



# Determinants of Audit Committee Effectiveness in Ghana's Public Sector: A Focus on Committee Membership Characteristics

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**Abstract:** Ghana has enacted various policies and programmes, often with support from international agencies, to strengthen public sector financial management. These efforts aim to mitigate mismanagement and misappropriation of public financial resources, yet many reform policies have yielded suboptimal outcomes. A critical examination of Ghana's financial reform initiatives reveals a notable oversight: none adequately recognize the role of audit committees (ACs) as a governance mechanism, which diverges from international standards and best practices in public sector financial management. This study aims to identify and analyze the determinants influencing the effectiveness of ACs within Ghana's public institutions. The research was motivated by persistent financial infractions and irregularities documented in the Auditor-General's annual reports. An Interactive Qualitative Analysis (IQA) approach was employed to facilitate a focus group session, through which data were gathered, analyzed, and interpreted. Key factors, or affinities, impacting AC effectiveness were identified, including AC member characteristics, inter-stakeholder coordination, funding allocation, meeting frequency and attendance, AC independence, internal audit function (IAF) autonomy, institutional management commitment, the nature of the audited institution, regulatory policies governing ACs, political influence, professional competence of internal auditors, and the quality of quality control processes and recommendations. These affinities were validated through participant interpretation and researcher refinement. The study contributes to the body of knowledge on public sector audit governance by addressing a critical gap concerning the role of ACs in Ghana. By establishing an effective governance mechanism, this research seeks to enhance the strategic oversight and accountability of public financial resources in Ghana's public institutions.

**Keywords:** Audit committee (AC); Effectiveness; Interactive Qualitative Analysis (IQA); Public sector governance; Financial oversight; Ghana

**JEL Classification:** M42; M48

## 1. Introduction

Over the years, Ghana has implemented various policies or programmes, at times through legislation and otherwise through the intervention of international agencies such as the World Bank and the International Monetary Fund (Alawattage & Azure, 2021; Betley et al., 2012; Tetteh et al., 2021), to regulate and improve the public sector financial management system within the macroeconomic and fiscal frameworks (ROG, 2016). Examples include the Ghana Integrated Financial Management Information System (GIFMIS) (Ahinsah-Wobil, 2021; Ahinsah-Wobil, 2023; Tetteh et al., 2021) and the Medium-Term Expenditure Framework (MTEF) (Betley et al., 2012). These policies or programmes were meant to deal with the perceived or actual mismanagement or misappropriation of public financial resources, as evidenced in the annual reports of the Auditor-General. A number of these programmes or policies were also implemented to eliminate or minimise corruption at all levels of the public sector governance system towards the improvement of the well-being of the citizenry (Ahinsah-Wobil, 2021). Betley et al. (2012) noted that the success rate of some of these financial management reform

policies or programmes has been largely abysmal. A study of Ghana's financial reform policies and programmes revealed that none of them recognised the importance of ACs as a governance mechanism in public financial management, which is inconsistent with current international best practice and literature on governance (i.e., Beasley et al., 2009; Contessotto & Moroney, 2014; FRC, 2018; Hegazy & Stafford, 2016; IoDSA, 2016; Magrane & Malthus, 2010; Thomas & Purcell, 2019).

However, the trend changed in the new millennium, and ACs now feature prominently in Ghana's public sector corporate governance system as a result of specific legislative requirements (ROG, 2000; ROG, 2016). Thus, as part of the government's actions to improve the public financial management system, legislation now provides for the establishment of an AC for every public entity. For instance, Section 30 of the Audit Service Act 584 of 2000 (ASA) (ROG, 2000) provides for the establishment and functions of audit report implementation committees (ARICs) in all public entities. These entities include ministries, departments, and agencies (MDAs) and metropolitan, municipal and district assemblies (MMDAs) (GAS, 2021a; GAS, 2021b), which are subject to audit by the Office of the Auditor-General (ROG, 2000; ROG, 2016). In addition, the Internal Audit Agency Act 658 of 2003 (IAA) (ROG, 2003) provides for ARICs in terms of Section 16(8). This section stipulates that the ARICs of public entities are responsible for implementing the recommendations of internal audit reports. These legal and regulatory requirements and guidelines led to the establishment of ARICs in almost all MDAs and MMDAs across the country. The ARICs operated until the enactment of the Public Financial Management Act 921 of 2016 (PFMA) (ROG, 2016) and the complementary Public Financial Management Regulations of 2019 (the PFM Regulations) (ROG, 2019). This legislation replaced the ARICs with differently composed ACs endowed with new characteristics and broader responsibilities. Specifically, section 86 of the PFMA (ROG, 2016) required all covered entities (CEs) to establish ACs to perform functions as prescribed by the regulations and guidelines (ROG, 2016; ROG, 2017; ROG, 2019).

