stimulated by policy enforcement
- 8 cases with corrective action stimulated by policy enforcement
- 7 cases where the new formulated policy did not foster better service delivery
- 8 cases where the new formulated policy did foster better service delivery

#### II. Ministry of Mines, Energy, and Water Resce

- 5 cases with corrective action not stimulated by policy enforcement
- 9 cases with corrective action stimulated by policy enforcement
- 7 cases where the new formulated policy did not foster better service delivery

- 7 cases where the new formulated policy did foster better service delivery

### III. Ministry of Agriculture

- 4 cases with corrective action not stimulated by policy enforcement
- 12 cases with corrective action stimulated by policy enforcement
- 6 cases where the new formulated policy did not foster better service delivery
- 10 cases where the new formulated policy did foster better service delivery

### IV. Ministry of Tourism and Culture

- 2 cases with corrective action not stimulated by policy enforcement
- 7 cases with corrective action stimulated by policy enforcement
- 3 cases where the new formulated policy did not foster better service delivery
- 6 cases where the new formulated policy did foster better service delivery

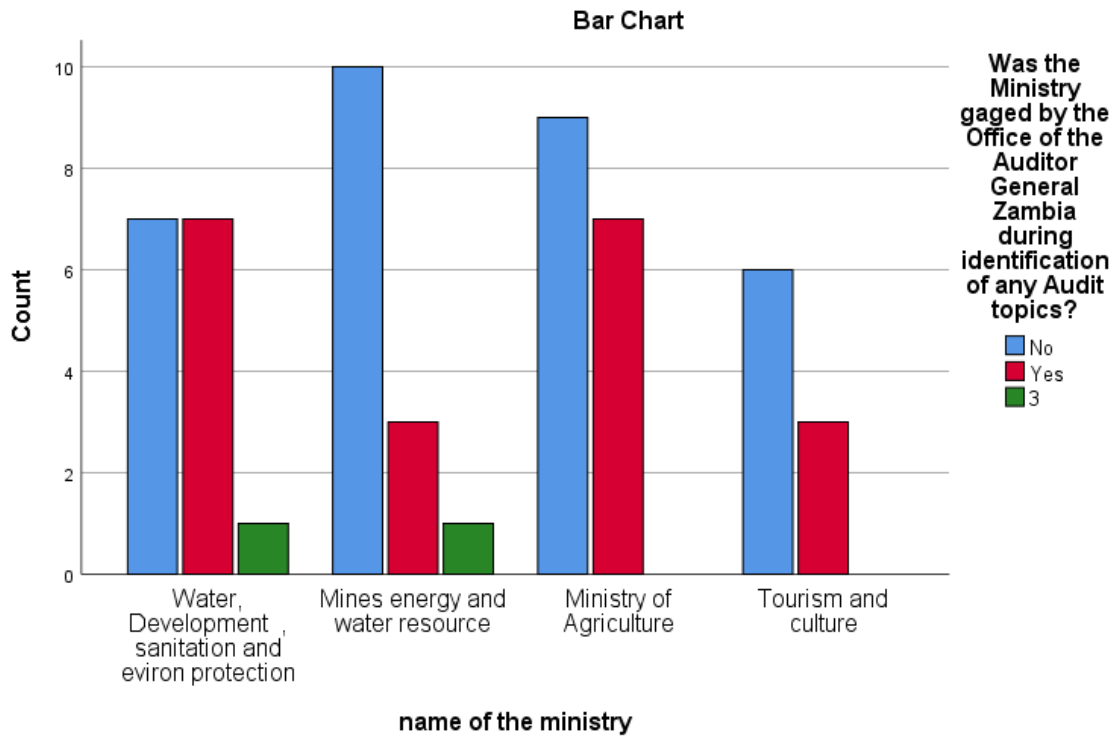
These findings show that corrective actions and policy changes vary across the ministries, with some more responsive to policy enforcement and others exhibiting room for improvement in service delivery.

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#### **4.3.7 Engagement with the Office of the Auditor General Zambia**

The presentation of the engagement of the office of the auditor general has been represented in the bar graph bellow

Figure 4.3. 6.1. . Engagement with the Office of the Auditor General Zambia



Graph above provides insight into the level of engagement between the ministries and the Office of the Auditor General Zambia during the identification of audit topics

I. Ministry of Water, Development, Sanitation, and Environment Protection

7 cases with no engagement, 7 cases with engagement, 1 case with unclear engagement status

II. Ministry of Mines, Energy, and Water Resources

9 cases with no engagement, 3 cases with engagement, 1 case with unclear engagement status

III. Ministry of Agriculture

10 cases with no engagement, 7 cases with engagement, 0 cases with unclear engagement status

IV. Ministry of Tourism and Culture

6 cases with no engagement, 3 cases with engagement, 0 cases with unclear engagement status

The data reveals varying degrees of engagement between the ministries and the Office of the Auditor General Zambia, indicating a need for increased collaboration during audit topic identification.

**4.4 Objective 2: determining the extent to which Performance Audit outcomes and recommendations are utilized and implemented.**

To achieve the objective of determining the extent to which Performance Audit outcomes and recommendations are utilized and implemented, the researcher conducted a statistical analysis using Kendall's tau\_b correlation coefficient. This analysis aimed to examine the relationship between the utilization level variable ((implemented\_recommendations\_count / total\_recommendations\_count) \* 100) and various factors such as follow-up performance audits, previous audits conducted by the OAG-Zambia, the ministry's response to OAG-Zambia, and the

Ministry being gaged by the OAG-Zambia during the identification of any audit topics.

The table 4.4.1. Below presents the Kendall's tau\_b correlation coefficients, significance levels, and sample sizes for each pair of variables

To present the correlation table in a more structured and readable manner, it has been divided into three parts. Each part focuses on different aspects of the analysis, including correlation coefficients, significance levels (Sig. (2-tailed)), and sample sizes (N).

*Table 4. 4.1. Table 1 Kendall's Correlation Coefficient7*

Variables	Utilization Level	Follow-up Audit	Prior Audits	Ministry's Response	Gaged by OAG
Utilization Level	1.000	.040	.058	-.066	-.296
Follow-up Audit	.040	1.000	.596**	.331*	.184
Prior Audits	.058	.596**	1.000	.331*	.000
Ministry's Response	-.066	.331*	.331*	1.000	.029
Gaged by OAG	-.296	.184	.000	.029	1.000

)

Table 4.4.2. . Significance Levels (Sig. (2-tailed))

Variables	Utilization Level	Follow-up Audit	Prior Audits	Ministry's Response	Gaged by OAG
Utilization Level	.	.821	.745	.712	.088
Follow-up Audit	.821	.	.000	.036	.242
Prior Audits	.745	.000	.	.036	1.000
Ministry's Response	.712	.036	.036	.	.850
Gaged by OAG	.088	.242	1.000	.850	.

