FACULTY OF COMMERCE

GRADUATE SCHOOL OF BUSINESS

AN INVESTIGATION OF THE EFFECTIVENESS OF THE OFFICE AUDITOR GENERAL IN PROMOTING COMPLIANCE WITH PUBLIC SECTOR ACCOUNTING STANDARDS, POLICIES AND PROCEDURES: A CASE OF THE MINISTRY OF HEALTH AND CHILD CARE.

BY

BARNABAS TWANDA CHIGUMBURA B0722548

DISSERTATION SUBMITTED TO BINDURA UNIVERSITY OF SCIENCE EDUCATION IN PARTIAL FULFILMENT OF THE REQUIREMENTS OF MASTERS IN BUSINESS LEADERSHIP

2022

Release Form

Name of the student	Barnabas Tawanda Chigumbura
Dissertation title	An investigation of the effectiveness of the office of the Auditor General in promoting compliance with public sector accounting standards, policies and procedures: A case of the Ministry of Health and Child Care.
Degree title	Masters in Business Leadership.
Year this degree granted	2022
Signed	……………………………………
Permanent address	9584 Chipukutu Park Ruwa
Date	26-01-2021

Approval Form

The signatories certify that they have supervised the student, Barnabas Tawanda Chigumbura's dissertation entitled "An investigation of the effectiveness of the office of the Auditor General in promoting compliance with public sector accounting standards, policies and procedures: A case of the Ministry of Health and Child Care" submitted in partial fulfilment of the requirements of Masters in Business Leadership at Business University of Science Education.

……………………………..	**……/……./………**
Supervisor	date
…………………………..	**……/…../……….**
Chairperson	date
……………………………	**……/…../……….**
External examiner	date

Dedication

To Dolly, Charlize and Lorrhelei

Abstract

This research was carried out to investigate the effectiveness of the auditor general's office in promoting compliance with public sector accounting standards, policies and procedures: A case of the Ministry of Health and Child Care. It determines the role of the OAG in public accounting standards, policies and procedures in the Ministry of Health and Child Care (MoHCC)'s operations, public service delivery and rate of corruption in the MoHCC, and finally recommended solutions to the challenges faced by MoHCC in complying with accounting standards, policies and procedures. A descriptive research design based on quantitative research techniques was employed. The study used descriptive statistics participants' cumulative frequencies and mean to analyse data drawn from 87 participants which made a 60% sample size. The descriptive statistical results were inferentially tested to determine the significance of the bivariate variables using Pearson Product Moment Test Correlation Coefficient (PPMTCC). The results show that, the OAG is only an average implementer and executer of the constitutionally entrenched roles that is, public auditing process, supporting good governance, acting as a watch dog to ensure adherence to national development goals and improving finance management. The OAG driven accounting standards are very vital in steering service delivery and improving quality public health systems in Zimbabwe. Public sector auditing is regarded as a strong strategy to control corruption and the result was also supported by an inverse PPMTCC value of -0.716. The solutions which are being used are yet to capitulate the needed impact which highlight the need for attention to improve the strategies. The study concluded that, the role of OAG has to be prioritized and strengthened in all government ministries and departments in order to improve service delivery and taxing of illicit financial flows. The study recommended that, public accounting standards have to be mainstreamed in all government ministries and departments in order to cordon off corrupt tendencies.

Acknowledgements

First and foremost, I would like to my supervisor, Dr Mazhambe for his guidance throughout the writing of my dissertation. I would also like to acknowledge the assistance and advice I got from my colleagues, MBL class of 2021.

I would also want to thank my family for the love and support during the writing of my dissertation.

Over and above all I would like to thank The Almighty, with whom we cannot do without.

Table of Contents

List of Tables

List of Figures

List of Annexures

Abbreviations

AGSA	Auditor General South Africa
COSO	Committee of Sponsoring Organisations of the Treadway Commission
GoZ	Government of Zimbabwe
IDBZ	Infrastructure Development Bank of Zimbabwe
IFAC	International Federation of Accountants
MCAZ	Medicines Control Authority of Zimbabwe
MoHCC	Ministry of Health and Child Care
Natpharm	National Pharmaceutical Company of Zimbabwe
NHS	National Health Strategy
OAG	Office of the Auditor General
OAGO	Office of the Auditor General of Ontario
PFMA	Public Finance Management Act
PGHs	Parirenyatwa Group of Hospitals
RTI	Royal Tropical Institute
SOEs	State Owned Enterprises
SSB	Salary Service Bureau
TIZ	Transparency International Zimbabwe
UHC	Universal Health Coverage
ZEPARU	Zimbabwe Economic Policy Analysis and Research Unit

CHAPTER 1

INTRODUCTION AND BACKGROUND TO THE RESEARCH PROBLEM

1.0 Introduction

The Office of the Auditor General (OAG) is essential in ensuring that appropriation accounts, funds accounts and state enterprises are operating in line with the required public sector accounting standards, policies and procedures (Office of the Auditor General of Ontario, 2020). It improves transparency and integrity of the public sector which pin it to the stipulated mandates as a way of eradicating illicit financial flows. This research explores the effectiveness of the OAG in promoting compliance with public sector accounting standards, policies and procedures in the Ministry of Health and Child Care (MoHCC). The focus is on the state owned enterprises (SOEs) which are National Pharmaceutical Company of Zimbabwe (NatPharm), Medicines Control Authority of Zimbabwe (MCAZ) and Parirenyatwa Group of Hospitals (PGHs) which are struggling to fully comply with the public sector accounting standards, policies and procedures. As a way of putting the audience in the right frame of understanding, chapter one presents background to the study, problem statement, research objectives, significance of the study, delimitation of the study and definition of the key terms among many others which essential give a glance ahead in the research. The introductory chapter appropriately set the tone and the tempo of the study to determine the quality of results anticipated.

1.1 Background to the Study

The use of public sector accounting standards improve both the quality and comparability of financial information reported by the public entities around the world (International Federation of Accountants [IFAC], 2020). Public sector accounting standards, policies and procedures promote accountability and transparency in the public sector which are key elements ensured by the OAG to improve service delivery (Khumalo, 2017). Accountability and transparency in instigating the public sector accounting standards, policies and procedures have positive effects on service delivery. Public financial accountability is guaranteed through the OAG auditing (World Bank, 2020). The vast functions of the OAG leads to health and prosperity of citizens through provision of effective service delivery. The external auditing within the scope of the OAG is an indispensable mechanism for attaining transparency and mitigation corrupt tendencies (Regional Cooperation Council and Regional Anti-Corruption Initiative, 2020). The Audit Office of Guyana ensures accountability and transparency in the government (OAG, 2021). The OAG also carryout various audits which contribute to the efficiency and effectiveness of the public sector operations. A financial audit to guarantees that systems of accounting and financial control are efficient and functioning appropriately and financial transactions are correctly authorized and accounted for (Long, 2019). A regulatory audit which confirms that disbursement has been incurred on approved services and in accordance with statutory and other regulations and authorities governing them (Avis *et al*., 2018). Value for money audit examines the economy and efficiency to surface wasteful, profligate or unrewarding expenditure and failure to maximize receipts (Chêne, 2018). An effectiveness audit assesses whether programs or projects are done according to the established policy goals or objectives (Gustavson & Sunstrom, 2016). The several forms of auditing that are executed by the OAG ensure that it improve its mandate, public sector service delivery and minimize corruption. The OAG act as a taxpayers' watchdog which safeguard against corruption and fraud in the public sector. It sustains financial accountability and reduce the spread of economic crimes which devastate the public sector (Duri *et al*., 2021). The auditing and reporting roles of the OAG offer verifiable indicators of fraud which led investigators to the root of corruption. There has been an increase in public sector corruption specifically the health sector due to weak OAG roles. Healthcare delivery has been affected by the inefficient allocation of personal and financial resources in a transparent and timely manner (Gherai *et al*., 2016). The OAG systems in most countries cannot technologically enable consistent monitoring of the public sector systems (Avis *et al*., 2018). Corruption in the health sector affects the health of the population and also economic development.

The Office of the Auditor General of Ontario (OAGO) conduct value-for-money, financial, information technology, governance and special audits, reviews and investigations, as well as reporting (Office of the Auditor General of Ontario, 2020). It ensures that public funds are put to the prescribed use as stipulated by the Auditor General Act. The OAGO 75% of work revolves around value-for-money auditing which analyses the public sector way of management and administration of public funds (OAGO, 2020). Value for money audits focus on money spent with due regard for the economy and efficiency as well as appropriate measures put in place to measure and report effectiveness of programs. The OAGO ensures that the public sector through value for money audits are well managing and implementing government policy decisions.

The OAG in South Africa which was established in terms of Act 108 of 1996 section 216 (1) carryout auditing to ensure effective public financial accountability (Khumalo, 2017). In South Africa, the OAG plays a major role of auditing and reporting on the accounts, financial statements and financial management of all SOEs at various levels such as national, provincial, district and municipalities (Auditor General South Africa [AGSA], 2016). The OAG auditing and reporting in Ghana and Gambia assisted in ensuring accountability in the public financial management practices (Long, 2019). The OAG minimize corruption on the use of public funds and resources (OAG, 2021). The OAG roles are buttressed by the Public Finance Management Act [PFMA], 1999 (Act 1 of 1999) which empowers the OAG to enforce accountability on SOE accounting officers (Khumalo, 2017). The PFMA strengthens the OAG mandate of monitoring, reporting, effectiveness and efficiency to prescribed rules and procedures (AGSA, 2016). Weak financial management open doors for corruption in the public sector which cause huge losses. Good financial reporting consolidates financial management which ensure that government expenditure is realized within the fiscal performance targets to measure and improve the efficiency of producing public goods and services (World Bank, 2020). The PFMA prioritize auditing more than any other roles of the OAG as a formula to realize service quality, transparency, accountability and development effectiveness (The Global Fund, 2020). Public sector auditing plays an essential role in promoting transparency through independent auditing and reporting duties to the Parliament, and warrants that cases of non-compliance are identified to the public so that counteractive solutions are taken before the detrimental impacts are realized (Duri *et al*., 2021). The OAG improve public confidence and the maintenance of fundamental values such as the improvement of the public health state of the nation (Chêne 2018). It also ensures that cost effective and technology advanced independent audits are carried out which ensure clean and transparent administration, effective and efficient utilization of resources and good public governance (McDevitt 2020).

The OAG Zimbabwe provide reports of appropriation accounts, finance and revenue statements and funds accounts of the public sector in terms of Section 309 (2) of the Constitution of Zimbabwe Amendment (No. 20) Act 2013 and Section 10 (1) of the Audit Office Act [Chapter 22:18] (OAG, 2021). The OAG examines public accounts of Zimbabwe submitted in terms of Section 35 (6) and (7) of the Public Finance Management Act [Chapter 22:19] and prepare and submit a consolidated report to the Minister of Finance, not later than

June 30 of each year (OAG, 2018). The specific roles of the OAG are to audit financial systems and management of all SOEs as well as give technical reports.

The studies done around the world focused more on the efficiency of and driven by the OAG in the public sector. Public sector efficiency ensure that the maximum useful outcome is realised with the resources available (Zinyama, 2018). Efficiency justify that the inputs should be commensurate to the outputs. However, the effectiveness of the OAG in terms of its capacity to promote public sector accounting standards, policies and procedures compliance was often neglected which overlook the impetus the office have in superintending its mandates. Effectiveness in public sector ensure that SOEs are deriving intended results from the produced outputs (Independent Advisory Group on Country Information, 2021). Therefore, the OAG efforts are extended beyond public sector efficiency to effectiveness where the desired goals are achieved in this case quality public health services are met with the available resources. This research focus on the effectiveness of the OAG in promoting compliance with public sector accounting standards, policies and procedures in the MoHCC. The study seeks to recount the ability of the OAG to foster and ensure that the MOHCC is working towards the set goals and intended outcomes. The ability of the OAG in warranting public sector accounting standards, policies and procedures is drawn from the Constitution of Zimbabwe, Audit and Exchequer Act Chapter 22:03, Audit Office Act Chapter 22:18, PFMA Chapter 22:19, Treasury Instructions and Budget Estimates that is, Finance Acts and Appropriation Acts among several others (OAG, 2021). The research zoom into the authority that the OAG have which enable the achievement of set targets and also empowerment needed to foster achievement of objectives in the MoHCC.

Although the roles of the OAG in Zimbabwe are supported by the pieces of legislation to empower the office to take action against adverse activities, the OAG seems to be a toothless dog which can only bark but not bite (Government of Zimbabwe [GoZ] & World Bank, 2018). This follows a long standing trends in the MoHCC of fraud and shoddy service delivery but the culprits are not effectively brought to book. The MoHCC has been on spotlight since 2012 of inconsistency in financial systems and management of public funds to the required public sector accounting standards, policies and procedures (OAG, 2021). The set universal health coverage (UHC) as presented in the National Health Strategy (NHS) seems to be a tall order due to weak financial governance and accountability in the MoHCC (Royal Tropical Institute [RTI] & Zimbabwe Economic Policy Analysis and Research Unit [ZEPARU], 2015). The

MoHCC is obliged to offer highest standards of health care services to all Zimbabweans in terms of the Primary Health Care approach presented in the NHS (OAG, 2019). According to OAG (2019) the MoHCC for the second year made unauthorised transfer of funds to the tune of $26 140 865 from the Sub-Paymaster General Account into the Health Services Fund and Infrastructure Development Bank of Zimbabwe (IDBZ) Accounts which was not supported by the written authority from the Treasury. The Ministry contravened section 22(3) of the PFMA [Chapter 22:19] and section 5 of the Appropriation (2018) Act, 2018 (OAG, 2019). Furthermore, Section 81 (b) (iii) of the PFMA [Chapter 22:19] together with the Treasury Instruction 1216 necessitates expenditure to be supported by receipts, goods received vouchers, invoices or any proof of payment. However, in 2018 the Ministry failed to support payments amounting to $9 039 850, that is payments amounting to $5 548 985 related to set off payments that were made by Treasury on behalf of the MoHCC and on the other note payments amounting to $3 490 865 related to expenditure that was incurred in years 2012 to 2015 (OAG, 2019). In 2020 the MoHCC also failed to provide supporting documents for payments worth $2 911 172 made to various suppliers of goods and services (OAG, 2021).

MoHCC also failed to carry out monthly salary bill reconciliations as sanctioned by the Treasury Circular (Ref B/1/88) dated June 5, 2018 which oblige that all Ministries are supposed to carry out monthly reconciliations between Salary Service Bureau (SSB) payroll bill and the PFMS. The OAG realized a variance of $1 289 732 between SSB and PFMS employment costs. The submitted Appropriation Account had total employment cost of $438 692 672 whilst the SSB records showed $439 982 404 (OAG, 2019). The spates of corruption in the MoHCC resulted in lower immunisation rates, delays in vaccination and patient's treatment failure, lower utilisation of health clinics, decreased satisfaction in overall care and increased waiting times (Transparency International Zimbabwe [TIZ], 2020). Corruption caused dire effects on the access and quality of health care services (Mantzaris & Pillay, 2017). Although the total MoHCC public accounting standards, policies and procedures outlook is not good, Natpharm, MCAZ and PGHs are worst affected MoHCC entities in terms of effectiveness by the non-compliance to public accounting standards.

The National Pharmaceutical Company of Zimbabwe (Natpharm) is a SOE which was designed in 2001 to be responsible for procurement, storage and distribution of health commodities for Zimbabwe's public health facilities (GoZ and World Bank, 2018). It offers services to mission health facilities which participate in public health system and private health facilities. NatPharm generate revenue through public and private purchases of health commodities for the treatment of patients (Muchena, 2019). The misuse of generated public and donor funds result in perennial stock-outs of essential drugs, vaccines and medical supplies which compromised access to basic health servicer mainly by the poor and most vulnerable sections of society (OAG, 2021). The audited financial statement for Natpharm in 2018 reflect adverse reports which contravene the Procurement Act and PFMA (OAG, 2019). The SOE do not align its procurement activities with government requirements and also financial management is parallel to the required reporting standards (Independent Advisory Group on Country Information, 2021).

The Medicines Control Authority of Zimbabwe (MCAZ) which used to be called Drugs Control Council was established by the Medicines and Allied Substances Control Amendment Act [MASCA] (No. 1 of 1996) [Chapter 15:03] is a statutory body which primarily regulate the pharmaceutical industry (MCAZ, 2015). MCAZ controls the registration of pharmaceuticals to be used in Zimbabwe, license pharmaceutical manufacturers, wholesale dealers, community pharmacies, and several organization and individuals that procure, distribute and sell pharmaceuticals (Muchena, 2019). MCAZ generate revenue through pharmaceutical registration and licensing fees. It is required by the law to ensure availability of safe, effective and good quality medicines and medical devices on the Zimbabwean market (MCAZ, 2015). Although it is supposed to eliminate pharmaceutical products risk, it is accepting unregistered pharmaceutical products from other countries without batch-testing upon arrival in Zimbabwe (Muchena, 2019). The MCAZ is not keeping proper accounts and other records relating to its funds in terms of the Public Accountants and Auditors Act [Chapter 27:12] (OAG, 2021).

Parirenyatwa Group of Hospitals (PHGs) was realized to have several instances of non-compliance to public accounting standards, policies and procedures. The PGHs in 2018 issued 590 liters of fuel without properly account for it (OAG, 2019). The hospital pharmacy experienced pilferage of vital (V) lifesaving, essential (E) and necessary (N) medicines where provided stocks and sales could not tally but there were no proper records to justify the shortages (PGHs, 2017). The quality of health services offered at PGHs continued to deteriorate due to poor financial systems and management which allowed corruption to wreak havoc (Muchena, 2019).

1.2 Problem Statement

The lack of financial accountability and transparency in the MoHCC leads to poor service delivery and weak effective operations. Several adverse reports were offered to the SOEs under MoHCC for contravening public sector accounting standards, policies and procedures but they never tame the institutions from the illicit acts. Natpharm has been branded with the misuse of generated public and donor funds which result in perennial stock-outs of essential drugs, vaccines and medical supplies (OAG, 2021). The audited financial statement for Natpharm in 2018 reflect adverse reports which contravene the Procurement Act and PFMA (OAG, 2019). The SOE was furthermore involved in a corrupt bio-medical equipment supply scam to siphon and prejudice the state of multimillion dollars which contributed to the firing of former Minister Dr. Obedia Moyo (Herald, 2020). Divergent to that, the MCAZ contradicts the MASCA (No. 1 of 1996) [Chapter 15:03] since 2010 by accepting unregistered pharmaceutical products from other countries without batch-testing upon arrival in Zimbabwe (Muchena, 2019). The MCAZ is not keeping proper accounts and other records relating to its funds in terms of the Public Accountants and Auditors Act [Chapter 27:12] (OAG, 2021). Parirenyatwa Group of Hospitals (PHGs) was realized to have several instances of non-compliance to public accounting standards, policies and procedures. The PGHs in 2018 issued 590 liters of fuel without properly account for it (OAG, 2019). Furthermore, expenses amounting to $43 057 had no supporting documentation which highlight an element of corruption (OAG, 2018). The hospital pharmacy experienced pilferage of vital (V) lifesaving, essential (E) and necessary (N) medicines where provided stocks and sales could not tally but there were no proper records to justify the shortages (PGHs, 2017). The quality of health services offered at PGHs continued to deteriorate due to poor financial systems and management which allowed corruption to wreak havoc (Muchena, 2019). The cases of non-compliance aforementioned cause the SOEs to fall short of the set goals and objectives achievements.

1.3 Main Objective

To investigate the effectiveness of the auditor general's office in promoting compliance with public sector accounting standards, policies and procedures: A case of the Ministry of Health and Child Care.

1.4 Sub Objectives

The specific objectives were:

- To determine the role of the OAG in the Ministry of Health and Child Care (MoHCC) operations.
- To assess the role of public sector accounting standards, policies and procedures in MoHCC service delivery.
- To assess the relationship between public auditing and the rate of corruption in the MoHCC.
- To recommend solutions to the challenges faced by MoHCC in complying to accounting standards, policies and procedures.

1.5 Research Questions

The research questions were:

- What is the role of the AG office in the MoHCC operations?
- How the public sector accounting standards, policies and procedures are determined MoHCC service delivery quality?
- What is the relationship between public auditing and the rate of corruption in MoHCC?
- How can the challenges faced by MoHCC in complying with accounting standards, policies and procedures be solved?

1.6 Research Hypotheses

H_1: There is a positive correlation relationship between public accounting standards, policies and procedures, and MoHCC service delivery.

H_2: There is negative correlation relationship between public auditing and the rate of corruption in the MoHCC.

1.7 Research Methodology

This will make use of quantitative research method in a descriptive research design. The deductive research approach which is suitable with positivism research philosophy will be used. It will use a quantitative sample size of 60% which translate to 80 administrative staff members that is equitably 21 staff members from Natpharm, 25 staff members from MCAZ and 34 staff members from PGHs. The data collection was carried out using closed ended questionnaires and the collected data was analysed using descriptive and inferential analyses.

1.8 Significance of the Study

The study offers a myriad of practical and theoretical benefits which come along with the effectiveness of the OAG in promoting compliance to public sector accounting standards, policies and procedures. This section is subdivided into standalone theoretical and practical relevance or significance in order to identify the benefits attached to the study.

1.8.1 Theoretical Relevance

The study offers the roles of the OAG and the authority endowed to it to carry out its duties as expected which highlight some loopholes why the MoHCC is not adhering to the set public standards. The research takes stock of the supreme roles of the OAG from other countries and give a comparative analysis to show what Zimbabwe needs to do to tighten its public sector financial systems and management. Strategies that are used in international, continental and regional grounds to curb illicit financial flows and corruption are observed to aid to the strength of the OAG. This discourse gives case studies and verifiable indicators of the misuse of public funds which offer a predetermined course of action to be taken in order to eradicate losses and less effective operations The theoretical recommendations that will be given by the study will be used in public decision making.

1.8.2 Practical Relevance

This research empowers the OAG to innovate and put up essential measures which minimize corruption and illicit financial flow in the public sector. It offers sophisticated and rewarding angles which offer intended benefits for various auditing practices. It will also encourage multi-sectoral and multi-disciplinary for policy and standards enforcing boards to succeed in the fight against corruption like the Zimbabwe Anti-Corruption Commission, Ministry of Finance and state security forces. The research will effectively scrutinise the missing links which exist in the OAG that minimise its efforts to ensure public financial accountability and suggest remedial solutions to the situation. The increased transparency of public funds use ensure that all prescribed public funds are put to correct use and objectives are efficiently met.

1.9 Assumptions

The promotion of public sector accounting standards, policies and procedures compliance is the needed progress driver which is required to ensure that the SOEs under the MoHCC achieve their objectives. The strengthening of the OAG is a milestone development to ensure that the MoHCC achieve its NHS. Natpharm, MCAZ and PGHs are willing to implement the recommendations of this research.

1.10 Delimitation of the Study

The study boundaries are essential to draw some cut off points required to channel the research towards a unique gap which is yet to be exploited and exhausted. This section focus on the geographical, temporal and literature scope of the study which make it specific, measurable, attainable, realistic and time-bound (SMART).