It is common cause that effective public sector ACs can be promoters of better governance in organisations, since they support such entities to transform into efficient, effective, and economic institutions by promoting accountability, integrity, and transparency (Queensland Audit Office, 2020). The need for ACs in Ghana's public sector financial management system was first legislated via s30 of the ASA and later in terms of s16(8) of the Internal Audit Service Act 658 of 2003. In both of these statutes, the terminology used referred to the ARIC. Recently, the PFMA (ROG, 2016), in terms of ss86-88, provided an improved version of the ASA and the Internal Audit Service Act that also mandated the establishment, composition, and functions of ACs in all CEs. The *Guidelines for Effective Functioning of Audit Committees* (ROG, 2017) [hereinafter "the Guidelines"], in reference to the PFMA, emphasised that the responsibility of the ACs was to ensure that IAFs are effective. ACs were further tasked to ensure that the heads of CEs pursue the implementation of recommendations contained in both external and internal audit reports, Parliament's decisions on the AG's reports, as well as Internal Monitoring Units. It was in fulfillment of this legislation and guidelines that ACs were established and inaugurated for most CEs and have since become part of the public sector governance system in Ghana. However, over time and consistently, notwithstanding the establishment and existence of ACs in the various CEs, the Auditor-General had cause to report on several infractions and irregularities in public financial management by public institutions, such as MDAs/MMDAs (GAS, 2021a). These irregularities were generally summarised and listed by the Auditor-General as relating to cash, procurement and store, contract, payroll, statutory tax and pension deductions, and indebtedness/loans/advances irregularities (GAS, 2021a; GAS, 2021b). Thus, these infractions, to a critical mind, exposed a level of poor-quality performance by the ACs that may contribute to the ineffectiveness and inefficiencies in managing financial resources at the various CEs, i.e., the MDAs/MMDAs. It is also for these reasons that AC are normally blamed as accomplices in governance failures or for their inability to implement findings (Coetzee et al., 2023).

This study interacted with a group of AC members of CEs to obtain an understanding of their rich knowledge and lived experiences regarding the factors that influence the effective functioning of ACs in Ghana's public sector (i.e., the CEs). The interaction through a focus group session enabled the production of a portfolio of factors, or 'affinities' according to the methodology jargon, that contribute to the effectiveness or ineffectiveness of ACs in Ghana's public sector institutions (the CEs). In all, 46 factors were identified, classified, and named under 13 main factors. The main factors were: characteristics or qualities of AC members, coordination amongst stakeholders, financing of ACs, frequency and attendance of meetings, independence of AC members, independence of the internal audit [function], management commitment, nature of the institution audited, policies governing ACs, political influence, professional competence of internal auditors, quality control, and quality of recommendations.

The rest of the paper is arranged as follows: A brief literature review regarding AC effectiveness in the public sector is presented, followed by a description of the research methodology chosen for the study. The findings of the focus group session are then analysed and interrogated. Thereafter, the factors and their influence strength are discussed, and the conclusions drawn from the study are presented.

## 2. Literature Review

Literature on AC effectiveness in private sector organisations is common but largely investigates its

effectiveness in terms of the association with AC characteristics, corporate objectives, or outcomes (Grange et al., 2021; Inaam & Khamoussi, 2016; Li et al., 2012). Conversely, literature on AC effectiveness in the public sector is scarce and mainly concerned with the way in which ACs facilitate compliance, or otherwise with wider stakeholder accountability requirements and expectations in relation to public entities (Akwenye et al., 2016; Hegazy & Stafford, 2016). The literature indicates that public sector ACs have an important role to play in the internal control systems of public entities by reducing agency costs (Jensen & Meckling, 1976) and ensuring increased performance on a significant scale (Kibwage, 2021). This position is critical because taxpayers and beneficiaries of public services, in general, have vested interests in ensuring that public entities are governed and managed responsibly, which requires effective, properly functioning AC oversight over scarce public financial resources (Freeman, 2018; Magrane & Malthus, 2010).