Table 4.4.3. . Sample Sizes (N)

Variables	Utilization Level	Follow-up Audit	Prior Audits	Ministry's Response	Gaged by OAG
Utilization Level	25	25	25	25	25
Follow-up Audit	25	40	40	40	40
Prior Audits	25	40	40	40	40
Ministry's Response	25	40	40	40	40
Gaged by OAG	25	40	40	40	40

Note

- \*\*Correlation is significant at the 0.01 level (2-tailed).
- \*Correlation is significant at the 0.05 level (2-tailed).

The following are some definitions and discussions of terms, Kendall's tau\_b correlation coefficient a measure of the strength and direction of the relationship between two variables. A positive coefficient indicates a direct relationship, while a negative coefficient indicates an inverse relationship. The closer the coefficient is to 1 or -1, the stronger the relationship.

Sig. (2-tailed) The significance level (p-value) of the correlation. If the p-value is less than or equal to 0.05, the correlation is considered statistically significant. N The sample size, or the number of

observations used in the analysis. Based on analysis above, the following are the key findings of the research

A strong, positive correlation exists between the follow-up performance audit after the published 2016-2019 performance Audit report on the irrigation systems in Zambia and whether the OAG-Zambia conducted any performance audits in the ministry prior to the period between 2016-2019 (Kendall's tau\_b correlation coefficient = 0.596, significant at the 0.01 level). This suggests that when more audits were conducted prior to 2016-2019, follow-up audits were more likely to be conducted after the publication of the 2016-2019 performance audit report.

A positive correlation exists between the follow-up performance audit and the ministry's response to OAG-Zambia on the status of the corrective action taken on the recommendations issued (Kendall's tau\_b correlation coefficient = 0.331, significant at the 0.05 level). This indicates that follow-up performance audits are more likely to be conducted when the ministry provides updates on the corrective actions taken.

No significant correlation was found between the utilization level variable ((implemented\_recommendations\_count / total\_recommendations\_count) \* 100) and other variables such as the follow-up performance audit, OAG-Zambia conducting audits prior to 2016-2019, the ministry's response to OAG-Zambia, and the Ministry being gaged by OAG-Zambia during the identification of any audit topics.

To determine further the extent to which Performance Audit outcomes and recommendations are utilized and implemented the descriptive analysis was also employed here is a summary of findings is presented below, followed by a detailed discussion and a table to visualize the results.

*Table 4.4.4. Summary of Performance Audit Outcomes and Recommendations*

Question	No	Yes	Row N %	Column N %
Corrective action due to new or strengthening policy enforced by PAC	14	26	100.0%	35.0%
			100.0%	65.0%

New formulated policy fostering better service delivery	17	23	100.0%	42.5%
			100.0%	57.5%
Follow-up performance audit after the published 2016-2019 performance audit report	18	22	100.0%	45.0%
			100.0%	55.0%
Recommendations fully implemented (count)	None	01	100.0%	37.5%
		02	100.0%	22.5%
		03	100.0%	5.0%
		04	100.0%	12.5%
		05	100.0%	7.5%
		06		12.5%

From the table 4.4.4. The following have been found

1. On average, 67.60% of the recommendations were implemented.
2. In 65.0% of the cases, corrective action was taken due to new or strengthening of existing policies enforced by the PAC.
3. In 57.5% of the cases, the new policy fostered better service delivery in the ministry.
4. In 55.0% of the cases, there was a follow-up performance audit conducted after the published 2016-2019 performance audit report

The results of this objective gives the following picture.

**1. Utilization and Implementation Level**

The data revealed that the average utilization and implementation level of the recommendations was 67.60%. This indicates that, overall, a significant portion of the recommendations was implemented by the ministries.

**2. Corrective Action and Policy Enforcement**

Our analysis showed that in 65.0% of the cases (26 instances), the corrective action taken by the ministry was stimulated by the new or strengthening of existing policies enforced by the Public

Accounts Committee (PAC). Conversely, in 35.0% of the cases (14 instances), no such action was taken.

### **3. New Policy and Service Delivery**

The data demonstrated that in 57.5% of the cases (23 instances), the new policies formulated fostered better service delivery in the ministry. However, in 42.5% of the cases (17 instances), the new policies did not lead to improved service delivery

### **4. Follow-up Performance Audits**

Our findings indicated that in 55.0% of the cases (22 instances), a follow-up performance audit was conducted after the published 2016-2019 performance audit report on the irrigation systems in Zambia. In the remaining 45.0% of the cases (18 instances), no follow-up performance audit was conducted.

## **4.5 Objective 3 Analysis of the Relationship between Utilization of Performance Audit Recommendations and Policy Change Rate**

To achieve this objective of the relationship between the utilization of performance audit recommendations and the rate of policy change.

The utilization of recommendations is calculated as the percentage of implemented recommendations out of the total recommendations count, while the policy change rate is a composite variable combining the impact of new policies and strengthened policies means , after these were performed a correlation analysis was performed using Pearson's correlation coefficient (r) to measure the strength and direction of the relationship between the utilization rate of performance audit recommendations and the policy change rate. The analysis involved 25 cases for the utilization rate and 40 cases for the policy change rate.

*Table 4.5.1. Correlation Analysis Results.*

Variable 1	Variable 2	Pearson Correlation	Sig. (2-tailed)	N1	N2
Utilization rate of performance audit recommendations	Policy change rate	0.010	0.962	25	40

The correlation coefficient (r) of 0.010 indicates a very weak positive relationship between the utilization rate of performance audit recommendations and the policy change rate. However, the p-value of 0.962 suggests that this relationship is not statistically significant at conventional significance levels (e.g.,  $p < 0.05$ ).

#### **4.6 Conclusion**

The findings from the analysis of the performance audit data in Zambia provide valuable insights into the utilization and implementation of audit recommendations, corrective actions, policy changes, and follow-up audits across various ministries.

The analysis revealed that on average, 67.60% of the recommendations were implemented, and a majority of the corrective actions taken were stimulated by new or strengthened policies enforced by the Public Accounts Committee. Furthermore, new policies fostered better service delivery in over half of the cases, and a follow-up performance audit was conducted in more than half of the instances after the published 2016-2019 performance audit report.

While no significant correlation was found between the utilization of performance audit recommendations and the rate of policy change, the analysis suggests that follow-up audits and communication with the Office of the Auditor General on the corrective actions taken may enhance the utilization and implementation of audit recommendations.

The findings highlight the importance of collaboration and engagement between the ministries and the Office of the Auditor General and can inform the development of policies and follow-up mechanisms to improve the effectiveness of performance audits.

