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Exploring the challenges and barriers to implementing public auditor recommendations in Ghana's public sector

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Abstract: This study investigates the multifaceted challenges and barriers to implementing public auditor recommendations in Ghana's public sector over an eighteen months period, aiming to enhance governance and accountability. Utilizing a qualitative research approach, the study involved semi-structured interviews with key stakeholders, including officials from the Ghana Audit Service, government ministries, and civil society organizations. The findings reveal a complex interplay of organizational, political, and attitudinal factors that impede effective implementation. Key challenges identified include the lack of clear implementation plans, insufficient resources, weak political commitment, and a pervasive culture of mistrust towards audit recommendations. The research underscores the necessity for a comprehensive and holistic approach to address these barriers, advocating for strengthened political leadership, enhanced accountability mechanisms, and improved stakeholder coordination. Additionally, fostering a sense of ownership and buy-in among implementation stakeholders is crucial for successful reform. The study contributes valuable insights into the systemic issues affecting public sector governance in Ghana and offers practical recommendations for overcoming the identified challenges, ultimately aiming to empower citizens and enhance governmental accountability. By addressing these barriers, the research highlights the potential for transformative change in the governance landscape of Ghana's public sector.

Keywords: accountability; governance; implementation; political commitment; public audit; recommendations; transparency

1. Introduction

Public audits are crucial for upholding good governance, transparency, and accountability in an economy. According to Hay and Cordery (2016), public sector auditing is valuable due to its role in agency, management control, and governance explanations, with some support for signaling and insurance explanations. Auditors in the public sector provide an impartial evaluation of a government or institution's financial records, ensuring proper use of public funds and adherence to legal requirements. This data can be utilized to execute remedial actions, enhance internal regulations, and enhance financial administration. Public audits ensure the appropriate utilization of public resources to maintain a robust economy. Being a developing

nation, public audits play a crucial role in Ghana's public sector. As independent oversight mechanisms, public audits help to identify financial irregularities, inefficiencies, and areas for improvement within government agencies and state-owned enterprises. Agyemang et al. (2022) opined that public sector audit in Ghana serves as a deterrence mechanism in the fight against occupational fraud and abuse by matching irregularities with schemes of fraud and abuse. Public audit in Ghana ensures transparency and accountability in the management and allocation of resources across government and marginally contributes to accountability in local governance structures, focusing on internal control effectiveness, cash management, and contract management (Akotia, 2012; Maama and Marimuthu, 2020). In Ghana, The Ghana Audit Service an independent constitutional body, headed by the Auditor-General is responsible for conducting regular audits of government ministries, departments, and agencies to ensure the proper management and accounting of public funds in Ghana.

The recommendations made by public auditors are essential for enhancing the effective utilization of public resources and strengthening the overall performance of the public sector. Jibrin et al. (2016) opined that audit recommendations in the public sector of developing economies like Ghana are important for accountability and ensuring proper accounting of resources under control. Baylis and Widt (2022) on their part observed that public auditors validate accountability systems, giving the public confidence in the fiscal behavior of government agencies as such their recommendations are paramount. The successful implementation of public auditor recommendations is vital for realizing the full benefits of the audit process. Emerging economies like Ghana need to prioritize the effective execution of public auditor recommendations to maximize the advantages of the audit process. These recommendations often outline specific actions and corrective measures that can improve operational efficiency, internal controls, and compliance with relevant laws and regulations. By addressing the issues identified through audits, government organizations can enhance their financial management, decision-making, and service delivery to the public. The implementation of audit recommendations can lead to improved transparency, reduced wastage and misappropriation of public funds, and increased public trust in the government's ability to manage resources effectively. The effective implementation of public auditor recommendations is therefore crucial for enhancing governance and accountability within the public sector. In Ghana, however, the translation of audit findings into actionable improvements has been fraught with challenges. Despite the existence of a robust framework for public auditing, numerous studies and reports indicate a persistent gap between audit recommendations and their implementation (Korankyewaa 2018; Quampah et al., 2021; Onumah and Krah, 2012). This gap not only undermines the potential benefits that may be gained from public auditing processes but it also perpetuates inefficiencies and corruption within government agencies. The research problem centers on understanding the multifaceted challenges and barriers that hinder the effective implementation of public auditor recommendations in Ghana's public sector.

This study therefore aims to explore the key challenges and barriers that hinder the implementation of public auditor recommendations in Ghana's public sector. Understanding the factors that impede the execution of audit findings is crucial for developing more effective strategies and policies to address these issues. The research

will provide insights into the organizational, political, and institutional dynamics that contribute to the gap between audit recommendations and their actual implementation. By examining this problem from the perspectives of key stakeholders, such as government officials, public sector managers, and public auditors, the study will contribute to the broader discourse on public sector governance, accountability, and the role of public audits in driving organizational change and improvement. Identifying the hindrances to the implementation of audit recommendations can inform policy interventions and strengthen the overall effectiveness of the public audit process in Ghana.

2. Literature review

2.1. Overview of the public audit process in Ghana

The Auditing function is crucial in ensuring financial management and responsibility to stakeholders in the public sector, and this holds in the context of Ghana as well. According to information available on its website, Ghana Audit Service was established in 1910 by the colonial Gold Coast Government. Its purpose is to function as a world-class Supreme Audit Institution (SAI) that provides professional, quality, and cost-effective auditing services. The Ghana Audit Service is responsible for fulfilling this crucial responsibility in Ghana. Initially established as a department under the leadership of a director, it was then transformed into the Audit Service under the leadership of an Auditor General on 22 August 1969. This modification was essential to separate the service from the Executive branch of Government and so strengthen its autonomy. The service is firmly established in the 1992 constitution, specifically in Articles 187, 188, and 189, as well as the Audit Service Act 2000 (Act 584).