Magrane & Malthus (2010), for instance, examined the conditions and processes that affect the operations of public sector ACs in New Zealand, using the Auditor-General's best practice guidelines for ACs as a benchmark. According to the results of their study, the district health boards rated average to well regarding effectiveness potential. In this case, standards had been set by the Auditor-General's best practice guidelines against which AC effectiveness could be measured, thus institutionalising the performance criteria (DiMaggio & Powell, 1983; Frumkin & Galaskiewicz, 2004). Although commendable, the approach has the potential of leading to box-ticking by ACs, which could be counterproductive for stakeholders (Fama & Jensen, 1983). In Namibia, Akwenye et al. (2016) found that there were no explicit or legislative requirements for the establishment of ACs in government ministries that would determine their effectiveness, although the government's permanent secretaries attempted to promote the establishment of ACs to improve internal controls. As a result, out of 17 ministries that were sampled, only two held established ACs. Bananuka et al. (2018) discuss the precise mechanism by which the IAF and AC of a public sector corporation board could enhance accountability. They argue that the IAF is a major determinant of accountability in a public sector corporation. Ellwood & Garcia-Lacalle (2016) examined the way in which corporate governance mechanisms such as ACs work in public sector entities to ensure effectiveness and accountability. They posit that ACs play key roles in improving governance through the audit assurance processes they extend across the different lines of accountability, vertical and horizontal, to a wider range of stakeholders. Matkin (2010a) and Matkin (2010b) examined the utilisation of ACs for the effective enforcement of accountability in local governments. The results suggested that different indicators influenced the establishment of effective ACs in local governments, the obvious indicators being that ACs help to improve financial oversight, comply with public sector regulations, and align with "best practice" directions. Examples of best practice jurisdictions are Australia (ANAO, 2015), South Africa (IoDSA, 2016), and the United Kingdom (FRC, 2018).

The literature suggests that establishing an AC in an institution does not necessarily result in its effectiveness in providing the benefits of improved financial reporting and auditing outcomes (Alzeban, 2020). There is considerable evidence that many, if not most, ACs fall short of doing what is generally perceived as their duties (Beasley et al., 2009; Pathak et al., 2021). Some research works suggest that the presence of an AC in a public sector entity is an effective communication tool in that it signals to internal actors that a legitimate authority with oversight responsibility is hovering over the entity's activities and that only desirable decisions are to be made and carried out (Lammers & Garcia, 2017). This study sought to probe what AC members, based on their rich experience and knowledgeable perspectives in the field, perceive to be the factors that influence the effectiveness of ACs in Ghana's public sector.

## 2.1 Public Sector ACs in Ghana

As indicated above, prior literature suggested that research on the public sector AC is limited for developing countries. Badara & Saidin (2014) attest that research that focuses on the moderating effect of effective ACs within the public sector setting is scant or no attention has been given to it at all. This assertion was collaborated by Coetzee et al. (2023), who observed that power drivers of public sector AC effectiveness in developing countries are an under-researched area. In Ghana, the situation is not different. A recent study by Zoiku & Otoo (2021), however, investigated the effect of the working relationship between ACs and internal auditing on corporate governance in public universities in Ghana but did not specifically investigate AC effectiveness. Therefore, this study depended largely on pieces of legislation to provide a background to the gap in public sector AC literature specific to Ghana.

In Ghana, the requirements and duties of ACs in the public sector are stipulated by s88 of the PFMA (ROG, 2016). S88(1a) requires that an AC ensure that the head of a CE, to which the AC belongs, follows and implements any recommendations made in the internal audit report, Parliament's decision on the Auditor-General's report, the Auditor-General's Management Letter, and the report of an Internal Monitoring Unit in the CE concerned, particularly in relation to financial matters raised (ROG, 2016). In addition to these roles and responsibilities, s88(1b) enjoins the ACs to prepare annual statements, detailing the status of implementation of any recommendations contained in all the reports listed in s88(1a). In furtherance of s88(1) of the PFMA, the PFM Regulations (ROG, 2019) stipulate that, in the process of discharging its duties and responsibilities, ACs shall be

empowered and entitled to unrestricted access to management, employees, and all relevant records, books, vouchers, and other documents relating to the audit report of the CE to which it belongs. The AC can also solicit professional advice from relevant government organisations, when needed. Furthermore, ACs are vested with the investigative authority to probe any matter within their responsibility and can intervene in any disagreements between management and the internal auditor. At the individual level, the chairpersons of ACs, for instance, are particularly charged to promptly report any suspected case of fraud or misappropriation of public funds to the Principal Spending Officer or the Principal Account Holder responsible for an investigation regarding the matter (ROG, 2019).

These duties and responsibilities, dictated by corporate governance codes, rules, and regulations in various countries, both in the public and private sectors, are analogous to each other, and Ghana's public sector is no exception. The AC picture captured by these reviews is a reinforcement of the argument that, with time, the establishment of ACs by various countries and institutions has assumed a state of only achieving legitimacy rather than protecting the stakeholder interest (Cohen et al., 2002). However, this argument was refuted by Gendron & Bédard (2006), who concluded that AC members undertake activities that enhance their oversight role in the interest of stakeholders.

