

Professionalizing Public Administration and the Impact of Performance Audit on Public Organizations in Tanzania

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Abstract

This article examines the impact of performance audits on public organizations in Tanzania using the Tanzania Public Service College as a case study. The study subscribes to an interpretive research paradigm, which allowed for adopting a qualitative approach to understand participants' perceptions thoroughly. Documentary findings from audit reports between 2010-2017 have collaborated with 32 interviews from the respondents who participated in the auditing process over the study period. The study findings are linked to the independent factors identified in the literature on the quality of the information in audit reports and the impact of audit investigations. The article concludes that the impact of performance audits depends on whether auditees agree with recommendations. Notably, the article argues that fundamental changes can be realized in the presence of strong internal control systems. The role of collaboration and trust, parliament, media, and auditors' expertise in ensuring the impact of performance audits were also highlighted. Finally, theoretical and practical recommendations are drawn, and study limitations and areas for future research are highlighted.

Keywords: Auditees, Financial Audits, Internal Control Systems, Performance Auditing

Introduction

Over the past three decades, public sector performance has been at the forefront of public management research (Pollitt & Bouckaert, 2004; Raudla, Taro, Agu, & Douglas, 2016; Talbot, 2010). Literature highlights the increased interest in the link between public sector audits and New Public Management (NPM) reforms which could serve as a solution to the deterioration of effectiveness, efficiency, and accountability in the public sector (Reichborn-Kjennerud, 2013). NPM invoked constant pressure on the public sector to improve its performance by implementing cutbacks and austerity measures while maintaining better public services (Torres, Yetano, & Pina, 2016). Performance audits have become a key feature of democratic government in developed and developing countries (Kells, 2011). Despite this, there is limited research and

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related scientific questioning on the influence of Supreme Audit Institutions (SAIs) on public administration management through performance audits (Morin, 2014). This article aims to emphasize Troupin's (2012) call to professionalize public administration by revisiting the importance of performance audits to improve the performance of public organizations in Tanzania. In addition, it aims to contribute to performance audit literature empirically.

The Quest for Professionalizing Public Administration

With the turn of the century, the progressive movement revisited the importance of professionalism and professionalization, two areas that continue to alter how we work and live (Larson, 1977). After the field of public administration adopted professionalization, it led to the creation of professional organizations like the American Society for Public Administration and valuable knowledge by early scholars (Gulick, 1937; Lee, 2017; Mosher, 1967; Streib, 2005; Taylor, 1911). During this era, the discipline had evolved into a science (White, 1926). However, the dream of creating a “true” science was shattered by the Brownlow Report (Rosenbloom, 2001) and the “menagerie of specious claims of scientific pretentious” (Simon, 1946; Dahl, 1947). As a result, professionalism was pronounced both a threat to democracy and selfishness (Appleby, 1952; Streib, 2005; Waldo, 1968).

Due to the above challenges, the field of public sector professionalization lost momentum (Streib, 2005). Over the years, several authors have called for the “resurrection” of professionalization in the discipline (Nalbandian, 1990; Adams, 1993; Streib, 2005). The label ‘professional’ within the Public Administration discipline is linked to the individual occupying the position, the manner and structure related to duties, responsibilities, and how tasks are executed (Janousek, 2017).

In Africa, the Charter for Public Service (2001) stressed the fundamental values of public servants whose actions are rooted in professionalism and ethics. According to the Charter, professionalism is anchored in how skillfully and efficiently public servants perform their duties. Therefore, professionalism transcends technical skills. It includes internalized character, strengths, attitudes, and values that focus on high-quality service delivery (Wachira, 2015). Therefore, a public service professional views his/her work as a personal commitment to fostering performance excellence. Therefore, the yardstick of professionalism is maintaining and exhibiting professional competencies throughout a lifetime (Wachira, 2015).

When viewing public administration as organizational behavior, the literature based on the African perspective presents a different picture from that of western democracy. Here, the aim is to understand how organizations respond to the actions of other similar organizations and reforms (Gustavson, 2012). This argument is in line with Di Maggio and Walter's (1983) work, who developed the organizational theory explaining why organizations were so different. Ironically, after concluding that there were significant similarities among organizations, they focused their research on why such homogeneity occurs (Gustavson, 2012).

Di Maggio and Walter (1983) identified three different forces - coercive, normative, and imitative pressure, which led organizations to become similar in structure and practice. The authors labeled these mechanisms *institutional isomorphism*. Notably, these aspects necessitate organizations to adapt to vital institutional elements as the first stage of change instead of competing for resources and profits. *Coercive isomorphism* focuses on how organizations adapt to governments' binding rules and regulations and create similarities within organizations. In turn, *the normative mechanism* operates through professions or professional associations that scholars view as critical to understanding organizational behavior (Abbott, 1998; Meyer, Boli, George, & Ramirez, 1999). Professional associations and networks often provide a forum for exchanging ideas and norms to foster a common professional identity (Gustavson, 2012). Likewise, the *imitation mechanism* builds on identifying with peers. Thus, in most cases, an organization imitates the organizations they identify or those they would like to resemble (Gustavson, 2012).