1.10.1 Geographical Location

This study prioritise the SOEs under the MoHCC which are struggling to account for the donated and Treasury disbursed public funds which are Natpharm, MCAZ and PGHs. The study also considers OAG and TIZ for the reasons of getting unbiased data on the MoHCC compliance to public sector accounting standards as well as to get the rate of corrupt activities. The research focus on Harare head offices which submit financial statements to the OAG on the financial systems and management used. Natpharm is located at number 14, Lobengula Road, Southerton in Harare. The MCAZ is located at 106 Baines Avenue in Harare and PGHs is headquartered at 54 Mazowe Street Harare. The OAG Harare office is located at 48 George Silundika Avenue, corner S. V. Muzenda Street, Harare. TIZ Harare office located at 96 Central Avenue was involved.

1.10.2 Time

This research selects a five-year period of 2016 to 2021 specifically because the nominated SOEs recorded less effective operations linked to non-compliance to accounting standards. The MoHCC at large was branded by several cases of corruption and contravention of financial policies which make it an ideal period to reckon the illicit activities.

1.10.3 Literature

There are a lot of subjects that can be done on the OAG and it is not feasible for a single study to exhaust everything to do with the OAG. For this research, the study focus on the effectiveness that is the ability of the OAG using the legislative powers (*Constitution of Zimbabwe, Audit and Exchequer Act Chapter 22:03, Audit Office Act Chapter 22:18, PFMA Chapter 22:19, Treasury Instructions and Budget Estimates that is, Finance Acts and Appropriation Acts*) to promote compliance to public sector standards, policies and procedures. This enable the study to zoom more into the capacity of the OAG to carry out its duties.

1.11 Limitations

Government institutions are regulated by the official secrecy act which does not allow the exposing of confidential information to the public. The SOEs financial information are highly confidential which means the researcher will face challenges to get that information. However, the research will follow all required ethical practices to legitimately get the needed details. Furthermore, in the research the details from Natpharm, MCAZ and PGHs will be window dressed to eliminate the risks that maybe caused by the raw details. The selected three SOEs based in Harare under the MoHCC are assumed to be fully representing the entire Ministry public sector accounting standards, policies and procedures compliance outlook. However, the study will specifically reflect unique results for each SOE to minimise the aggregate bias that maybe attached to the research.

1.12 Definition of Key Terms

OAG: is a SOE which conduct audit and reporting for the public sector to ensure that the public funds are put to the intended use and also operations are flowing as per plan (OAGO, 2020).

Effectiveness: in public sector ensure that SOEs are deriving intended results from the produced outputs (Independent Advisory Group on Country Information, 2021).

Public Sector: is service and goods industrial faculty consist of governments and all publicly funded agencies.

1.13 Chapter Outline

This research includes five main chapters. Chapter one present the introduction, problem statement and background to the study. It also involves research objectives, significance of the study, assumptions, delimitation of the study and limitations of the study. Chapter two zoom into literature review and the conceptual framework of the OAG effectiveness in promoting public sector accounting standards, policies and procedures in the MoHCC SOEs. The following chapter is the third one focuses on research methodology where research philosophy, purpose, approaches and strategy are provided. The data collection instruments and the population and sample to the research are also discussed in the chapter. Chapter four is about data analysis and presentation of research outcomes. Lastly chapter five provide the conclusion and recommendations to the research.

1.14 Chapter Summary

Chapter one primarily focus on the impetus of the OAG in ensuring that the public sector achieves its set goals. It highlights the critical drivers which empower the OAG to foster adherence to the prescribed accounting standards. The OAG is surrounded by pieces of legislation that improve its effectiveness and efficiency in executing its duties. The introduction highlighted the problems and shortfalls that derail Natpharm, MCAZ and PGHs from applying accounting standards earmarked in the OAG adverse reports. In order to put the reader in the right frame of the mind, the study presented the background to the study, problem statement, study objectives, significance of the research, delimitation of the study, limitations and key definitions among others.

CHAPTER 2

LITERATURE REVIEW

2.0 Introduction

Chapter two significantly elucidates the literature to underscore the roles and effectiveness of the OAG in ensuring that the public sector accounting standards, policies, and procedures are adhered to in the public sector. It gives a cross section of lessons drawn from different levels and their ability to control public sector illicit financial flows and fraudulent activities. The literature review scope was given to clearly illustrate the roles of OAG in different countries, OAG impact on public service delivery as well as the rate of corruption. The chapter was procedurally presented to improve the logical connection of the details starting with the essence of literature review and search strategy for literature, explanation of core terms, theoretical frameworks, detailed objective sensitive literature review, conceptual framework, empirical evidence and knowledge gap. The chapter give detailed study components supporting data to validate the feasibility of the study and its practical connotation.

2.1 Essence of Literature Review

Literature review offers a whaleback of the research where all supporting ideas are fundamentally laid down and developed. It strengthens the scope and direction of the objectives through giving detailed discourse on how the OAG effectively improve compliance to public sector policies and procedures to ensure they efficiently achieve public goals. The major reason why literature review is considered a bedrock of the research is that, it synthesizes diverse ideas on a similar concept and give solid facts which effectively illustrate how the concepts works. The chapter draw data from latest sources as journals, books and reports where important information is conveyed. Creswell (2014) presents that literature review is a method of recognising, summarizing and synthesizing synonymous ideas. Avella (2019) expresses literature review as a process of scrutinizing existing data on the studies concept which inform discussion and decision making about the study.

2.2 Explanation of Core Terms

The key terms where this research anchors need to be fully understood by the audience in order to facilitate adequate understanding. This study selected two essential terms which hold the core meanings for the study which are OAG and effectiveness.

2.2.1 Office of the Auditor General

The OAG is a supreme institution which is legally empowered to audit and report on the accounts and financial management of government spheres, statutory and non-statutory bodies. (AGSA, 2016). The OAG in Zimbabwe was established in the colonial era to conduct financial and regulatory audit and submit financial reports to the parliament (Khumalo, 2017). In South Africa it is constitutionally (*Section 216(1) of the Constitution of the Republic of South Africa, 1996*) guaranteed as a Chapter Nine institution where the auditor general is appointed by the National Assembly to submit audit reports to relevant national or provincial legislature (Khumalo, 2017). The OAG in Zimbabwe is administered by the Constitution of Zimbabwe Amendment (No. 20) Act 2013 and the Audit Office Act Chapter 22:18 (OAG, 2021). The reporting to parliament role on accountability of SOEs is stipulated in the Public Finance Management Act 1999 (OAG, 2021). The OAG does not have prosecutorial powers but it essentially presents challenges within the SOEs. It is subjected to the Internal Auditing Standards and receives an independent review from the Public Accounts and Auditors' Board to ensure it carry out is duties more professionally and also ensure quality control measures (AGSA, 2016). The auditing role and institutional independence are at the cradle of its efficiency.

2.2.1.1 Auditing

The OAG is oblige by the law to carry out various audits including financial, regulatory and value for money. A financial audit guarantee that accounting and financial control systems are efficient and authorized (World Bank, 2020). A regulatory audit confirms that expenditure has been incurred on approved services and in accordance with statutory and other regulations and authorities governing the SOEs (Duri *et al.*, 2021). A Value for Money audit caters for the examination of the economy and efficiency expose wasteful, extravagant or unrewarding expenditure, failure to maximize receipts or financial provisions disadvantageous to the Exchequer and weakness leading to them (Long, 2019). An effectiveness audit assesses the ability of programs or projects carried out to meet established policy goals or objectives (Regional Cooperation Council and Regional Anti-Corruption Initiative, 2020).

2.2.1.2 OAG Independence

OAG independence is fundamental to ensure efficient discharge of duty to clients. OAG independence means that it can act autonomously in control over processes and resources (*human, material and resource availability*) (Khumalo, 2017). The OAG independence essentially enables the Office to fulfill its auditing and reporting responsibilities objectively and fairly (OAGO, 2020). This ensure that the OAG have integrity, strength to defend the right and freedom from any undue influence (OAG, 2021). Independence and accountability of the OAG warrants the credibility and effectiveness of the institution. The government should not interfere with its duties to ensure exposing of illicit activities (Long, 2019). It is unfortunate that most OAGs in Africa are semi-autonomous because they report to and are funded by national Treasuries, which justifies why most of them are less effective (World Bank, 2020). Moreover, the Constitution and the Audit Office Act deprive the OAG Zimbabwe the sanction powers to force Ministers and departments to observe and comply with the treasury instructions (Zinyama, 2018).

2.2.2 Effectiveness

Effectiveness defines the ability of the OAG to achieve desired goals out of a given activity (OAGO, 2020). It is only achieved when objectives are known and are compared against performance to determine effectiveness. Effectiveness ensure the intended impact desired by the objectives are achieved not only results (OAG, 2021). In this study the effectiveness of the OAG is determined by the fact that the objectives of the Constitution of Zimbabwe, Audi and Exchequer Act Chapter 22:03, Audit Office Act Chapter 22:18, Public Finance Management Act Chapter 22:19, Treasury Instructions and Budget Estimates are met as it scans through the MoHCC.

2.3 Theoretical Framework: COSO Internal Control Framework of 1994

The theoretical framework is a guiding theoretical foundation which inform the development of the research. They fully explain the linkages between independent variables and dependent ones to give direction and purpose of the study. This study focus on the COSO Internal Control Framework of 1994. The theory explains the essence of control activities, information and communication as well as monitoring systems of the OAG coupled with other responsible authorities in order to ensure quality service delivery and mitigation of corrupt activities.

2.3.1 Control Activities (CONACT)

Control Activities are standards, policies and procedures put in place by the governing board to ensure that entities are adhering to the set goals and objectives to minimise the internal and external risks (Independent Advisory Group on Country Information, 2021). In this instance the government through the Treasury put in place public accounting standards, policies and procedures to be controlled and administered by the OAG as a way to avert illicit financial flows and corruption (OAG, 2018). It carrys out various audit techniques as financial, regulatory, effectiveness and value for money audits to make sure that government accounting regulations are religiously followed to achieve set goals for SOEs. The OAG offer a range of control activities in form of auditing reports and quality assurance measures in order to minimise financial and non-financial risks on public entities. The control measures as adverse reports steer the parliament to take action to correct public accounting errors before the SOEs are plunged into corruption schemes (OAG, 2021).

2.3.2 Information and Communication (INFOC)

Information and communication is essential in the whole internal control framework. It caters for the implementation of control policies and audit reporting (OAG, 2021). Since the OAG is deprived of the Moreover, the constitutional and the Audit Office Act powers to compel Ministers and departments to observe and comply with the treasury instructions, information and communication links the OAG to the prosecuting authorities in order to ensure that culprits are brought to book despite of their status (Zinyama, 2018). The information and communication system ensure that audit reports are produced to take stock of operational, financial and compliance-to public accounting standards, policies and procedures which make it possible to efficiently and effectively run and control the SOEs (OAG, 2019). Information and communication in the public sector foster SOEs to comply with public sector accounting standards which directly contribute to improved service delivery. It also publishes illicit financial flows which would draw the attention of the Public Accounts Committee and other responsible authorities to investigate the cash flow trends to safeguard the constitutional mandates of SOEs (OAG, 2021). Information and communication provides a solid basis for monitoring and control activities to verify the scandalous acts.

2.3.3 Monitoring (MONI)

Monitoring is a process of close observation of activities in order to understand their flow and direction (World Bank, 2020). The monitoring task as carried out by the OAG seeks to ensure that public sector standards, policies and procedures are essentially complied to, for the achievement of public goals (Khumalo, 2017). It highlights gaps in the public sector control systems and accounting standards and provide angles where solutions can be derived from. Monitoring assist in the identification of new risks which the control policies never consider and provide a basis for upgrading of public sector standards to minimise manipulation by unscrupulous public officials (Chêne, 2018). The OAG monitoring services ensure that all the public sector accounting standards are contemporary to SOE systems and also they are effective enough to minimise corruption.

The COSO Internal Control Framework of 1994 essentially explain the tenets of this study and provide insights on what should be done to minimise the ineffectiveness of the OAG in fostering compliance to public accounting standards. The theory compatibly highlights the research pressure points which are the turning points to achieve the study objectives. Therefore, the theory is an important concept to use in this study.

2.4 Literature Review by Objectives

This is the focal point of the chapter where literature which expand and explain the scope of the objectives is presented. The literature was provided to validate each and every objective in order to determine the feasibility of the research. This section was subdivided into four sections and was consecutively presented starting from the first objective going down to the fourth one.

2.4.1 The Role of the OAG in SOEs

The OAG have unique roles which are entrenched in the constitution and Audit Office Acts in order to ensure SOEs are operating legally and towards the intended public goals. According to Khumalo (2017) the OAG has a solemn purpose of auditing public finance management and offer reports to the parliament. It is obliged to carry out several auditing methods such as financial, regulatory, effectiveness and value for money to make sure that the set targets are achieved. A financial audit ensure that accounting and financial control systems are efficient and authorized (World Bank, 2020). A regulatory audit confirms that expenditure has been incurred on approved services and in accordance with statutory and other regulations and authorities governing the SOEs (Duri *et al.*, 2021). A Value for Money audit caters for the examination of the economy and efficiency expose wasteful, extravagant or unrewarding expenditure, failure to maximize receipts or financial provisions disadvantageous to the Exchequer and weakness leading to them (Long, 2019). An effectiveness audit assesses the ability of programs or projects carried out to meet established policy goals or objectives (Regional Cooperation Council and Regional Anti-Corruption Initiative, 2020).

2.4.1.1 Public Auditing

Public auditing offers a myriad of benefits which are improving public financial management, supporting good governance, working as a watch dog and foster internal as well as external accountability of SOEs (AGSA, 2016).

Improving Public Financial Management

Contemporary public auditors carryout several audits to improve public financial management. Financial audits are done to ensure accuracy and fairness of accounting procedures and financial statements (Avis *et al*., 2018). Compliance audits analyse the degree to which funds are effectively used as stipulated by relevant laws and regulations (Gustavson & Sunstrom, 2016). Performance audits determine the cost-effectiveness (economy), operational efficiency, and the general effectiveness of SOE programs in accomplishing their objectives (OAGO, 2020). A comprehensive audit combines financial, compliance and performance audits to provide a complete overview of public financial management (Duri *et al*., 2021).

Support Good Governance

Good governance refers to the public sector provision for participatory, transparent, accountable, effective, compliant with pieces of legislation, and responsive to the needs of the public (McDevitt 2020). Public auditing ensure that SOEs maintain key attributes of good governance aforementioned to add credibility to public financial policies and practices (Khumalo, 2017). The findings of the OAG on SOEs are made available to the public to ensure that there is transparency in public finance management and compliance to public sector accounting standards, policies and procedures (OAG, 2021). Public auditing foster efficient and effective utilisation of these limited resources to achieve government goals and objectives (The Global Fund, 2020). It also enhances the attainment of social development programs by limiting corruption and strengthening the accountability of responsible agencies (Duri *et al*., 2021).

Accountability

The OAG public auditing essence is to facilitate effective internal and external accountability on behalf of the taxpayer, and at the same time accounting officers are held accountable on the use of public funds (OAGO, 2020). It carryout world class, cost effective and technology advanced independent audits to promote clean and transparent administration, the effective and efficient utilisation of resources and good governance (Avis *et al*., 2018). The AGSA is constitutionally required to offer adequate information about how SOEs are financially operating which satisfy stakeholders (Khumalo, 2017). The AGSA reports on audited public entities according to the National Treasury and the Accounting Standards Board reporting requirements to clearly make sense to the responsible stakeholders (AGSA, 2016). Public auditing also ensure that public resources are accurately utilised to achieve objectives of the SOE in terms of service delivery (Gustavson & Sunstrom, 2016).

Acting as a 'Watchdog'

The OAG acts as a 'watchdog' on behalf of the government. A watchdog assumes the role of a guardian, a defender against theft or illegal waste and practices (OAGO, 2020). The OAG give adverse reports and recommend corrective actions where there is no compliance to public sector accounting standards, policies and procedures (Duri *et al.*, 2021). It also ensures that corrupt accounting officer are fined or imprisoned for manipulating public accounting standards.

2.4.1.2 Public Reporting

The constitutions around the world requires the OAG to audit and report annually on the accounts, financial statements and financial management of all SOEs (OAG, 2021). The OAG of Zimbabwe submit audit reports of Appropriation Accounts, Finance and Revenue Statements and Fund Accounts of Zimbabwe in terms of Section 309 (2) of the Constitution of Zimbabwe read together with Section 10 (1) of the Audit Office Act [Chapter 22:18] (OAG, 2019). The reports are considered by the legislature to ensure that SOEs are properly administered and resources are economically utilised (Khumalo, 2017). The portfolio committees analyse the contents of the annual reports to assess queries raised and if need be the committees summon the SOE representatives to explain irregularities (Regional Cooperation Council and Regional Anti-Corruption Initiative, 2020). The OAG reporting function is to ensure there is public accountability and confidence. The OAG is expected to give several reports to serve different purposes which are activity, annual, general, special, quarterly and specialised reports.

General Reports

A general report is a consolidated update that presents a comparative analysis of SOEs against each other and also against public sector accounting standards, policies and procedures (OAGO, 2020). The general reports have to be user friendly and diverse. The user friendly angle ensure that the general reports have summaries of financial statements and compliance audits for easy reference (Khumalo, 2017). The diversity of general reports means that it covers national, provincial and local levels to assure holistic accountability (IFAC, 2020).

However, the OAG face several challenges in auditing and reporting roles such as SOEs delay in submitting annual financial statements which delay public auditing and reports, and this detrimentally affect public accountability (World Bank, 2020). The SOEs are also reluctant to implement the recommendations of the OAG's public auditing because it does not have compelling force to enforce compliance (OAG, 2021). The OAG has no teeth to bite since it can only identify irregularities, misappropriation of public funds and the abuse of public property but cannot not take any practical action (Regional Cooperation Council and Regional Anti-Corruption Initiative, 2020).

2.4.2 Public Sector Accounting Standards, Policies and Procedures on SOEs Service Delivery

The use of public sector accounting standards improve both the quality and comparability of financial information reported by the public entities around the world which ensure that there is transparency in operations and the use of public resources (IFAC, 2020). Compliance of SOEs to public sector standards, policies and procedures ensure that public resources are accurately utilised to achieve objectives of the SOE in terms of service delivery (Gustavson & Sunstrom, 2016). The public sector accounting standards, policies and procedures as implicit in Section 109 of the Constitution Act of the Republic of The Gambia oblige SOEs and respective public officials to comply in order to ensure transparency and accountability (Long, 2019). The religious adherence to the set accounting standards effectively and efficiently improve public service delivery and assure the intended quality (OAGO, 2020). The OAG in the Gambia using the powers conferred by Section 109 of the Constitution Act and the Finance and Audit Act spearhead the SOEs compliance to public sector accounting standards, policies and procedures which minimise fraudulent acts on public funds (McDevitt 2020). Despite the legal and regulatory public accounting provisions, SOEs fail to adhere to a proper policies and procedures which detrimentally affect service delivery (Khumalo, 2017). Furthermore, the inability of most SOEs to submit financial statements to the OAG for audit is a deterrent to service delivery as comparative analysis between set objectives and practical based performance cannot be carried out (Chêne 2018). The means the OAG cannot promote and ensure the upholding public accountability which are derivative from public auditing (World Bank, 2020).

Public accounting standards, policies and procedures are essential in the monitoring and control of public resources (Long, 2019). SOEs are required to record and account for all of financial activities to minimise flaws in service delivery plans (Chêne, 2018). Weak, flawed or impervious reporting and accounting practices open up chances for corruption which is an evil against effective service delivery in the public sector (Morgner and Chêne 2018). Malagueño *et al.*, (2015) carried out a cross-country study using data from 57 countries to determine the impact of public accounting standards on service delivery in terms of efficiency and effectiveness where a positive relationship was realised that is better compliance to accounting standards was aligned to quality service delivery. Public sector accounting standards, policies and procedures ensure that SOEs have accurate, timely and transparent records of financial activities which can be easily related to operations done (Duri *et al*., 2021). Availability and transparency of SOEs financial and operational information makes it easier for the public and responsible authorities to monitor government decisions, and ensure early detection of irregularities that may indicate corruption (Regional Cooperation Council and Regional Anti-Corruption Initiative, 2020). A study which was done by Cuadrado-Ballesteros *et al*., (2020) presented that public accounting standards, policies and procedures application on service delivery in 33 Organisation for Economic Co-operation and Development (OECD) countries was proportionally positive.

Health Sector

The effective and efficient use of public resources in the MoHCC will guarantee quality service delivery in the health sector through provision of adequate ambulances to provide transport to patients (OAG, 2021). The misuse of public funds in the MoHCC result in transport provision constraints to patients around the country which weaken the public health system (OAG, 2019). In 2018 the MoHCC had 282 ambulances and only 134 (48%) were functional whilst 148 (52%) were non-runners which negatively affected service delivery due to delays in transportation of patients (Duri *et al*., 2021). Service delivery continued to become a tall order for the MoHCC due to poor accountability of public funds which manifests in the shortage of resources such as medical equipment, infrastructure, ambulances, reagents and medical personnel (Independent Advisory Group on Country Information, 2021). Most health institutions in Africa defy audit inspection and reports for the VEN status which leads to planning failure for stocks of critical medicines that would be required by the health institutions and hence affect service delivery (OAGO, 2020).

The MoHCC is failing to achieve the tactical and strategic goals as the universal health coverage (UHC) which is stipulated in the National Health Strategy (NHS) due to poor compliance to organisational, institutional, governance and accountability arrangements and procedures at national and operational levels (RTI and ZEPARU, 2015). The realised service delivery issues in the MoHCC was stemming from the misuse of public funds channelled towards health at different operational levels in Zimbabwe (OAG, 2021). The MoHCC pool health funds from the Health Transition Fund (HTF), National AIDS Trust Fund (NATF) and the Health Services Fund (HSF) which always fall short of the required 15 percent of the gross domestic product (GDP) set by the Abuja Declaration commitment and budget bid. The situation is further compounded by the non-compliance of public health officials to public sector accounting standards which derail the achievement of health goals as reduction of maternal mortality (GoZ and World Bank, 2018). A report by the OAG (2019) found that there is limited fund management and accounting knowledge which result in poor quality health system. The MoHCC lack accounting software which result in heavy workloads for public health officials to account, plan and manage funds (RTI and ZEPARU, 2015). A research by Muchena (2019) found that there is poor financial and health result accountability which erode the quality service delivery in public health institutions which are underpinned by the Ministry. The MoHCC desisted from the public sector accounting required healthcare purchasing, providing, payments and verifications which resulted in deteriorated public health quality as compared to neighbouring countries since there is little or no social accountability (OAG, 2019).

2.4.3 Public Auditing and The Rate of Corruption in the Public Sector

Despite government public auditing efforts to eradicate corruption fraud and theft are still most prevalent (Khumalo, 2017). Corruption disrupt effective and efficient service delivery and also leak lots of money in the public sector (Regional Cooperation Council and Regional Anti-Corruption Initiative, 2020). In South Africa, the AGSA (2016) realised that, financial misconduct claimed about 44% of the reported cases and amounted to over R331 million was lost. In the following year, the cost of financial misconduct increased to over R20 million which suggested the need for the National Treasury to consider amending public accounting regulations in order to mitigate and recover the illicitly leaked amounts (Khumalo, 2017). Public auditing improves accountability and transparency in all spheres which reduce chances of corruption if appropriate systems are put in place. It also evaluates compliance with financial regulations and the accounting manual, tests the operational controls of the system and checks the credibility of transactions to ensure that they are safe from abuse and manipulation for private gains (Gustavson & Sunstrom, 2016). Public auditing guarantees that public funds and their appropriation to government goals was strictly done in accordance with the public sector obligations (World Bank, 2018). It improves authenticity to the outputs of the financial management process, integrity and credibility of financial records. Auditing reviews, monitors, evaluates and adds authenticity to the accounting report which minimise chances to act treacherously in the public domain (IFAC, 2020).