Public sector auditing in Ghana is guided by a range of legislative and regulatory frameworks (as depicted in **Table 1**) and this is designed to ensure transparency, accountability, and proper management of public funds. The cornerstone of this framework is the Constitution of the Republic of Ghana (1992), which establishes the Office of the Auditor-General under Article 187. The Auditor-General is mandated to audit the public accounts of all public institutions, including government ministries, departments, agencies, and other public entities. The Auditor-General is required to submit reports to Parliament within six months after the end of each financial year. The Audit Service Act, 2000 (Act 584) further defines the powers, functions, and independence of the Auditor-General and the Audit Service. This Act empowers the Auditor-General to conduct audits and submit findings, ensuring that public resources are used efficiently and effectively. Complementing these are the Public Financial Management Act, 2016 (Act 921) and the Public Financial Management Regulations, 2019 (L.I. 2378), which establish guidelines for financial management, including the preparation of accounts, financial reporting, and audits in the public sector. These laws require all public institutions to maintain accurate financial records and subject them to regular audits. Other key elements include the Public Procurement Act, 2003 (Act 663), which mandates audits of procurement processes to ensure fairness and transparency, and the Internal Audit Agency Act, 2003 (Act 658), which establishes the Internal Audit Agency to oversee internal audits within public institutions.

Together, these laws form a comprehensive framework that governs public auditing in Ghana, aimed at promoting accountability, enhancing financial discipline, and ensuring the efficient use of public resources.

Table 1. Summary of the regulatory and legislative framework for public auditing in Ghana.

Legislation/Regulation	Description	Key Provisions
Constitution of the Republic of Ghana (1992)	The supreme law governing the country, which outlines the mandate of public auditing.	Establishes the office of the Auditor-General under Article 187. Mandates the Auditor-General to audit public accounts of all public offices, including courts, universities, and public institutions. Empowers the Auditor-General to submit audit reports to Parliament within six months after the end of the financial year.
Audit Service Act, 2000 (Act 584)	An Act to provide for the establishment and functions of the Audit Service.	Establishes the Audit Service and details its composition, powers, and functions. Empowers the Auditor-General to audit the public accounts of Ghana and all public offices. Specifies the independence of the Audit Service in the performance of its duties.
Public Financial Management Act, 2016 (Act 921)	An Act to regulate the financial management of the public sector and to provide for the roles and responsibilities of public officers.	Provides a framework for the management of public funds, assets, and liabilities. Requires all public institutions to maintain proper accounts and prepare annual financial statements. Mandates the Auditor-General to audit the financial statements of public institutions.
Public Procurement Act, 2003 (Act 663)	An Act to establish the Public Procurement Authority and regulate procurement in the public sector.	Provides guidelines for the procurement of goods, services, and works by public institutions. Mandates audits of procurement processes by the Auditor-General to ensure compliance with the law.
Financial Administration Act, 2003 (Act 654)	An Act to provide for the regulation and management of public finances.	Specifies procedures for the management and control of public funds. Requires the Auditor-General to audit the Consolidated Fund and report on the financial position of the country.
Public Accounts Committee (PAC)	A Parliamentary Committee responsible for scrutinizing the Auditor-General's reports.	Reviews reports submitted by the Auditor-General. Holds public hearings to ensure accountability and transparency in the use of public funds.
Internal Audit Agency Act, 2003 (Act 658)	An Act to establish the Internal Audit Agency and strengthen internal auditing in the public sector.	Establishes the Internal Audit Agency to oversee internal audits in public institutions. Collaborates with the Auditor-General to enhance accountability and governance.
Public Financial Management Regulations, 2019 (L.I. 2378)	Regulations that provide detailed guidelines for implementing the Public Financial Management Act.	Outlines specific procedures for budget preparation, financial reporting, and audits. Mandates regular audits of public institutions by the Auditor-General.
Anti-Money Laundering Act, 2008 (Act 749)	An Act to combat money laundering and related crimes.	Requires financial institutions to maintain records and report suspicious transactions. Mandates audits of compliance with anti-money laundering regulations by the Auditor-General.

This table highlights the key legislative and regulatory instruments that guide public auditing in Ghana, ensuring transparency, accountability, and proper management of public funds.

The Ghana Audit Service, as a key component of the state's monitoring and accountability mechanisms, is entrusted with the responsibility outlined in the 1992

constitution. As depicted in Appendix, the Service is structured into six (6) departments. A Deputy Auditor-General (DAG) heads each department. These departments Financial, Administration and Human Resources (F&A), Commercial Audits (CAD), Performance and Special Audits (PSAD), Educational Institutions (EID), Central Government Audit (CGAD) and District Assemblies (DAD). The F&A department provides support services to all audit staff across the country. It is made up of the following units namely Accounts, Budget, Payroll, Human Resource, IT Technical, Training and Human Resource Development, Estates, Procurement and Transport. The CAD is responsible for the audit of Public Boards, Corporations, Bank of Ghana, tertiary and other Statutory Institutions. PSAD is made up of three sections, namely Performance Audit, Special Funds Audit, and Information Technology Audit Section 13(e) of the Audit Service Act 2000, (Act 584) mandates the Auditor General to audit programs and activities of public offices with due regard to economy, efficiency and effectiveness in the use of resources. EIDA are responsible for the audit of Pre-Tertiary Institutions and Tertiary Institutions. The CGAD, has the primary responsibility for the audit of all the Ministries, Departments and Agencies (MDAs) of Central Government, including Ghana's foreign missions abroad. For this purpose, the Audit Service has offices in most MDAs in Accra. DAD are responsible for conducting audits in Metropolitan, Municipal and District Assemblies across the country. The Auditor-General's office has oversight responsibilities over some special units and they are Internal Audit, Legal, Public Affairs, Parliamentary, and Quality Assurance Monitoring and Evaluation.