## **Chapter Five: Discussions and Recommendations**

### **5.1 Introduction**

In this chapter, the findings of the study are discussed in depth by comparing them with existing literature and research. The primary objectives of this study were to explore the nature, scope, and frequency of performance audits in selected Zambian public institutions. Furthermore, the study aimed to investigate the relationship between the implementation of audit recommendations and factors such as follow-up performance audits, previous audits conducted by OAG-Zambia, the ministry's response to OAG-Zambia, and the involvement of OAG-Zambia in selecting audit topics. Additionally, the study examined the impact of the utilization of performance audit recommendations on the rate of policy changes.

The discussion of the findings and their implications, along with the recommendations, will be presented in the following sections.

### **5.2 Objective 1: Nature, Scope, and Frequency of Performance Audits in Selected Public Institutions in Zambia**

The finding of the study show that a follow-up performance audit was done in 55.0% of the cases (22 cases) after the 2016–2019 performance audit report was made public. This shows that performance audits are given a lot of attention in Zambia, even though not all public institutions have to go through follow-up audits.

In comparison, other countries have exhibited varying trends concerning the frequency of performance audits. According to a study by Ntayi et al. (2013) conducted in Uganda, the frequency of performance audits varied depending on the industry and the perceived level of risk. Similarly, a study by Owusu-Ansah and Yeboah (2019) in Ghana reported inconsistencies in the frequency of performance audits across different sectors.

Our data also showed that performance audits in Zambia were different in what they looked at and how far they went. In 65.0% of the cases (26 times), corrective actions were taken because the Public Accounts Committee (PAC) put in place new or stronger rules. Performance audits in

Zambia look at how well, how efficiently, and how cheaply public institutions work. This is in line with a global trend (Behn, 2002) that says performance audits should look at how well public institutions use their resources and meet their goals.

Other countries, like Canada and Australia, have set up performance audits with similar goals and scopes (Raaum:Morgan, 2001). The main goal is to improve how well the public sector works and to make the use of public resources more open and accountable.

In conclusion, performance audits in Zambia are similar to those in other countries in terms of what they look at, how big they are, and how often they happen. Different institutions may do performance audits and follow-ups at different times, but the overall trend shows that performance audits are a key part of making the public sector in Zambia run better and make better use of its resources.

### **5.3 Objective 2: Relationship between Implementation of Audit Recommendations and Various Factors**

Our results showed a strong positive correlation between the follow-up performance audit and whether the OAG-Zambia had done any performance audits in the ministry before the period between 2016 and 2019 (Kendall's tau-b correlation coefficient = 0.596, significant at the 0.01 level). This means that OAG-Zambia audits in the past make it more likely that they will be audited again, which may make it easier to follow audit recommendations.

Literature (Adeniyi:Mieseigha, 2013), which supports this finding, says that follow-up audits are important for making sure recommendations are carried out and making performance audits more effective. A study by Ntayi et al. (2013) also found that the number of audits and follow-ups affected how well audit recommendations were put into place.

Also, research found a positive correlation between the follow-up performance audit and the ministry's response to OAG-Zambia about how the recommendations were being implemented (Kendall's tau-b correlation coefficient = 0.331, which is significant at the 0.05 level). This means that follow-up performance audits are more likely to happen when the ministry talks to OAG-

Zambia about the corrective actions it has taken. This may further enhance the implementation of audit recommendations.

This finding is in line with existing research, which says (Power, 2003) that communication and feedback between auditors and auditees are important for putting audit recommendations into action. A study by Rendon and Rendon (2016) found that good communication between auditors and those being audited makes it easier to follow recommendations and makes performance audits more effective overall.

But research didn't find a significant link between the utilisation level variable ( $(\text{implemented\_recommendations\_count}/\text{total\_recommendations\_count}) * 100$ ) and other variables like the follow-up performance audit, OAG-Zambia conducting audits before 2016-2019, the ministry's response to OAG-Zambia, and the Ministry being engaged by OAG-Zambia during the identification of audit topics. This indicates that other factors might also influence the extent to which performance audit outcomes and recommendations are utilised and implemented.

Relationship between the utilisation of performance audit recommendations and the rate of policy change

The Pearson correlation coefficient was 0.010, and the p-value was 0.962. This means that there was no significant link between the use of performance audit recommendations and the rate of policy changes. This shows that putting audit recommendations into action doesn't always lead to policy changes.

Some studies (Aschauer & Quick, 2017); (Pollit, 1999), on the other hand, have found a link between the implementation of audit recommendations and a change in policy. However, it is important to note that the relationship between audit recommendations and policy change is complex and may be influenced by various factors, such as the political context, organisational culture, and the nature of the recommendations themselves (Leeuw et al., 2009; Pollitt & Summa, 1997).

In conclusion, research demonstrates that factors like the quantity of audits, the frequency of follow-up audits, and the ease with which auditors and auditees can communicate all have an impact on the implementation of performance audit recommendations. But there is still no clear link between using audit recommendations and changing policies. This needs to be looked into more.

## **5.4 Recommendations**

Based on the above analysis and discussions, the following suggestions are made for each goal:

### **5.4.1 To establish the nature, scope, and frequency of performance audits in selected public institutions in Zambia**

The government of Zambia should prioritise performance auditing in public institutions to ensure transparency, accountability, and effective use of public resources. This was achieved by allocating more resources to the Auditor General's Office for conducting more audits and training more auditors to increase their capacity.

The Auditor General's Office should also collaborate with other stakeholders, such as civil society organisations and the media, to increase public awareness of the importance of performance auditing and its role in promoting good governance.

The government should also think about taking the best ideas from other countries where performance auditing has helped improve the performance of the public sector.

### **5.4.2 Find out how well performance audit recommendations are used and put into action in some Zambian public institutions**

The government should make sure there are good ways to keep track of how performance audit recommendations are being carried out. The creation of a central database for monitoring recommendation implementation across all public institutions helped to achieve this.

The Auditor General's Office should also give public institutions regular updates on how recommendations are being carried out and point out areas where more needs to be done.

Public institutions should also give themselves enough money to carry out recommendations from performance audits and set up clear ways to track progress and report on.

### **5.4.3 To examine the relationship between the utilisation of performance audit recommendations and policy change rates in selected public institutions in Zambia.**

The government should make sure that public institutions have clear policies and guidelines for putting performance audit recommendations into action and that these policies are in line with broader national development goals.

Public institutions should also put a high priority on putting into action recommendations that could lead to policy changes and improve the way the public sector works.