In most African countries there have been several records of corruption due to failing to carryout comprehensive and most appropriate auditing exercises. The states are unable to pay public officials fairly which make them fail to meet the basic needs which consequentially result in relying on illegal, unorthodox and corrupt mechanisms to survive (Long, 2019). The need to earn adequate income is strong and the conditions within the public sector offer several opportunities to engage in corrupt behaviour (Khumalo, 2017). Corruption result in economic instability in sub-Saharan Africa because Africa does not have the capacity to absorb financial losses. Public auditing initially minimise the rate of corruption which enhance service delivery in the public sector (Mantzaris & Pillay, 2017). Public auditing was noted to have an inverse relationship with corruption in the Gambia as it avoided the tampering or falsifying of financial records (World Bank, 2020). Internal and external auditing minimise opportunities of public officials to tamper with financial records since when correctly applied, auditing act as a deterrent mechanism. A successful financial and regulatory auditing in Sierra Leone exposed that a former Minister of Transport was involved in grand corruption when he signed a contract with a German company which enabled him to receive up to 50% of any engineering fee paid to the German company for procurements. It was noted that he received US$100,000 per year for the duration of the project (Regional Cooperation Council and Regional Anti-Corruption Initiative, 2020).

Public auditing identifies disparities in financial management and control to public sector accounting standards, policies and procedures which lead to misconduct. The OAGO (2020) in Canada carryout audits for Crown agencies and Crown-controlled corporations to improve the impact of the public programs on the public, determine the complexity and diversity of the SOE operations and to compare the results of previous audits and related follow-ups. The successful achievement of the aforementioned targets dispels all corrupt connotation that can be set up to siphon public funds. A study by the World Bank (2020) reflects that public auditing reduced corruption in strategic high value procurement contracts in Somalia. In a related development, the adoption of comprehensive auditing techniques and financial management reforms in Bangladesh resulted in substantial reduction of corruption in SOEs (Regional Cooperation Council and Regional Anti-corruption initiative, 2020). In Chile public auditing improved financial management and SOEs governance which confronted the causes of corruption and symptoms (World Bank, 2018). On another note, incomplete public auditing frameworks in SOEs increased high-profile scandals in countries like Brazil, South Africa, Angola, and Malaysia due to corporate governance weaknesses, lack of transparency and disclosure of SOE finances compounded by poor financial reporting practices and limited effective government and citizen oversight (Regional Cooperation Council and Regional Anti-corruption initiative, 2020).

OAGs act as a watchdog of countries public financial management to curb corruption (Chene & Jenkins, 2018). They contribute to anticorruption approaches in two main ways which are deterrence and detection (Assakaf *et al*., 2018). McDevitt (2020) realised that the increase of external audit rate from 4% to 100% in 600 Indonesian village road projects reduced corruption from 27.7% to 19.2%. In a study that assessed Chinese provincial panel data from 1999 to 2008, Chêne (2018) discovered that audit institutions were able to identify corruption and take corrective action. A study by Ramirez and Perez (2016), using a sample of 78 countries, presented that OAG auditing have a notable impact on reducing corruption especially for the OAGs with greater powers to impose sanctions for non-compliance. Another study on over 100 countries also realised that independent and professional audit institutions have a significant impact on reducing public sector corruption (Gustavson & Sunstrom, 2016). Public audits disclose wrongdoings in published audit reports which deter and discourage public officials from engaging in fraudulent or corrupt behaviour (Gherai *et al*., 2016). A study in Brazil confirmed that auditing is an effective tool to reduce corruption which deter elected public officials from corruption due to a concern that published audit reports would expose their corrupt behaviour to voters and compromise their re-election (Avis *et al*., 2018). A 2008 cross-country analysis of 133 countries discovered that higher quality auditing standards in the public sector had a distinct effect on reducing corruption (World Bank, 2020). A study which used a sample of sample of 78 countries confirms that strong OAGs have notable impacts on reducing corruption (Ortiz Ramirez & Cruz Perez, 2016). A survey data from over 100 countries found that independent and professional audits significantly impact on the reduction of public sector corruption (Gustavson & Sunstrom, 2016).

2.4.3.1 The Utility of Public Auditing to Corrupt the Health Sector

The health sector is susceptible to corruption due to information asymmetry and poor financial accounting systems which give unscrupulous public health officials several chances to defraud public funds (McDevitt 2020). The advent of several forms of public auditing was confirmed to have negative effects on corruption. Auditing exposed government officials who use their discretion to provide license and accredit health facilities, use of services and products, which led to the risk of abuse of power and use of resources in Zimbabwe (Mantzaris and Pillay, 2017). The absence of accountability by health professionals to the OAG and the punishment for non-conformity spearheaded more spates of corruption. In the South African health sector public auditing reflected that corruption was prevalent due to weak financial systems, dysfunctional supply chain and procurement processes, non-existent risk management systems and power relationships (Khumalo, 2017). Public auditing minimise the impacts of corruption on the healthcare such as increase in infant mortality and low life expectation (World Bank, 2018). The ad hoc nature of auditing in most developing countries results in \$415 million (or 7.29 % of global health expenses) loss to corruption in the health sector as indicated by WHO (the World Health Organisation) findings (Samuel and Frisancho 2015). The public auditing framework in South Africa is failing to evenly deal with grand corruption in the health sector since the AGSA has no power to prosecute (Mantzaris and Pillay, 2017). The Zimbabwean healthcare system is plagued with chronic corruption which contribute to shortage of medical supplies, water, and electricity on top of dilapidated infrastructure (TIZ, 2021). The health sector do not usually submit financial statements and records timely to the OAG for it to be audited as well as the absence of effective lines of accountability which justify why corruption remain at unprecedented levels and at alarming rate (Zinyama, 2018). The health sector is characterised by the misappropriation of public funds for private gain in the form of illicit financial flows finance (TIZ, 2021). Public auditing in the MoHCC exposed a high-profile case of abuse of public procurement process where a Zimbabwean health minister was arrested over a \$60 million COVID-19 equipment contract corruption (TIZ, 2021). The OAG auditing function provided valuable solutions in curbing illicit financial flows by conducting forensic audits on theft of medical supplies from the public health sector, and the complicity of state institutions and officials in smuggling of medical supplies into the country (OAG, 2021).

2.4.4 Solutions to the Challenges Faced by SOEs in Complying to Accounting Standards, Policies and Procedures.

The SOEs cannot be passive institutions which continuously receive adverse reports from OAGs and yet do absolutely nothing to transform negative developments. The public institutions can apply a raft of measures which improve their compliance to public sector accounting standards. This section explains the following solutions in terms of their empirical usefulness around the world.

2.4.4.1 Open Government Initiatives

Open government reforms aim to improve public sector transparency, inclusiveness and collaboration. Enhanced transparency promotes a public sector culture and climate that is less conducive to corrupt activities through empowering citizens to demand better services from the government (Independent Advisory Group on Country Information, 2021). Open government initiatives entail that public enterprises involve citizens in assessing the functions of the government through providing relevant information, developing opportunities for citizen engagement, and implementing mechanisms that strengthen accountability (Duri *et al*., 2021). They usually thrive in an environment where there is political will, a free and independent media, a robust civil society, effective accountability and sanctioning mechanisms (Chêne, 2018). They also contribute to strong government and citizen's relationships which improve trust and social capital. The initiatives contribute to improved service delivery and reduction of corrupt activities through transparency which is a first step to address financial misconducts.

Open government ensure that information reaches the citizens, media and responsible authorities to ensure that everyone is aware of government projects and the models of administration used (World Bank, 2018). It spearheads the change of public officials' behaviours to desist from channelling public resources into private use than the intended public use. Open government strategy in Kenya's budgeting process enhanced accountability of public officials and compliance to public accounting standards (Long, 2019). Furthermore, Ethiopia's Social Accountability Program which was intended to better engage citizens and improve public service delivery at the local level led to increased trust between civil society, service providers and the government (Cuadrado-Ballesteros *et al*., 2020). In India the Mazdoor Kisan Shakti Sangathan (MKSS) a peasant and workers' union carry out social audits of local government expenditures in village communities through public hearing forums to identify instances of fraud and corruption (Gustavson & Sunstrom 2016). In South Africa, the Public Service Accountability Monitor (PSAM) a research and advocacy organisation works meticulously with the legislature to track government agencies' responses to cases of financial misconduct and corruption identified in the auditor general's reports (Khumalo, 2017).

A step further was taken by the OAGs to open to citizen engagement in the audit processes. In South Korea the Board of Audit and Inspection (BAI) has introduced several ways to encourage citizen participation in public audits like request for special audits of public enterprises in suspected cases of corruption (Assakaf *et al*., 2018). In the Philippines, the national

Commission on Audit (COA) has developed partnerships with many civil society organisations to conduct participatory audit exercises, mainly prioritising performance audits (Chene & Jenkins, 2018). The Netherlands Court of Audits successfully use social networks such as Twitter and LinkedIn and crowdsourcing to solicit knowledge from citizens, announce new audit reports and make the public aware of parliamentary reactions to audit findings (Cuadrado-Ballesteros *et al*., 2020). In Honduras, the OAG organises workshops with social organisations and citizens to discover irregularities in public officials' use and management of public resources and assets (Otalor & Eiya, 2018).

Standardised Financial Record Keeping

Documentary evidence give solid, credible, authentic and complete evidence of how public resources are administered and utilised. Well managed and standardised financial records provide solid basis for auditing and reporting in the SOEs. Clear financial records dispel public sector ambiguity which opens up to corruption (Chene & Jenkins, 2018). They also provide disincentives to unscrupulous public officials to tamper with the SOEs financial use evidence. Print and electronic financial records are retrievable easily from well-managed standardised record systems which make investigations into fraudulent activities less cumbersome if documents can be availed in matter of minutes (Assakaf *et al*., 2018). Standardised financial record keeping enables more effective identification of any disparities in records (Gherai *et al*., 2016). Authorities in the Gambia use customs documents against insurance records to detect fraud in the shipment of goods (Gustavson & Sunstrom 2016). Strong records management standards and control systems protect them from wilful disorganisation, concealment, disappearance, stolen, destroying or tampering with. Financial records provide needed evidence when corruption occurs for the successful prosecution of wrongdoers (Ortiz Ramirez & Cruz Perez, 2016). Standardised records systems presents an instrument for deterring malfeasance and exposing corruption and fraud. Consequently, records management offers preventative, credible restraint for corruption and fraud (Khumalo, 2017).

Remuneration Improvement

It is imperative for governments especially in less economically developed countries (LEDCs) to improve the remuneration and conditions for civil servants in order to deter them from manipulating public accounting procedures for private gain (GoZ and World Bank, 2018). Usually civil servants connive with accounting officers be it internal and external to defraud the governments of public resources in order to suffice their basic needs (Zinyama, 2018). Failure of governments to handsomely pay civil servants develop conditions for corruption, misuse, abuse, embezzlement and biased decision making towards self-interests. Proper remuneration of public officials guarantees that public funds and state properties are properly accounted for (Long, 2019).

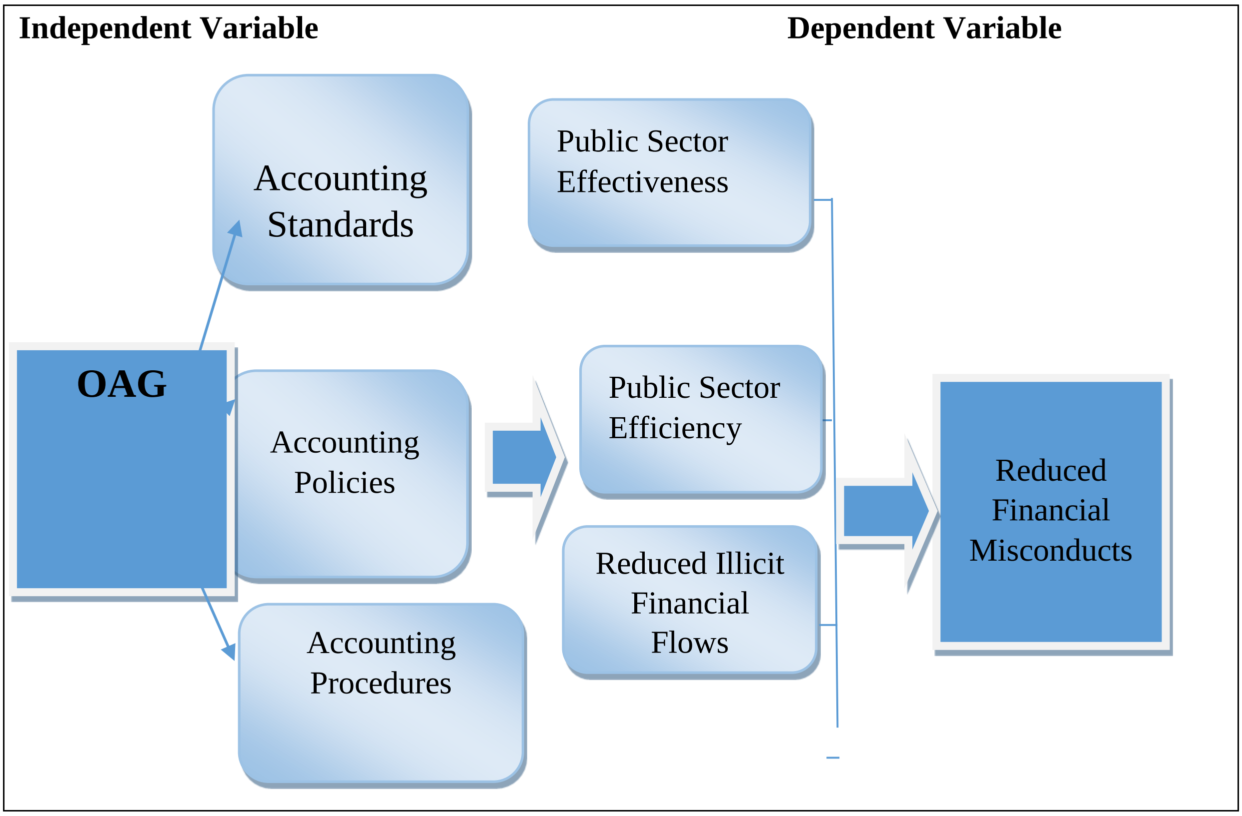
Training and Education of Public Officials

Training and education of public officials on public sector accounting standards and corruption raise staff awareness. The OAG play an important role in training SOEs to equip them with knowledge on record keeping and financial management to avert illicit financial flows. A study by Mat *et al*., (2018) in Malaysia found that training and education improved internal auditing and reporting in SOEs which reduced corruption and fraud. Training and education of public officials minimise the delay in the release of SOEs financial statements to the OAG which improve timely provision of audit reports (Ndlovu, 2019). Training and education in 23 countries increased swift release of financial statements as well as audit reports within 24 months of the end of the budget year (Association of Chartered Certified Accountants [ACCA], 2017).

2.5 Conceptual Framework

The conceptual framework in figure 1 presents the OAG and its roles impact on service delivery and mitigating the rate of corruption. The OAG is essential in highlight areas where there are financial misconducts in order to initiate some improvised strategies to reverse adverse situation.

Figure 1: Conceptual Framework



(*Source: Researcher Own Design*)

Figure 1 illustrate the conceptual framework for the study that is the OAG in promoting compliance with public sector accounting standards, policies and procedures in order to minimize the financial misconduct in the MoHCC.

2.6 Empirical Works

The empirical works present confirmed studies on the study subjects which were done in other areas. A synopsis of OAG impact on SOEs is illustrated to demonstrate how practical study objectives are. This research presents typical global, continental and national examples of how OAGs operate in SOEs and its related impacts.

2.6.1 World

A study which was done by Cuadrado-Ballesteros *et al*., (2020) presented that public accounting standards, policies and procedures application on service delivery in 33 Organisation for Economic Co-operation and Development (OECD) countries was proportionally positive. The adoption of comprehensive auditing techniques and financial management reforms in Bangladesh resulted in substantial reduction of corruption in SOEs (Regional Cooperation Council and Regional Anti-corruption initiative, 2020). In Chile public auditing improved financial management and SOEs governance which confronted the causes of corruption and symptoms (World Bank, 2018). McDevitt (2020) realised that the increase of external audit rate from 4% to 100% in 600 Indonesian village road projects reduced corruption from 27.7% to 19.2%. In a study that assessed Chinese provincial panel data from 1999 to 2008, Chêne (2018) discovered that audit institutions were able to identify corruption and take corrective action. A study in Brazil confirmed that auditing is an effective tool to reduce corruption which deter elected public officials from corruption due to a concern that published audit reports would expose their corrupt behaviour to voters and compromise their re-election (Avis *et al*., 2018).

As remedies to solve the challenges faced, In India the Mazdoor Kisan Shakti Sangathan (MKSS) a peasant and workers' union carry out social audits of local government expenditures in village communities through public hearing forums to identify instances of fraud and corruption (Gustavson & Sunstrom 2016). A study by Mat *et al*., (2018) in Malaysia found that training and education improved internal auditing and reporting in SOEs which reduced corruption and fraud.

2.6.2 Africa

In South Africa, the AGSA (2016) realised that, financial misconduct claimed about 44% of the reported cases and amounted to over R331 million was lost. In the following year, the cost of financial misconduct increased to over R20 million which suggested the need for the National Treasury to consider amending public accounting regulations in order to mitigate and recover the illicitly leaked amounts (Khumalo, 2017). A successful financial and regulatory auditing in Sierra Leone exposed that a former Minister of Transport was involved in grand corruption when he signed a contract with a German company which enabled him to receive up to 50% of any engineering fee paid to the German company for procurements. It was noted that he received US$100,000 per year for the duration of the project (Regional Cooperation Council and Regional Anti-Corruption Initiative, 2020). A study by the World Bank (2020) reflects that public auditing reduced corruption in strategic high value procurement contracts in Somalia.

Efforts to solve the challenges faced SOEs contributed to open government strategy in Kenya's budgeting process which enhanced accountability of public officials and compliance to public accounting standards (Long, 2019). Furthermore, Ethiopia's Social Accountability Program which was intended to better engage citizens and improve public service delivery at the local level led to increased trust between civil society, service providers and the government (Cuadrado-Ballesteros *et al*., 2020). In South Africa, the Public Service Accountability Monitor (PSAM) a research and advocacy organisation works meticulously with the legislature to track government agencies' responses to cases of financial misconduct and corruption identified in the auditor general's reports (Khumalo, 2017). Authorities in the Gambia use customs documents against insurance records to detect fraud in the shipment of goods (Gustavson & Sunstrom 2016).

2.6.3 Zimbabwe

The misuse of public funds in the MoHCC result in transport provision constraints to patients around the country which weaken the public health system (OAG, 2019). In 2018 the MoHCC had 282 ambulances and only 134 (48%) were functional whilst 148 (52%) were non-runners which negatively affected service delivery due to delays in transportation of patients (Duri *et al*., 2021). The MoHCC lack accounting software which result in heavy workloads for public health officials to account, plan and manage funds (RTI and ZEPARU, 2015). Public auditing in the MoHCC exposed a high-profile case of abuse of public procurement process where a Zimbabwean health minister was arrested over a $60 million COVID-19 equipment contract corruption (TIZ, 2021).

2.7 Knowledge Gap

Several studies have focused on the ability of the OAG to foster public sector accounting standards focusing on the sanction powers (Avis *et al*., 2018; World Bank, 2020; Duri *et al*., 2021), roles and responsibilities (Khumalo, 2017; Chêne, 2018; OAGO, 2020), and shortfalls. The focal points were on the intra-environments of OAGs staffing, remuneration and expertise which determine promoting abilities to detect and highlight financial misconducts (Long, 2019; Regional Cooperation Council and Regional Anti-Corruption Initiative, 2020). There are very few or even none of the studies which took initiatives to scan through the readiness of the SOEs to cooperate and accept the recommendations of the OAG. This study put more emphasis on the MoHCC existing conditions which makes it comply with OAG driven accounting standards, policies and procedures. This angle ensures that both OAG and respective SOEs deficiencies are addressed to develop a win-win situation in public sector accounting standards, policies and procedures implementation where the supplier and the recipient are all cooperating in improving service delivery and fight off the scourge of corruption.

2.8 Chapter Summary

The literature review clearly reflected that the OAG has significant roles in spearheading public sector accounting standards, policies and procedures compliance. The institution conducts public auditing and reporting roles which highlight some financial misconducts which derail service delivery. The OAGs drive the public sector towards efficiency and effectiveness which improve transparency and accountability in the handling of public funds. Public auditing uniquely exposes illicit financial flows and enhance effective and efficient service delivery which foster compliance to accounting standards.

CHAPTER 3

RESEARCH METHODOLOGY

3.1 Introduction

Research methodology is a research plan which is put in place to ensure that primary data gathering, processing and presentation are all standardised to minimise biases. The chapter present a roadmap used in the transformation of data to information about the effectiveness of OAG in promoting public sector accounting standards. The chapter offers a concrete basis for chapter four data analysis and presentation which follows laid down procedures from this chapter three. The chapter is comprised of research philosophy, research objectives recap, approach, methodology, design, research strategy, population, sampling, research instrument, data collection procedures, validity and reliability, data presentation and analysis and finally ethical considerations.

3.2 Recap of Research Aim, Objectives and Hypotheses

The research aim is:
To investigate the effectiveness of the auditor general's office in promoting compliance with public sector accounting standards, policies and procedures: A case of the Ministry of Health and Child Care.

The research objectives are:

- To determine the role of the OAG in the Ministry of Health and Child Care (MoHCC) operations.
- To assess the role of public sector accounting standards, policies and procedures in MoHCC service delivery.
- To assess the relationship between public auditing and the rate of corruption in the MoHCC.
- To recommend solutions to the challenges faced by MoHCC in complying to accounting standards, policies and procedures.

The research hypotheses are:

H_1: There is a positive correlation relationship between public accounting standards, policies and procedures, and MoHCC service delivery.

H_2: There is negative correlation relationship between public auditing and the rate of corruption in the MoHCC.

3.3 Research Philosophy

Research philosophy refers to the process of data collection, evaluation and processing done in the study (Saunders *et al*., 2016). It emphasised on the context, source, and the development of information (Ben *et al*., 2018). The two types of philosophies are positivism (quantitative) and phenomenology (qualitative). The positivism philosophy view information as objective which is best illustrated by scientific methods (Ben *et al*., 2018). Phenomenological study prioritise imagination to connect thoughts, knowledge placement, and language flow (Bennett, 2016). This study adopted the positivism research philosophy to statistically observe effectiveness of the OAG in promoting public sector accounting standards, policies and procedures.

3.4 Research Approach

This research adopted a deductive research approach. A deductive research approach suitably applies in a positivism research philosophy. Quantitative studies make use of a deductive approach to solve problems through reasoning to synthesize data (Saunders *et al*., 2016). Deductive approach assumes that events are ordered and consistent, and therefore the reality is ordered and deducible (Leavy, 2017). Emma (2019) concurs that activities are specified and organized, and for that reason realism and truth are structured and deducible.