The Auditor-General, who is the head of the Ghana Audit Service, is responsible for conducting regular statutory, performance and speci audits of all government ministries, departments, agencies, and state-owned enterprises and the audit processes involve the examination of financial records, interviews with key personnel, and the assessment of internal control systems (Winful, 2007). At the end of each audit, the Auditor-General's Department issues a report detailing the findings, observations, and recommendations for improvement.

Public auditing is crucial as it ensures financial accountability and the provision of public services by public organizations. Various studies have provided insight into various facets of the public auditing process. The aspects encompass the importance of public auditors in detecting cases of mismanagement and fraud, the beneficial influence of auditing practices on service delivery in district assemblies, and the effectiveness of public sector audits in enhancing service delivery through suitable controls and oversight mechanisms (Napari and Amaning, 2022; Owusu, 2023; Staller, 2022). According to Agyemang et al. (2022), the Ghana Audit Service has been highlighted as a crucial element of the public auditing procedure. This is due to its involvement in combating occupational fraud by implementing changes and utilizing forensic techniques.

Public auditing is essential for ensuring public entities are providing public services effectively and with financial responsibility. The fundamental role of the Audit function in the public sector is to authenticate the financial conduct of government agencies, guaranteeing the logical allocation of budgetary monies, and upholding public trust in government activities (Ferry et al., 2022; Maalo et al., 2022; Quick, 2022). Studies conducted by Popov et al. (2021) and Karabayev et al. (2021)

affirms that Public audit is crucial for controlling and monitoring the implementation of management functions, ensuring the rationalization of budget expenditures, and improving management mechanisms Broadbent (2022) concluded that the importance of public audit cannot be undermined as Public auditors validate accountability systems, giving the public confidence in the fiscal behavior of government agencies SAIs including Ghana Audit Service play a vital role keeping governments accountable, especially in times of environmental disasters and resource constraints as such it is important for them to be independent, report to parliament, and remain apolitical to maintain legitimacy (Cordery and Hay, 2021; Cîmpan et al. 2023). To be able to perform their core mandate efficiently, personnel of Ghana Audit Service must follow best practices and international standards to build confidence in their results and improve public administration efficiency (Slobodyanik et al. 2022).

According to Karabayev et al. (2021), Public audit creates value by holding public bodies accountable for their financial statements and processes as such, public audit is significant due to the scale of public expenditure and the need for local accountability to support devolution. The comprehensive digitalization of public audit processes and e-governance enhances transparency and accountability within the public sector of an economy Digitalization, including 5G quality connectivity, can improve digital services in local areas and also play a key role in supporting sustainable economic recovery and social cohesion (Balassa et al., 2024). Appiah et al. (2023) in their study on internal audit effectiveness as a boon to public procurement performance highlighted the significant role audit plays in ensuring the financial stability of budgets, particularly in developing countries, by making effective management decisions and assessing financial stability without increasing public debt. In today's world, the complexity of local government operations and the need for self-sufficiency have increased the demand on the audit sector (Baylis and Widt, 2022). Public auditing is therefore indispensable for ensuring financial accountability and the effective management of public resources. Supreme Audit Institutions like Ghana Audit Service play a crucial role in maintaining government accountability, and local public audit is essential for supporting local governance and devolution. Overall, public audit contributes significantly to the rationalization of budget expenditures and the financial stability of public organizations. Collectively, these studies emphasize the importance of using efficient auditing techniques in the public sector to enhance transparency, responsibility, and productivity in Ghana's public institutions.

2.2. Existing research on the implementation of audit recommendations

Implementing public auditors' recommendations is crucial for enhancing the quality of financial reports and public services. According to Dain and Rahmat (2017) the intention for auditees to implement audit recommendations is hugely influenced by their attitude, media, Audit Committee, and accountability index, whereas the actual implementation of the recommendations is influenced by accountability index, Audit Committee, Auditor General's Dashboard, auditors, and follow-up audits. On their part, Furgan et al. (2020) concluded that addressing audit findings promptly leads to better financial management and enhanced public services, highlighting the critical nature of these recommendations in public sector governance. Demeke (2021) opined

that conflicts of interest, lack of follow-up, employee instability, and management resistance significantly hinder the successful implementation of audit report recommendations. According to Alzeban (2019), the greater implementation of internal audit recommendations is associated with improved financial reporting quality whereas Newman et al. (2019) observed that organizational, individual factors, and nature of findings can hinder the implementation of audit recommendations, leading to high control risk.

Empirical studies on the implementation of public auditor recommendations in Ghana's public sector is limited, but some studies have highlighted the persistent challenges in this area. Implementing audit recommendations in the Ghanaian public sector is challenging. A study by Oppong et al. (2021) found that only a small percentage of audit recommendations were fully implemented by government agencies, with the majority either partially implemented or not implemented at all. The study identified factors such as resource constraints, lack of political will, and weak accountability mechanisms as key barriers to the effective implementation of audit recommendations. Poór et al. (2021) concluded that the lack of organizational culture, leadership commitment, and available resources pose challenges in developing economies when implementing changes. Studies conducted by scholars such as Gelencsér et al. (2024); Miah et al. (2024), highlighted the critical role of the human factor in increasing the efficiency of processes within the public domain of an economy.