Statement of the Problem

The literature and theory resemble what had happened in Western industrialized countries; Africa, particularly Tanzania, experienced the same through normative, imitative, and contextual mechanisms (Pollitt, 2016). Consequently, if public administrations are professionalizing in Europe and the U.S., the same should apply to Africa (Troupin, 2012). Within this context, the following question presents the focus of the current study: *What are the implications of the public administration discipline on performance audits in Tanzania to date?*

The Generic Functions of Public Administration

Instituting accountability mechanisms play a role in how democracy is organized. Rules and regulations that limit governments' power are commonly understood as organizing free and fair elections, where people have the power to vote a government in or out of power (Fukuyama, 2012; Gustavson, 2012). Equally, a fundamental part of democratic accountability is the establishment of oversight authorities to oversee how public officials are utilizing the public resources and adhering to the rules and regulations (Gustavson, 2012).

Literature is filled with evidence of the central role of accountability. For example, Henry Fayol's ideas about the managerial activity are presented in the context of his writing on industrial undertakings. In this context, Fayol describes management as a function, a kind of activity (Raghavulu & Bose, 2010). Furthermore, the author divides management into five functions: planning, organizing, commanding, coordinating, and controlling (Jordaan, 2013). The five managerial functions are universal, irrespective of the nature of the organization, its size, its locus, whether it is complex or not, and whether it is nonindustrial or non-profit-making.

Cloete (1967), on the other hand, outlines the six generic functions of public administration: policy-making, financing, organizing, staffing, determining work methods, procedures, and control. The author describes the organizing function as establishing the task lists for individuals within a department. The public administrators operate within the framework of prescribed work procedures and methods, while monitoring and evaluation (M&E) serve as controlling mechanisms.

Financing refers to the function whereby public funds are obtained, spent, and accounted for (Jordaan, 2013). Moreover, the public administration is the custodian of the country's resources. Thus, one crucial function is ensuring that resources are managed responsibly for effective service delivery. The above public administration-related issues are both interrelated and interdependent to achieve the common goal. Therefore, sound performance audits help facilitate accountability within public organizations and are a linchpin of performance management.

Background on the Impact of Performance Auditing

Performance audit within public administration is regarded as a mechanism to ensure democratic accountability. It has deep historical roots, and its impact was noted by classical scholars such as John Stuart Mill (2001) and sociologist Max Weber (1922). Both scholars argued that public

officials must function within a controlled and limited environment to curtail their independence. In this regard, Mill (2001) states:

“...in regard to the constitution of the executive departments of administration, their machinery is good when...a convenient and methodological order established for its transaction, a correct and intelligible record kept of it after being transacted; when each individual knows for what he is responsible, and is known to others as responsible for it...But political checks will no more act of themselves than a bridle will direct a horse without a rider. If the checking functionaries are as corrupt or as negligent as those whom they ought to check...little benefit will be derived from the best administrative apparatus”(Mill, 2001, p. 24).

The above quotation calls for establishing "auditing functionaries" beyond implementing rules and procedures to establish a sound public administration. Literature has established that public sector performance is instrumental in a country's development (Holmberg & Nasiritousi, 2009). One strand of study posits that well-performing public administrations create increased economic growth (Mauro, 1995). Another strand focuses on the significance of public sector performance, as reflected in the development partners' view of aid provision and how to create aid-related effectiveness (Gustavson, 2012). To achieve this, the public sector requires unique knowledge and skills to analyze, measure, and evaluate organizational performance (Jordaan, 2013).

In addition to serving as an instrument of accountability, performance audits contribute to broader policy debates, offer policy advice to the government and give guidance on the improvement of the public administration (Van Looke & Put, 2011; Wilkins & Lonsdale, 2007). Current research and academic discussions on performance audits focus on the role and tasks of the audits (Raudla et al., 2015; Raudla et al., 2016). Another research strand that is the focus of this study analyses the impact and utility of performance reports on public administration efficiency and effectiveness (Desmedt, Morin, Pattyn, & Brans, 2017; Morin, 2001, 2014; Reichborn-Kjennerud & Vabo, 2017; Reichborn-Kjennerud, 2014; Torres et al., 2016; Van Looke & Put, 2011).

However, despite the above endeavors, few studies have looked at the impact of performance audits on African public organizations (Amara, 2014; Bawole & Mohammed, 2015; Gustavson, 2012; Olaoye & Adedeji, 2019). To resolve this challenge, a situation-specific public management approach needs to be developed for Africa (Jordaan, 2013). Consequently, this study has two incentives. First, the researchers aim to investigate public administration scholars' research on performance audits in the Tanzanian public sector, particularly the lack of detailed case studies. Secondly, although there have been improvements in the roles and functions of the external public sector audits in Tanzania (National Audit Office of Tanzania, 2019), certain factors require more profound research; therefore, this study focuses on the impact of performance audits to improve the performance of public organizations in Tanzania. In addition, it aims to contribute to the performance audit literature empirically.

Literature Review

Before focusing on the empirical literature review of the current study, key terms underlying the academic study of performance audits are outlined.

The traditional role of the public sector is to improve the welfare of citizens by delivering goods and services, such as education and health, to all. As these are public goods, they are non-excludable and non-rival (Malkin, 1991). They are non-excludable because no beneficiary can be excluded from accessing the goods, and non-rival because their production costs do not increase with consumption. The market forces do not regulate the price of these social necessities. While controlling and using public resources and finance, the government is also expected to be accountable to the public (Hercok, 1989). Thus, there is a need for performance auditing to ascertain the economic efficiency of public sector operations and the effectiveness of programs.