3.5 Quantitative Research Methodology

A research methodology is a process of gathering, collecting, and evaluating data (Emma, 2019). Gravetter and Forzano (2018) corresponds that a research methodology is a procedural process of gathering data through the use of apposite designs, philosophies, approaches, and strategies. This research made use of a quantitative research methodology to confirm the cause-effect descriptive and inferential statistical requirements engrained in the research aim. A quantitative research prioritise gathering of structured numerical data for result generalisations of a sample population and endorsement of statistical hypotheses (Emma, 2019). According to Avella (2019) quantitative research has a principal role of developing reliable, general and objective results.

3.6 A Descriptive Research Design

A research design is defined as a combined tactic used to blend research tenets to data gathering in a cohesive, effective, and efficient manner (Gravetter and Forzano, 2018). Research design basis is on study methodology which control and direct guide data collection process, choosing of instruments, arrangement and analysis of the collected data (Avella, 2019).

Auby (2020) presents that a descriptive design is mostly used to interpret behaviours, attitudes, and characteristics of a population without the intention of findings relationships among variables. Similarly, Makrygiannakis and Jack (2018) concur that descriptive research design aims to gain information on what, who, where, how, and when. It is a concept attempted to release the nature of the research problem (Hague, 2016). A descriptive design attempts to systematically describe a problem, phenomenon, or a situation without making inferences. The central purpose of a descriptive research is to find out what is prevailing in the data set. In this research it assists illustrating the effectiveness of the OAG in promoting public sector accounting standards, policies and procedures within the MoHCC.

Setia (2016) promulgate that there are two types of descriptive statistics, which are simple descriptive and comparative descriptive. Simple descriptive describe a variable without any comparison initiative and comparative describe more than or equal to two groups for the sake of comparison. In a descriptive design, there is no alteration of variables. The variables are measured in a real-life occurrence. This research mostly embarks on comparative descriptive analysis.

3.7 Research Strategies

A research strategy is a roadmap for planning, implementation and checking of the research (Bennett, 2016). The quantitative research strategy used in this study is a survey. Surveys are categorized into two types which are structured and unstructured surveys. Structured surveys are use structured questions to collect data using a closed ended questionnaire (Jones *et al.* 2018). Unstructured surveys are used through asking of questions to study respondents guided by responses given by participants (Jones *et al.* 2018). Surveys are carried out through personal, telephone, electronic, and mail modalities. They are suitable for the collection of data on awareness, attitudes, behaviour, intentions, demographics, and lifestyle (Setia, 2016).

3.8 Population and Sampling Techniques

This study takes stock of the total population available for Natpharm, MCAZ, PGHs, OAG and TIZ administrative staff members who are eligible to be involved in the research. It makes use of a cluster sample technique which is commensurate with the quantitative research method to equitably select the most appropriate study respondents.

3.8.1 Target Population

The target population refers to the eligible individuals who are effective to include in the study and achieve the intended data collection target (Leedy and Ormrod, 2019). Natpharm, MCAZ and PGHs head offices have total populations of 35, 41 and 57 administrative staff members (accountants, auditors, operational experts, principal directors and managing directors) respectively from the MoHCC (MoHCC Annual Report, 2020). The study also add on the top management population of the OAG and TIZ that is 7 and 5 respectively. This makes a summation of 145 technical experts' total population in the research.

3.8.2 Sampling

Sampling is a methodological way of identifying research participants from the total population. It ensures that results are made from appropriate and effective sample size which conforms to the research set standards. It is done in a probability and non-probability method, either or both of the two methods. Probability sampling adopt a randomisation approach in respondent selection whereas the non-probability uses non-random techniques in respondent identification (Leedy and Ormrod, 2019). This research used a cluster sampling technique under a probability sampling strategy.

Cluster sampling involves dividing the total population into groups based upon easy and visible characteristics called clusters and selecting members within each cluster (Bryman, 2016). This sampling technique is similar to stratified sampling technique and involves dividing members into mutual homogenous group. This research takes the occupational clusters that are already there which are Natpharm, MCAZ, PGHs, OAG and TIZ. The researcher went on to select an equitable number of respondents from each cluster of 60 percent.

3.8.3 Sample size

A sample is a subset of the total population identified through random sampling techniques (Megan and Elizabeth, 2017).

3.8.3.1 Quantitative Sample Size

An acceptable quantitative research sample size should float above 10% of the total population (Avella, 2019), which is collectively 145 administrative staff members from Natpharm, MCAZ, PGHs, OAG and TIZ head offices in Harare. Out of the total population (145) the research used a sample size of 60% which translate to 21 administrative staff members from Natpharm, 25 administrative staff members from MCAZ, 34 administrative staff members from PGHs, 4 top management administrative staff members from OAG and 3 top management administrative staff members from TIZ, the total sample size adds up to 87 (60%) administrative staff members.

3.9 Research Instrument

A study instrument is a data gathering tool used to collect data from research respondents (Bryman, 2012). This research adopted a questionnaire (See Annex 1) for the data collection process from Natpharm, MCAZ, PGHs, OAG and TIZ head offices. The instrument was the foundation to access public sector accounting standards, policies and procedures as well as financial management and control from the selected SOEs and an NGO. A total of 87 questionnaires (Annex 1) were distributed in a proportion of 21 to Natpharm, 25 to MCAZ, 34 to PGHs, 4 to OAG and lastly 3 to TIZ.

3.9.1 Closed Ended Questionnaire

A closed ended questionnaire is a structured quantitative data gathering instrument with closed ended questions (Emma, 2019). It is cost-effective and time saving in nature (Avella, 2019). A questionnaire is predictive instrument which seek to validate ideas available in the market (Leedy and Ormrod, 2019). Although there is no planned standard to develop questionnaires, short and specific questionnaires invite higher response rates (Emma, 2019). The data that is drawn from a closed ended questionnaire is easy to capture and assess in statistical softwares which process numerical data (Creswell, 2014).

3.9.1.1 Likert scale

A likert scale is a relevant matrix used in a closed ended questionnaire which vary in size from three, five and seven point response columns (Avella, 2019). It structurally makes it easy for a respondent to understand the asked question and also selection of the appropriate explanation (Emma, 2019), but it limits respondents' liberty to answer as he/she wishes (Boone and Boone, 2014). This study questionnaire used a five point Likert scale describe the questions used to gather data. Table 1 illustrated a five point Likert scale.

Table 1: A Five Point Likert Scale

Items	Strongly agree	Agree	Uncertain	Disagree	Strongly disagree
Points	5	4	3	2	1

Table 1 illustrate a five point Lirket scale panel used to gather data on the research objectives. The simple and comparative data gathered used table 1 can be easily analyzed using the Statistical Package for Social Sciences (SPSS) version 22 through descriptive statistical analysis and the data can be further inferred using inferential statistics (Gravetter and Forzano, 2018).

3.9.3 Administration of the Research Instrument

The questionnaire administration is a process of distributing the data gathering tool to the selected Natpharm, MCAZ, PGHs, OAG and TIZ respondents. The instruments are either done manually or electronically. The electronic model was used since it is swift, convenient and safe since the vice of Covid-19 is yet to be over. The use of electronic platforms that is email and social media handles avert the high infectivity of Corona virus. The electronic postal questionnaire has several advantages of low cost, no physical movements, no interview bias and the respondent have time to consult any necessary documents.

3.5.4 Pilot Study

A pilot study refers to a baseline study carried out to confirm the feasibility of the research instrument and its respective items. The initiative is meant to correct errors that could have been committed during the drafting process and also it acclimatise theoretical and practicals paradigm of the research. It is also defined as a pre-test carried out before the beginning of the initial research (Emma, 2019). A pilot study was done at Natpharm, MCAZ, PGHs, OAG and TIZ head offices, where 2 questionnaires for Natpharm, 3 questionnaires for MCAZ, 4 questionnaires for PGHs, 1 was submitted to OAG and 1 questionnaire was sent to TIZ. This means a total 11 questionnaires were disbursed for the pilot study questionnaire surveys to confine the research instrument to the eye of study objectives.

3.10 Construct Operationalization

This study has four objective sections which are the role of the OAG in the MoHCC, the essence of public sector accounting standards, policies and procedures in MoHCC service delivery, the relationship between public auditing and the rate of corruption in the MoHCC and solutions to the challenges faced by MoHCC in complying to accounting standards, policies and procedures. The role of the OAG in the MoHCC was measured using 5 statements on a 5 point Likert scale with 1 = strongly disagree and 5 = strongly agree, which were adapted from (Lee *et al*., 2012). The essence of public sector accounting standards was measured using 6 statements, the relationship between public auditing and the rate of corruption in the MoHCC was measured using 6 statements and solutions to the challenges faced by MoHCC in complying to accounting standards, policies and procedures was measured using 4 statements on a 5 point Likert scale of 1 = extremely unlikely to 5=extremely likely.

3.11 Statistical Tests

A questionnaire reliability analysis was measured using the Cronbach's alpha coefficient to compute the degree of data closeness to normal distribution (Ostroff *et al*., 2013). A value

Cronbach's alpha values of 0.7 and above are considered high reliability for assessing a scale (Viswanathan, 2015). The Cronbach's alpha was calculated for the four objective sections in this research to determine the internal reliability.

3.12 Data Collection Procedures

The data gathering process was done methodologically to guarantee that all the pre-requisite steps were duly done to avoid errors. The initial step was the crafting of the closed ended questionnaire and its respective pilot testing to gather the appropriate study data needed in the research. The pilot tested structured questionnaire was taken to Natpharm, MCAZ, PGHs, OAG and TIZ head offices in Harare to seek for permission and raise awareness of the ongoing research and its purpose to the selected organisation. The structured questionnaire coupled with an introductory research letter from Bindura University of Science Education (BUSE), Graduate School of Business (GSB) were delivered to Natpharm, MCAZ, PGHs, OAG and TIZ head offices for verification of the research mission and also permission seeking. When permission was given, the researcher planned data collection schedule for the selected organisations and communicated with them for necessary preparations to be done.

3.12.1 Validity

Validity refers to the definition of what the research seeks to quantify (Schneider, 2015). There are three types of validity tests, which are construct, internal and external validity (Yin, 2014). Construct validity entail measuring operational processes, internal validity explains the effects on experimental and quasi-experimental study and external validity focus on the degree of generalizability of the study outcomes (Khan, 2014). It advocates for triangulation of study methods used to ensure the accuracy and reliability of results (Andriopoulos and Slater, 2013). Quantitative validity was guaranteed by the use of a quantitative structured questionnaire, descriptive and inferential statistics to address the core of the research.

3.12.2 Reliability

Reliability is primarily used to judge the quality of a research design (Yin, 2014). The reliability of a research consists of similarity, dependability, and consistency of the study in to other similar studies (Radcliffe, 2013). Quantitative reliability ensure that results remain the same no matter how many times the research has been replicated (Avilla, 2019). The study used an objective closed ended questionnaire which does not accommodate subjective thoughts and the collected data was analyzed using descriptive and inferential statistics which produce the same results if the data being used remain the same.

3.13 Data Presentation and Analysis Procedures

The primary data collected from Natpharm, MCAZ, PGHs, OAG and TIZ was first sorted to be sensible and then processed in the SPSS version 22 software to get the descriptive and inferential statistical results intended. The analysed data was figurative presentation formats like charts, diagrams and graphs.

3.13.1 Data Presentation

Tables, graphs, tables and figurative data presentation simulations were used in this study to demonstrate impressively research results. The univariate, bivariate and multivariate data was presented in models to demonstrate the inferential links.

3.13.2 Quantitative Data Analysis

Data analysis is a practice of summarising, drawing meaning, and inferences from the data poised (Ben *et al*., 2018). It is the changing of raw data into information. Quantitative analysis offers statistical dimensions, comparisons and control of ambiguity (Khan, 2014). Statistics have two types which are descriptive and inferential. Descriptive statistics focus on the basic features of a data set collected in a research through graphical analysis to offer summaries about a presentation which is clear and easily understandable (Kapoulas and Mitic, 2012). This research used simple descriptive analysis for objective one (*to determine the role of the OAG in the MoHCC operations*) and objective four (*to recommend solutions to the challenges faced by MoHCC in complying to accounting standards, policies and procedures*) which are univariate in nature and then for objective two (*to assess the role of public sector accounting standards, policies and procedures in MoHCC service delivery*) and three (*to assess the relationship between public auditing and the rate of corruption in the MoHCC*) the study adopted the use of comparative descriptive analysis to make comparisons between independent and dependent variables. Inferential statistics offer conclusions beyond the immediate data gathered by inferring an available relationship throughout a considered period. The objective two and three comparative descriptive statistical analysis results complemented by the study hypotheses (H_1 and H_2) were tested using inferential statistics, Pearson Product Moment Test Correlation Coefficient (PPMTCC) to test the significance of public sector accounting standards and MoHCC service delivery as well as the nexus between public auditing and the rate of corruption relationships.

3.14 Ethical Considerations

Ethics are professional codes of conduct and venerated rules in the data collection process, analysis, and interpretation of the results (Leedy and Ormrod, 2019). The research assured ethical considerations through the use of an introductory letter from GSB BUSE (See Annex 2), to get permission from Natpharm, MCAZ, PGHs, OAG and TIZ before the start of data collection process and the use of simple language which do not confuse respondents. The respondents sign research instruments using a variety of alphabetical letters to illustrate their voluntary need to take part in the research. The ethical considerations that inspiration this study are discussed below;

3.14.1 Ensuring participants have given informed consent

Informed consent entail that respondents have freedom to make voluntary decisions about their willingness to take part in the study (Ben *et al*., 2018). It ensures that research participants are offered enough details so that there no elements of force (Bennett, 2016). This should be done before giving them consent to participate in the study. There is explanation of the study role and the aim in an appropriate language.

3.14.2 Ensuring no harm comes to participants

The research takes accountability to assure that there are no physical or emotional threats that endanger participants during the data collection period. The researcher avoided hard-hitting language or destructive questions.

3.14.3 Ensuring confidentiality and anonymity

The researcher ensured that responses on study outcomes do not expose participants' names. This research designed a technique of marking research instruments with alphabetical letters to conceal participants' identity.

3.14.4 Ensuring that permission is obtained.

The researcher requested for permission before any progress into the study to indorse the decorum and validity of the research. The necessary ethical clearances from Natpharm, MCAZ, PGHs, OAG and TIZ head offices were gathered.

3.15 Chapter Summary

This chapter presented the methodological framework of the study from research philosophy to the professional codes of conduct. The research used a deductive philosophy which is compatible with the quantitative nature of the study. It made use of descriptive research design to simply and comparatively describe the effectiveness of the OAG in promoting compliance to public sector accounting standards, procedures and policies. The research used a closed ended questionnaire to gather data from 60% (87) of the administrative staff members considered in this research. The gathered data was analysed using simple and comparative descriptive statistical analysis and the comparative descriptive analysis results were tested using inferential statistics, PPMTCC to determine the significance of the realised relationships.

CHAPTER 4

RESULTS, DISCUSSIONS AND INTERPRETATION

4.0 Introduction

This chapter analyzed and presented results which were gathered from Ministry of Health and Child Care (MoHCC), state owned parastatals that is 21 respondents from Natpharm, 25 respondents from Medicines Control Authority of Zimbabwe (MCAZ) and 34 respondents from Parirenyatwa Group of Hospitals (PGHs) as well as 4 respondents from the Office of the Auditor General (OAG) and 3 respondents from Transparency International Zimbabwe (TIZ). The sample size determined was 60% (87 Respondents) of the 145 administrative staff members available. The cluster sampled closed ended questionnaire respondents efficiently responded to the questionnaire survey. The gathered data on the effectiveness of the auditor general's office in promoting compliance with public sector accounting standards, policies and procedures was analyzed using comparative descriptive statistics through measures of central tendency (mean and standard deviation) and respondents' cumulative frequencies. The descriptive statistical results were tested by the Pearson Product Moment Test Correlation Coefficient (PPMTCC) to significantly demonstrate the relationship between public sector accounting standards, policies and procedures, and MoHCC service delivery as well as public auditing and the rate of corruption in the MoHCC. The primary findings were calibrated with secondary empirical evidence in order to augment the findings. The univariate and bi-variate results from the study objectives were presented visually through graphs, models, charts and figures to give a lasting impression. The study was sensitive since there was an almost balanced contribution between male and female respondents. The data analysis was done in three phases that is, phase 1: sample social and demographics analysis, phase 2: scale reliability analysis of the closed ended questionnaire and phase 3: Data results-descriptive and inferential statistics analyses.

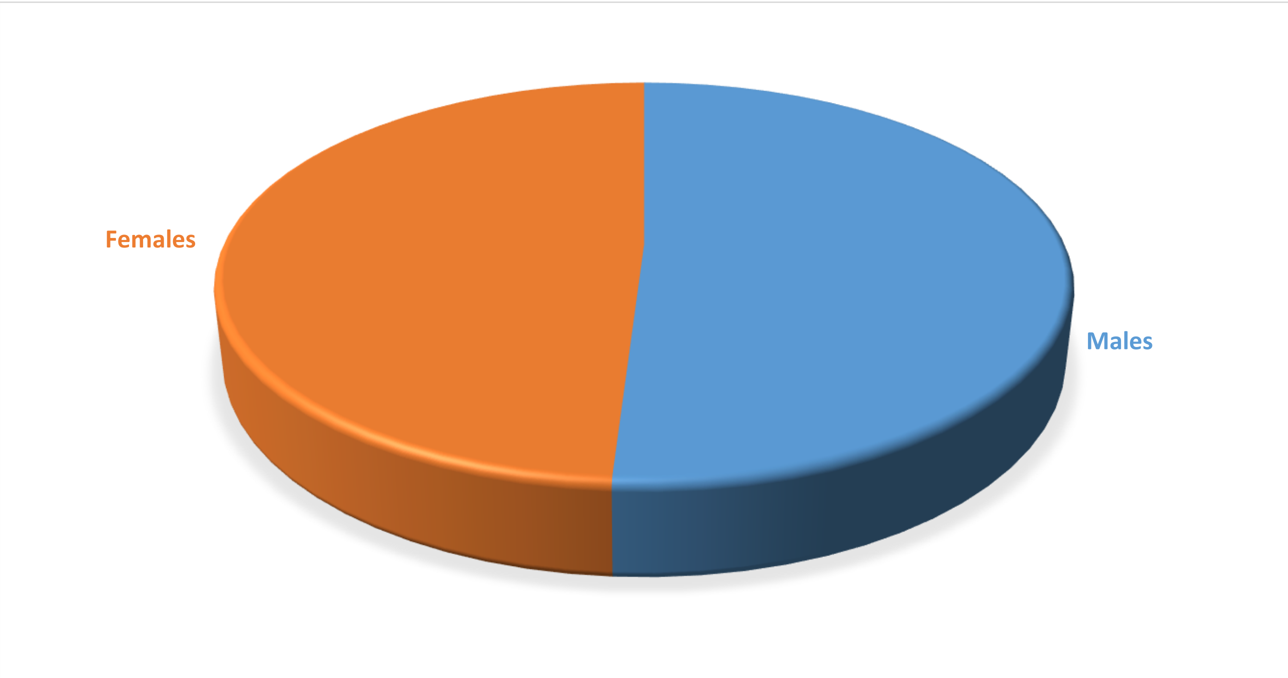
4.1 Phase 1: Sample Social and Demographics

The social and demographic aspects the closed ended questionnaire participants demonstrate an important cross cutting theme which validate the results and make them sounder. A balanced female and male participants shares essentially mix the experiences that are faced by women and males differently but significantly diversify the study. The degree of education and work experience of participants also highlight very important research parameters which determine the depth of knowledge and tenure the experienced observations have been going on. The study under the social and demographic factors focused on sex, age and experience of respondents.

4.1.1 Analysis of Frequency Distribution for Gender

Of the 87 (60%) cluster sampled participants in this study, 51% (44) compose the male respondents and the remaining 49% (43) are female participants. This reflect that the study was gender sensitive and considerate since there is a condition of almost an equilibrium. Gender equality condition existing in this study justify the position of government as an equal employer and also the improvement in women expertise to work in the public sphere of work as ever before. A study of a gender balance nature like this was also carried out by Khumalo (2017) in South Africa where male and female participants were almost the same during the Public Service Accountability Monitor (PSAM) a research and advocacy organisation works meticulously with the legislature to track government agencies' responses to cases of financial misconduct and corruption identified in the auditor general's reports. Figure 2 gender fractions of the closed ended questionnaire respondents participated in this structured survey.

Figure 2: Respondents Gender Composition



n=87 Source: Primary Data

Figure 2 presents the gender composition of participants who took part in this closed ended questionnaire survey.

4.1.2 Analysis of Frequency Distribution for Age

The study was dominated by more youthful and middle aged people who are very active and intellectually vibrant. The youth status of the participants is an added advantage to the study because they are innovative and willing to adopt changes. This could be the reason why the electronic questionnaire disbursement modality worked more efficiently. Table 2 is illustrating age layers of participants who participated in this research.

Table 2: Respondents Age Cohorts

Age Category	Number	Percentage
25-35 years	9	10%
36-45 years	35	41%
46-55 years	23	26%
56 and above	20	23%

n=87 Source: Primary Data

Table 2 shows that 51% of the study respondents are below the age of 45 years which means they are still youthful.

4.1.3 Analysis of Frequency Distribution for Experience

The years of service statistics gathered from this research illustrate that 85% of the respondents are more than three years of experience which is considerable for effective and efficient data. The longer respondents served in the study organisations, the more they are acquainted with the public accounting procedures and standards used as well as their impacts. Table 3 demonstrate the experience frequencies of participants.

Table 3: Respondents Years of Service

Years of Service	Number	Percentage
Less than 3 years	10	15%
3-5 years	29	45%
6-10 years	17	27%
11-20 years	8	13%

n=87 Source: Primary Data

Table 3 illustrates the experience of the participants who took part in this research.

4.2 Phase 2: Scale Reliability Analysis of the Closed Ended Questionnaire

The analysis of data on the second phase was designed to determine the internal strength of the closed ended questionnaire. The internal strength of the questionnaire is essential to determine its ability to gather the needed data and in the rightful format. The phase also included the questionnaire response rate.

4.2.1 Questionnaire Cronbach's Alpha Reliability Test

The closed ended questionnaire internal reliability was calculated using the Cronbach's Alpha to determine the normal distribution proximity of statement items used. Cronbach's alpha coeffients range from 0 to 1 and bigger scores demonstrate that the scale is more reliable (Okoya, 2013). Cronbach's alpha coefficients for internal consistency of the four objectives in this closed ended questionnaire and also the overall reliability of the 21 items. The obtained results are beyond the 0.7 cut-off point which is considered to be efficiently reliable for judging a scale (Viswanathan, 2015). In this study the overall Cronbach's alpha value is 0. 767 which illustrates high reliability for all 21 closed ended questionnaire items used.