Another study by Agyemang et al. (2022) examined the role of public audits in promoting accountability and transparency in Ghana's public sector. The researchers found that while the audit process was effective in identifying financial irregularities and areas for improvement, the lack of follow-up and enforcement mechanisms often led to a lack of action on the part of government agencies. The study emphasized the need for stronger mechanisms to ensure the timely and comprehensive implementation of audit recommendations. Studies by Owusu Mainu and Bannerman (2023) indicate that the efficacy of internal auditors in local government organizations is hindered by a lack of management support for the timely execution of audit recommendations. Furthermore, the insufficient implementation of audit recommendations is acknowledged as a challenge in public health institutions, due to budget constraints and interference from political players (Staller, 2022). Moreover, the research emphasizes the importance of integrating recently developed communication techniques to enhance the engagement among auditors, implementers of audit findings, and other interested parties. This integration is crucial to ensure the effective implementation of audit reports and the imposition of penalties for misconduct in public organizations (Quampah et al., 2021). These findings together emphasize the existing deficiencies in the execution of audit recommendations in Ghana, and they call for stronger enforcement measures and increased involvement of stakeholders to enhance accountability and governance standards. This is important especially in emerging economies like Ghana because it is likely to result in a more transparent and better-functioning public sector, which can improve the country's reputation not only among its residents but also beyond (Papp-Váry 2006, 2021).

2.3. Theoretical frameworks on organizational change and resistance

The challenges associated with the implementation of public auditor recommendations can be understood through the lens of organizational change and resistance theories. According to Appelbaum et al. (2012), Kotter's (1996) model of change management, for instance, highlights the importance of creating a sense of urgency, building a guiding coalition, and establishing a clear vision for change (Nagy et al., 2023). The model's process for leading transformation is a systematic approach created by Dr. John Kotter to effectively handle organizational transformation. In his book "Leading Change" Dr. Kotter presents a methodical strategy for successfully implementing substantial change as **Figure 1** (Hughes, 2016). The model also known as the 8-step process for leading change has eight distinct steps: Establishing a sense of urgency, constructing a guiding coalition, developing a strategic vision, recruiting a volunteer army, facilitating action by eliminating obstacles, generating short-term successes, maintaining momentum, and implementing change.

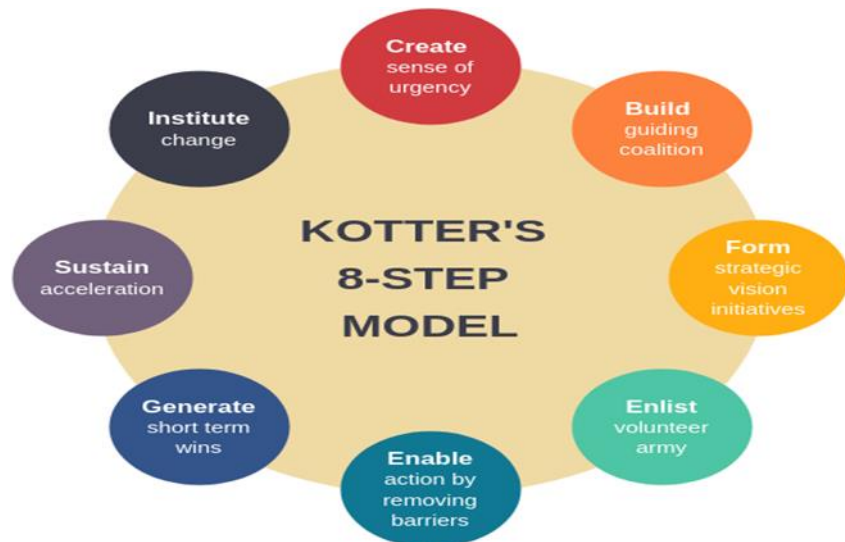


Figure 1. Kotter's 8-Step Model.

Source: Kotter, J. P. (1996). *Leading change*. Harvard Business Review Press.

The approach is extensively utilized in several sectors due to its efficacy in supporting organizational transformation. The objective is to ignite enthusiasm, establish a cohesive leadership team, define the desired future, recruit volunteers, eliminate obstacles, achieve immediate successes, maintain momentum, and persistently drive change until the vision is realized (Pollack and Pollack, 2015).

Kotter's approach helps facilitate comprehension of the factors contributing to the failure to execute audit recommendations in Ghana's public sector. The challenges encompass a lack of urgency, the absence of a governing coalition, the absence of a clear strategic vision, the lack of a volunteer army, impediments that impede action, the absence of short-term victories, the inability to maintain momentum, and the failure to implement change. In Ghana, the Audit Service Act, of 2000 (Act 584) mandates institutions to establish Audit Report Implementation Committees (ARICs) to execute audit recommendations. Kotter's methodology can guide these committees in efficiently executing audit recommendations. Nevertheless, failure to adhere to or

execute these processes properly might fail to implement audit recommendations. The methodology facilitates organizations in comprehending the significance and advantages of incorporating audit suggestions, establishing a steering coalition, and tackling the obstacles of perplexity and opposition.

The Resource Dependence Theory (RDT) on the other hand was formulated by Jeffrey Pfeffer and Gerald R. Salancik in 1978 to elucidate the impact of external resources on organizational behavior. According to Drees and Heugens (2012), this theory proposes that entities own finite and valuable resources, and they must engage with other enterprises to effectively handle uncertainties in their environment and fulfill their internal resource requirements. Organizations mitigate reliance by minimizing uncertainty and deliberately establishing connections with other organizations. In addition, they want to get power and authority by manipulating environmental factors, which in turn influence their perception of available resources based on their need. The idea highlights the significance of sufficient resource allocation for survival and operation. Relational Development Theory (RDT) is extensively employed to gain insights into the behavior of organizations, the relationships between organizations, and the dynamics of power.

Several variables can impact the implementation of audit findings in Ghana, including as resource constraints, interdependence, dependency management, power dynamics, and survival imperatives. The Ghanaian public sector functions within a constrained resource environment, which might impede progress. In addition, the organization may rely on external institutions for essential resources, such as government agencies, funders, or international organizations. The capacity of these businesses to effectively handle their dependencies can have a significant impact on the implementation process. Power dynamics can also influence the situation, since certain departments may oppose reforms out of apprehension of relinquishing their authority. In conclusion, neglecting to execute audit findings can result in inefficiencies, financial deficits, and harm to one's reputation. In summary, the resource dependence theory emphasizes the role of power dynamics and resource constraints in shaping organizational behavior. In the context of public sector audits, government agencies may resist the implementation of recommendations due to perceived threats to their power, resources, or autonomy.