The office of the Auditor General should work closely with public institutions to find places where policy changes are needed and make suggestions on how to make these changes. The office should also track the implementation of policy changes and report on progress made

## **CHAPTER 6: CONCLUSION AND RECOMMENDATIO**

### **6.1 Summary**

The study aimed to assess the correlation between performance audits, policy change, and accountability in selected public institutions in Zambia, focusing on the Office of the Auditor General of Zambia (OAG-Z). The research investigated various aspects, including the purpose of auditing, the institutional environment, the nature, scope, and frequency of performance audits, and the challenges facing the Performance Audit Unit. The study also analysed the link between performance audit recommendations and policy change.

### **6.2 Conclusions**

The study's findings indicate that while the OAG-Z contributes to the fight against corruption, it faces several internal and external challenges that hinder the effectiveness of performance auditing. These challenges include inadequate resources, insufficient capacity, high staff turnover, an inadequate legislative framework, and low financial independence.

There is a link between the use of performance audit recommendations by OAG-Z and the rate of policy reform in Ministries, Provinces, and Spending Agencies (MPSAs). To improve the effectiveness of performance auditing in Zambia, it is crucial to address these challenges by prioritizing capacity building, resource mobilization, and engaging in strategic public relations.

### **6.3 Recommendations**

The following recommendations are proposed to enhance the effectiveness of performance auditing in Zambia:

#### **3.8.1. Capacity Building**

The OAG-Z should prioritize building the capacity of auditors and the institution to conduct more audits as required by the strategic plan. This can be achieved by learning from the experiences of other countries like Botswana and Rwanda and leveraging expert knowledge through collaborations with organizations like the Norwegian Audit Office.

### **6.3.1 Resource Mobilization**

The OAG-Z should develop strategies for outsourcing counterpart funding to supplement the unit's funding from the Treasury. This will enable the unit to carry out the targeted annual audits outlined in the strategic plan.

### **6.3.2 Parliamentary Oversight:**

The National Assembly should prioritize assigning all published performance audit reports to relevant parliamentary committees to ensure timely deliberation with the respective ministries and cooperating partners, leading to policy reform in MPSAs.

### **6.3.3 Self-Assessment and Public Relations**

The OAG-Z should undertake self-assessment initiatives to evaluate its objectives and results-oriented approach in fulfilling its mandate. Furthermore, the OAG-Z should engage in strategic and sustainable public relations to improve its image and credibility.

## **6.4 Conclusion**

In this final section of the chapter, the discussion presents the research findings on performance audits in chosen Zambian public institutions. The analysis examined the characteristics, scope, and frequency of performance audits, the connection between implementing audit recommendations and various factors, and the link between using audit recommendations and policy change. The research revealed that performance audits significantly contribute to better management and resource use in Zambia's public sector. However, implementing audit recommendations does not automatically lead to policy changes, and numerous factors affect the extent to which audit results and recommendations are applied and carried out.

Based on the analysis, several suggestions are offered to the Zambian government and public institutions to improve the execution of audit recommendations, strengthen accountability and transparency, and support good governance. It is advised that the government prioritize performance auditing in public institutions, work with stakeholders to increase awareness of performance auditing's importance, and learn from successful practices in other countries. Moreover, it is recommended that public institutions create effective methods for tracking and

monitoring the implementation of performance audit recommendations, allocate adequate resources for implementation, and focus on recommendations that can lead to policy changes and better public sector performance.

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## Annex 1 Questionnaires

An Assessment of the Correlation of Performance Audit on Policy Change and Accountability in Selected Public Institutions, Zambia. Questionnaire

Please tick here to indicate y informed consent to participate in this study

Part A. Ministry of Water Development Sanitation and Environmental Protection (MWDSEP).

This questionnaire is designed to collect information from Ministry of Water Development and Sanitation and environmental Protection, and the questions are based on findings from the published April,2020 performance audit report on the control of water pollution in Zambia for the period 2016-2019.The audit focused on activities and programmes implemented by the Ministry of Water Development, Sanitation and Environmental Protection through the Zambia Environmental Management Agency as regards Control of Water Pollution.

Y responses to this questionnaire are aimed at addressing the main research questions outlined below;

To establish the nature, scope and frequency of performance audits in selected public institutions in Zambia.

To determine the extent to which Performance Audit outcome and recommendations are utilised and implemented.

To measure the relationship between the utilization of performance audit recommendations and the rate of policy change.

**Q.01** The Public Accounts Committee is one of the f General Purposes Committees as set out under Standing Order No. 153 to 156 vested with a clear mandate to examine the accounts showing the appropriation of money granted by the National Assembly to meet the public expenditure, the Report of the Auditor-General on the accounts and such other accounts, and is also mandated to exercise the powers as may be conferred on it by the Honorable Speaker or the House.

Was the 2016-2019 performance audit report on the control of water pollution in Zambia, presented in Parliament through the Public Accounts Committee (PAC)? **(Please tick the appropriate box)**

Yes  No

**Q.02** If “yes” to Q.01 above, which Parliamentary sitting was the 2016-2019 Audit Report presented to Parliament through PAC? **(Please tick the appropriate box)**

2020 Parliamentary Sitting	2021 Parliamentary Sitting	2022 Parliamentary Sitting	None Tabled
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Q.03** According to established Parliamentary Practice and Procedure, and the Standing Orders of the National Assembly, Action-Taken Reports or Treasury Minutes are submitted to the National Assembly and are tabled in the House not more than sixty days from the date on which a particular committee report was adopted. (National Assembly of Zambia). Were the published 2016-2019 Performance Audit Report recommendations tabled and adopted by the Public Accounts Committee? **(Please tick the appropriate box).**

Yes  No

**Q.04.** According to International Standards for Supreme Audit (ISSAI) highlights that, Supreme Audit Institutions are mandated to devise follow up mechanisms and report on the status of the recommendations issued to audited entities to ensure that the audited entities work upon the given recommendations and those provided by the legislative (PAC).

Did the OAG-Zambia devise a follow up mechanism with the Ministry of Water Development and Sanitation and Environmental Protection (MWDSEP), in order to assess the

level of implementation of the OAG-Zambia and PAC recommendations published in the published 2016-2019 performance audit reports on the control of water pollution in Zambia? (please tick the appropriate box below)

Yes  No

Q05. If “yes” to Q.04, how many of the recommendations from the published audit report findings were fully implemented by the MWDSEP (please tick appropriate box)?

Number of recommendations Implemented by MWDSEP	of (Please tick appropriate box)?
01	<input type="checkbox"/>
02	<input type="checkbox"/>
03	<input type="checkbox"/>
04	<input type="checkbox"/>
05	<input type="checkbox"/>
06	<input type="checkbox"/>
None	<input type="checkbox"/>

Q06. Was there any follow up performance audit after the published 2016-2019 performance Audit report on the irrigation systems in Zambia?