Table 4: Cronbach Alpha Results

Variables	**Number of Items**	**Cronbach's Alpha**
The Role of OAG in the MoHCC	5	0.715
The Role of Public Sector Accounting Standards, Policies and Procedures in MoHCC Service Delivery	6	0.767
The Relationship between Public Auditing and the rate of corruption in the MoHCC.	6	0.813
Solutions to Compliance Challenges.	4	0.772
Average	**21**	**0.767**

Source: SPSS Data Output

Table 4 illustrate the Cronbach's alpha results for the 21 items used. The Cronbach alpha for the role of OAG in the MoHCC ($\alpha = 0.715, > 0.7$) demonstrates a high reliability. The items determining the role of public sector accounting standards, policies and procedures in MoHCC service delivery presents a reliability value of ($\alpha = 0.767, > 0.7$) which offers a good reliability. The relationship between public auditing and the rate of corruption in MoHCC accounted for (α = 0.813, > 0.7) which illustrates that there is high internal consistency. The solutions to compliance challenges (α = 0.772, > 0.7) shows that there is high reliability. The overall result for the 21 items used (α = 0.767, > 0.7) presents a very reliable internal consistency for the closed ended questionnaire items involved.

4.2.2 Closed Ended Questionnaire Response Rate

Eight-seven (87) closed ended questionnaires were distributed to 21 respondents from Natpharm, 25 participants from MCAZ, 34 respondents from PGHs, 4 from the OAG and 3 from TIZ through electronic postal platforms affordable to respondents and to reduce the risk of transmitting Covid-19 new vicious omicron variant. All the 87 closed ended questionnaires were efficiently responded to and were successfully returned to the researcher for a 100% response rate. The Microsoft Excel 2015 (Windows 10 Pro) was used to calculate the questionnaire response rate in table 5.

Table 5: Closed Ended Questionnaire Response Rates

Respondents	Number of Questionnaire administered)	Number Questionnaire response (n)	Response Rate (%)
Natpharm	21	21	100%
MCAZ	25	25	100%
PGHs	34	34	100%
OAG	4	4	100%
TIZ	3	3	100%

n = 87 Source: Primary Data

Table 5 illustrate that all the 87 distributed closed ended questionnaires that were distributed to the shown respondents were returned to the researcher for descriptive and inferential statistical tests planned. The response rate highlights an element of maturity and understanding middle aged respondents are to work with.

4.3 Phase 3: Data Results – Descriptive and Inferential Analyses

The third phase focus on the descriptive and inferential statistical analysis for the four objectives considered in this study. The primary data collected from MoHCC (Natpharm, MCAZ and PGHs), OAG and TIZ was processed into structured data and then analysed to give results. The primary results were calibrated by the empirical evidence from other spheres on the same subject. The first objective that is the role of OAG in the MoHCC and the fourth objective that is, solutions to compliance challenges were analysed through descriptive statistics respondent's cumulative frequencies and mean. The second batch of objectives which are objective two and three were first analysed through descriptive statistics and then the descriptive statistical results were tested through PPMTCC to determine the significance of the relationships between public sector accounting standards, policies and procedures and MoHCC service delivery as well as the relationship between public auditing and the rate of corruption in the MoHCC.

4.3.1 The Role of OAG in the MoHCC

The first objective focused on the role of OAG in the MoHCC which was divided into five statements that were used comprehensively to collect data within the scope of the objective. The five statements individually were analysed through the descriptive participants' cumulative frequencies and mean in order to strengthen the recorded results. Table 6 illustrates the role of OAG in the MoHCC results.

Table 6: The Role of OAG in MoHCC

Descriptions	**1**	**2**	**3**	**4**	**5**	**Mean**	**Standard Deviation**	**Rank**
The Role of OAG in the MoHCC								
1. The OAG is essential for regular public auditing process.	2	9	23	20	33	3.85	1.126	1
2. It is important to improve public finance management.	13	18	23	17	16	3.00	1.329	4
3. The OAG fundamentally support good governance.	2	6	32	20	27	3.74	1.072	2
4. It initially foster accountability and act as a watch dog to ensure adherence to national development goals.	11	19	22	23	12	3.00	1.248	4
5. The OAG frequently present public reports on the running of MoHCC.	9	18	17	20	23	3.30	1.373	3
Average						**3.38**	**1.230**	

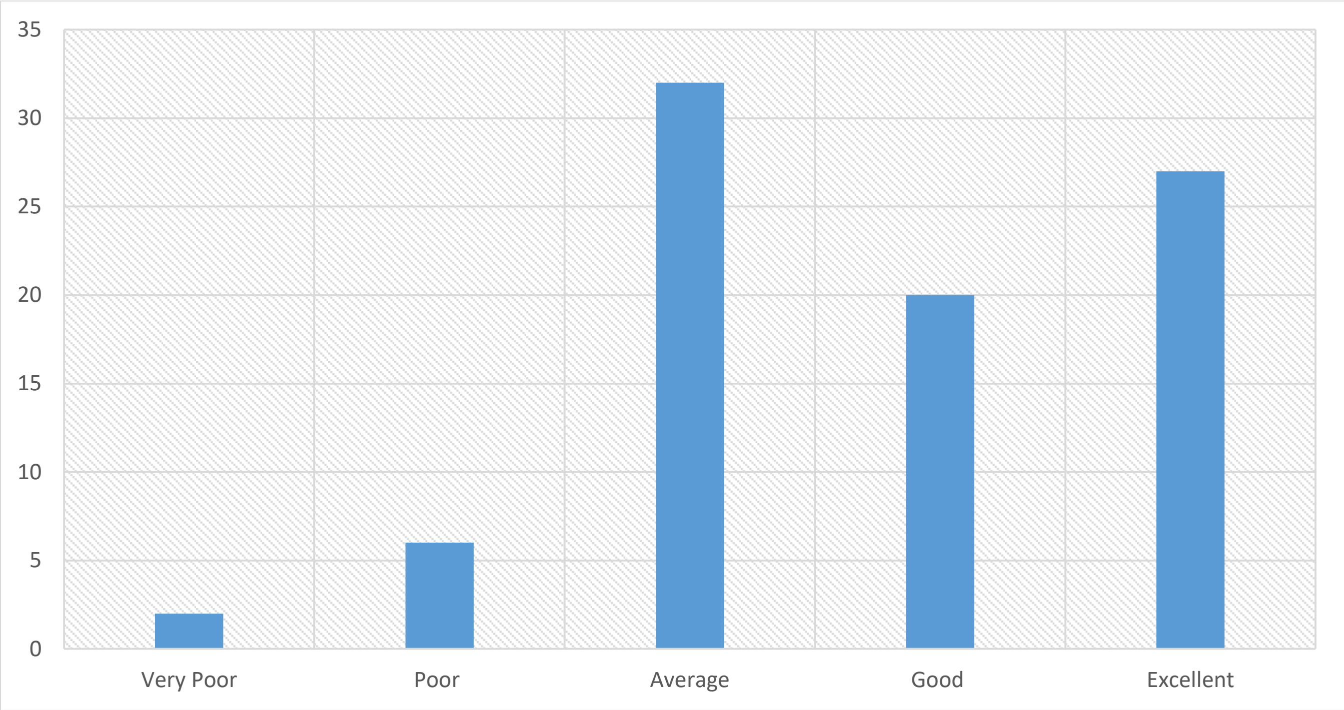
n=87 Source: Primary Data

Table 6 presents the first objective results which were collected from the five statements used in the role of OAG in MoHCC first objective. The five statements in summation explain the role of the OAG in MoHCC. The first statement seeks to obtain data on the essence of OAG in regular public auditing process. 61% of the respondents in the good (4) and excellent (5) Lirket scale columns endorsed the OAG as essential in the regular public auditing process in the MoHCC to ensure that all laid down procedures are followed diligently. The mean result (M= 3.85, SD = 1.126) indicates that the regular public auditing process which is carried out by OAG is good (3.85~4) good for the MoHCC objective implementation and achievement. The mean value (3.85) was used to rank that statement and the strategy of regular public auditing first of the five available statements on this objective. The primary results drawn from participants' cumulative frequencies (61%) and central tendency mean (3.85~4) concur with the secondary literature available on the role of OAG in government ministries and departments. An OAG offer regular public auditing process in order to obtain a myriad of benefits which are improving public financial management, supporting good governance, working as a watch dog and foster internal as well as external accountability of SOEs (AGSA, 2016).

The second statement in arrangement order was determined to connect OAG existence and operations to public finance management. The respondents' cumulative frequencies reflected that public finance management is not effectively improved by the role of OAG operations. 62% of the participants' shows that OAG is either very poor, poor or an average entity to emancipate public financial management. The cumulative frequency result was consolidated by a mean value (M=3.00, SD= 1.329) which shows also that public finance management is not that responsive to the role of OAG but the entity is an average driver of the intended role. The mean value (3.00) relegated the statement position to number four since there is an obscure picture of OAG towards public finance management. The respondents' cumulative frequency (62%) and central tendency mean (3.00~3) results go against the results which were obtained from other nations and territorial fields perhaps because the OAG in Zimbabwe have a lot of loopholes and is deprived of enough authority which is needed to carry out its mandates. The other reason could be the scanty resources which are allocated to the entity which make it a barking but not a biting dog. Contemporary public auditors carryout several audits to improve public financial management. Financial audits are done to ensure accuracy and fairness of accounting procedures and financial statements (Avis *et al*., 2018). Compliance audits analyse the degree to which funds are effectively used as stipulated by relevant laws and regulations (Gustavson & Sunstrom, 2016). Performance audits determine the cost-effectiveness (economy), operational efficiency, and the general effectiveness of SOE programs in accomplishing their objectives (OAGO, 2020). A comprehensive audit combines financial, compliance and performance audits to provide a complete overview of public financial management (Duri *et al*., 2021).

The second ranked statement in terms of mean (M=3.74, SD=1.072) collected data on the ability of OAG to support good governance in the MoHCC. The obtained descriptive participant cumulative frequencies are presented on figure 3 that is shown below.

Figure 3: Respondents frequencies on good governance in MoHCC through OAG



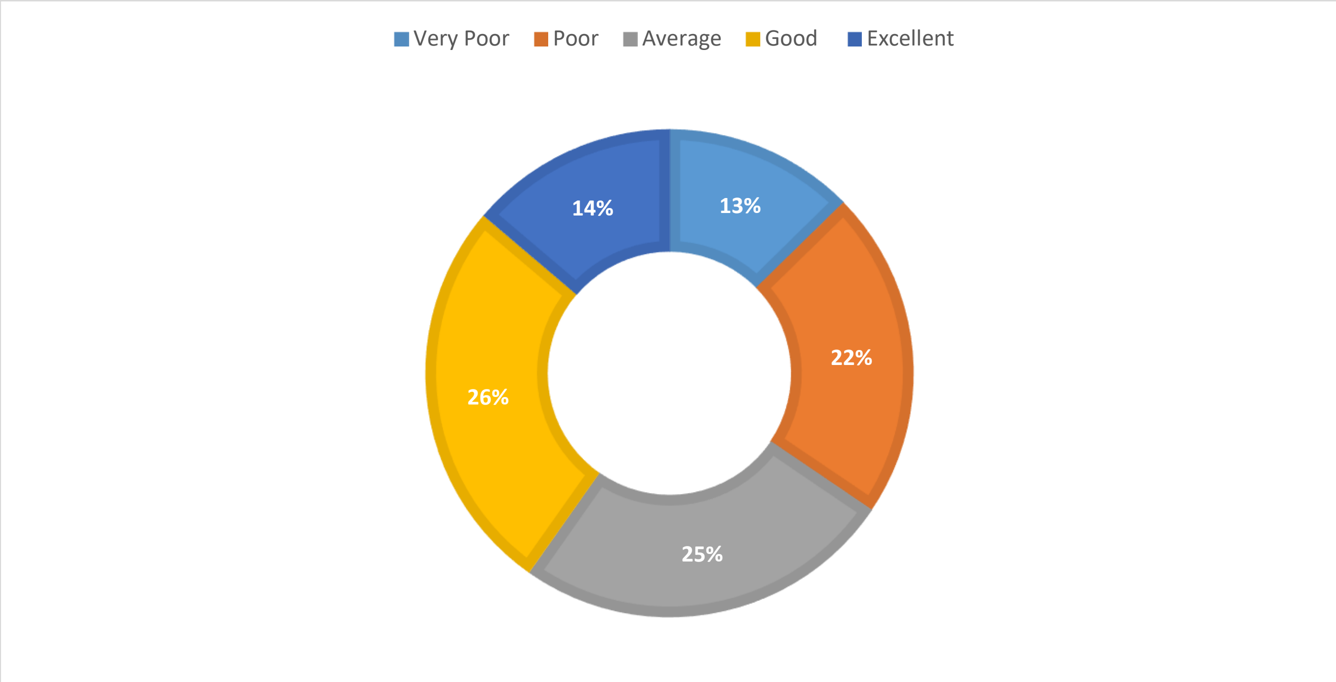
n=87 Source: Primary Data

Figure 3 shows that 54% of the participants agree that the role of OAG in the MoHCC consolidate good governance which is essential to improve transparency and accountability. The mean value (3.74~4) presents that the OAG is a good structural strategy in the MoHCC to spearhead good governance. The results obtained from respondents' cumulative frequency (54%) and mean (3.74~4) coincides with the secondary results gathered already in other researches where public auditing ensure that SOEs maintain key attributes of good governance aforementioned to add credibility to public financial policies and practices (Khumalo, 2017). The findings of the OAG on SOEs are made available to the public to ensure that there is transparency in public finance management and compliance to public sector accounting standards, policies and procedures (OAG, 2021). Public auditing foster efficient and effective utilisation of these limited resources to achieve government goals and objectives (The Global

Fund, 2020). It also enhances the attainment of social development programs by limiting corruption and strengthening the accountability of responsible agencies (Duri *et al*., 2021).

Closed ended questionnaire participants also commented on the role of the OAG as a watch dog to ensure adherence to national development goals. The mean value (M=3.00, SD=1.248) for the fourth statement which was used to rank it number four same as the second statement, illustrate that the respondents were not sure on the utility of OAG to act as a watch dog which spearhead national development goals in the MoHCC. Figure 4 illustrates the frequencies gathered from each column of the Likert scale on accountability fostering role of OAG.

Figure 4: Respondents cumulative frequency on OAG acting as a watch dog



n=87 Source: Primary Data

Figure 4 shows that 60% of the respondents agreed the role of OAG as watch dog to ensure adherence to national development goals is not that strong and they are not sure of its success. The mean (3.00~3) highlight that OAG role is falling short of the needed strength to precisely act as a watch dog and a driver of public accountability. The respondents' cumulative frequencies and mean observations obtained on the fourth statement contradict with the available evidence on the role of OAG as a watchdog. The OAG acts as a 'watchdog' on behalf of the government. A watchdog assumes the role of a guardian, a defender against theft or illegal waste and practices (OAGO, 2020). The OAG give adverse reports and recommend corrective actions where there is no compliance to public sector accounting standards, policies and procedures (Duri *et al*., 2021). The OAG public auditing essence is to facilitate effective internal and external accountability on behalf of the taxpayer, and at the same time accounting officers are held accountable on the use of public funds (OAGO, 2020). It carryout world class, cost effective and technology advanced independent audits to promote clean and transparent administration, the effective and efficient utilisation of resources and good governance (Avis *et al.*, 2018).

The fifth statement on the OAG role of presenting financial reports on the running of the MoHCC SOEs was ranked third (M=3.30, SD= 1.373). The third ranked statement presented the respondents' cumulative frequency results in table 7 below.

Table 7: Participants cumulative frequencies on OAG public reporting function

Description	**1**	**2**	**3**	**4**	**5**	**Mean**	**Standard Deviation**	**Rank**
The OAG frequently present public reports on the running of MoHCC.	9	18	17	20	23	3.30	1.373	3

n=87 Source: Primary Data

Table 7 presents that 51% of the respondents are of the opinion that OAG is poorly or averagely carrying the public reporting as intended in MoHCC. This means that the OAG is not visible enough or strong enough to present and act on the cases of misconduct carried out in the MoHCC. The mean (3.30~3) illustrate that the OAG is either not presenting regular reports in MoHCC or it is not authoritative enough to stop financial and non-financial misconducts which are carried out in MoHCC. The respondents' cumulative frequencies and mean defy the existing literature on the regular presentation of reports of OAG probably because Zimbabwe is a less economically developed country which is different from developed worlds where OAG is very efficient and reliable. The constitutions around the world requires the OAG to audit and report annually on the accounts, financial statements and financial management of all SOEs (OAG, 2021). The OAG of Zimbabwe submit audit reports of Appropriation Accounts, Finance and Revenue Statements and Fund Accounts of Zimbabwe in terms of Section 309 (2) of the Constitution of Zimbabwe read together with Section 10 (1) of the Audit Office Act [Chapter 22:18] (OAG, 2019). The reports are considered by the legislature to ensure that SOEs are properly administered and resources are economically utilised (Khumalo, 2017). The portfolio committees analyse the contents of the annual reports to assess queries raised and if need be the committees summon the SOE representatives to explain irregularities (Regional Cooperation Council and Regional Anti-Corruption Initiative, 2020).

The average mean (M=3.38, SD= 1.230) on the role of OAG (3.38 ~3) presents that the entity is only an average implementer and executer of the constitutionally entrenched roles given to it. There is an obscure picture of the OAG in its role towards public auditing process, supporting good governance, acting as a watch dog to ensure adherence to national development goals and improving finance management. The descriptive statistics shows that the entity is only make meagre efforts to ensure that the aforementioned roles are implemented and used to ensure the achievement of quality health for all and sound public health systems. The OAG needs to make some reforms and revivals in order to make sure that all the planned roles are fully and efficiently implemented.

4.3.2 The Role of Public Sector Accounting Standards, Policies and Procedures in MoHCC Service Delivery

The second objective made use of the comparative descriptive analysis in order to ensure the response of MoHCC public service delivery to OAG public sector accounting standards, policies and procedures. The objective was broken down into six independent statements which were meant to gather views from 87 respondents of the role of public sector accounting standards, policies and procedures in the MoHCC service delivery. Table 8 presents the descriptive statistical outcomes of the role of public sector accounting standards, policies and procedures in MoHCC service delivery.

Table 8: The Role of Public Sector Accounting Standards, Policies and Procedures in MoHCC service delivery

Descriptions	1	2	3	4	5	Mean	Standard Deviation	Rank
The Role of Public Sector Accounting Standards, Policies and Procedures in MoHCC service delivery								
1. They ensure that there is transparency and accountability in executing public duties.	11	11	17	23	25	3.39	1.384	6
2. They act as a blueprint for monitoring and controlling public resources.	3	8	32	22	22	3.56	1.086	5
3. Elimination of illicit financial flows before they make adverse impacts on public health sector.	9	12	14	19	33	3.59	1.386	3

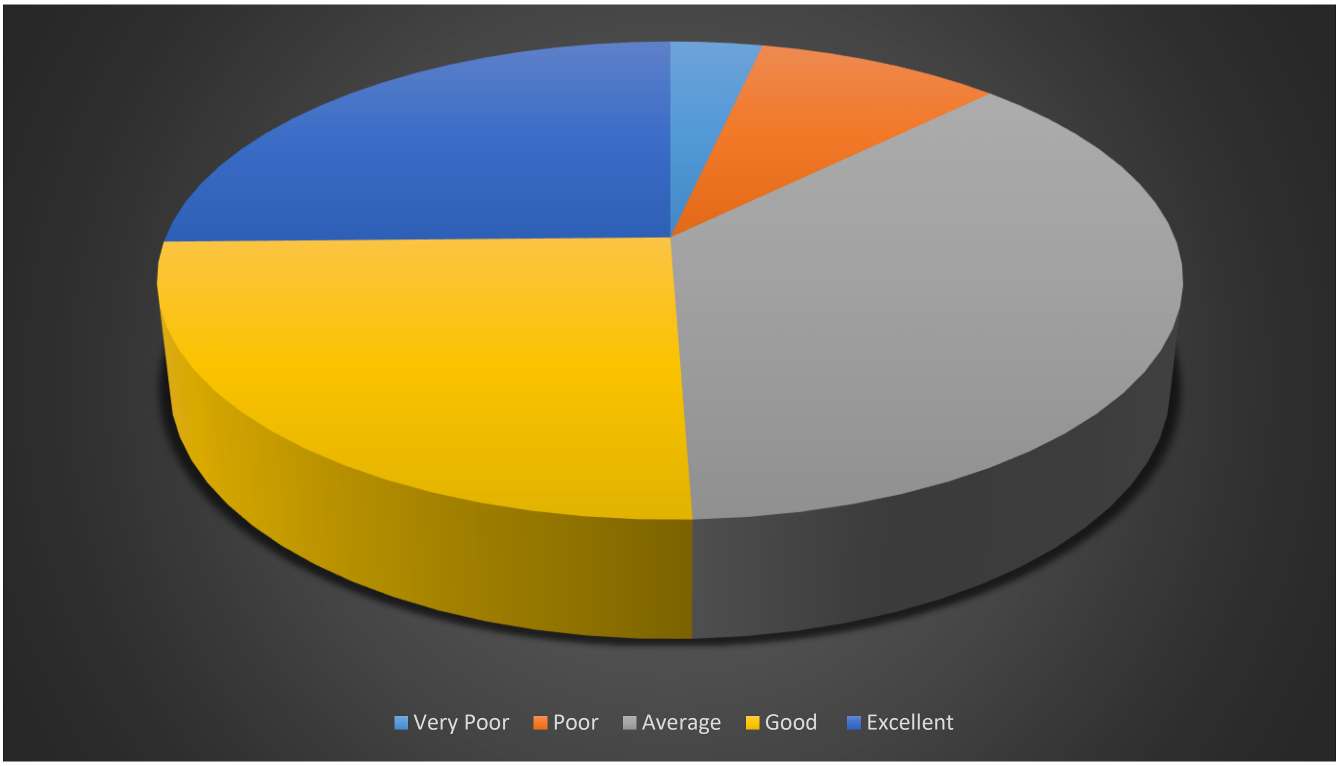
4. Highlight areas which need to be worked on to minimise corruption and fraud.		8	19	29	31	3.90	0.989	1
5. Offer innovative ideas on products needed to cope with public work scope.		16	20	31	20	3.59	1.040	3
6. They inform public officials on what to do in order to improve efficiency and effectiveness of operations.	2	6	23	34	22	3.79	0.990	2
Average						**3.64**	**1.146**	

n=87 Source: Primary Data

Table 8 presents the descriptive statistical results which were collected from MoHCC (Natpharm, MCAZ and PGHs), OAG and TIZ 87 respondents on the role of public sector accounting standards, policies and procedures in MoHCC service delivery. The first statement present results on the capability of OAG driven public sector accounting standards to ensure that there is transparency and accountability in carrying out public duties. The participants' cumulative frequencies that is 55% of respondents endorse public accounting standards to be good and excellent. The mean result (M=3.39, SD= 1.348) illustrate that, (3.39~3) public sector accounting standards are only average driving forces in MoHCC service delivery. The mean result was used to rank the first statement sixth of the six statements enlisted in this objective. The mean (3.39~3) contradict with the existing secondary literature. Compliance of SOEs to public sector standards, policies and procedures ensure that public resources are accurately utilised to achieve objectives of the SOE in terms of service delivery (Gustavson & Sunstrom, 2016). The public sector accounting standards, policies and procedures as implicit in Section 109 of the Constitution Act of the Republic of The Gambia oblige SOEs and respective public officials to comply in order to ensure transparency and accountability (Long, 2019). The religious adherence to the set accounting standards effectively and efficiently improve public service delivery and assure the intended quality (OAGO, 2020).