The bureaucratic politics model can also provide valuable insights into the political, cultural, and institutional factors that influence the implementation of audit recommendations in the public sector. The bureaucratic politics model is a theoretical framework that highlights the significance of internal negotiations inside the government in shaping public policy. Formulated by Graham T. Allison in 1969, it is commonly employed as a contrasting viewpoint to realism or rationalist perspectives on policy decision-making (Forand et al., 2022). The concept suggests that policy outcomes are determined by a process of negotiation among a select number of government players who have different preferences, talents, and levels of influence. Participants select tactics and policy objectives according to their organizational and personal interests. The negotiation process advances through a pluralistic approach of exchanging concessions, which mirrors the existing norms and power dynamics among the parties. This procedure may lead to unsatisfactory results that do not meet the goals of any particular participants.

The bureaucratic politics model helps explain the resistance to implementing audit recommendations in the public sector, which arises from a variety of conflicting interests and preferences, power conflicts, organizational and personal interests and ultimately leads to suboptimal outcomes. An in-depth comprehension of bureaucratic politics may offer valuable insights into the reasons for resistance or delays in adopting audit recommendations in the public sector. This underscores the significance of taking into account the many interests and power dynamics that exist within public sector organizations. By drawing on these theoretical perspectives, the current study aims to develop a comprehensive understanding of the multifaceted challenges and barriers that hinder the implementation of public auditor recommendations in Ghana's public sector.

3. Materials and methods

3.1. Research design

This study used a qualitative research approach to examine the challenges and barriers related to the implementation of public auditor recommendations in Ghana's public sector and covers an eighteen-month period from January 2022 to June 2023. The qualitative methodology was chosen for this research endeavor because it allowed for a thorough investigation of the complex and context-specific factors that influence the implementation of audit recommendations in the public sector of Ghana. The study project employed a qualitative design, enabling the gathering of perspectives, experiences, and insights from significant stakeholders.

3.2. Data collection techniques

The study utilized a combination of data collection techniques to gather relevant information:

3.2.1. Semi-structured interviews

The primary data collection method involved conducting semi-structured interviews with key stakeholders. The total number of interviews conducted were twenty and the details can be found below:

- Senior officials from the Ghana Audit Service (7)
- Heads of government ministries, departments, and agencies (4)
- Public sector managers responsible for implementing audit recommendations (5)
- Representatives from civil society organizations and watchdog groups (4)

The interviews were guided by an interview protocol that covers topics such as the audit process, the challenges in implementing recommendations, the organizational and institutional factors that influence implementation, and potential strategies for improving the implementation of audit recommendations.

3.2.2. Document review

The study also reviewed relevant documents, such as previous audit reports and recommendations issued by the Auditor-General's Department, reports and publications from government agencies and international organizations on public sector governance and accountability, and legislative documents and policies related to public audits and financial management in Ghana. These reviewed documents

provided contextual information, historical data, and insights into the broader institutional and regulatory frameworks that shape the implementation of public auditor recommendations.

3.3. Sampling and participant selection

The study employed a purposive sampling strategy to select the participants for the semi-structured interviews. The selection of participants was based on their role, experience, and knowledge related to the implementation of public auditor recommendations in Ghana's public sector.

3.4. Data analysis approach

The data collected through the semi-structured interviews and document review were analyzed using a thematic analysis approach. The analysis will involve the following steps:

3.4.1. Transcription and familiarization

The interview recordings were transcribed verbatim, and the researcher thoroughly reviewed the transcripts and document data to become familiar with their content.

3.4.2. Coding and theme development

The researcher coded the data to identify relevant patterns, themes, and categories related to the challenges and barriers to implementing public auditor recommendations. The coding process was iteratively done, with the researcher continuously refining and revising the codes as new insights emerged.

3.4.3. Theme refinement and interpretation

The identified themes were further refined and analyzed to develop a comprehensive understanding of the key factors that hinder the implementation of audit recommendations in Ghana's public sector.

The findings were subsequently interpreted in the context of the existing literature and theoretical frameworks to generate new insights and inform potential strategies for improving the implementation process.

3.5. Ethical considerations

The study adhered to strict ethical guidelines to ensure the protection of the participant's rights and the integrity of the research process. This included obtaining informed consent from all participants, ensuring confidentiality and anonymity, and securing the storage and handling of the data collected.

4. Results and discussion

This study gathered data by interviewing twenty (20) respondents from Ghana Audit Service, Ministries, Departments and Agencies (MDAs), public sector managers and internal auditors responsible for implementing audit recommendations, and representatives from Civil Society Organizations (CSOs). The study also reviewed existing relevant documents related to the subject matter. The emerging themes emanating from the primary data have been categorized into three sections namely

Organizational-level barriers, Political and institutional factors, and Attitudinal and perceptual challenges. Based on the categories, the findings are explained next.

4.1. Organizational-level barriers

The findings revealed that there are some barriers at the organizational level within the public sector of Ghana hindering the smooth implementation of audit findings.

4.1.1. Lack of clear implementation plans and accountability mechanisms

The study findings revealed that many government agencies lacked clear and comprehensive plans for implementing public auditor recommendations. Participants noted that the absence of well-defined responsibilities, timelines, and monitoring mechanisms undermined the effective translation of audit recommendations into concrete actions. As one public sector manager explained:

“Without a structured implementation plan, with clear roles, deadlines, and metrics for progress, it becomes very difficult to ensure that the auditor’s recommendations are followed through. This lack of accountability leads to recommendations being ignored or only partially addressed.”