Performance Audits

Performance audits have been in existence for the last 30 years as a modern approach to administrative science (Lonsdale & Bechberger, 2011; Reichborn-Kjennerud, 2013) and are conducted by mandated institutions at different levels. Performance audits can be defined as an independent, objective examination of government undertakings, systems, programs, or organizations with regard to one or more of the three aspects of the economy, efficiency, and effectiveness to facilitate specific improvements (INTOSAI, 2013). Moreover, Kells and Hodge (2009) define performance audits as an activity where an independent party is authorized to

discover, synthesize and publish otherwise confidential information. Performance audits have different meanings, depending on the context. They can be viewed as performance evaluations, value-for-money auditing, or comprehensive auditing (Reichborn-Kjennerud, 2013). In several countries, multiple definitions have caused confusion over the mandate of performance audits, such as whether effectiveness should be included in the mandate or not (Reichborn-Kjennerud & Johnsen, 2015; Rosa & Morote, 2016).

Performance audits can be conducted for different purposes. Firstly, to improve performance, which is common in the U.S., for the purpose of making findings and recommendations in the interest of improving the performance of audited organizations (Kells, 2011). Secondly, they improve transparency within organizations, as poor performance is exposed. Generally, performance audits aim to ascertain whether public policies, projects, programs, or organizations abide by the value-for-money principle. Performance audit reports are sent to parliament for accountability purposes (Reichborn-Kjennerud & Johnsen, 2015). The reports also serve as a management tool to advise customer relations, citizen rights, efficiency, and effectiveness (Kostadinova, 2015; Pollitt *et al.*, 1999).

The Difference between Performance and Financial Audits

Performance audits differ from financial audits in several ways. Financial audits focus on examining financial statements designed to interpret information and provide an objective opinion on whether the information is relevant, accurate, and fair to ensure value for money. Performance audits, on the other hand, focus on the implementation of public organizations' programs, activities, or projects. The aim is to ascertain whether the implemented programs have achieved their intended goals economically, efficiently, and effectively (Olaoye & Adedeji, 2019).

Control

Control plays a vital role in this study. The term 'control' is defined as the mechanisms and tools invoked by the controller to influence the controlled party's decisions and behavior to attain specific controller-directed objectives (Reichborn-Kjennerud, 2013). Control can be either *ex-ante*, *ex-nunc*, or *ex-post*. This study focuses on the last category – *ex-post* control.

Accountability

The current study supports Boven's (2010) line of thinking on accountability. In this regard, he defines the accountability relationship as a 'social mechanism', where a person is held accountable before the forum and must account for his/her conduct. For instance, a minister may appear before the parliament to provide an explanation of the performance of his/her ministry. This practice helps parliament to exercise control on behalf of the people and to identify specific responsibilities, such as who is responsible for whom (Reichborn-Kjennerud, 2013).

Empirical Reviews

There is scant evidence on the impact of performance audits within the Public Administration discipline (Reichborn-Kjennerud, 2013; Rosa & Morote, 2016). Only a handful of public administration institutions teach auditing; consequently, there is limited knowledge of the topic in public administration circles (Brown & Ralph, 1980). A literature review on the subject revealed only 15 studies on government audits (Reichborn-Kjennerud & Vabo, 2017; Troupin, 2012; Van Loocke & Put, 2011). In the aforementioned studies, the impact was viewed as instrumental, as it is easier to measure than conceptual, political, interactive, tactical, and legitimizing influencers (Lonsdale & Bechberger, 2011).

Moreover, most studies are based on the perceptions of audited institutions (Morin, 2001). Within this context, the focus is on the auditee's perceived benefits of performance audits, their views of the auditor's expertise, the findings' details, and the reports' truth and fairness (Alwardt, 2010). Notwithstanding the type, auditing contributes to the performance of public sector organizations, and therefore performance auditing can be viewed as a useful mechanism to facilitate organizational change (Justesen & Skaerbek, 2010). Within this context, performance auditing is viewed as a useful mechanism to instill accountability in the public sector. It is also expected to contribute to learning, improvement, and change (Raudla et al., 2016). However, the success of performance auditing is not automatic. Instead, it depends on social, administrative, and political accountability mechanisms and the viability of the media and the parliament in place (Bovens, 2007).

The above position suggests that auditors must shift from positivistic and standard-based auditing approaches and follow Social Science-based investigative and evaluative practices that rely on the auditees' experiences and professional expertise to improve performance. In Norway,

for example, an audit report is regarded as useful, and it will motivate learning from the best practices when the auditee's comments are taken into account. It is also evident that improvements have been made to systems and that policy areas have been prioritized based on comments (Reichborn-Kjennerud & Johnsen, 2015).

Over time, scholars have focused on the effectiveness of SAIs. This has led to the following questions: Do SAIs' opinions and recommendations assist public organizations? How can they be effective? Which factors are key to ensuring that governmental organizations learn from report findings? (Van Acker & Bouckaert, 2018). The above questions introduce the role of social factors and power relations, transcending the technical issues of accountability and performance auditing (Modell, 2009).