### 3. Methodology

The study applied a limited version of IQA methodology (Northcutt & McCoy, 2004), where focus group participants indicated the factors that influence AC effectiveness in Ghana's public sector institutions (i.e., CEs) from their perspective. The researcher and the participants interpreted the findings through inductive reasoning (Creswell & Clark, 2017). In this regard, the research design was aimed at constructing a portfolio of determinants (affinities) of AC effectiveness from participants' rich, knowledgeable, and experienced perspectives in line with the objectives of the studies. To this end, the inquiry was intended to uncover and describe what specific people do in their lives and what their activities signify to them (Frechette et al., 2020). Therefore, the target population consisted of current AC members in public sector institutions in Ghana. As such, purposive sampling was used for the study. Refer to Table 1 for an overview of the criteria used for the focus group participant selection.

**Table 1.** Focus group selection criteria

Participants	Description	Relevance
Focus group	Must be a mandated member of ACs (supply side)	See the Guidelines (ROG, 2017); PFMA (ROG, 2016); the PFM Regulations (ROG, 2019)

Source: Own compilation

The IQA data collection and analysis method was selected due to its design, which aims to acquire insights from individuals within a field to address issues and enhance processes, much like the Total Quality Management (TQM) approach (Northcutt & McCoy, 2004). A fundamental assumption of TQM is that individuals who are intimately involved with the job have a better understanding of it and are more aware of what needs improvement and how to address it (Sashkin & Kiser, 1993). Similarly, IQA data collection strategies support group members familiar with a particular phenomenon in describing and organising their experiences and in expressing perceived connections among these experiences, ultimately creating a perceptual theory or a conceptual map that represents how an individual or group comprehends a specific phenomenon (Northcutt & McCoy, 2004).

#### 3.1 Data Collection Process

For credibility, the researchers followed official processes in collecting information. The focus group constituents identified consisted of 15 AC members of purposively selected CEs (Table 2). The selection followed a preliminary meeting with the secretaries of the ACs of the identified CEs to discuss the intention of including their ACs' members in the study's focus group session. The secretary is a dedicated senior officer of CE responsible for the administration of AC matters. A permission letter to conduct the research was officially sent to the head of each CE, and approval was communicated (in some cases through an official medium) to the researchers. Thereafter, participants' contact details were obtained through the AC Secretariat of the selected CE. Invitation letters were subsequently sent to individual prospective participants, either by email or WhatsApp messages (at the participant's convenience). These invites were accompanied by a Focus Group Participants Information Leaflet and an Informed Focus Group Participant's Consent Form as attachments. A facilitator, who is an educational psychologist and IQA consultant, was appointed to facilitate the focus group session. It was agreed that the focus group session should be conducted online, using a combination of Zoom and MIRO technologies. This medium of meeting was deemed appropriate on account of the geographical location of participants, researcher, and facilitator. The invitations indicated the purpose, date, and medium of the focus group



sessions and the role the participants were required to play during the focus group sessions. The internet link to the Zoom meeting was also provided, along with an instruction to sign up to MIRO via its web page on their devices prior to the meeting date. To ensure the expected participation, the researcher followed up on the invitations and telephonically contacted individual participants two weeks prior to the meeting to introduce themselves (the researchers). Reminders were sent by WhatsApp messages prior to and on the morning of the day of the online meeting. On the day of the meeting, the facilitator and the researcher met online to test the systems, 30 minutes ahead of the appointed time. Another 30 minutes were used to orient participants to the use of the MIRO technology and to allow those who had not signed up to do so.

The rationale for selecting these participants, as indicated earlier, was grounded in their knowledge of ACs in CEs and their availability and willingness to participate in the research (Katz, 2015). Table 2 presents the credentials of participants in terms of professional and academic qualification, locus of representation, and status on the AC (e.g., Chairman). The focus group comprised 15 participants who were AC members of the CEs selected for the study.