The second statement in terms of arrangement order focus on the significance of the public sector accounting standards, policies and procedures in MoHCC service delivery as a blueprint for monitoring and controlling public resources. The statement was ranked fifth (M=3.56, SD= 1.086) shows that respondents are realising OAG accounting standards to be useful in translating towards strong service delivery. The participant cumulative frequencies as shown on figure 5 shows that public sector accounting standards act as a blueprint for monitoring and controlling the use of public resources to ensure they are efficient enough to improve service delivery.

Figure 5: Respondent cumulative frequencies on the public sector accounting standards as a blueprint for monitoring and controlling public resources



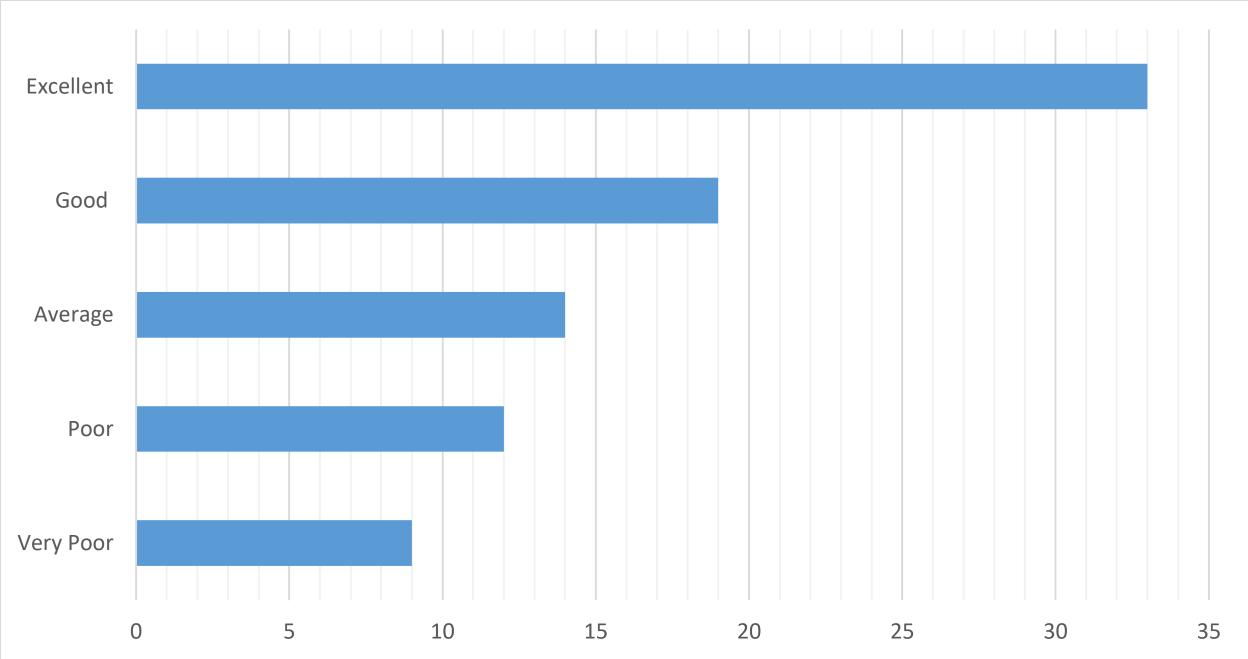
n=87 Source: Primary Data

Figure 5 demonstrates an almost 50% good and 50% poor nature of public sector accounting standards as a blueprint for monitoring and controlling public resources. The mean results (M=3.56, SD= 1.086) illustrate public sector accounting standards to be good (3.56~4) to use as a blueprint for monitoring and controlling public resources. The respondent cumulative frequencies and mean conform to the empirical literature. Public accounting standards, policies and procedures are essential in the monitoring and control of public resources (Long, 2019). SOEs are required to record and account for all of financial activities to minimise flaws in service delivery plans (Chêne, 2018).

The third statement emphasise on the ability of the public sector accounting standards to eliminate illicit financial flows before they damage the MoHCC plans. The third ranked testament in terms of mean value (M=3.59, SD= 1.386) illustrate the idea that respondent agree to the capability of public sector accounting standards to eliminate illicit financial flows. Figure

6 illustrate the respondents’ cumulative frequencies on the ability of public sector accounting standards in eliminating illicit financial flows.

Figure 6: Participants cumulative frequencies on elimination of illicit financial flows of public sector accounting standards



n=87 Source: Primary Data

Figure 6 illustrate that 60% of the respondents endorse public accounting standards to be effective in the elimination of illicit financial flows in the MoHCC before they disrupt plans and goals. The mean (3.59~4) imply that are good drivers of illicit financial flows elimination in the MoHCC in order to enhance service delivery. The primary results derived from the study coincide with the secondary observations obtained in other researches. Public sector accounting standards, policies and procedures ensure that SOEs have accurate, timely and transparent records of financial activities which can be easily related to operations done (Duri *et al*., 2021). Availability and transparency of SOEs financial and operational information makes it easier for the public and responsible authorities to monitor government decisions, and ensure early detection of irregularities that may indicate corruption (Regional Cooperation Council and Regional Anti-Corruption Initiative, 2020). A study which was done by Cuadrado-Ballesteros *et al*., (2020) presented that public accounting standards, policies and procedures application on service delivery in 33 Organisation for Economic Co-operation and Development (OECD) countries was proportionally positive.

The fourth statement solicit data on the efficiency of public sector accounting standards to highlight areas which need to be worked on to minimize corruption and fraud. The statement was ranked on the first position and the mean value of it (M=3.90, SD=0.989) illustrate that public sector accounting standards are able to minimize corruption and fraud. Table 9 illustrate the respondents' cumulative frequencies on public sector accounting standards ability to mitigate corruption and fraud.

Table 9: Respondents' cumulative frequencies on Public Sector Accounting Standards ability to minimize corruption and fraud

Description	1	2	3	4	5	Mean	Standard Deviation	Rank
Highlight areas which need to be worked on to minimise corruption and fraud.		8	19	29	31	3.90	0.989	1

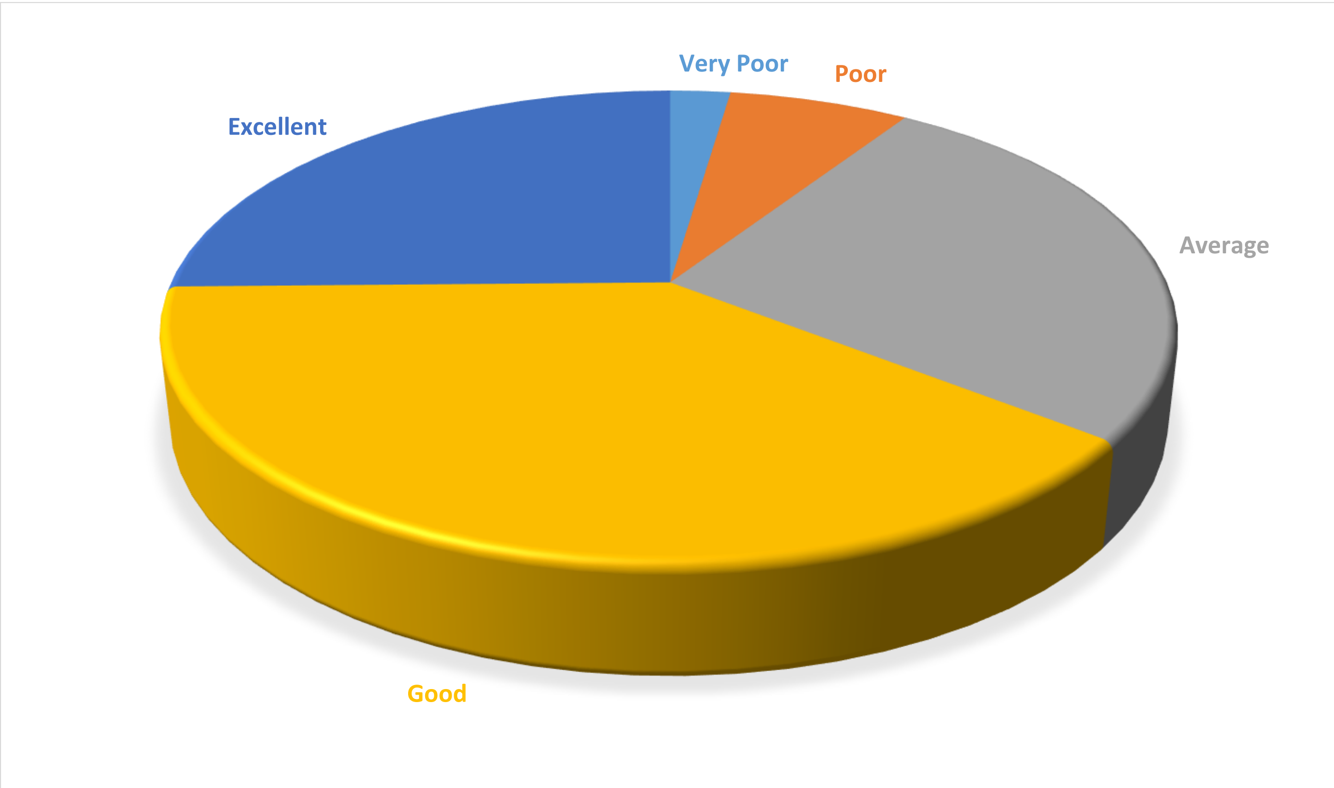
n=87 Source: Primary Data

Table 9 presents the participants cumulative frequencies on public sector accounting standards ability to minimise corruption and fraud. 69% of the respondents illustrate that public sector accounting standards are very good and excellent in mitigating fraud and corruption. The mean results (3.90~4) reflect that public accounting standards are very essential in the mitigation drive on corruption and fraud. The descriptive statistical results produced on the ability of public sector accounting standards in mitigating corruption coincide with the secondary literature in existence. Weak, flawed or impervious reporting and accounting practices open up chances for corruption which is an evil against effective service delivery in the public sector (Morgner and Chêne 2018). Malagueño *et al*., (2015) carried out a cross-country study using data from 57 countries to determine the impact of public accounting standards on service delivery in terms of efficiency and effectiveness where a positive relationship was realised that is better compliance to accounting standards was aligned to quality service delivery. Public sector accounting standards, policies and procedures ensure that SOEs have accurate, timely and transparent records of financial activities which can be easily related to operations done (Duri *et al*., 2021).

The fifth statement illustrate that public sector accounting standards offer innovative ideas on products needed to achieve goals and objectives. The statement is also ranked third together with number three (M= 3.59, SD= 1.040). The respondents' cumulative frequencies presents that 59% of the participants concur to the notion that public sector accounting standards offer innovative ideas on product development and service delivery. The mean value (3.59~4) illustrate that the idea is good and useful for MoHCC. The participants' cumulative frequencies and mean results are connected to the secondary body of knowledge which put across the idea that, public sector accounting standards drive significant innovations. Malagueño *et al.*, (2015) carried out a cross-country study using data from 57 countries to determine the impact of public accounting standards on service delivery in terms of efficiency and effectiveness where a positive relationship was realised that is better compliance to accounting standards was aligned to quality service delivery.

The sixth statement which is the second rated (M=3.79, SD= 0.990) of the six statements used. The statistical results collude to highlight the idea that, public sector accounting standards essentially inform public officials areas which need to be improved and worked on for effective operations. The cumulative frequencies as presented on figure 7 reflects that participants venerate the idea of public sector accounting standards.

Figure 7: Participants cumulative frequencies on public sector accounting standards ability to improve operations efficiency and effectiveness



n=87 Source: Primary Data

Figure 7 illustrate that 64% of the respondents endorse the public sector accounting standards as good and excellent measures to improve efficiency and effectiveness of operations in the MoHCC. The mean results of the statement (3.79~4) reflected that public sector accounting standards are very vital for the improvement of operations efficiency and effectiveness. The descriptive results coincide to the existing literature. Public accounting standards, policies and procedures are essential in the monitoring and control of public resources (Long, 2019). SOEs are required to record and account for all of financial activities to minimise flaws in service delivery plans (Chêne, 2018). Weak, flawed or impervious reporting and accounting practices open up chances for corruption which is an evil against effective service delivery in the public sector (Morgner and Chêne 2018).

The second objective results were tested by the PPMTCC to determine the degree of a relationship between public sector accounting standards, policies and procedures, and MoHCC service delivery. The significance of the relationship assists the MoHCC to proactively plan and prioritise the drivers which add up towards the needed service delivery. The comparative descriptive statistical results for the bivariate objective were used in order to compute PPMTCC effectively. The test was based on the hypothesis given below:

H_1: There is a positive correlation relationship between public accounting standards, policies and procedures, and MoHCC service delivery.

The PPMTCC test which was calculated through an SPSS version 23 software between public sector accounting standards, policies and procedures and MoHCC service delivery is shown on table 11 below.

Table 10: PPMTCC coefficient between Public Sector Accounting Standards, Policies and Procedures and MoHCC Service Delivery

Correlations

	Public Accounting Standards, Policies and Procedures	Public Service Delivery

Public Accounting Standards, Policies and Procedures	Pearson Correlation	1	.788**
	Sig. (2-tailed)		.000
	N	87	87
Public Service Delivery	Pearson Correlation	.788**	1
	Sig. (2-tailed)	.000	
	N	87	87

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

Source: SPSS Output

Table 11 presents that the PPMTCC for public sector accounting standards, policies and procedures and MoHCC service delivery is 0.788 which demonstrate a strong positive correlation relationship. This means there is a strong positive relationship between public sector accounting standards, policies and procedures and MoHCC service delivery. The p-value for the correlation model (table 11) is 0.01 which means that it is 99% accurate in terms of results. The PPMTCC result reflect that MoHCC service delivery is very responsive to public sector accounting standards, policies and procedures, which entail that they are important and relevant for spearheading meaningful MoHCC service delivery. The results obtained from this study coincide with the literature available. Compliance of SOEs to public sector standards, policies and procedures ensure that public resources are accurately utilised to achieve objectives of the SOE in terms of service delivery (Gustavson & Sunstrom, 2016). The public sector accounting standards, policies and procedures as implicit in Section 109 of the Constitution Act of the Republic of The Gambia oblige SOEs and respective public officials to comply in order to ensure transparency and accountability (Long, 2019). Malagueño *et al.*, (2015) carried out a cross-country study using data from 57 countries to determine the impact of public accounting standards on service delivery in terms of efficiency and effectiveness where a positive relationship was realised that is better compliance to accounting standards was aligned to quality service delivery. Public sector accounting standards, policies and procedures ensure that SOEs have accurate, timely and transparent records of financial activities which can be easily related to operations done (Duri *et al.*, 2021). Availability and transparency of SOEs financial and operational information makes it easier for the public and responsible authorities to monitor government decisions, and ensure early detection of irregularities that may indicate corruption (Regional Cooperation Council and Regional Anti-Corruption Initiative, 2020). A study which was done by Cuadrado-Ballesteros *et al.*, (2020) presented that public accounting standards, policies and procedures application on service delivery in 33 Organisation for Economic Co-operation and Development (OECD) countries was proportionally positive.

In conclusion, the mean value (M= 3.64, SD= 1.146) for the comprehensive six statements on the role of public sector accounting standards, policies and procedures in MoHCC service delivery presents that the OAG driven accounting standards are very vital in steering service delivery and improving quality public health systems in Zimbabwe. It is a fundamental step which need to be consolidated and enforced to capitulate the needed results. The PPMTCC test result of 0.788 embrace the descriptive statistical results which means public sector accounting standards should never be neglected in a move to ensure Natpharm, MCAZ and PGHs adhere and improve their efficiency and effectiveness in service delivery. It is essential for MoHCC to strategically prioritise public sector accounting standards in order to patch up all leakages and loopholes which unscrupulous public health officials are using to illegally siphon the public funds.

4.3.3 The Relationship between Public Auditing and the rate of Corruption in the MoHCC

The third objective focused on the relationship between public auditing and the rate of corruption being experienced in MoHCC SOEs. The first part of analysis as usual was rendered to comparative descriptive statistical analysis on respondents' cumulative frequencies and central tendency mean. The mean results were later tested inferentially to determine the significance of the connection between public auditing and rate of corruption using PPMTCC. The objective was broken down into six statements which were used to gather data on the nexus between public auditing and rate of corruption. Table 12 illustrate the relationship between public auditing and the rate of corruption.

Table 11: The impact of Public Auditing on the rate of Corruption in the MoHCC

Tick the appropriate box against each question	1	2	3	4	5	Mean	Standard Deviation	Rank

1. Public auditing minimise financial misconduct.	13	18	15	33	8	2.97	1.234	6
2. Public auditing improve accountability and transparency in all spheres which reduce chances of corruption.	6	16	23	17	25	3.45	1.274	2
3. Public auditing opportunities for officials to tamper with financial records.	15	15	16	25	16	3.14	1.374	5
4. Corruption is negatively affected by public auditing.	10	16	20	19	22	3.31	1.341	3
5. Corruption is effectively controlled when there is meaningful public auditing.	14	15	17	21	20	3.21	1.399	4
6. Forensic auditing expose high profile corruption cases which are hidden from public domain.	2	8	18	27	32	3.91	1.074	1
Average						**3.33**	**1.283**	

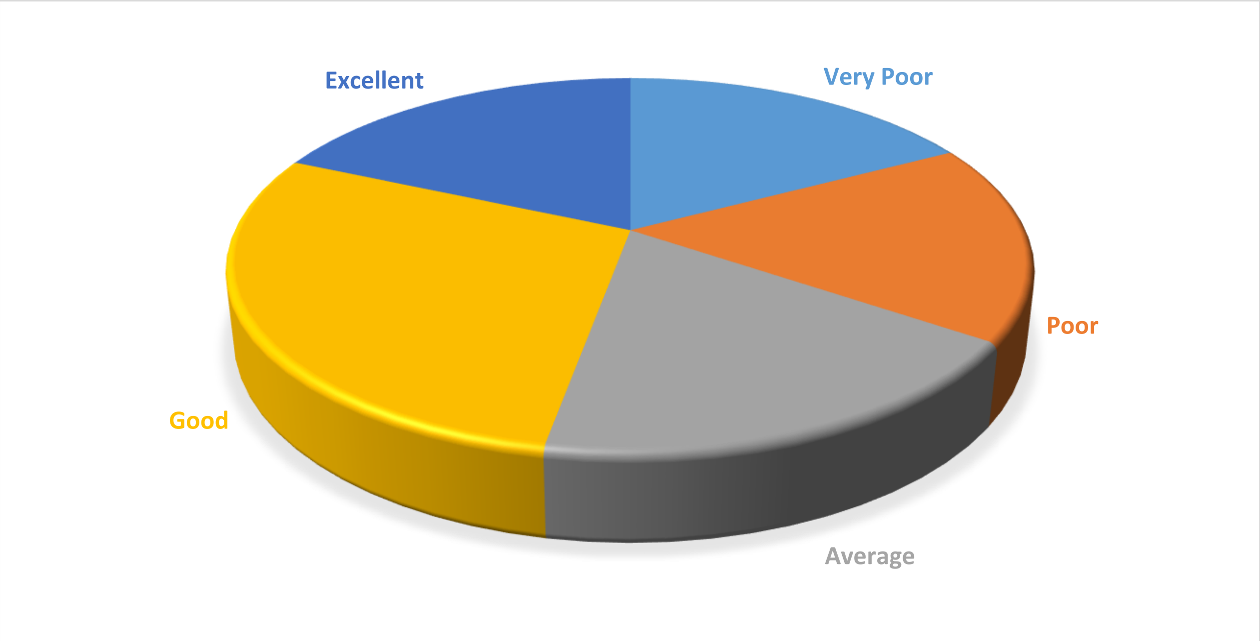
n=87 Source: Primary Data

Table 12 presents descriptive results which were gathered from six statements used to gain insights on the synergies between public auditing and the rate of corruption. The first statement looked at the ability of public auditing to minimise financial misconduct. The respondents' cumulative frequencies show that 53% of the respondents are of the view that public auditing is either a very poor, poor or average tool to minimise financial misconduct. The viewpoint was support by the mean value (M=2.97, SD=1.234). The mean value (2.97~3) was used to rank the statement sixth which shows that public auditing is less prioritised a mitigation measure for financial misconduct. The participant's cumulative frequencies and mean results reflect a strange direction to the bulk of literature probably because the OAG is less effective in Zimbabwe. In South Africa, the AGSA (2016) realised that, financial misconduct claimed about 44% of the reported cases and amounted to over R331 million was lost. In the following year, the cost of financial misconduct increased to over R20 million which suggested the need for the National Treasury to consider amending public accounting regulations in order to mitigate and recover the illicitly leaked amounts (Khumalo, 2017).

The second statement in arrangement order and also second ranked of the available six statements (M=3.45, SD= 1.274) focus on the competence of public auditing to improve accountability and transparency in all spheres which ultimately reduce corruption. The participants' cumulative frequencies 52% of the participants concur that public auditing is not that strong and reliable in fighting corruption from an accountability and transparency angles. This could imply that public auditing is not performing at its best which derail accountability and transparency initiatives. The mean value (3.45~4) presents that it is a little bit strong but really need some efforts to sharpen it. The participants' cumulative frequencies and mean results shows that public auditing in Zimbabwe is falling short of the intended purpose which contradicts with the available situation in secondary literature. Public auditing improves accountability and transparency in all spheres which reduce chances of corruption if appropriate systems are put in place. It also evaluates compliance with financial regulations and the accounting manual, tests the operational controls of the system and checks the credibility of transactions to ensure that they are safe from abuse and manipulation for private gains (Gustavson & Sunstrom, 2016).

The third statement stipulates that public auditing eradicates opportunities for public officials to tamper with financial records. The statement was ranked fifth (M=3.14, SD= 1.374) of the six available statements which means that, there is no verifiable evidence that public officials refrain from unscrupulous activities as a result of successful public auditing. Figure 8 presents the respondents' cumulative frequencies on the public auditing prevention ability to eradicate opportunities for tampering with financial records.

Figure 8: Respondents cumulative frequencies on public auditing ability to eradicate unlawful records window dressing



n=87 Source: Primary Data

Figure 8 demonstrates that 53% of the respondents regard public auditing as a very poor, poor or average driver for deterring financial tempering. The mean value (3.14~3) reflects that public auditing is not doing justice in making financial records straight and reliable. The participants' cumulative frequencies and mean results are not tallying with the available secondary literature where public auditing improves authenticity to the outputs of the financial management process, integrity and credibility of financial records. Auditing reviews, monitors, evaluates and adds authenticity to the accounting report which minimise chances to act treacherously in the public domain (IFAC, 2020).

Participants regard public auditing to be able to derail corruption. This has been one of the best prioritised statement and strategy which is ranked (M= 3.21, SD=1.341) in fighting against corruption in MoHCC. The respondents' cumulative frequencies are presented on the table below.