A study by Reichborn-Kjennerud (2013) on political accountability and performance audits reported that performance audits are a useful tool to hold ministries, departments, and executive agencies (MDAs) accountable for the use of resources and corresponding results. Despite the advantages, Kells (2011) outlines seven critiques of performance auditing systems, namely that they are "anti-innovation", "nit-picking", "expectation gap focused", "lap dogs", "are headline hunting", "unnecessary systems", and "hollow rituals". While critique on the subject is not universal in all cases, associated risks must be managed when designing performance audit programs and institutional arrangements. The author concludes that the effectiveness of performance audits is not the sole mandate of SAIs. Other oversight institutions, such as public accounts committees and media, have an equally important role in ensuring that SAIs observe the interests of the public (Kells, 2011).

Similarly, an examination of performance auditing and public sector accountability in Nigeria reveals that SAIs are capacitated and left independent, where the legislature is vibrant and internal, and the quality of work is strengthened. Therefore, SAIs can promote and foster accountability in public service (Odia, 2014). Morin (2003) pointed to a similar interdependence of factors and institutions regarding the general feeling of the public administration community.

Likewise, Amara (2014) points out that, in Libya, performance auditing was improved by adopting specific procedures; the key among them was improving auditors' skills and the role of

the legislature and civil servants. Similarly, a study by Loke *et al.* (2016) found that Malaysia insisted that the “effectiveness” element be central to the performance exercise and that public sector auditors be allowed to influence policy decisions.

In the comparative study on the impact of SAIs and Ombudsmen in Belgium and the Netherlands, Van Acker and Bouckaert (2018) found that the proposed impact of related processes and factors were less significant than what was reported in related research. Instead, the research revealed that political factors and politicians played a more influential role in explaining the implementation rates than other factors. Troupin (2012) supports the same position concerning professionalizing Canada and the Netherlands’ public administration. Troupin (2012) found that business accounting is progressively replacing public administration as a source of abstract knowledge to help solve internal professional struggles. As such, the author argues that auditing technologies are replacing policy evaluations (Troupin, 2012)

Gustanova (2012) assessed the impact of international auditing standards and local adjustments using the empirical cases of National Audit Offices in Botswana and Namibia. The author confirmed that normative and imitative mechanisms that influence organizational behavior in Western organizations might also play a similar role in African public organizations. The study concludes that African auditors demonstrated distinct professional identities in terms of attitudes and regard international audit standards as an appropriate and legitimate way of conducting audits (Gustavson, 2012). The above finding simply revealed that professional norms and the influence of regional and international professional bodies play a key role in performance auditing in the public sector. Therefore, administrative engineers must engage with other experts, such as audit and accounts experts, to provide abstract knowledge to solve internal professional struggles (Olaoye & Adedeji, 2019; Troupin, 2012).

Quality of Information in Public Sector Audit Reports

Complete, high-quality performance audit reports include three indicators: the content of, communication of, and acting on information in audit reports (Dwiputrianti, 2011). Content includes the scope and objective of auditing, the presence of reliable audit evidence, as well as the objectivity and credibility of the information presented. Communication of information means that the audit reports should contain clear and understandable audit information with precise and informative formatting and timely evidence reporting. Lastly, acting on the

information entails publishing the information contained in the audit reports, presenting realistic audit recommendations, and providing evidence of follow-up of audit findings and recommendations (Dwiputrianti, 2011). Table 1 presents the definition of factors influencing the quality of information and explains how each factor is defined in this study.

Table 1: Definition of factors influencing the effectiveness of information in performance audit reports

| No. | The Quality of Information | Factors | Definition |
|-----|----------------------------------|---|---|
| 1. | <i>Content and communication</i> | | Factors influencing the quality of information in audit reports. |
| a. | | Independence of auditors and audit institutions | Free from bias, controls, interests, influence and pressure from any parties. |
| b. | | Integrity and professionalism of auditors | Ethics and morals of auditors and audit competency, knowledge, experience, skills and personality in performing audits. |
| c. | | Internal and external quality assurance | Assessing the quality of audit performance via internal and external reviewers. |
| d. | | Resources of the audit institution | Audit resources, including budget, personnel, offices, computers, internet, office equipment, regulations and information technology (I.T.) is crucial. |
| 2. | <i>Acting on information</i> | | Factors influencing acting on the information in audit reports. |
| a. | | Support from the executive | Commitment of the executive (auditees) to implement audit recommendations. |
| b. | | Support from the legislature | Oversight from the legislature on audit reports to support their function in controlling the budget of the executive. |
| c. | | Support from law enforcers | Investigation and taking action by law enforcers on corruption |
| d. | | Cooperation with public and media | Publishing reports and fostering government accountability. |

Source:(Adapted from Dwiputrianti (2011))

Factors Influencing the Quality of Information in Performance Audit Reports

It is important to establish the factors that influence the success and failure of having effective information in performance audit reports. The current article supports Dwiputrianti's (2011)

argument that reports should be assessed in two parts: First, the content and communication of information, and second acting on audit information recommendations.