**Table 2.** Profile of focus group participants

Descriptions	Focus Group: AC Members
Total Participants	15
Status on ACs	Chairs: 5 Other AC members: 10
Locus of representation on ACs	Institute of Chartered Accountants, Ghana: 12 Internal audit agencies: 3
Number of years of work experience	Average years all members: 12 PhDs: 2
Highest academic qualifications	MPhil/MSc/MA degrees: 9 Bachelor's degrees: 4
Professional qualifications	Institute of Chartered Accountants, Ghana: 12 None: 3
Current workplace designations	Senior lecturers: 2 Finance directors: 4 Internal audit directors: 4 Deputy internal audit directors: 5 Public universities: 5
Types of organisations of employment	MMDAs: 6 Other government agencies/hospitals: 4

Source: Own compilation

### 3.2 Inductive and Axial Coding

In line with the steps of Northcutt & McCoy (2004), the focus group started with a directed, thoughtful and sombre exercise in a session moderated by the appointed independent facilitator. During this exercise, the members of the focus group were guided in a mental warm-up exercise to reflect and identify those factors or affinities that influence AC effectiveness from their knowledge and experience. The facilitator started the session by requesting the participants to individually recall their experiences, in a few moments, regarding AC work. This process is known as “silent brainstorming”. Thereafter, the facilitator asked a single question that stimulated the participants’ thought processes. The question was as follows:

*From your experience and knowledge, what are the factors that could determine or influence the effectiveness or otherwise of ACs in Ghana’s public sector institutions (covered entities)?*

Following the silent brainstorming session, the independent facilitator instructed participants to individually input their experiences into a MIRO shared screen whiteboard, focusing on factors affecting AC efficacy. Once a substantial number of experiences were documented, participants were asked to review and categorize the factors collaboratively on the whiteboard, refining their ideas. The facilitator then read each recorded experience or thought to the participants, guiding the group to achieve a consensus on the meaning of each entry. This process laid the groundwork for building a shared reality through discussion among the group members. Subsequently, the professional facilitator prompted the group to silently organize the experiences into meaningful categories, a process known as ‘inductive coding’. This was followed by a labeling phase known as ‘axial coding’, in which participants assigned names to groups of factors (affinities) and reclassified any miscategorized experiences. During axial coding, participants actively engaged in naming, rearranging, clarifying, and refining the factors into affinities and sub-affinities. While the initial coding relied heavily on inductive reasoning, axial coding oscillated between inductive and deductive reasoning. After refining and reorganizing the affinities, participants were

encouraged to explore the meanings of the affinities and their categories more deeply. Essential groups of affinities were examined and either merged or split into hierarchical structures of sub-affinities.

#### 4. Presentation of Results

The main objective of this study was to construct a portfolio of factors that determine AC effectiveness in Ghana's public sector from members' perspectives. At the end of the IQA focus group session, the participants had identified a comprehensive catalogue of 13 affinities and 46 sub-affinities as part of a portfolio of determinants that could strengthen AC effectiveness in Ghana's public sector (refer to Table 3). Table 3 shows the result of actual 'voices' and activities of participants as described in Section 3.2. According to the participants, these affinities had the potential to influence the effectiveness of ACs in Ghana's public sector. In addition, direct comments made by participants in relation to an affinity or sub-affinity were cited in grey highlighted boxes for the appreciation by the reader.

**Table 3.** A portfolio of affinities and sub-affinities identified by the focus group

Affinity	(1) Characteristics or Qualities of AC Members	(2) Coordination Among Stakeholders	(3) Financing of AC	(4) Frequency and Attendance of Meetings	(5) Independence	(6) Independence of the Internal Audit [Function]	(7) Management Commitment
Sub-Affinity	1. Composition of AC	7. Relationship with all stakeholders	11. Lack of funding for AC work	16. Lack of timely meetings	19. Independence of AC members	20. The independence of internal auditors	22. Management's commitment to AC work
	2. Experience of AC chair	8. Effective communication between AC, management, internal audit and external audit	12. Separate budget line for the AC	17. Regular meetings of AC		21. The use of experienced, practising internal auditors as members of the AC	23. Management's commitment to all stakeholders
Sub-Affinity	3. Experience of AC members	9. Coordination between AC and CE	13. Financing of AC allowances	18. Appropriateness and effectiveness of AC meetings	19. Independence of AC members	24. Training of management on the appropriate laws	25. Commitment of management and the board to the implementation of AC reports
	4. Focus of AC	10. AC members need to care for management needs	14. Lack of funding for internal audit work				
Sub-Affinity	5. Competence of AC members		15. Inadequate human resources in internal audit		19. Independence of AC members		
	6. Credibility of AC members						
Affinity	(8) Nature of Institution Being Audited	(9) Policies Governing ACs	(10) Political Influence	(11) Professional Competence of Internal Auditors	(12) Quality Control	(13) Quality of Recommendations	
Sub-Affinity	26. Enterprise risk management	30. Sanctions for non-compliance	34. Political interference	36. Less focus on impact	41. Regular evaluation of AC work	43. Auditor's report should address the conditions and causes identified	
	27. Knowledge of the nature of activities of the institution being audited	31. Amendment of laws to empower internal audit	35. Lack of legal authority for AC to enforce its recommendations	37. AC work is usually reactive, not proactive		44. Conflicting reports and responses	
Sub-Affinity	28. Corporate qualities	32. Policy governing the IAF		38. Reliability of the IAF	42. Refresher courses for AC members to equip them to perform	45. Availability of information	
	29. An understanding of the industry	33. Artificial intelligence		39. Qualifications and competence of internal auditors		46. The quality of audit reports	
Sub-Affinity				40. IAF members' understanding of the applicable laws			

