

UGANDA MARTYRS UNIVERSITY, NKOZI/LUBAGA CAMPUS

FACULTY OF BUSINESS ADMINISTRATION AND
MANAGEMENT

DEPARTMENT OF MANAGEMENT SCIENCE

BPSCM III SEMESTER TWO 2022/2023

COURSE UNIT: PROCUREMENT AUDIT AND INVESTIGATION

DATE: Wednesday, 24th May 2023

Time allowed: 9:30am -12:30pm

Instructions to Candidates:

Read the following before answering the examination questions.

1. Do not write anything on this question paper.
2. Write neatly and show all workings clearly.
3. Start every question on a new page
4. Clearly state the question number & sections attempted.
5. Answer any four questions.
6. Question one is compulsory
7. All Questions carry equal marks
8. Credit will be given to clarity and use of relevant examples.

Question One

The concept of procurement audit is a pervasive one which impacts on all aspects of government operations. Value for money is emphasized in the Local Government Regulations on Public Procurement and Disposal of Public Assets (2006).

In light of the above, describe the origin of audit and procurement audit in Uganda and explain the roles of PPDA in conducting procurement audit. **25marks**

Question Two

- a. It is quite evident that procurement audit must be conducted annually. The exercise has very clear objects for its practice. Discuss six of such primary objectives for the case of Uganda. **18marks**
- b. After discussing the primary objectives, share with your supervisor some other four additional objectives, explaining their contributions to a government entity. **07marks**

Question Three

- a. You have been appointed by PPDA and assigned to travel to northern Uganda and conduct procurement audit and investigation for PDEs in all districts in the north. You have to produce a report after the audit and investigation.

Discuss what shall be included in your report. **21marks**

- b. What kind of personality would you like to work with in this assignment?

Question Four

Explain what is meant by fraud management. With reference to Uganda, discuss the various methods used to commit potential fraud in procurement performance. **25marks**

Question Five

- a. With the help of a well-illustrated diagram, explain the performance procurement audit process in an organization or government entity. **15marks**
- b. Using PPDA as a case, explain the fact that failure to perform procurement audit and investigation can be a result of lack of skilled man power and finance. **10marks**

Question Six

As a newly recruited procurement Director of JALI investment limited, discuss with your BOARD MEMBERS the role of internal control in reducing unnecessary misunderstanding with procurement audit team. In your discussion, mention items to be included in the internal control documents in readiness to meet the procurement audit team. **25marks**