- **Content and communication:** This will depend on the independence of auditors; audit institutions' need for freedom from biasness, controls, interests, influence, and pressure; and integrity and professionalism. Here, auditors' morals, competency, knowledge, experience, skills, and personality are key. In turn, internal and external assurance focuses on assessing the quality of audit reports through internal and external reviewers. The audit body's access to audit resources, budgets, personnel, offices, internet, regulations, and office equipment plays a vital role in the quality of audit reports.
- **Acting on the information:** is influenced by the commitment of the executive (auditees) to implement audit recommendations. This type of support includes using audit reports to support their oversight function in controlling the executive's budget, as well as strong support from law enforcers in investigating and taking lawful action on audit findings. The media plays an instrumental role in accountability (Dwiputrianti, 2011; Van Acker & Bouckaert, 2018).

Table 2: Summary of criteria for the quality of performance audit information and factors influencing the effectiveness of information

| No. | Quality of Audit Information/ Factors that Influence the Outcome | Criteria |
|-----|--|---|
| 1. | <i>The quality of information in audit reports</i> | |
| a. | Content of information in the audit reports | i) Scope and objectives of auditing ii) Access to reliable audit evidence iii) Objectivity of information iv) Credibility of information |
| b. | Communication of information in the audit report | i) Clear and understandable audit information with precise and informative formatting ii) Timely reporting of audit information |
| 2. | <i>Acting on information in the audit reports</i> | i) Publication of audit reports ii) Realistic audit recommendations iii) Follow-up on audit findings and recommendations |

Source: (Adapted from Dwiputrianti (2011))

The effectiveness of performance audit reports depends on numerous factors, such as the degree of independence, professionalism, and integrity exhibited by auditors and the availability of

resources for audit institutions. Similarly, the level of support from the legislature, executive, law enforcers, and cooperation from the public and media to the audit institutions determine their success.

The performance audit discourse posits that the government is accountable to the public through the oversight bodies in most jurisdictions (Funnel, 1998; Radcliffe, 1998). These bodies have different names, depending on the country. For example, in the Commonwealth countries based on the Westminster system of governance, they are called the Office of the Auditor-General (OAG) or the National Audit Office (NAO); in the U.S., they are referred to as the Office of the Comptroller-General (OCG) and the General Accounting Office (GAO) (Nath, Van Peurse, & Lowe, 2005). Therefore, this study revisits a more traditional role of public administration by critically analyzing the contents of Tanzania Public Service College (TPSC) Performance Audit Reports.

Methodology and Case Study

This study applied an interpretative paradigm approach. The interpretative perspective allowed for a qualitative approach, facilitating a maximum understanding of the actors' perception of reality (Morin, 2003).

Procedure

This research followed a case study approach to examine the impact of performance audit reports on improving the performance of public organizations in Tanzania. To achieve this, a database was created of TPSC performance audit reports between 2010 to 2017. The TPSC was selected because it has received unqualified audit reports from the NAOT for eight consecutive years. In line with this, the researchers selected a period of eight years (2010-2017).

Interviews

Based on the documentary analysis from the NAOT, specific issues and questions on performance auditing were developed. The principal and chief executive officer, six campus directors, six branch accountants, six program managers, six human resource officers, five procurement and supply officers, one chief accountant, and one chief internal auditor were interviewed regarding their impressions of performance audit reports' influence on the

performance of the TPSC. These respondents were selected because they were directly involved in the exercise of performance audit.

The interviews focused on several dimensions of performance auditing. Firstly, the interviews focused on the respective interviewees' experience with performance auditing at the TPSC, particularly the auditee-auditor relationship during the auditing process. Secondly, auditees commented on performance auditing's role in improving performance and the corresponding impact on the TPSC. Thirdly, the interviews focused on the status of the audited entity and to which degree the improvements could be attributed to the performance auditing. In addition to these specific questions, interviewees were also asked biographical questions and any suggestions concerning performance audit at TPSC. This is captured in Table 3.

Table 3: Information on respondents

| | Category | Number | Percentage |
|----|---------------------------------------|---------------|-------------------|
| 1. | Principal and Chief Executive Officer | 1 | 3.1 |
| 2. | Campus Directors | 6 | 18.8 |
| 3. | Branch Accountants | 6 | 18.8 |
| 4. | Chief Accountant | 1 | 3.1 |
| 5. | Chief Internal Auditor | 1 | 3.1 |
| 6. | Program Managers | 6 | 18.8 |
| 7. | Human Resource Officers | 6 | 18.8 |
| 8. | Procurements and Supplies Officers | 5 | 16.6 |
| 9. | TOTAL | 32 | 100 |

Source: (Author's own interpretation)

Case Study

The chosen cases for this study are the National Audit Office of Tanzania (NAOT), and the Tanzanian Public Service College (TPSC) are briefly introduced below.

The National Audit Office of Tanzania (NAOT)

The history of NAOT is linked to the history of Tanzania, from the German to British colonial eras to the post-independence era. The NAOT is a statutory office established under Article 143 of the Constitution of the United Republic of Tanzania of 1977, as amended in 2005 (hereafter

referred to as the Constitution of 1977, as amended in 2005). The Constitution of 1977, as amended in 2005, also specifies the roles, functions, and responsibilities of the Controller and Auditor-General (CAG). Like many SAIs, NAOT is responsible for auditing government revenue and expenditure, as appropriated by parliament, to ensure accountability and transparency regarding the management of resources (Mollel, 2014).