Table 12: Respondents' cumulative frequencies on public auditing impact on corruption

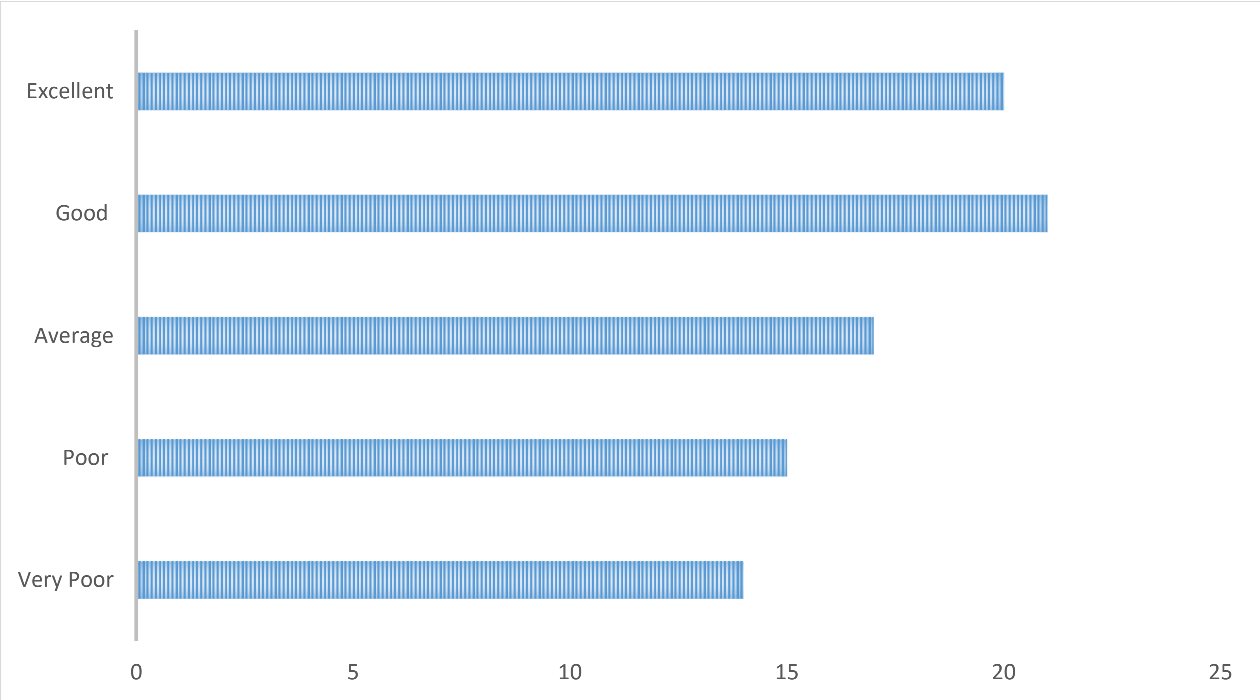
Description	**1**	**2**	**3**	**4**	**5**	**Mean**	**Standard Deviation**	**Rank**
Corruption is negatively affected by public auditing.	10	16	20	19	22	3.31	1.341	3

n=87 Source: Primary Data

Table 12 illustrate respondents' cumulative frequencies and 53% of the participants regard public auditing to be not that strong in curtailing corruption. The mean value (3.31~3) reflect that public auditing is only an average parameter in fighting corruption. The twin descriptive results all concur that there is a lot of work that needs to be done on improving public auditing to stand shoulder to shoulder with petty and grand corruption. The participant's cumulative frequencies and mean results understate the situation in the empirical literature probably due to the fact that, there are scarcity of resources to comprehensively plug off corruption drivers. A successful financial and regulatory auditing in Sierra Leone exposed that a former Minister of Transport was involved in grand corruption when he signed a contract with a German company which enabled him to receive up to 50% of any engineering fee paid to the German company for procurements. It was noted that he received US$100,000 per year for the duration of the project (Regional Cooperation Council and Regional Anti-Corruption Initiative, 2020).

The fifth statement focused on the ability of meaningful and comprehensive auditing to expose and deal with corruption. The statement which was ranked fourth (M= 3.21, SD= 1.399) out of the six available reflect that strong public auditing initiatives have not been good enough to close down corrupt activities. Figure 9 illustrate the respondents' cumulative frequencies on the impact of strong public auditing on corruption rate.

Figure 9: Respondents' cumulative frequencies on public auditing strength towards corruption frequency



n=87 Source: Primary Data

Figure 9 demonstrates a 53% of respondents' who are agreeing that, meaningful public auditing is still not able to effectively combat corruption. The mean result (3.21~3) presents that public auditing strength does not make it a good tool to fight corruption but there are other imbedded factors which need to be addressed to achieve smooth corruption eradication process. The twin results physically illustrate that public auditing is a fair method of dealing with petty and grand corruptive activities going on in MoHCC. The descriptive results are not coinciding with the expanse secondary literature available. Public auditing identifies disparities in financial management and control to public sector accounting standards, policies and procedures which lead to misconduct. The OAGO (2020) in Canada carryout audits for Crown agencies and Crown-controlled corporations to improve the impact of the public programs on the public, determine the complexity and diversity of the SOE operations and to compare the results of previous audits and related follow-ups. The successful achievement of the aforementioned targets dispels all corrupt connotation that can be set up to siphon public funds. A study by the

World Bank (2020) reflects that public auditing reduced corruption in strategic high value procurement contracts in Somalia. In a related development, the adoption of comprehensive auditing techniques and financial management reforms in Bangladesh resulted in substantial reduction of corruption in SOEs (Regional Cooperation Council and Regional Anti-corruption initiative, 2020). In Chile public auditing improved financial management and SOEs governance which confronted the causes of corruption and symptoms (World Bank, 2018).

The last statement looked on the forensic auditing ability to expose high profile corruption cases which are conceived from the public spheres. The statement stands as the first ranked (M= 3.91, SD= 1.074) which means the participants experienced the utility of forensic auditing in exhuming grand and political corruption cases. The respondents' cumulative frequencies demonstrate that, 68% of respondents concur on the ability of forensic auditing to fight against high profile cases. The mean result (3.91~4) illustrate that forensic auditing is a very good strategy to tax and control grand corruption cases. The OAG auditing function provided valuable solutions in curbing illicit financial flows by conducting forensic audits on theft of medical supplies from the public health sector, and the complicity of state institutions and officials in smuggling of medical supplies into the country (OAG, 2021).

The descriptive statistical results were tested by the inferential statistical method of PPMTCC to determine the significance of the relationship between public auditing and the rate of corruption. The PPMTCC statistical test was done using the hypothesis which is:

H_2: There is negative correlation relationship between public auditing and the rate of corruption in the MoHCC.

The PPMTCC was calculated using SPSS version 23 to determine the Pearson correlation between public auditing and the rate of corruption. Table 13 demonstrate the relationship between public auditing and the rate of corruption.

Table 13: PPMTCC coefficient between Public Auditing and Rate of Corruption

Correlations

		Public Auditing	Rate of Corruption
Public Auditing	Pearson Correlation	1	.716**
	Sig. (2-tailed)		.000
	N	87	87

Rate of Corruption	Pearson Correlation	.716**	1
	Sig. (2-tailed)	.000	
	N	87	87

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

Source: SPSS Output

Table 13 presents a PPMTCC of -0.716 which illustrate a strong inverse relationship between public auditing and the rate of corruption. The model p-value is 0.01 which means it is 99 percent effective and efficient. This reflects that public auditing is a strong pillar in controlling the rate of corruption. More public auditing efforts are essential to minimise the rate and frequency of corruption. The produced result concurs with the secondary literature available. The health sector is susceptible to corruption due to information asymmetry and poor financial accounting systems which give unscrupulous public health officials several chances to defraud public funds (McDevitt 2020). The advent of several forms of public auditing was confirmed to have negative effects on corruption. Auditing exposed government officials who use their discretion to provide license and accredit health facilities, use of services and products, which led to the risk of abuse of power and use of resources in Zimbabwe (Mantzaris and Pillay, 2017).

In summary, the average mean (M=3.33, SD= 1.283) for the six statements used on objective three, that is the relationship between public auditing and the rate of corruption in the MoHCC shows that, public auditing was only regarded as a fair strategy to control corruption. This suggest that either public auditing programs and initiatives could be incomplete or the corruption methods are too big and advanced that the existing public auditing skills are no longer able to tame them. The PPMTCC result which produced -0.716 to entail a strong inverse relationship between public auditing and the rate of corruption, reflect that public auditing need to be strengthened and diversified to triumph against corruption. More efforts have to be done on strengthening and modernising public auditing in order to derail corruptive connotation.

4.3.4 Solutions to Compliance Challenges

The scope of the last or the fourth objective was to determine and recommend solutions to the challenges faced by MoHCC in complying with accounting standards, policies and procedures. The objective was broken down into four statements which were analysed using descriptive respondents' cumulative frequencies and mean. Table 14 presents the solutions to compliance challenges which were recommended by participants.

Table 14: Solutions to Compliance Challenges

Description	1	2	3	4	5	Mean	Standard Deviation	Rank
1. Open government initiatives improve public sector transparency, inclusiveness and collaboration.	13	16	18	28	12	3.11	1.289	4
2. Standardised financial record keeping evidence give solid, credible, authentic and complete evidence of how public resources are administered and utilised.		14	18	30	25	3.77	1.053	1
3. Improved remuneration packages motivate public officials to comply.	12	16	20	17	22	3.24	1.381	3
4. Training and education of public officials on public sector accounting standards and corruption raise staff awareness.	10	14	19	25	19	3.33	1.300	2
Average						**3.36**	**1.256**	

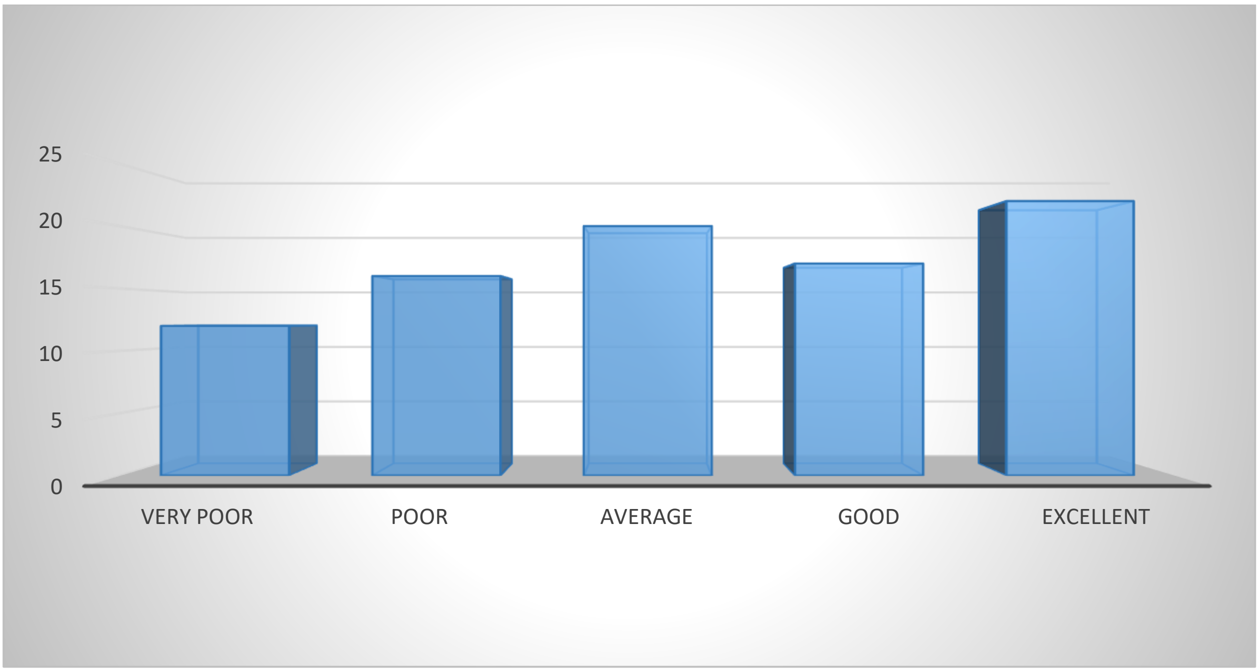
n=87 Source: Primary Data

Table 14 illustrate the four statements which were used to gather data on objective four. The first statement focused on the open government initiatives to improve public sector transparency, inclusivity and collaborations. The statement was rated (M= 3.11, SD= 1.289) fourth, which reflect that this is not a common strategy in MoHCC. The respondents are not sure if the strategy is being used and also if it is yielding the expected results. The participants' cumulative results reflect that 54% of the participants regarded open government initiatives as either very poor, poor or average strategy in enforcing the MoHCC to comply with accounting standards, policies and procedures. The mean result (3.11~3) presents participants are not quite satisfied with the service of open government in endeavoring ompliance to accounting standards, policies and procedures. The descriptive results produced in this study defy the existing secondary literature in the sense that, open government initiatives entail that public enterprises involve citizens in assessing the functions of the government through providing relevant information, developing opportunities for citizen engagement, and implementing mechanisms that strengthen accountability (Duri *et al*., 2021). They usually thrive in an environment where there is political will, a free and independent media, a robust civil society, effective accountability and sanctioning mechanisms (Chêne, 2018).

The second statement in arrangement order focused on the standardised financial record keeping evidence to give solid, credible, authentic and complete evidence on how public resources are administered. The first ranked statement (M= 3.77, SD= 1.053) give an idea that standardisation of financial records is a pertinent strategy in the move to improve compliance to accounting standards, policies and procedures. The respondents' cumulative frequencies illustrate that 63% of the total participants agreed that standardised financial record keeping is a good and an excellent idea to ensure compliance to accounting standards. The mean value (3.77~4) presents that standardised financial record keeping is a lucrative strategy towards compliance to accounting standards. The observed results are corresponding to the empirical literature that is already available which emphasise that, documentary evidence give solid, credible, authentic and complete evidence of how public resources are administered and utilised. Well managed and standardised financial records provide solid basis for auditing and reporting in the SOEs. Clear financial records dispel public sector ambiguity which opens up to corruption (Chene & Jenkins, 2018). They also provide disincentives to unscrupulous public officials to tamper with the SOEs financial use evidence. Print and electronic financial records are retrievable easily from well-managed standardised record systems which make investigations into fraudulent activities less cumbersome if documents can be availed in matter of minutes (Assakaf *et al*., 2018). Standardised financial record keeping enables more effective identification of any disparities in records (Gherai *et al*., 2016). Authorities in the Gambia use customs documents against insurance records to detect fraud in the shipment of goods (Gustavson & Sunstrom 2016).

The third statement in order of arrangement which is channelled towards improved remuneration packages of public officials to entice them to comply. The third ranked statement (M= 3.24, SD= 1.381) illustrate that the remuneration package strategy is only an average driver towards compliance. The obtained descriptive participant cumulative frequencies are presented on figure 10 that is shown below.

Figure 10: Respondents frequencies on impact of remuneration packages on public officials drive to accounting standards compliance



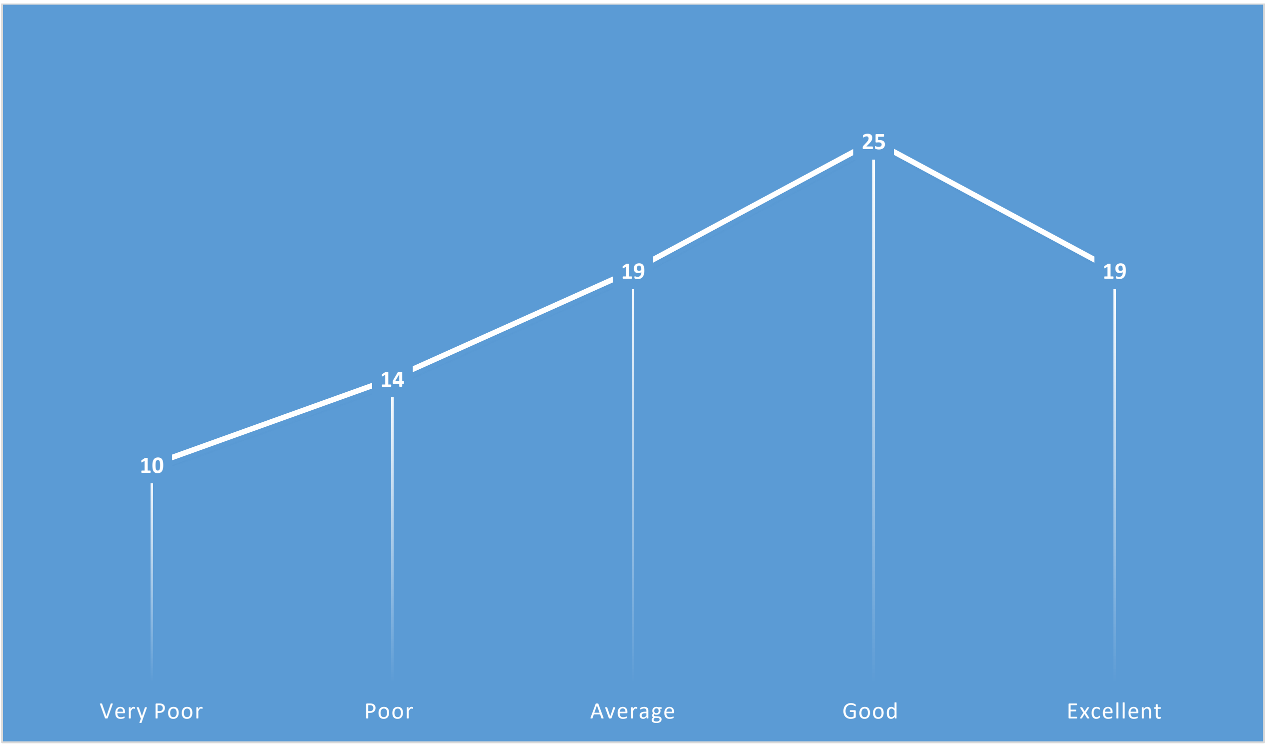
n=87 Source: Primary Data

Figure 10 demonstrates that 55% of the participants are doubting the usefulness of the remuneration package strategy to improve compliance to accounting standards. The mean value (3.24~3) shows that remuneration packages is just an average parameter to deal with compliance challenges to accounting standards. This means that remuneration packages track record and historical trends has never been a good solution to the vices of illicit financial flows. The produced descriptive results go against what have been obtained by scores of scholars in the yester-years. It is imperative for governments especially in less economically developed countries (LEDCs) to improve the remuneration and conditions for civil servants in order to deter them from manipulating public accounting procedures for private gain (GoZ and World Bank, 2018). Usually civil servants connive with accounting officers be it internal and external to defraud the governments of public resources in order to suffice their basic needs (Zinyama, 2018). Failure of governments to handsomely pay civil servants develop conditions for corruption, misuse, abuse, embezzlement and biased decision making towards self-interests.

Proper remuneration of public officials guarantees that public funds and state properties are properly accounted for (Long, 2019).

The last statement of the four used presented data outcomes on the need for training and education of public officials on public sector accounting standards and corruption. The second rated statement of the four available (M= 3.33, SD= 1.300). The mean result illustrate that training and education is either not being done or it is inappropriate to meet the required standards. Figure 11 presents the frequencies gathered training and education towards improving public officials' awareness space and scope of accounting standards.

Figure 11: Respondents cumulative frequency on Training and education to alert MoHCC officials of accounting standards



n=87 Source: Primary Data

Figure 11 demonstrates an almost 50% to 50% situation where half of respondents are endorsing the strategy yet the exact number of participants is also contradicting the viewpoint. This illustrate that respondents are not sure of the utility of training and education in improving compliance to accounting standards. The mean value (3.33~3) illustrate that training and education is just an average measure which is not imposing a significant impact on compliance to accounting standards. The descriptive results are contradicting to existing literature in the sense that, training and education of public officials on public sector accounting standards and corruption raise staff awareness. The OAG play an important role in training SOEs to equip them with knowledge on record keeping and financial management to avert illicit financial flows. A study by Mat *et al*., (2018) in Malaysia found that training and education improved internal auditing and reporting in SOEs which reduced corruption and fraud. Training and education of public officials minimise the delay in the release of SOEs financial statements to the OAG which improve timely provision of audit reports (Ndlovu, 2019). Training and education in 23 countries increased swift release of financial statements as well as audit reports within 24 months of the end of the budget year (Association of Chartered Certified Accountants [ACCA], 2017).

In conclusion, the summative mean (M=3.36, SD= 1.256) for all the four statements used on objective number four presents (3.36 ~3) shows that solutions to compliance challenges are not being fully implemented and totally prioritised probably because resources and the level of financial misconducts are too higher than the average MoHCC employees to control. The solutions which are being used are yet to capitulate the needed impact which highlight the need for attention to improve the strategies. The results reflect that more has to be done in order to ensure compliance to accounting standards in MoHCC.

4.4 Results Discussions

The result discussions section connects the primary findings to the secondary literature and add more value to the results gathered. The discussions are the most important as they present the connotations of the results.

4.4.1 The Role of OAG in the MoHCC

The average mean (M=3.38, SD= 1.230) on the role of OAG (3.38 ~3) presents that the entity is only an average implementer and executer of the constitutionally entrenched roles given to it. There is an obscure picture of the OAG in its role towards public auditing process, supporting good governance, acting as a watch dog to ensure adherence to national development goals and improving finance management. The descriptive statistics shows that the entity is only make meagre efforts to ensure that the aforementioned roles are implemented and used to ensure the achievement of quality health for all and sound public health systems. The OAG needs to make some reforms and revivals in order to make sure that all the planned roles are fully and efficiently implemented. An OAG offer regular public auditing process in order to obtain a myriad of benefits which are improving public financial management, supporting good governance, working as a watch dog and foster internal as well as external accountability of

SOEs (AGSA, 2016). Contemporary public auditors carryout several audits to improve public financial management. Financial audits are done to ensure accuracy and fairness of accounting procedures and financial statements (Avis *et al*., 2018). Compliance audits analyse the degree to which funds are effectively used as stipulated by relevant laws and regulations (Gustavson & Sunstrom, 2016). Performance audits determine the cost-effectiveness (economy), operational efficiency, and the general effectiveness of SOE programs in accomplishing their objectives (OAGO, 2020). A comprehensive audit combines financial, compliance and performance audits to provide a complete overview of public financial management (Duri *et al*., 2021).

4.4.2 The Role of Public Sector Accounting Standards, Policies and Procedures in MoHCC Service Delivery

In conclusion, the mean value (M= 3.64, SD= 1.146) for the comprehensive six statements on the role of public sector accounting standards, policies and procedures in MoHCC service delivery presents that the OAG driven accounting standards are very vital in steering service delivery and improving quality public health systems in Zimbabwe. It is a fundamental step which need to be consolidated and enforced to capitulate the needed results. The PPMTCC test result of 0.788 embrace the descriptive statistical results which means public sector accounting standards should never be neglected in a move to ensure Natpharm, MCAZ and PGHs adhere and improve their efficiency and effectiveness in service delivery. It is essential for MoHCC to strategically prioritise public sector accounting standards in order to patch up all leakages and loopholes which unscrupulous public health officials are using to illegally siphon the public funds. Compliance of SOEs to public sector standards, policies and procedures ensure that public resources are accurately utilised to achieve objectives of the SOE in terms of service delivery (Gustavson & Sunstrom, 2016). The public sector accounting standards, policies and procedures as implicit in Section 109 of the Constitution Act of the Republic of The Gambia oblige SOEs and respective public officials to comply in order to ensure transparency and accountability (Long, 2019). Malagueño *et al*., (2015) carried out a cross-country study using data from 57 countries to determine the impact of public accounting standards on service delivery in terms of efficiency and effectiveness where a positive relationship was realised that is better compliance to accounting standards was aligned to quality service delivery. Public sector accounting standards, policies and procedures ensure that SOEs have accurate, timely and transparent records of financial activities which can be easily related to operations done (Duri *et al*., 2021). Availability and transparency of SOEs financial and operational information makes it easier for the public and responsible authorities to monitor government decisions, and ensure early detection of irregularities that may indicate corruption (Regional Cooperation Council and Regional Anti-Corruption Initiative, 2020). A study which was done by Cuadrado-Ballesteros *et al*., (2020) presented that public accounting standards, policies and procedures application on service delivery in 33 Organisation for Economic Co-operation and Development (OECD) countries was proportionally positive.