4.1.2. Insufficient resources (financial, human, and technological)

Resource constraints emerged as a significant barrier to the implementation of public auditor recommendations. Participants consistently reported that government agencies often lacked the necessary financial resources, skilled personnel, and technological infrastructure to effectively address the issues highlighted in the audits. As one senior official from the Ghana Audit Service noted:

“Even when the recommendations are sound, the implementing agencies simply do not have the budget, the expertise, or the systems in place to put them into practice. This resource gap is a major impediment to effective implementation.” Another interviewee also explained that: “Even when we recognize the importance of the audit recommendations, we often lack the necessary resources and capabilities to put them into practice. Our budgets are stretched thin, and we simply don’t have the expertise or the systems in place to address some of the more complex issues identified in the audits.”

4.1.3. Organizational culture and resistance to change

The study findings also revealed that the entrenched organizational culture and resistance to change within government agencies posed significant barriers to the implementation of public auditor recommendations. Participants described a deeply ingrained bureaucratic mindset that often prioritized maintaining the status quo and resisting external interventions. One respondent bluntly said

“There is a strong aversion to change and a reluctance to embrace new ways of doing things, even when the auditor’s recommendations are justified. The organizational culture is deeply entrenched, and there is a lack of openness to meaningful reforms.”

4.2. Political and institutional factors

It was clear from the responses that political and institutional factors significantly

impact the implementation of audit recommendations in Ghana.

4.2.1. Influence of political dynamics and power structures

One of the most significant barriers identified in the study was the lack of political will and commitment to address the issues highlighted in the auditor's recommendations. The majority of interviewees highlighted that there is often a disconnect between the findings of the audits and the willingness of political leaders and senior government officials to take decisive action. This lack of political will was attributed to various factors, including the desire to protect vested interests and the fear of reputational damage. A senior official from the Ghana Audit Service noted: "The audit reports are clear in terms of the problems and the recommended solutions, but the political leadership sometimes lacks the motivation to follow through and ensure that these recommendations are implemented. There is a disconnect between technocratic solutions and political realities."

4.2.2. Weak enforcement mechanisms and oversight

The study also highlighted the need for stronger accountability and enforcement mechanisms to ensure the timely and comprehensive implementation of public auditor recommendations. Participants noted that the current system lacks clear consequences for non-compliance and does not provide adequate mechanisms for monitoring and follow-up on the implementation of audit recommendations. As one civil society representative observed: "Without robust accountability measures and effective enforcement, government agencies can easily ignore the auditor's recommendations with little or no repercussions. This undermines the credibility and impact of the entire public audit process."

4.2.3. Lack of coordination and communication among stakeholders

Participants also emphasized the need for improved coordination and communication among the various stakeholders involved in the implementation of public auditor recommendations. They noted that the lack of effective collaboration and information-sharing among government agencies, oversight bodies, and civil society organizations hindered the ability to develop and implement comprehensive solutions.

4.3. Attitudinal and perceptual challenges

The responses gathered from the interviewees clearly showed that attitudinal and perceptual challenges tend to impact the implementation of audit recommendations in the public sector of Ghana.

4.3.1. Perceptions of audit recommendations as burdensome or irrelevant

The study findings revealed that some government officials and implementation stakeholders perceived the public auditor's recommendations as burdensome or irrelevant to their day-to-day operations. This perception undermined the willingness and commitment to prioritize the implementation of the recommendations. As one participant explained: "Sometimes the auditor's recommendations seem disconnected from the realities we face on the ground. They may be technically sound, but we struggle to see how they can be practically applied in our context, which leads to a lack of buy-in."

4.3.2. Mistrust and skepticism towards the audit process

The study also found that a lack of trust and skepticism towards the public audit process among some government officials and stakeholders hindered the implementation of the auditor's recommendations. Participants cited concerns about the objectivity, competence, and transparency of the audit process, which undermined the credibility and legitimacy of the recommendations.

4.3.3. Lack of buy-in and ownership among implementation stakeholders

The findings also highlighted the importance of fostering a sense of ownership and buy-in among the key stakeholders responsible for implementing the public auditor's recommendations. Participants noted that when government officials and managers did not feel invested in the implementation process, they were less likely to prioritize and champion the necessary reforms.

These multilayered challenges, operating at the organizational, political, and attitudinal levels, underscore the complex and context-specific nature of the barriers to implementing public auditor recommendations in Ghana's public sector. Addressing these barriers will require a comprehensive and multifaceted approach that addresses the systemic, institutional, and cultural factors hindering effective implementation.

5. Discussion

This section begins with a discussion of the synthesis of the key challenges identified in the study. The author then aligns the outcome with existing literature and theoretical frameworks. The last part discusses the implications of the findings for public sector governance and accountability.

5.1. Synthesis of the key challenges and barriers identified

The findings of this study have revealed a complex web of interrelated challenges and barriers that impede the effective implementation of public auditor recommendations in Ghana's public sector. At the organizational level, the lack of clear implementation plans and accountability mechanisms, insufficient resources, and entrenched organizational cultures resistant to change emerged as significant impediments.

At the political and institutional level, the influence of power dynamics and vested interests, weak enforcement mechanisms, and a lack of coordination and communication among stakeholders further complicated the implementation process. Attitudinal and perceptual factors, such as the perception of audit recommendations as burdensome or irrelevant, mistrust in the audit process, and a lack of buy-in and ownership among implementation stakeholders, also contributed to the challenges.