The Office is headed by the CAG, whose duties and responsibilities are outlined under Article 143 of the Constitution of 1977 and further elaborated in the Public Audit Act No.11 of 2008. The Office has an independent constitutional status. In line with this, it initiates, audits, and reports the audit findings to the Tanzanian Parliament through the President of the United Republic of Tanzania (United Republic of Tanzania (URT), 1998). In practice, the auditees (MDAs) are invited to comment on the audit findings and conclusions before the final report is submitted to parliament. The final reports are submitted to the parliamentary watchdog committees established under the Assembly Standing Orders of 2016, as per Article 89(1) of the Constitution of 1977, as amended in 2005.

The Tanzania Public Service College (TPSC)

TPSC is a semi-autonomous executive agency established in 2000 through the Executive Agency Act No.30 of 1997. The TPSC implements its mandates by designing, packaging, and delivering demand-driven programs, consulting, and action research services to the public and private sectors in the country (National Audit Office of Tanzania, 2019).

To ensure accountability within public sector organizations, the Government of Tanzania established the Performance and Contracting Division (PCD) under the President's Office Public Service Management and Good Governance (PO-PSMGG) and the Public Enterprise Section (PES) under the Office of Treasury Registrar (TR) in the Ministry of Finance and Planning (MFP). These offices are tasked with developing sector and national standards in line with international standards. The MDAs, regional secretariats (R.S.s), local government authorities (LGAs), and public institutions (P.I.s) use these standards to implement their mandates. Moreover, they undertake studies and research on implementing performance contracts and the general performance of the public sector in Tanzania (Marijani, 2018).

Up to the point of undertaking this study, only the PCD had released a 2017 Report on the Performance of Public Sector Organizations (PSOs) in Tanzania; no report was available from PES. This study, therefore, used CAG reports of the consequent years from 2010 to 2018 to analyze the performance of the TPSC.

Results and Data Analysis

A qualitative content analysis of the interviews and performance audit reports was conducted in line with guidelines presented by Strauss and Corbin (1990) and Miles and Huberman (1994). Based on the content analysis, the prominent trends that emerged from the data were identified, codified, and categorized.

Results

The findings of the initial content analysis of all performance audit reports are presented below. Notably, findings are based on the results of mapping the reports using exit meeting criteria, the implementation of previous observations and recommendations, collaboration and trust, the auditors' experiences, and support from parliament and media were also used (Desmedt *et al.*, 2017; Morin, 2014; Van Acker & Bouckaert, 2018).

Generally, all performance audits included in the current research were conducted per Article 143 of the Constitution of 1977 (as amended), Section 10 of the Public Audit Act No.11 of 2008, and the International Standards of Supreme Audit Institutions (ISSAIs). The reports were structured as follows: The general objective of the auditing, the audit scope and audit methodology (with specific reference to procedures for following up on the implementation of the previous year's audit findings), recommendations and directives issued by the Public Accounts Committee (PAC) to ensure that proper action has been taken regarding all matters raised. The below sections outline the study findings, as per the stated criteria:

Exit meetings

The content analysis of all reports from 2010 to 2017 revealed that detailed performance audit findings were communicated to TPSC management during exit meetings. Here, findings were discussed and agreed upon, and management's responses were incorporated into the final reports. Thus, exit meetings were held to communicate between the NAOT and the audited entity, per the audit requirements.

Implementation Status of Performance Audit Report Recommendations

Follow-up audits are necessary to ensure that recommendations are addressed and that citizens receive the appropriate feedback on the value-for-money and efficiency principles.

Regulation No. 93 of the Public Audit Regulations of 2008 requires an audited entity to produce a written response and actions taken on the observations and recommendations raised within 21 days upon receipt of the management letter for the preparation of briefs for the parliamentary oversight committees' sessions. Concerning follow-up, the analysis indicated that a total of 72 recommendations were provided in all eight performance audit reports (2010-2017). A total of 58 (80.6 percent) recommendations were fully implemented, 11 (15.3 percent) recommendations were partially implemented, 2 (2.8 percent) were not implemented, and 1 (1.4 percent) was taken by the event. Thus, 95.9 percent of recommendations were either fully or partially implemented by TPSC management.

Table 4: Implementation status of performance audit recommendations

| Audit Year | No. of Recommendation s | Fully implemented | Partially implemented | Not Implemented | Taken by event |
|-------------------|--------------------------------|--------------------------|------------------------------|------------------------|-----------------------|
| 2010 | 4 | 4 | 0 | 0 | 0 |
| 2011 | 2 | 1 | 1 | 0 | 0 |
| 2012 | 4 | 4 | 0 | 0 | 0 |
| 2013 | 8 | 5 | 2 | 1 | |
| 2014 | 14 | 9 | 3 | 1 | 1 |
| 2015 | 11 | 11 | 0 | 0 | 0 |
| 2016 | 23 | 18 | 5 | 0 | 0 |
| 2017 | 6 | 6 | 0 | 0 | 0 |
| Total | 72 | 58 | 11 | 2 | 1 |
| Percentage | 100 | 80.6 | 15.3 | 2.8 | 1.4 |

Source: (CAG Reports, 2010-2017)

Collaboration and Trust

The auditors and auditees should maintain collaborative and mutual trust throughout the audit process. For example, this can be achieved by agreeing to the terms of reference before the

auditing exercise (Abd Manaf, 2010). This negotiation process can be viewed as twofold, first, as the process of engendering influence on public organizations through performance audits, and second, as a means for the CAG to build trust and rapport. Collaboration and trust were confirmed by 14 (43.8 percent) interviewees who completely trusted the NAOT as an institution that promotes transparency and accountability.