4.4.3 The Relationship between Public Auditing and the rate of Corruption in the MoHCC

In summary, the average mean (M=3.33, SD= 1.283) for the six statements used on objective three, that is the relationship between public auditing and the rate of corruption in the MoHCC shows that, public auditing was only regarded as a fair strategy to control corruption. This suggest that either public auditing programs and initiatives could be incomplete or the corruption methods are too big and advanced that the existing public auditing skills are no longer able to tame them. The PPMTCC result which produced -0.716 to entail a strong inverse relationship between public auditing and the rate of corruption, reflect that public auditing need to be strengthened and diversified to triumph against corruption. More efforts have to be done on strengthening and modernising public auditing in order to derail corruptive connotation. The health sector is susceptible to corruption due to information asymmetry and poor financial accounting systems which give unscrupulous public health officials several chances to defraud public funds (McDevitt 2020). The advent of several forms of public auditing was confirmed to have negative effects on corruption. Auditing exposed government officials who use their discretion to provide license and accredit health facilities, use of services and products, which led to the risk of abuse of power and use of resources in Zimbabwe (Mantzaris and Pillay, 2017).

4.4.4 Solutions to Compliance Challenges

In conclusion, the summative mean (M=3.36, SD= 1.256) for all the four statements used on objective number four presents (3.36 ~3) shows that solutions to compliance challenges are not being fully implemented and totally prioritised probably because resources and the level of financial misconducts are too higher than the average MoHCC employees to control. The solutions which are being used are yet to capitulate the needed impact which highlight the need for attention to improve the strategies. The results reflect that more has to be done in order to ensure compliance to accounting standards in MoHCC. Open government initiatives entail that public enterprises involve citizens in assessing the functions of the government through providing relevant information, developing opportunities for citizen engagement, and implementing mechanisms that strengthen accountability (Duri *et al*., 2021). They usually thrive in an environment where there is political will, a free and independent media, a robust civil society, effective accountability and sanctioning mechanisms (Chêne, 2018). Documentary evidence give solid, credible, authentic and complete evidence of how public resources are administered and utilised. Well managed and standardised financial records provide solid basis for auditing and reporting in the SOEs. Clear financial records dispel public sector ambiguity which opens up to corruption (Chene & Jenkins, 2018). They also provide disincentives to unscrupulous public officials to tamper with the SOEs financial use evidence. Print and electronic financial records are retrievable easily from well-managed standardised record systems which make investigations into fraudulent activities less cumbersome if documents can be availed in matter of minutes (Assakaf *et al*., 2018). Standardised financial record keeping enables more effective identification of any disparities in records (Gherai *et al*., 2016). Authorities in the Gambia use customs documents against insurance records to detect fraud in the shipment of goods (Gustavson & Sunstrom 2016).

4.5 Chapter Summary

The data provided chapter four was analysed through descriptive statistics respondents cumulative frequencies and central tendency mean. The descriptive statistics was later tested inferentially using PPMTCC to determine the significance of the results between accounting standards, policies and procedures and public service delivery and public auditing against rate of corruption. The study was an almost a gender balanced research with 51% male and 49% female counterparts. The closed ended questionnaire internal consistency and reliability was measured using the Cronbach's Alpha and produce a result of 0.767 for a total of 21 statements. The auditor general's office driven public sector accounting standards, policies and procedures are imperative to improve service delivery and minimise the rate of corruption in the MoHCC.

CHAPTER 5

SUMMARIES, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

This chapter give a complete yet shorted research package which collect together the important knowledge corners which the study uniquely produced. It provides detailed information on the primary research findings that were gathered from the research institutions and areas. The OAG has a very important role in spearheading compliance to public sector accounting standards, policies and procedures which improve constitutional duties meant for the SOEs in the MoHCC. Chapter five importantly offer summaries, conclusions and recommendations to enlighten the readership of the obtained information and the connotations to it.

5.1 Recap of Research Questions

The research questions were:

- What is the role of the AG office in the MoHCC operations?
- How the public sector accounting standards, policies and procedures are determining MoHCC service delivery quality?
- What is the relationship between public auditing and the rate of corruption in MoHCC?
- How can the challenges faced by MoHCC in complying with accounting standards, policies and procedures be solved?

5.2 Summary of Findings

The summary of finding provide unique information sets drawn from each and every objective to highlight the validity of the study. It is the epicentre of the study which unearth all research rich details and present them systematically.

5.2.1 The Role of OAG in the MoHCC

The average mean ($M=3.38$, $SD= 1.230$) on the role of OAG ($3.38 \sim 3$) presents that the entity is only an average implementer and executer of the constitutionally entrenched roles given to it. There is an obscure picture of the OAG in its role towards public auditing process, supporting good governance, acting as a watch dog to ensure adherence to national development goals and improving finance management. The descriptive statistics shows that the entity is only make meagre efforts to ensure that the aforementioned roles are implemented and used to ensure the achievement of quality health for all and sound public health systems. The OAG needs to make some reforms and revivals in order to make sure that all the planned roles are fully and efficiently implemented.

5.2.2 The Role of Public Sector Accounting Standards, Policies and Procedures in MoHCC Service Delivery

In conclusion, the mean value (M= 3.64, SD= 1.146) for the comprehensive six statements on the role of public sector accounting standards, policies and procedures in MoHCC service delivery presents that the OAG driven accounting standards are very vital in steering service delivery and improving quality public health systems in Zimbabwe. It is a fundamental step which need to be consolidated and enforced to capitulate the needed results. The PPMTCC test result of 0.788 embrace the descriptive statistical results which means public sector accounting standardsshould never be neglected in a move to ensure Natpharm, MCAZ and PGHs adhere and improve their efficiency and effectiveness in service delivery. It is essential for MoHCC to strategically prioritise public sector accounting standards in order to patch up all leakages and loopholes which unscrupulous public health officials are using to illegally siphon the public funds.

5.2.3 The Relationship between Public Auditing and the rate of Corruption in the MoHCC

In summary, the average mean (M=3.33, SD= 1.283) for the six statements used on objective three, that is the relationship between public auditing and the rate of corruption in the MoHCC shows that, public auditing was only regarded as a fair strategy to control corruption. This suggest that either public auditing programs and initiatives could be incomplete or the corruption methods are too big and advanced that the existing public auditing skills are no longer able to tame them. The PPMTCC result which produced -0.716 to entail a strong inverse relationship between public auditing and the rate of corruption, reflect that public auditing need to be strengthened and diversified to triumph against corruption. More efforts have to be done on strengthening and modernising public auditing in order to derail corruptive connotation.

5.2.4 Solutions to Compliance Challenges

In conclusion, the summative mean (M=3.36, SD= 1.256) for all the four statements used on objective number four presents (3.36 ~3) shows that solutions to compliance challenges are not being fully implemented and totally prioritised probably because resources and the level of financial misconducts are too higher than the average MoHCC employees to control. The solutions which are being used are yet to capitulate the needed impact which highlight the need for attention to improve the strategies. The results reflect that more has to be done in order to ensure compliance to accounting standards in MoHCC.

5.3 Conclusions

The conclusions in this research portion are given in the usual objective order starting from the first to last. The conclusions to this study objectives are:

The OAG has unique roles in the SOEs that of carrying out several types of public auditing and reporting the findings to the parliament in order to ensure good governance, transparency and accountability of public officials. The OAG acts as a public watch dog which safeguard public interests and vanguard the constitutional rights of the citizens through quality assurances of public health. The institution eliminates all forms illicit financial flows which divert public funds from their intended uses to personal gains. It also promotes public financial reforms which are necessary for the fulfilment of national health goals. The OAG is essential because it presents adverse reports for illicitly performing entities not in the interests of citizens' welfare.

The religious adherence to the public sector accounting standards, policies and procedures is a very fundamental step towards effective and efficient SOEs service delivery. The constant application of public accounting standards eliminates loopholes for the leakage of public resources which are planned to benefit government programs for the citizens' welfare. Accounting standards improve public financial management and utilization of public funds so that they are put to the exact use as intended to improve health delivery systems. Accounting standards ensure that more resources are channeled towards SOEs to support their tactical, operational and strategic plans which all contribute to better service delivery. Adequate resources and effective utilization ensure that adequate biomedical equipment are put in place to support public health systems.

Public auditing is a very critical process which ensure that plans and deliverables are tallying. It eliminates all forms of fraud and corruption which derail government programs and goals by benefiting individuals who swindle public funds. The strategy unplugs information asymmetry and poor financial accounting systems which give unscrupulous public officials chances to pounce on government resources unnoticed. Public auditing starves' corruption tendencies because all records are scanned and presented to ensure transparency and accountability of public officials who are handling public funds.

It is imperative for government ministries and departments to develop programs and strategies that deter public officials from committing corrupt and fraudulent activities. Some of the most used and rewarding strategies are to ensure there is inclusive management of government resources, whereby citizens have opportunities to check the records of SOEs. The financial record preparations and presentation should be standardized to ensure there are no elements of illicit foul plays being done behind citizen's backs. The use of transparent solutions equips citizens to know their rights and also to raise red flags when terrible deals are swept under carpet.

5.4 Recommendations

The following recommendations were made to the government ministries and departments on the importance of public accounting standards, policies and procedures:

5.4.1 Government Ministries and Departments

- The role of OAG in all government ministries and departments should be honored and prioritized in order to eliminate adverse reports.
- The OAG should be empowered with prosecuting powers in order to punish unruly elements in the public sector.
- The reports produced by OAG need to be used to transform operations and systems which are vulnerable to illicit financial flows.
- Public accounting standards needs to be explicitly expressed in order to ensure that they are applicable in ministerial operations.
- Government needs to offer training and development programs in accounting systems to empower public officials against corruption.
- More sophisticated accounting standards which are technologically advanced needs to be implemented to cope with high level corruption cases.
- More skilled accounting auditors need to be employed to ensure that they do not miss corrupt actions and tendencies.
- Government should put in place stringent measures to deter corrupt activities in public terrains.

5.5 Theoretical Contributions

The study offered the roles of the OAG and the authority endowed to it to carry out its duties as expected which highlight some loopholes why the MoHCC is not adhering to the set public standards. The research takes stock of the supreme roles of the OAG from other countries and give a comparative analysis to show what Zimbabwe needs to do to tighten its public sector financial systems and management. Strategies that are used in international, continental and regional grounds to curb illicit financial flows and corruption are observed to aid to the strength of the OAG. This discourse gave case studies and verifiable indicators of the misuse of public funds which offer a predetermined course of action to be taken in order to eradicate losses and less effective operations. The theoretical recommendations were given by the study will be used in public decision making.

5.6 Practical Implications

This research empowered the OAG to innovate and put up essential measures which minimize corruption and illicit financial flow in the public sector. It offered sophisticated and rewarding angles which offer intended benefits for various auditing practices. It encouraged multi-sectoral and multi-disciplinary for policy and standards enforcing boards to succeed in the fight against corruption like the Zimbabwe Anti-Corruption Commission, Ministry of Finance and state security forces. The research effectively scrutinised the missing links which exist in the OAG that minimise its efforts to ensure public financial accountability and suggest remedial solutions to the situation. The increased transparency of public funds use ensure that all prescribed public funds are put to correct use and objectives are efficiently met.

5.7 Area of Further Research

Further research can be done on the area of public sector accounting in the following sections:

a. The authority of OAG over SOEs.
b. The connection of OAG and illicit financial flows in SOEs.
c. The impact of forensic auditing on political corruption.
d. The shortfalls in the public accounting standards of Zimbabwe.

5.8 Concluding Remarks

The OAG is a very pertinent institution which endorse the application and use of public sector accounting standards, procedures and policies in the government ministries and departments. It ensures that public accounting systems are religiously followed as a measure to eliminate illicit financial flows and enhance the interpretation of government projects and programs. The OAG promote service delivery through safeguarding public funds and also push for public financial reforms. The frequent and regular application of public auditing measures defeat the corrupt connotations that unscrupulous public officials put in place to siphon public resources illicitly. It is fundamental for the public accounting standards to be philosophically used always in order to plug off corrupt activities.

References

ACCA (2017). IPSAS implementation: current status and challenges, London, ACCA (2017).

Assakaf E.A., Samsudin R.S., and Othman Z. 2018. Public Sector Auditing and Corruption: A Literature Review.

Avella, J.R. (2016) Delphi panels: Research design, procedures, advantages, and challenges. *International Journal of Doctoral Studies*, 11(1): 305-321.

Avis E., Ferraz C. and Finan, F. 2018. Do Government Audits Reduce Corruption? Evidence from Brazil.

Badke, W. (2017) Research strategies: Finding your way through the information fog. iUniverse.

Bell, E., Bryman, A. and Harley, B. (2018) Business research methods. London: Oxford university press.

Ben, D. Vijay, K. and Noritah, O. (2018) Postgraduate conception of research methodology: implications for learning and teaching, pp. *Internal Journal of Research & Method in Education*, 41(2): 220 – 236.

Bennett, C. (2016) Implied Social Research Methods, 3rd Edition, Paris: Longman Publishers.

Boone, J. H. N. and Boone, D. A. (2015). ”Analysing likert data”: journal of extension, 50(2),2

Brickmann, S. (2014). Interview: in encyclopedia of critical psychology, 1008-1010, Springer: New York

Bryman, A. (2016) Social Research Methods. *Oxford: Oxford University Press*.

Chêne, M. 2017. The Role of External Auditing in Fraud and Corruption. Transparency International Anti-Corruption Helpdesk.

Chêne, M and Jenkins, M., (2018). The role of supreme audit institutions in fighting corruption, Transparency International Anti-Corruption Helpdesk.

Chilisa, B. (2019) Indigenous research methodologies. Los Angeles: Sage Publications, Incorporated.

Creswell, J.W., (2014). Research design: Qualitative, quantitative and mixed methods approaches, 4th ed. Sage, Los Angeles

Creswell, J.W. and Poth, C.N. (2016) Qualitative inquiry and research design: *Choosing among five approaches*. Los Angeles: Sage publications, Thousand Oaks.

Cuadrado-Ballesteros, B., Citro, F. and Bisogno, M. 2020. The Role of Public-Sector Accounting in Controlling Corruption: An Assessment of Organisation for Economic Co-operation and Development Countries. International Review of Administrative Sciences, Vol 86(4): 729-748.

Duri, J., Kirya, M., and Jenkins, M., (2021). U4 Helpdesk Answer: The impact of public financial management interventions on corruption, Anti-Corruption Resource Centre and TI.

Emma, C. (2019) Pragmatic Research Methodology in Education: Possibilities and Pitfalls. *International Journal of Research & Method in Education*, 42(5), pp. 455 – 469.

Gherai D.S., Tara I.G., and Matica D.E. 2016. The Supreme Audit Institution Can Control Corruption or Not?

Global Fund Grants in Zimbabwe, (2020). Audit Report, Geneva, Switzerland

GoZ and World Bank (2018). Report on the Evaluation of the Public Financial Management System of Zimbabwe: Public Expenditure and Financial Accountability (PEFA) Assessment 2017, PEFA (2018).

Gustavson M., and Sundstrom A. 2016. Organising the Audit Society: Does Good Auditing Generate Less Public Sector Corruption?

International Federation of Accountants, (2020). Handbook of International Public Sector Accounting Pronouncements, IFAC (2020).

KIT and ZEPARU, (2015). Governance of health funding in Zimbabwe, KIT and ZEPARU, for TARSC and MoHCC in the Rebuild programme: Harare.

Khumalo, M. T., (2017). An investigation of the efficacy of the Office of the Auditor- General in ensuring public financial accountability in the Gauteng Province, A dissertation submitted in partial fulfillment of the requirements for the Degree Master of Public Administration

Long, C. 2019. 'PFM and Perceptions of Corruption' in Kristensen, J. K., Bowen, M., Long, C., Mustapha, S. and Zrinski, U. PEFA, Public Financial Management, and Good Governance. World Bank.

Malagueño, R., Albrecht, C., Ainge, C. and Stephens, N. 2015. Accounting and Corruption: A Cross-country Analysis. Journal of Money Laundering Control, Vol 13: 372-393.

Mantzaris,E.& Pillay, P. (2017). Legal and Institutional Measures against Corruption in Southern Africa:Case Studies. In, Powell, M., Wafa, D.,Mau,T and De Vries,M. Eds. Corruption in a Global Context,IASIA (forthcoming)

Mat T.Z.T., Nazri S.N.F.S., Fahmi F.M., Ismail A.M. and Smith M. 2013. Assessing the Fraud Prevention Mechanism in Malaysian Government Agencies.

MCAZ, (2015). 2015 Annual Report

McDevitt, A. 2020. Supreme audit institutions´ anti-corruption strategies Transparency International Anti-Corruption Helpdesk

Muchena, R. I., (2019). An Exploration of Corruption in the Health Sector: A Case of Zimbabwe, Thesis presented in partial fulfilment of the requirements for the degree Masters in Public Administration in the faculty of Management Science at Stellenbosch University.

Ndlovu, C., (2014). Investigation on the impact of adopting International Public Sector Accounting Standards on financial reporting: A case of Tsholotsho District Hospital, Midlands State University in fulfilment of the requirements of the degree of bachelor of commerce degree in accounting (Honours).

OAG, (2019). Report of the Auditor General for the financial year ended December 31, 2018 on appropriation accounts, finance and revenue statements and fund accounts, OAG (2019).

OAG, (2021). Report of the Auditor General for the financial year ended December 31, 2019 on appropriation accounts, finance and revenue statements and fund accounts, OAG (2021).

OAGO, (2020). Office of the Auditor General of Ontario Operations Report

Ortiz Ramirez J.A., and Cruz Perez J.A. 2016. Impact of Supreme Audit Institutions on the Phenomenon of Corruption: An International Empirical Analysis

PGHs, (2017). 2017 Annual Report

Regional Anti-corruption Initiative, (2020). Corruption Risk Assessment in Public Institutions in South East Europe Comparative Study and Methodology, Regional Cooperation Council

Samuel J Frisancho A.2015.Rights-based citizen monitoring in Peru: Evidence of impact from the field. Health and Human Rights, 17(2):123-34.

The World Bank, (2018). Combatting Corruption. [Online]Available at: http://www.worldbank.org/en/topic/governance/brief/anti-corruption. [Accessed 14 May 2019]

Transparency International Zimbabwe (2020). Illicit financing in the public health sector in Zimbabwe, Harare, TIZ (2020).

World Bank, (2020). Enhancing Government Effectiveness and Transparency: The Fight Against Corruption, Washington DC, World Bank (2020).

Zinyama, T., (2018). Efficiency and Effectiveness in Public Sector Auditing: An Evaluation of the Comptroller and Auditor General's Performance in Zimbabwe from 1999 to 2012, International Journal of Humanities and Social Science, 3 (7), 2018

Annexures

Annex 1: Closed Ended Questionnaire

QUESTIONNAIRE

My name is Barnabas Tawanda Chigumbura a student from Bindura University of Science Education (BUSE) with a registration number **B0722548**, doing a research on a topic entitled: **An investigation of the effectiveness of the office of auditor general in promoting compliance with public sector accounting standards, policies and procedures: A case of the Ministry of Health and Child Care.**

You are kindly invited to answer questions below by ticking the applicable answer in the column written code. You are kindly being requested to answer freely and honestly to the questions and to the greatest of your capacity. The information will be used only for academic purposes and will be preserved with uttermost confidentially. The information will help both customer and management in informed decision-making. Your cooperation is greatly appreciated.

As a way of proving your research consent please mark the questionnaire with any alphabetical letter on the section provided

For example – F

…………..

SECTION A: GENERAL INFORMATION

Please indicate your choice by ticking the appropriate answer.

	Demographic Information		
	Variable	**Description**	**Code**
1	Sex		1=Male 2=Female
2	Age	Age of participant	1=25 and below 2=25-35yrs 3=36-46yrs 4=46-55yrs 5=56 and above

3	Years of service	How long have you been in the Ministry of Health and Child Care parastatals?	1 =less than 3years 2 = 3-5years 3 = 6-10years 4=11-20 years 5=more than 20 years

Section B: The Role of OAG in the MoHCC

Show your level of agreement with the following statements on the role of OAG in MoHCC. Please tick in relation to the following scale

1 = Very poor; 2 = Poor; 3 = Average; 4 = Good; 5 =Excellent

Tick the appropriate box against each question	**1**	**2**	**3**	**4**	**5**
The Role of OAG in the MoHCC					
6. The OAG is essential for regular public auditing process.					
7. It is important to improve public finance management.					
8. The OAG fundamentally support good governance.					
9. It initially foster accountability and act as a watch dog to ensure adherence to national development goals.					
10. The OAG frequently present public reports on the running of MoHCC.					

Section C: The Role of Public Sector Accounting Standards, Policies and Procedures in MoHCC service delivery

Show your level of agreement with the following statements on the role of public sector accounting standards, policies and procedures in MoHCC service delivery. Please tick in relation to the following scale

1 = Very poor; 2 = Poor; 3 = Average; 4 = Good; 5 =Excellent

Tick the appropriate box against each question	**1**	**2**	**3**	**4**	**5**
The Role of Public Sector Accounting Standards, Policies and Procedures in MoHCC service delivery					
7. They ensure that there is transparency and accountability in executing public duties.					
8. They act as a blueprint for monitoring and controlling public resources.					
9. Elimination of illicit financial flows before they make adverse impacts on public health sector.					

10. Highlight areas which need to be worked on to minimise corruption and fraud.					
11. Offer innovative ideas on products needed to cope with public work scope.					
12. They inform public officials on what to do in order to improve efficiency and effectiveness of operations.					

Section D: The Relationship between Public Auditing and the rate of corruption in the MoHCC

Please rate the relationship between public auditing and the rate of corruption in the MoHCC on the following variables with:

1 = Very Poor; 2 = Poor; 3 = Average; 4 = Good; 5 =Excellent

Tick the appropriate box against each question	**1**	**2**	**3**	**4**	**5**
7. Public auditing minimise financial misconduct.					
8. Public auditing improve accountability and transparency in all spheres which reduce chances of corruption.					
9. Public auditing opportunities for officials to tamper with financial records.					
10. Corruption is negatively affected by public auditing.					
11. Corruption is effectively controlled when there is meaningful public auditing.					
12. Forensic auditing expose high profile corruption cases which are hidden from public domain.					

Section E: Solutions to Compliance Challenges

Please rate solutions to compliance challenges on the following variables with:

1 = Very Poor; 2 = Poor; 3 = Average; 4 = Good; 5 =Excellent

Tick the appropriate box against each question	**1**	**2**	**3**	**4**	**5**
5. Open government initiatives improve public sector transparency, inclusiveness and collaboration.					
6. Standardised financial record keeping evidence give solid, credible, authentic and complete evidence of how public resources are administered and utilised.					
7. Improved remuneration packages motivate public officials to comply.					
8. Training and education of public officials on public sector accounting standards and corruption raise staff awareness.					

End of Questionnaire

Thank you for your time and input

Contact: @gmail.com