#### 5. Interpretation and Discussion of Findings

This section presents the interpretation and discussion of the affinities from the participants' perspective,

together with interpretations by the researchers.

### **Affinity 1: Characteristics or qualities of AC members**

The group identified *characteristics or qualities of AC members* as an important factor that influences the effectiveness of ACs in Ghana's public sector. According to the group, this factor includes several components. Firstly, participants expressed the view that *the composition of an AC* must follow the stipulated AC regulations and guidelines to clothe the AC with the required legitimacy to exert its oversight role in a given CE in support of effective output. Hence, ACs must be properly composed according to legal standards in all circumstances. Secondly, participants held that AC chairpersons and AC members should have a certain measure of *experience in AC work* or related financial and public sector administrative work that will help them to have a firm grip on issues that confront them in the effective performance of their duties. Thirdly, participants believed that the *competence* of AC members in respect of their qualifications and current or previous relevant work experience has an impact on the effectiveness of AC work and, hence, should be considered when appointments are made. Fourthly, participants were of the opinion that *the credibility of AC members* in respect of their social and professional or academic credentials influences effective AC output. Finally, participants noted that *the focus of an AC's role* must be clearly defined in law and in an AC charter.

#### **Notable participant (P) comment:**

P10: "If there is a well-constituted AC with a high level of experience, members can force the hands of management to do what is expected."

### **Affinity 2: Coordination among stakeholders**

The group identified *coordination among stakeholders* as a factor that is critical to the effectiveness of ACs in Ghana's public sector. Firstly, participants suggested that an AC should have cordial *relationships with all stakeholders* for purposes of effective AC work. In this respect, participants explained that an AC should accord due recognition to the various stakeholders in the performance of its duties if the AC is to be effective. Secondly, the group was of the view that, for purposes of effective AC work, there should be *effective communication* between the AC, management, internal audit and external audit components of an CE, as well as coordination between the AC and the CE. According to the participants, effective communication and coordination include information-sharing and quick and factual responses to inquiries by stakeholders. Finally, the focus group added that AC members need to *care for management needs*, in the sense that an AC should recognise management policies and strategies in certain situations, provided that such policies and strategies are within the remit of the law.

#### **Notable participant comments:**

P10: "If there is [a] cordial relationship between management and AC members, then the presence of the AC members will [not] irritate management of an entity."

P8: "If there is [a] good relationship between management and AC members, then there is going to be less interference of management in [the] AC's activities and programmes."

### **Affinity 3: Financing [funding] of ACs**

The participants also considered the *financing [funding] of ACs* as a factor that influences the effectiveness of ACs in Ghana's public sector. With regard to this affinity, the group emphasized the issue of adequate funding for the work of ACs. The group highlighted *a lack of financing* as a limiting factor within CEs in respect of implementing and monitoring AC recommendations. The funding concerns expenses linked to the attendance of meetings by AC members, including the cost of transport and accommodation, as well as the hourly rate paid to members for preparation and meeting time. The group further pointed out that, for an AC to be effective, there should be *a separate budget line item* for AC work in respect of the financing of logistical resources, allowances and adequate remuneration for AC members. The participants, therefore, suggested that, for ACs to be effective, the financing of the work of ACs should be budgeted for by the central government and complemented by each AC's CE.

#### **Notable participant comments:**

P10: "If the nature of [the] institution being audited is such that more income is generated within the institution, then there is [a] high likelihood for adequate financing of AC meetings."

P8: "If the government in power is much concern[ed] about financial accountability, then there will be adequate financing of AC meetings."

P11: “If the source of financing is not from the appropriate source, then the source can influence the independence of the committee.”

#### **Affinity 4: Frequency and attendance of meetings**

The group viewed the *frequency and attendance of meetings* as an essential element of enhancing the effectiveness of ACs in Ghana’s public sector. Participants identified certain factors that affect the effectiveness of AC meetings, including *a lack of meetings held on a timely basis, the appropriateness and effectiveness of meetings, the frequency of meetings, and the regular attendance of AC meetings by the heads of CEs*. According to the group, since meetings are the forum used for AC work, their frequency and appropriateness influence AC effectiveness.