Yes  No

Q07. Has the office of the Auditor General Zambia conducted any performance audits in the MWDSEP, prior to the period between 2016-2019?

Yes  No

Q08. If “NO” to Q.04, why did MWDSEP fail to take corrective action in implementing the recommendations issued by the OAG-Zambia, from the published 2016-2019 audit report (please tick appropriate box)?

if no Response: Mark this box:

Mark up to three

Due to sensitivity of the recommendations. Yes  No

Lack of clarity of the set performance audit recommendations. Yes  No

Lack of capacity by the MWDSEP to implement the recommendations. Yes  No

Other \_

Q.09. Did the MWDSEP report to OAG-Zambia on the status of the corrective action taken on the recommendations issued to Ministry of Water Development and Sanitation and Environmental Protection (MWDSEP)?

Yes  No

Q.10. Was the corrective action taken by MWDSEP on the recommendations issued in the published 2016-2019 performance audit report stimulated due to new or strengthening of existing policy enforced by PAC?

Yes  No

Q11. If “yes” to Q10, how many new policies were formulated out of the action taken from the recommendations issued in the published 2016-2019 performance audit report?

Number of new policies formulated		Number of existing policies strengthened	
1.	<input type="checkbox"/>	1.	<input type="checkbox"/>
2.	<input type="checkbox"/>	2.	<input type="checkbox"/>
3.	<input type="checkbox"/>	3.	<input type="checkbox"/>
4.	<input type="checkbox"/>	4.	<input type="checkbox"/>
5.	<input type="checkbox"/>	5.	<input type="checkbox"/>

6+ Indicate _____	6+ Indicate _____
If none, tick this box: <input type="checkbox"/>	If none, tick this box: <input type="checkbox"/>

Q12. Was the new formulated policy able to foster better service delivery in MWDSEP?

Yes  No

Q13. Was the existing strengthened policy able to foster better service delivery in MWDSEP?

Yes  No

Q14. Was the MWDSEP engaged by the Office of the Auditor General Zambia during identification of any Audit topics?

Yes  No

An Assessment of the Correlation of Performance Audit on Policy Change and Accountability in Selected Public Institutions, Zambia. Questionnaire

Please click here to indicate y informed consent to participate in this study

Part A. Office of the Auditor General (OAG), Zambia. (Performance Audit Unit)

The questions in this section are designed to collect information from the OAG 2017-2021 performance audit strategy and the questions are aimed at answering the main research questions outlined below;

To establish the nature, scope and frequency of performance audits in selected public institutions in Zambia.

To determine the extent to which Performance Audit outcome and recommendations are utilised and implemented.

To measure the relationship between the utilization of performance audit recommendations and the rate of policy change.

The first objective of the OAGZ aims to ensure capacity is continually build in all staff to promote professional competence, and the strategy was to provide training to five auditors each year in either of these critical areas (Data analysis technics, research methodology, environmental and IT skills).

The second objective of the OAG 2017-2021 strategy aims to enhance the quality control system and provide reasonable assurance that the unit complies with International Supreme audit institutions and the strategy was to strengthen the quality control systems and implementation of ISSA’s requirements.

The third objective aims to produce timely performance audit reports that will bring about positive and desirable/impact.

The fth objective aims to enhance stakeholder communication in order to promote transparency and public confidence.

**Q1A** The fth objective of the OAG-Zambia, Performance Audit Unit aims to enhance stakeholder communication in order to promote transparency and public confidence. Does the OAG-Zambia engage with stakeholders e.g. (MPSA’s), during the identification of Audit topics? (Please tick the appropriate box)

Yes  No

**Q1B.** If “Yes” to Q1A, are the stakeholders given an opportunity to provide input in the selection of the audit topics? (Please tick the appropriate box)

Yes  No

**Q1C.** Does the Office of the Auditor General Zambia exercise transparency in identification of audit topics? (Please tick the appropriate box)

Yes  No

**Q1D.** Is the Office of the Auditor General fully Independent during the identification of the Audit Topic?

Yes  No

**Q1E.** If “No “to Q1C, do you think the office of the Auditor General lacks transparency or is biased in selection of audit topics?

Yes  No

**Q1F.** If “Yes”Q1E, do you think the lack of transparency is due to the sensitivity of the proposed Audit topic?

Yes  No

**Q1G.** According to the fth performance audit objective, the OAG-Zambia committed to issue press release once a report is tabled in parliament. Did the OAG-Zambia issue a press release after a report has been tabled in parliament?

Yes  No

**Q2A.** The third objective of the 2017-2021 OAG strategy aims to produce timely performance audit reports that will bring about positive and desirable change/impact. The OAG planned to conduct five performance Audits Annually. How many performance audits were conducted in the period 2018-2021.Please respond by ticking the appropriate box in the table below:

# Of Audits conducted in 2018	# Of Audits conducted in 2019	# Of Audits conducted in 2020	# Of Audits conducted in 2021
1. <input type="checkbox"/>	1. <input type="checkbox"/>	1. <input type="checkbox"/>	1. <input type="checkbox"/>

2. <input type="checkbox"/>	2. <input type="checkbox"/>	2. <input type="checkbox"/>	2. <input type="checkbox"/>
3. <input type="checkbox"/>	3. <input type="checkbox"/>	3. <input type="checkbox"/>	3. <input type="checkbox"/>
4. <input type="checkbox"/>	4. <input type="checkbox"/>	4. <input type="checkbox"/>	4. <input type="checkbox"/>
5. <input type="checkbox"/>	5. <input type="checkbox"/>	5. <input type="checkbox"/>	5. <input type="checkbox"/>
If none, tick this box: <input type="checkbox"/>	If none, tick this box: <input type="checkbox"/>	If none, tick this box: <input type="checkbox"/>	If none, tick this box: box: <input type="checkbox"/>

Q2B. How many of the performance audit reports were tabled in parliament?

# Of Reports tabled in 2018	# Of Reports tabled in 2019	# Of reports tabled in 2020	# Of reports tabled in 2021
1. <input type="checkbox"/>	1. <input type="checkbox"/>	1. <input type="checkbox"/>	1. <input type="checkbox"/>
2. <input type="checkbox"/>	2. <input type="checkbox"/>	2. <input type="checkbox"/>	2. <input type="checkbox"/>
3. <input type="checkbox"/>	3. <input type="checkbox"/>	3. <input type="checkbox"/>	3. <input type="checkbox"/>
4. <input type="checkbox"/>	4. <input type="checkbox"/>	4. <input type="checkbox"/>	4. <input type="checkbox"/>
5. <input type="checkbox"/>	5. <input type="checkbox"/>	5. <input type="checkbox"/>	5. <input type="checkbox"/>
If none, tick this box: <input type="checkbox"/>	If none, tick this box: <input type="checkbox"/>	If none, tick this box: <input type="checkbox"/>	If none, tick this box: box: <input type="checkbox"/>

Q2C. Out of the audit reports tabled in parliament, were there any recommendations that required adoption by the Public Accounts Committee?