5.2. Alignment with existing literature and theoretical frameworks

The findings of this study align with the existing literature on the challenges of implementing public sector reforms and enhancing accountability mechanisms. The organizational-level barriers, such as the lack of clear implementation plans and resource constraints, are consistent with research on the implementation gap in public

administration (Owusu Mainu and Bannerman, 2023; Pressman and Wildavsky, 1984). The influence of political dynamics and power structures on reform processes echoes the insights from political economy analysis and institutional theory (Acemoglu and Robinson, 2012).

Moreover, the attitudinal and perceptual factors identified in this study resonate with the literature on organizational change management and the psychology of resistance to change (Kotter, 1996). The findings also contribute to the growing body of research on the challenges of strengthening public sector accountability, particularly in developing country contexts (Baylis and Widt, 2022; Hay and Cordery, 2016).

5.3. Implications for public sector governance and accountability

The complex and multifaceted nature of the barriers to implementing public auditor recommendations underscores the need for a comprehensive and holistic approach to strengthening public sector governance and accountability in Ghana. Addressing these challenges will require concerted efforts at the organizational, political, and societal levels, involving a range of stakeholders, including government agencies, oversight bodies, civil society organizations, and the broader public. At the organizational level, the development of clear implementation plans with robust accountability mechanisms, as well as targeted investments in resources and capacity-building, can help to bridge the implementation gap. Strengthening the political will and commitment to public sector reform, enhancing enforcement mechanisms, and improving coordination and communication among stakeholders are critical for addressing the institutional and political barriers.

Moreover, addressing the attitudinal and perceptual challenges will require sustained efforts to build trust in the public audit process, foster a culture of continuous improvement and innovation, and cultivate a sense of ownership and buy-in among implementation stakeholders. Ultimately, the successful implementation of public auditor recommendations is not only a technical exercise but also a broader challenge of transforming the governance landscape and empowering citizens to hold their government accountable.

The findings of this study have significant practical and managerial implications for enhancing the implementation of public auditor recommendations in Ghana's public sector. Firstly, it is essential for government agencies to develop clear and comprehensive implementation plans for audit recommendations, prioritizing the establishment of defined responsibilities, timelines, and monitoring mechanisms to ensure accountability and facilitate effective execution. Additionally, strong political leadership and commitment to public sector reforms are crucial; managers should advocate for increased political will to support the implementation of audit recommendations, emphasizing the value of audits in promoting transparency and accountability.

To address attitudinal barriers, public sector managers should cultivate a culture that values feedback and continuous improvement, actively soliciting input from stakeholders and encouraging open dialogue about audit findings to promote a shared sense of ownership over the implementation process. Furthermore, improving coordination among stakeholders involved in the audit process is vital; managers

should facilitate collaboration between government agencies, oversight bodies, and civil society organizations to enhance communication and ensure that audit recommendations are collectively addressed.

Investing in capacity building is also critical, as insufficient resources emerged as a significant barrier to implementation. Managers should advocate for targeted investments in training programs that educate staff on the importance of audits and effective implementation strategies, empowering personnel to better understand and act upon audit recommendations. Lastly, to overcome mistrust and resistance, it is essential for managers to engage in outreach efforts that educate stakeholders about the audit process and its benefits, thereby fostering a more supportive environment for implementing recommendations. By addressing these implications, stakeholders in Ghana's public sector can significantly enhance the effectiveness of the audit process, leading to improved governance, accountability, and service delivery for the public.

6. Recommendations

The findings of this study have several important implications for improving the implementation of public auditor recommendations in Ghana's public sector. Based on the insights gathered, the researchers recommend the following strategies:

i. Strengthening political leadership and commitment to reform:

Political leadership is essential in advanced economies for effectively implementing audit recommendations. This lesson holds significant value and has the potential to facilitate the implementation of auditors' recommendations in the public sector of Ghana. Resolute, dedicated, and forward-thinking political leaders can establish the overall direction of the government by showcasing their steadfast endorsement of changes prompted by audits. This may entail actively advocating for and promoting the execution of suggestions, allocating the required resources, and ensuring that government entities are held responsible for their progress. The researcher is of the view that, when there is a harmonious relationship between political leadership and the reform agenda, it can create a conducive atmosphere that enables government agencies to provide priority and accelerate the execution of audit recommendations.

ii. Investing in the capacity and resources of government agencies

Government agencies must possess the requisite ability, resources, and experience to effectively execute audit recommendations. This entails allocating resources towards training and enhancing the skills of government people, guaranteeing sufficient financial provisions, and equipping agencies with the appropriate tools and technology to effectively execute and monitor the suggested modifications. The researcher is of the view that, by enhancing the capacities of government institutions, they will be more prepared to address the intricacies of implementing audit recommendations, eventually resulting in more efficient and enduring results.

iii. Enhancing accountability and enforcement mechanisms

To effectively execute audit recommendations, it is necessary to have strong accountability and enforcement mechanisms in place within the Ghanaian government. This entails the establishment of unambiguous performance metrics,

monitoring frameworks, and feedback loops to systematically monitor the progress and effects of the suggested modifications. In addition, the introduction of robust enforcement measures, such as sanctions or penalties for failure to comply, might motivate government agencies to give priority to the execution of audit recommendations. Through enhancing accountability and enforcement measures, the government can guarantee that public sector entities are held accountable for their activities and are incentivized to take the requisite actions to resolve the flaws highlighted in the audit reports.

iv. **Fostering a culture of openness, transparency, and continuous improvement**

Creating an environment that promotes honesty, clarity, and ongoing enhancement within the Ghanaian government may greatly enhance the execution of audit suggestions. Government agencies that operate transparently, with easily accessible information and active stakeholder participation in decision-making, can foster trust, facilitate collaboration, and promote a collective dedication to addressing the challenges outlined in audit reports. Moreover, fostering a culture of ongoing enhancement, in which organizations actively solicit feedback, draw lessons from previous encounters, and execute remedial actions, may effectively maintain the progress of changes led by audits. To facilitate the successful implementation of audit recommendations, the government should provide a conducive atmosphere by fostering an organizational culture that prioritizes openness, transparency, and ongoing improvement.