##### **Notable participant comments:**

P7: “The higher the commitment of management, the higher the frequency of meetings will increase.”

P8: “If the nature of business is at higher financial risk, then the higher the frequency of meetings will be [held].”

#### **Affinity 5: Independence of ACs**

The group emphasised that the *independence of ACs* should be guaranteed if the effectiveness of ACs in Ghana’s public sector is to be enhanced. Participants were of the view that, if the independence of ACs is improved, that is to say, if they are free from undue political interference, the quality of their recommendations will be enhanced. The group was of the opinion that the policies governing ACs should be sufficient and effective in addressing the specific roles of the ACs to insulate them from direct or indirect political interference. Members of the group asserted that a CE that is highly politicised places the independence of the AC at risk through frequent intervention when adverse findings and recommendations are made, especially against political appointees of the CE.

##### **Notable participant comment:**

P10: “If there is high political influence within the entity, then it can affect the independence of AC members negatively, since political power can override [recommendations] and form or controls [can be] put in place.”

#### **Affinity 6: Independence of the internal audit [function]**

The group noted that the *independence of the internal audit [function]* is a factor that contributes to AC effectiveness in Ghana’s public sector. Participants explained that a lack of internal audit independence and the need for an experienced IAF, whose work output is required for an AC’s work, can influence AC effectiveness. The reasons supplied by members of the group were that the independence of the IAF facilitates the effectiveness of an AC because internal audit work output serves as the input for AC work. Moreover, they observed that the IAA, which is the mother body of the IAF in CEs, has a statutory representative membership of all ACs. Therefore, the independence of the IAF and the expertise it contributes have an impact on the effectiveness of an AC. The group determined that IAF independence exists in a CE when the IAF is functionally responsible to the entity’s AC but only administratively responsible to the entity’s management.

##### **Notable participant comment:**

P4: “If the policies governing [the] AC are robust, then the independence of the internal auditor will be enhanced.”

#### **Affinity 7: Management commitment**

The group identified *management commitment* as an important element of AC effectiveness in Ghana’s public sector. The group discerned underlying factors in respect of this affinity. Firstly, *management’s commitment to AC work* is important for AC effectiveness. This factor involves the perception of management concerning AC work as being beneficial to an entity, coupled with the willingness of management to earmark critical resources for purposes of effective AC work. Secondly, *management’s commitment to the implementation of audit report[s] [recommendations]* is important for AC effectiveness since AC recommendations are derived mostly from both internal and external audit reports. Therefore, non-commitment by management to the implementation of these reports has a negative impact on AC effectiveness. Thirdly, management and staff should *undergo continuous training* on the laws governing their entities, such as the PFMA and the PFM Regulations (ROG, 2016; ROG, 2019), since these laws form the basis of AC work.



**Notable participant comments:**

P8: “If management commitment is high within a particular entity, then it is likely that those in charge of making or influencing policy (management) will make policies that will favour AC function and activities.”

P10: “If management is not committed, then adequate resources may not be made available for the AC.”

**Affinity 8: Nature of institution being audited [familiarity with the institutional environment]**

The group noted that the nature of the institution being audited [familiarity with the institutional environment] is an important contributing factor in relation to the effectiveness of ACs in Ghana’s public sector. Participants emphasised that members of an AC should have or acquire knowledge and understanding regarding their institution’s nature, activities, industry, corporate qualities and enterprise risk management. They opined that AC members should be familiar with the institutional environment of their CE. To this effect, they suggested that the selection of members to an AC should be based on the competencies and experience of candidates, relative to the nature and complexities of the CE in respect of the services or products that it provides. In addition, participants stated that the nature and activities of an entity’s industry should determine the strategy adopted for the work plan, including enterprise risk management for purposes of effective AC work. They argued that AC members should therefore continuously update their knowledge of relevant areas affecting the institutional environment through training workshops and seminars.

**Notable participant comment:**

P4: “If the nature of [the] entity or the industry in which the entity operate[s] is a very sensitive one, the monitoring and supervision of [the] AC and its activity must be intensified.”

**Affinity 9: Policies governing ACs**

According to the participants, *policies governing ACs* are the main elements that support AC effectiveness in Ghana’s public sector. The group members asserted that AC policies should make provision for sanctions for non-compliance with internal and external audit recommendations; instances where there is a clash/conflict of laws and regulations; and the need to amend laws to empower internal auditors to work towards AC effectiveness. The group members explained that *policies governing ACs* include all laws, regulations and guidelines that deal with AC establishment and practice in Ghana’s public sector. According to the group, the current policy frameworks governing ACs do not sufficiently address issues relating to the mandate and authority of ACs so as to enable them to function effectively.