The Auditor's Expertise

The study findings suggest that the attitude towards auditors and the background play a role. Previously, auditors were required to possess a professional qualification to fit the technical demands of financial audits. However, currently, auditing requires a multidisciplinary approach, as opposed to conventional financial or compliance audits, where performance audits require a host of different skills. As one interviewee stated:

“Performance audits should not only focus on compliance with laws, procedures, and standards but rather the holistic quality assurance systems which require knowledge beyond accounting and finance.”

Parliament

Based on its constitutional mandate, parliament has access to CAG reports and can increase the implementation rate of a report's recommendations. Members of Parliament do not have coercive power but can inform bureaucrats of the expected results of their work (Morin, 2014).

In Tanzania, the audited entities (MDAs) are invited to comment on the audit findings and conclusions before the final report is submitted to the parliament. Hereafter, the final reports are submitted to the parliamentary watchdog committees established under Assembly Standing Orders of 2016, as per Article 89(1) of the Constitution of 1977 (as amended).

Furthermore, Section 118(1) of the Assembly Standing Orders of 2016 and Section 8 of the Addendum establish the following watchdog committees: the Public Accounts Committee, the Local Authorities Accounts Committees, and the Public Investment Committees, which then review the reports and submit the recommendations to the President. Over the study period (2010-2017), the analysis indicated that parliamentarians positively influenced recommendations' follow-up. This was until April 2, 2019, when the Parliament of the United Republic of Tanzania endorsed a motion by the Parliamentary Privileges, Ethics, and Powers

Committee, proposing that the legislative body suspends its working relationship with the CAG. This was after the committee convicted the CAG of disrespecting the parliament (Malanga, 2019). The cause of disagreement started when the CAG was interviewed by the United Nations Swahili Services. The representative stated:

“... his institution (NAOT) prepares audit reports highlighting some areas of weakness such as misuse of money and proposes measures to be undertaken. Nevertheless, no actions are being taken to me that is the weakness of the parliament, the parliament is failing to exercise its responsibilities effectively, I believe it is a challenge that will be worked on soon” (Malanga, 2019).

The Media

Media coverage of performance audits reports can influence the implementation of auditors' recommendations (Desmedt et al., 2017; Morin, 2003; Van Acker & Bouckaert, 2018). The study results indicated that the Tanzania media rarely report CAG audit reports, and if so, there is a focus on negative parts of the report while the majority of positive findings are ignored.

Discussion

The above findings are similar to independent factors identified in the literature on the quality of information in public sector performance audit reports, and the subsequent impact of audit investigations (Dwiputrianti, 2011). Furthermore, the findings align with Van Loocke and Put's (2011) proposed factors influencing the impact of performance auditing. Similar findings were previously reported in Belgium by Desmedt *et al.* (2017). Thus, the current research findings might be equally useful for practice and academic purposes.

In terms of adhering to legal and international standards, it was found that all performance audits at TPSC were conducted as per the legal requirements of Article 143 of the Constitution of 1977 (as amended), Section 10 of the Public Service Act of 2008, as well as ISSAIs. Exit meetings were also conducted, and auditors and auditees mutually agreed on the findings. The final audit reports that were submitted to parliament incorporated the inputs in the form of management responses from the auditees. Specifically, auditees were given a chance to comment on the reports' balance, accuracy, and presentation.

Moreover, literature-based evidence indicates that auditees' perceptions and expectations of performance audits and communication with auditors play a crucial role in the success of reporting (Abd Manaf, 2010; Alwardt, 2010; Reichborn-Kjennerud & Johnsen, 2015; Reichborn-Kjennerud, 2013). The impact of performance audits depends on whether auditees agree with the audit conclusions. Furthermore, *fundamental changes* can only be made in the presence of strong internal control systems that foster accountability and improve service delivery.

The unwillingness and inability of parliaments and other MDAs to implement the SAIs' recommendations is a major obstacle to improving service delivery. The implementation status of performance audit recommendations, as reflected in Table 4, presents a different picture from what is usually reported in the literature (Abd Manaf, 2010; Van Acker & Bouckaert, 2018). Results indicate very high (80.6 percent) implementation scores for audit recommendations. This can be explained by the fact that the interviewed key informants took part in the auditing process. Moreover, the interviewees had the final say on whether to implement the recommendations. The number of recommendations accepted can also be associated with the reduction of hierarchy and layers of decision-making. This mode of operation of semi-autonomous executive agencies is characteristic of NPM, which redefined the concept of accountability in the public sector (Pollitt, 2016).

The above findings depart from Van Acker and Bouckaert's (2018) findings on Belgian and Dutch cases, where decisions to implement the recommendations extended up to the ministerial level. However, the above scores on audit recommendations should be interpreted with caution, as a number of recommendations are not necessarily a measure of audit success. Therefore, they do not reflect the influence or impact that the performance audit may have on auditees, as they may leave out the most important recommendations (Hamburger, 1989; Morin, 2001). Equally, it is also important to distinguish between internal and external factors that facilitate the implementation of audit recommendations. This distinction helps highlight the factors that enhance the impact of performance audits.