By addressing these key challenges and implementing these recommendations, Ghana can make significant strides in ensuring that the valuable insights and recommendations generated by the public audit process are effectively translated into tangible improvements in public sector governance and service delivery.

7. Conclusion

This study reveals the challenges and barriers to the effective implementation of public auditor recommendations in Ghana's public sector. These include organizational, political, institutional, and attitudinal factors. Organizational factors include a lack of clear implementation plans, insufficient resources, and entrenched cultures. Political and institutional factors include power dynamics, weak enforcement mechanisms, and lack of coordination among stakeholders. Attitudinal factors include the perception of audit recommendations as burdensome, mistrust, and lack of buy-in. To overcome these challenges, a holistic approach involving interventions at organizational, political, and societal levels is needed. This includes developing clear implementation plans, fostering a culture of continuous improvement, strengthening political will, enhancing enforcement mechanisms, and improving coordination among stakeholders.

7.1. Limitations of the study

While this study provides valuable insights into the challenges of implementing public auditor recommendations in Ghana, it is not without its limitations. The study was conducted in a specific institutional context, and the findings may not be fully generalizable. Owing to time constraints and insufficient resources, the sample size

for the interviews was restricted to twenty. In addition, the study predominantly utilized qualitative data obtained from interviews and document analysis. The incorporation of quantitative data may have yielded more valuable perspectives.

7.2. Future research directions

Future research could explore the implementation of public auditor recommendations in other developing country contexts, potentially utilizing a comparative approach to uncover common themes and context-specific nuances. Additionally, longitudinal studies tracking the implementation process over time could provide valuable insights into the dynamics of change and the long-term impact of interventions.

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Appendix

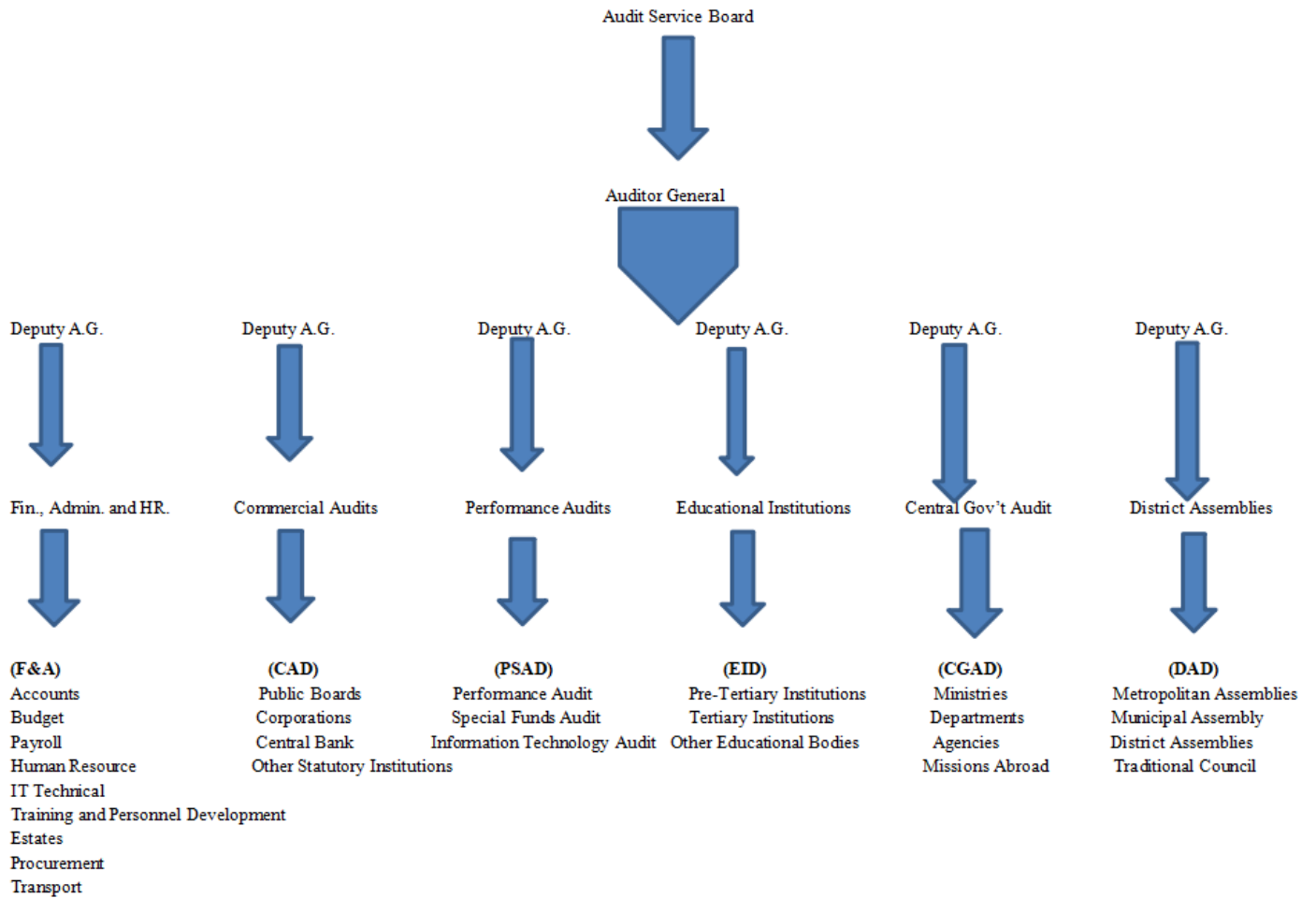


Figure A1. Structure of public audit.