Yes

No

Q2D. How many recommendations were adopted by the Public Accounts Committee?

# Of recommendations adopted in 2018	# Of recommendations adopted in 2019	# Of recommendations adopted in 2020	# Of recommendations adopted in 2021
1. <input type="checkbox"/>	1. <input type="checkbox"/>	1. <input type="checkbox"/>	1. <input type="checkbox"/>
2. <input type="checkbox"/>	2. <input type="checkbox"/>	2. <input type="checkbox"/>	2. <input type="checkbox"/>
3. <input type="checkbox"/>	3. <input type="checkbox"/>	3. <input type="checkbox"/>	3. <input type="checkbox"/>
4. <input type="checkbox"/>	4. <input type="checkbox"/>	4. <input type="checkbox"/>	4. <input type="checkbox"/>
5. <input type="checkbox"/>	5. <input type="checkbox"/>	5. <input type="checkbox"/>	5. <input type="checkbox"/>
If none, tick this box: <input type="checkbox"/>	If none, tick this box: <input type="checkbox"/>	If none, tick this box: <input type="checkbox"/>	If none, tick this box: <input type="checkbox"/>

Q2E. If “Yes” to Q2C, how many of the adopted recommendations were implemented/enforced by the public Accounts Committee?

# Of recommendations implemented in 2018	# Of recommendations implemented in 2019	# Of recommendations implemented in 2020	# Of recommendations implemented in 2021
1. <input type="checkbox"/>	1. <input type="checkbox"/>	1. <input type="checkbox"/>	1. <input type="checkbox"/>
2. <input type="checkbox"/>	2. <input type="checkbox"/>	2. <input type="checkbox"/>	2. <input type="checkbox"/>
3. <input type="checkbox"/>	3. <input type="checkbox"/>	3. <input type="checkbox"/>	3. <input type="checkbox"/>
4. <input type="checkbox"/>	4. <input type="checkbox"/>	4. <input type="checkbox"/>	4. <input type="checkbox"/>
5. <input type="checkbox"/>	5. <input type="checkbox"/>	5. <input type="checkbox"/>	5. <input type="checkbox"/>
If none, tick this box: <input type="checkbox"/>	If none, tick this box: <input type="checkbox"/>	If none, tick this box: <input type="checkbox"/>	If none, tick this box: <input type="checkbox"/>

Q2F. How long did it take the Public Accounts Committee to take corrective action in implementing the recommendations from the performance audit reports adopted between 2017-2021? Please tick the appropriate box below

Timeframe of execution from date of adoption - 2018	Timeframe of execution from date of adoption 2019	Timeframe of execution from date of adoption 2019
One Month <input type="checkbox"/>	One Month <input type="checkbox"/>	One Month <input type="checkbox"/>
Three Months <input type="checkbox"/>	Three Months <input type="checkbox"/>	Three Months <input type="checkbox"/>
Six Months <input type="checkbox"/>	Six Months <input type="checkbox"/>	Six Months <input type="checkbox"/>
One year <input type="checkbox"/>	One year <input type="checkbox"/>	One year <input type="checkbox"/>
Two years <input type="checkbox"/>	Two years <input type="checkbox"/>	Two years <input type="checkbox"/>
Three Years <input type="checkbox"/>	Three Years <input type="checkbox"/>	Three Years <input type="checkbox"/>

Q2G. Was the failure to implement the recommendation by the National executive due to the following?

if not known: Mark this box:

Mark up to three

Due to sensitivity of the recommendations. Yes  No

Lack of clarity of the set performance audit recommendations. Yes  No

Lack of capacity by the National Executive to implement the recommendations. Yes   
No

Other \_\_

**Q2H.** According to International Standards for Supreme Audit (ISSAI) highlights that, Supreme Audit Institutions are mandated to devise follow up mechanisms and report on the status of the recommendations issued to audited entities to ensure that the audited entities work upon the given recommendations and those provided by the legislative (PAC).

Did the OAG-Zambia devise a follow up mechanism with Ministry of Water Development and Sanitation and Environmental Protection (MWDSEP), in order to assess the level of implementation of the OAG-Zambia and PAC recommendations published in the published 2016-2019 performance audit reports on “Management of Safe Sanitation Services in urban and peri-urban areas?” **(Please tick the appropriate box below)**

Yes  No

**Q2I.** Did the OAG-Zambia report to PAC on the status of the action taken on the recommendations issued to Ministry of Water Development and Sanitation and Environmental Protection (MWDSEP)?

Yes  No

**Q3A.** Did any of the corrective action taken by Public Accounts Committee (Policy Makers) aid formulation of new or strengthening of existing policies that helped foster better service delivery in MPSA’s?

Yes

No

**Q3B.** If yes to Q3A, how many new policies that improved service delivery in MPAS were formulated as results of corrective action taken by the executive between the period 2017-2021?

Number of new policies formulated in 2018	Number of new policies formulated in 2019	Number of new policies formulated in 2020	Number of new policies formulated in 2021
1. <input type="checkbox"/>	1. <input type="checkbox"/>	1. <input type="checkbox"/>	1. <input type="checkbox"/>
2. <input type="checkbox"/>	2. <input type="checkbox"/>	2. <input type="checkbox"/>	2. <input type="checkbox"/>
3. <input type="checkbox"/>	3. <input type="checkbox"/>	3. <input type="checkbox"/>	3. <input type="checkbox"/>
4. <input type="checkbox"/>	4. <input type="checkbox"/>	4. <input type="checkbox"/>	4. <input type="checkbox"/>
5. <input type="checkbox"/>	5. <input type="checkbox"/>	5. <input type="checkbox"/>	5. <input type="checkbox"/>
6.+ Indicate _____ If none, tick this box: <input type="checkbox"/>	6.+Indicate _____ If none, tick this box: <input type="checkbox"/>	6.+Indicate _____ If none, tick this box: <input type="checkbox"/>	6.+Indicate _____ If none, tick this box: <input type="checkbox"/>

Q3C. If yes to Q3B, how many existing policies were strengthened in order to improve services delivery in MPSAs due to the corrective action taken by the executive?