Collaboration and trust were confirmed by 14(43.8 percent) key informants who participated in the interviews. The results reflect the TPSC management's belief that there is good collaboration and trust between auditors and auditees during auditing. The result also proved that the NAOT is an important institution that promotes transparency and prevents fraud. Although audit findings

are non-negotiable, collaboration and trust may modify the final audit conclusions. While this may dilute the audit's impact, it may equally foster the implementation of desirable changes in the public sector. Similar audit-related experiences were also reflected by Manaf (2010) with regard to the New Zealand public sector.

Regarding auditors' expertise, out of 32 key informants, 15(69.9 percent) reported a need to revisit this aspect. The results suggest that current performance audit practices demand broad professional expertise beyond an accounting background. In research by Alwardt (2010), most of the auditees interviewed questioned auditors' level of competence and their ability to produce value-added recommendations in terms of the findings, as well as the accuracy and fairness of their reports. This can be attributed to the different roles played by the auditors, such as that of "public accountant", "researcher", and "management consultant", which may conflict with the auditors' mandate, independence, and accountability. Consequently, this hinders their ability to apply for their auditor's roles in practice.

The above multiple roles call for the professionalization of the Public Administration discipline as a provider of useful knowledge amidst competition from the Business Accounting discipline. To resolve that conflict of interest, Reichborn-Kjennerud (2013) advocates for the introduction of "management accountants" who will better implement performance audits in the public sector. Within this context, contemporary Public Administration and Management Scholars introduced the new role of "administrative engineers", who are mandated with generating useful knowledge for the management of public affairs (Troupin, 2012). Similarly, Olaoye and Adedeji (2019) believe that public sector auditors should be given a chance to influence policy decisions by teaming up with other professions to carry out effective performance audits.

The NPM philosophy subscribes to the principal-agent relationship in service delivery. From this perspective, parliament holds the government accountable on behalf of the people with the expectation of improving transparency and performance. In this study, 15 out of 32 respondents (47 percent) commended the Tanzanian Parliament's interventions for ensuring accountability and facilitating quality performance within public sector organizations.

Notably, these results point to strong parliamentary intervention over the study period (2010-2017). This lasted until April 2, 2019, when the country's parliament endorsed a motion to stop collaborating with the CAG. This decision may affect the implementation rate of audit recommendations due to the absence of a formal public forum for discussions on audit recommendations. Similar arguments were advanced by Raudla *et al.* (2016), Desmedt *et al.* (2017), and Morin (2001, 2003, 2014). The authors stated that, although members of parliament do not have coercive power, they must inform elected officials of the results of their work. Their influence is not exercised in a vacuum, as it will most likely help strengthen the implementation of the audit recommendations.

The study found that only 5 (16 percent) of 32 key respondents confirmed that the media reported the audit findings. In light of the above results, the study demonstrates that the media has limited influence on the Tanzanian PA. This is despite the fact that literature is filled with evidence of the media's influential role regarding the impact of performance audits. For example, media interventions have significantly impacted audited organizations by transforming audit reports into change instruments. The media may also propose mitigative and corrective plans for operations gaps (Morin, 2014). The media's failure to report audit findings in Tanzania can be attributed to the fact that they do not contain catch stories that can easily be exploited (Morin, 2014).

Conclusion and Future Research

This article attempted to gain a deeper understanding of the impact of performance auditing through an empirical study of performance auditing using the TPSC as a case study. This was done through an interpretive paradigm that allows for a qualitative approach.

Empirical evidence from Canada and the Netherlands reports that the discipline of Business Accounting is replacing Public Administration as an academic provider of abstract knowledge (i.e., audit technologies are replacing policy evaluations). To professionalize public administration, auditors must play the role of administrative engineers. From an academic perspective, the field of Public Administration must serve as an observer of life, more research must be conducted, and it must serve as a referee, while researchers must invest in theory and envision the future. If these administrative and theoretical roles are not fulfilled, the discipline of

Public Administration will perish (Troupin, 2012). In line with this, it is suggested that business strategy is used to supplement the public auditing process.

Theoretically, the following five factors regarding the quality of information in public audit reports and the impact of performance audits identified in the literature have been instrumental in explaining the success or failure of performance audits:

- i) Independence of the auditors and audit institutions;
- ii) Integrity and professionalism of auditors;
- iii) Support from the executive;
- iv) Support from the legislature; and
- v) Cooperation with the public and media.

Through the holistic examination of performance audits, this study advances public administration-related knowledge and contributes the following: the impact of performance audits depends on the auditees' agreements with audit recommendations. It is also crucial to separate internal and external factors that facilitate the implementation of audit recommendations. Furthermore, there is a need to revisit auditors' competencies so that they can influence policy decisions by improving the quality of audit reports.

Auditors should consider the following: First, recommendations are generally considered useful when they can be used as an instrument of change in public sector organizations. Second, collaboration and trust between auditors and auditees are crucial. Third, to realize the impact of performance audits in public sector organizations, the auditors (NAOT) should work closely with parliament through the parliamentary committees. Fourth, there should be concrete media intervention so that performance reports are used as instruments of change and to debunk performance gaps.

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