**Affinity 10: Political influence**

The group noted that *political influence* is a factor that influences AC effectiveness in Ghana’s public sector. They highlighted several components of *political influence*. The first one, *political interference*, refers to a situation where the political power of top public officials, within or outside a CE, is used to influence the decisions and recommendations of the entity’s AC to protect vested interests against public interests. Secondly, *a lack of clear legal authority* of an AC to enforce audit recommendations results in affected officials undermining the AC in the performance of its duties. Thirdly, the political nature of public sector institutions in Ghana, where appointments to key public offices are highly influenced by political affiliation, significantly impairs the independence and objectivity of ACs.

**Notable participant comments:**

P1: “If political influence is high within a particular entity or sector[,] then there is [a] likelihood that policies governing the AC could be changed to the disadvantage of the AC membership and its activities.”

P8: “If AC members are well paid, then they are less likely to be influenced politically.”

**Affinity 11: Professional competence of internal auditors**

The group viewed the *professional competence of internal auditors* as a factor that contributes to AC effectiveness in Ghana’s public sector. They indicated that internal auditors’ qualifications, professional competence and understanding of the laws and guidelines regarding ACs will render them more appreciative of the role of an AC in a CE. Simply put, the group argued that the IAF is directly under the oversight of an AC. Hence, the professional competence of internal auditors feeds into AC effectiveness, given that the output of the IAF’s work becomes the input of AC work.

**Notable participant comment:**

P2: “If there are high-quality recommendations from the IAF because of professional competence, it will improve the effectiveness of the AC.”

**Affinity 12: Quality control**

The group identified *quality control* as one of the determining factors that influence AC effectiveness in Ghana’s public sector. They singled out two components of *quality control*. The first component is *regular evaluation* of the work of ACs to ensure that the objectives of establishing ACs are achieved. The group argued that, for the effectiveness of an AC to be achieved, an assessment policy should be in place to evaluate its performance in terms of the financial oversight of the relevant CE. According to the group, an AC work evaluation could be in the form of an AC self-assessment questionnaire or a stakeholder assessment questionnaire on AC performance. By undertaking an assessment, all stakeholders will know whether the AC is effective or not from the assessment report. The second component is the attendance of *refresher courses or training sessions* by AC members to better equip them to perform their duties.

**Notable participant comment:**

P4: “If there is a good or regular quality control review by a powerful regulator[,] then one is more likely to say that political influence could be reduce[d] to some extent.”

**Affinity 13: Quality of recommendations**

The group agreed on the *quality of recommendations* as an aspect of critical importance to AC effectiveness in Ghana’s public sector. The group explained that the recommendations of both internal and external auditors should clearly address the conditions and causes of issues identified during audit work. In addition, internal and external auditors should avoid giving conflicting audit reports and responses, in order that ACs can work with reliable and credible documents. The group further indicated that the availability of credible information from management and the quality of auditors’ reports will aid the effectiveness of ACs.

**Notable participant comment:**

P10: “If there is intensified quality control, reviewed by regulators, then one can expect that quality audit recommendation[s] can be given by auditors to management of those entities.”

**6. Conclusions**

In this study, the determinants of effective public sector ACs in Ghana were interrogated from the perspective of experienced AC members by means of a focus group session, using the IQA method of Northcutt and McCoy. The findings of the study emphasise that ACs of public sector institutions in Ghana have become an essential element of the financial governance system as recognised by laws, guidelines and regulations in the new millennium. While the establishment of ACs is well defined by statute, the factors that influence their effectiveness have not been probed from AC members’ perspectives before. Hence, the study identified factors that influence the effectiveness of ACs in Ghana’s public sector. The identified determinants or factors of AC effectiveness are deemed comprehensive and reflective of practical issues that affect ACs in Ghana but have not been examined and addressed before. Thus, the findings of this study highlight critical areas of concern to AC members and contribute to filling the gap in research on public sector ACs as a governance mechanism, especially in Ghana. The findings also provide a lead for future research in that any of the affinities or a number of them could be investigated as variables in public sector AC effectiveness. Policymakers, public sector managers, and AC members could draw on the perceptions of the focus group participants when planning the establishment and composition of ACs, drafting an AC charter, and annual work plans, among other benefits.

**Data Availability**

The data used to support the research findings are available from the corresponding author upon request.

**Conflicts of Interest**

The authors declare no conflict of interest.

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