Number existing policies strengthened in 2018	Number of existing policies strengthened in 2019	Number of existing policies strengthened in 2020	Number of existing policies strengthened in 2021
1. <input type="checkbox"/>	1. <input type="checkbox"/>	1. <input type="checkbox"/>	1. <input type="checkbox"/>
2. <input type="checkbox"/>	2. <input type="checkbox"/>	2. <input type="checkbox"/>	2. <input type="checkbox"/>
3. <input type="checkbox"/>	3. <input type="checkbox"/>	3. <input type="checkbox"/>	3. <input type="checkbox"/>
4. <input type="checkbox"/>	4. <input type="checkbox"/>	4. <input type="checkbox"/>	4. <input type="checkbox"/>
If none, tick this box: <input type="checkbox"/>	If none, tick this box: <input type="checkbox"/>	If none, tick this box: <input type="checkbox"/>	If none, tick this box: <input type="checkbox"/>

Q3D. Did the corrective action taken by OAG-Z on the recommendations issued in the published 2016-2019 performance audit report on “Management of Safe Sanitation Services in urban and peri-urban areas, stimulate formulation of new policies in MWDSEP?

Yes  No

Q4E. If “yes” to Q3D, how many new policies were formulated out of the action taken from the recommendations issued in the MWDSEP published 2016-2019 performance audit report?

Number of new policies formulated 2018	Number of new policies formulated in 2019	Number of new policies formulated in 2020	Number of new policies formulated in 2021
1. <input type="checkbox"/>	1. <input type="checkbox"/>	1. <input type="checkbox"/>	1. <input type="checkbox"/>
2. <input type="checkbox"/>	2. <input type="checkbox"/>	2. <input type="checkbox"/>	2. <input type="checkbox"/>
3. <input type="checkbox"/>	3. <input type="checkbox"/>	3. <input type="checkbox"/>	3. <input type="checkbox"/>
4. <input type="checkbox"/>	4. <input type="checkbox"/>	4. <input type="checkbox"/>	4. <input type="checkbox"/>
5. <input type="checkbox"/>	5. <input type="checkbox"/>	5. <input type="checkbox"/>	5. <input type="checkbox"/>
6+ Indicate _____	6+ Indicate _____	6+ Indicate _____	6+ Indicate _____
If none, tick this box: <input type="checkbox"/>	If none, tick this box: <input type="checkbox"/>	If none, tick this box: <input type="checkbox"/>	If none, tick this box: <input type="checkbox"/>

Q4F. Was the corrective action taken by OAG-Z on the recommendations issued in the published 2016-2019 performance audit report on “Management of Safe Sanitation Services in urban and peri-urban areas, strengthen existing policies in MWDSEP?

Yes  No

Q4G. Were the new formulated policies helping to foster better service delivery in MWDSEP?

Yes  No

An Assessment of the Correlation of Performance Audit on Policy Change and Accountability in Selected Public Institutions, Zambia. Questionnaire

Please tick here to indicate y informed consent to participate in this study

#### Part A. Ministry of Energy and the Rural Electrification Authority (MoE) (REA)

This questionnaire is designed to collect information from Ministry of Energy and the Rural Electrification Authority, and the questions are based on findings from the published 2020 performance audit report on Renewable Energy in Zambia. The performance audit on the Promotion of Renewable Energy sces in Rural Areas sought to explore the extent to which Zambia is diversifying its energy production into other untapped renewable energy sces and examine whether the Ministry of Energy had put in place measures that are effective for facilitating increased access of Renewable Energy Sces (RES) to targeted rural beneficiaries. The period covered by the audit was for the years 2020.

Y responses from this questionnaire will aid in addressing the main research questions outlined below.

To establish the nature, scope and frequency of performance audits in selected public institutions in Zambia.

To determine the extent to which Performance Audit outcome and recommendations are utilised and implemented.

To measure the relationship between the utilization of performance audit recommendations and the rate of policy change.

**Q.01** The Public Accounts Committee is one of the f General Purposes Committees as set out under Standing Order No. 153 to 156 vested with a clear mandate to examine the accounts showing the appropriation of money granted by the National Assembly to meet the public expenditure, the Report of the Auditor-General on the accounts and such other accounts, and is also mandated to exercise the powers as may be conferred on it by the Honorable Speaker or the House.

Was the published 2020 performance audit report on Renewable Energy in Zambia presented in Parliament through the Public Accounts Committee (PAC)? **(Please tick the appropriate box)**

Yes  No

**Q.02** If “yes” to Q.01 above, which Parliamentary sitting was the 2016-2019 Audit Report presented to Parliament through PAC? **(Please tick the appropriate box)**

2020 Parliamentary Sitting	2021 Parliamentary Sitting	2022 Parliamentary Sitting	None Tabled
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Q.03** According to established Parliamentary Practice and Procedure, and the Standing Orders of the National Assembly, Action-Taken Reports or Treasury Minutes are submitted to the National Assembly and are tabled in the House not more than sixty days from the date on which a particular committee report was adopted. (National Assembly of Zambia). Were the published 2020 Performance Audit Report recommendations tabled and adopted by the Public Accounts Committee? **(Please tick the appropriate box).**

Yes  No

**Q.04.** According to International Standards for Supreme Audit (ISSAI) highlights that, Supreme Audit Institutions are mandated to devise follow up mechanisms and report on the status of the recommendations issued to audited entities to ensure that the audited entities work upon the given recommendations and those provided by the legislative (PAC).

Did the OAG-Zambia devise a follow up mechanism with the Ministry of Energy and the Rural Electrification Authority (MoE) (REA) , in order to assess the level of implementation of

the OAG-Zambia and PAC recommendations from the published 2020 Performance audit report?  
please tick the appropriate box below

Yes  No

Q05. If “yes” to Q.04, how many of the recommendations from the published audit report findings were fully implemented by the Ministry of Energy and the Rural Electrification Authority (MoE) (REA) (please tick appropriate box)?

Number of recommendations Implemented by MoE, REA	(Please tick appropriate box)?
01	<input type="checkbox"/>
02	<input type="checkbox"/>
03	<input type="checkbox"/>
04	<input type="checkbox"/>
05	<input type="checkbox"/>
06	<input type="checkbox"/>
07	<input type="checkbox"/>
None	<input type="checkbox"/>

Q.07. Was there any follow up performance audit after the published 2015-2019 performance Audit report on the irrigation systems in Zambia?

Yes  No

Q.08. Has the office of the Auditor General Zambia conducted any performance audits in the Ministry of Agriculture, prior to the period between 2015-2019?

Yes  No

Q09. If “NO” to Q.04, why did MoE and REA fail to take corrective action in implementing the recommendations issued by the OAG-Zambia, from the published 2020 audit report (please tick appropriate box)?

if no RESPONSE: Mark this box:

Mark up to three

Due to sensitivity of the recommendations. Yes  No

Lack of clarity of the set performance audit recommendations. Yes  No

Lack of capacity by the MWDSEP to implement the recommendations. Yes  No

Other \_

Q.06. Did the Moe, REA report to OAG-Zambia on the status of the corrective action taken on the recommendations issued by the OAG-Zambia and Legislative (PAC).

Yes  No

Q.07. Was the corrective action taken by Moe, REA on the recommendations issued in the published 2020 performance audit report stimulated due to new or strengthening of existing policy enforced by PAC?

Yes  No

Q.08. If “yes” to Q.07, how many new policies were formulated out of the action taken from the recommendations issued in the published 2020 performance audit report?

Number of new policies formulated	Number of existing policies strengthened
1. <input type="checkbox"/>	1. <input type="checkbox"/>
2. <input type="checkbox"/>	2. <input type="checkbox"/>
3. <input type="checkbox"/>	3. <input type="checkbox"/>
4. <input type="checkbox"/>	4. <input type="checkbox"/>
5. <input type="checkbox"/>	5. <input type="checkbox"/>
6+ Indicate _____	6+ Indicate _____
If none, tick this box: <input type="checkbox"/>	If none, tick this box: <input type="checkbox"/>

Q.09. Was the new formulated policy able to foster better service delivery in Moe, REA?

Yes  No

Q.10. Was the existing strengthened policy able to foster better service delivery in Moe, REA?

Yes  No

Q.11. Was the MOE ever engaged by the Office of the Auditor General Zambia during identification of any Performance Audit topics?

Yes  No



**THE UNIVERSITY OF ZAMBIA**  
**DIRECTORATE OF RESEARCH AND GRADUATE STUDIES**

Great East Road Campus | P.O. Box 32379 | Lusaka10101 | Tel: +260-211-290 258/291 777 Fax: (+260)-211-290 258/253 952 | E-mail: [director.drgrs@unza.zm](mailto:director.drgrs@unza.zm) | Website: [www.unza.zm](http://www.unza.zm)

**APPROVAL OF STUDY**

***IORG No. 0005376***  
***HSSREC IRB No. 00006464***

14<sup>th</sup> February, 2023,

**REF NO. HSSREC:-2023- JAN-036**

Mr. Uchizi Nkhoma,  
IDE,  
P.O.BOX 32379,  
LUSAKA.

Dear, Mr. Nkhoma,

**RE: “AN ASSESSMENT OF THE CORRELATION OF PERFORMANCE AUDITS ON  
POLICY CHANGE AND ACCOUNTABILITY IN SELECTED PUBLIC INSTITUTIONS,  
ZAMBIA”**

Reference is made to your submission of the protocol captioned above. The HSSREC resolved to approve this study and your participation as Principal Investigator for a period of one year.

<b>REVIEW TYPE</b>	<b>ORDINARY REVIEW</b>	<b>APPROVAL NO. HSSREC:-2023- JAN-036</b>
Approval and Expiry Date	Approval Date: 14 <sup>th</sup> February 2023	Expiry Date: 13 <sup>th</sup> February, 2024
Protocol Version and Date	Version - Nil.	13 <sup>th</sup> February, 2024
Information Sheet, Consent Forms and Dates	<input type="checkbox"/> English.	To be provided
Consent form ID and Date	Version - Nil	To be provided

Recruitment Materials	Nil	Nil
Other Study Documents	Questionnaire.	
Number of Participants Approved for Study		

Specific conditions will apply to this approval. As Principal Investigator it is your responsibility to ensure that the contents of this letter are adhered to. If these are not adhered to, the approval may be suspended. Should the study be suspended, study sponsors and other regulatory authorities will be informed.

### CONDITIONS OF APPROVAL

- No participant may be involved in any study procedure prior to the study approval or after the expiration date.
- All unanticipated or Serious Adverse Events (SAEs) must be reported to HSSREC within 5 days.
- All protocol modifications must be approved by HSSREC prior to implementation unless they are intended to reduce risk (but must still be reported for approval). Modifications will include any change of investigator/s or site address.
- All protocol deviations must be reported to HSSREC within 5 working days.
- All recruitment materials must be approved by HSSREC prior to being used.
- Principal investigators are responsible for initiating Continuing Review proceedings. HSSREC will only approve a study for a period of 12 months.
- It is the responsibility of the PI to renew his/her ethics approval through a renewal application to HSSREC.
- Where the PI desires to extend the study after expiry of the study period, documents for study extension must be received by HSSREC at least 30 days before the expiry date. This is for the purpose of facilitating the review process. Documents received within 30 days after expiry will be labelled “late submissions” and will incur a penalty fee of K500.00. No study shall be renewed whose documents are submitted for renewal 30 days after expiry of the certificate.
- Every 6 (six) months a progress report form supplied by The University of Zambia Humanities and Social Sciences Research Ethics Committee as an IRB must be filled in and submitted to us. There is a penalty of K500.00 for failure to submit the report.
- When closing a project, the PI is responsible for notifying, in writing or using the Research Ethics and Management Online (REMO), both HSSREC and the National Health Research Authority (NHRA) when ethics certification is no longer required for a project.

- In order to close an approved study, a Closing Report must be submitted in writing or through the REMO system. A Closing Report should be filed when data collection has ended and the study team will no longer be using human participants or animals or secondary data or have any direct or indirect contact with the research participants or animals for the study.
- Filing a closing report (rather than just letting your approval lapse) is important as it assists HSSREC in efficiently tracking and reporting on projects. Note that some funding agencies and sponsors require a notice of closure from the IRB which had approved the study and can only be generated after the Closing Report has been filed.
- A reprint of this letter shall be done at a fee.
- All protocol modifications must be approved by HSSREC by way of an application for an amendment prior to implementation unless they are intended to reduce risk (but must still be reported for approval). Modifications will include any change of investigator/s or site address or methodology and methods. Many modifications entail minimal risk adjustments to a protocol and/or consent form and can be made on an Expedited basis (via the IRB Chair). Some examples are: format changes, correcting spelling errors, adding key personnel, minor changes to questionnaires, recruiting and changes, and so forth. Other, more substantive changes, especially those that may alter the risk-benefit ratio, may require Full Board review. In all cases, except where noted above regarding subject safety, any changes to any protocol document or procedure must first be approved by HSSREC before they can be implemented.

Should you have any questions regarding anything indicated in this letter, please do not hesitate to get in touch with us at the above indicated address.

On behalf of HSSREC, we would like to wish you all the success as you carry out your study.

Yours faithfully,



*Dr. J. I. Ziwa*

**DR. J. I. Ziwa**

**ACTING CHAIRPERSON  
THE UNIVERSITY OF ZAMBIA HUMANITIES AND  
SOCIAL SCIENCES RESEARCH ETHICS COMMITTEE - IRB**

CC: Director, Directorate of Research and Graduate Studies  
Assistant Director (Research), Directorate of Research and Graduate Studies  
Assistant Registrar (Research), Directorate of Research and Graduate Studies

