

UGANDA MARTYRS UNIVERSITY, NKOZI CAMPUS/ LUBAGA

FACULTY OF BUSINESS ADMINISTRATION AND MANAGEMENT

DEPARTMENT OF MANAGEMENT SCIENCE

BPSCM III

SEMESTER TWO 2021/2022

COURSE UNIT: PROCUREMENT AUDIT AND INVESTIGATION

CODE: PSM 3202

DATE: 20TH JULY, 2022

TIME: 9:30 AM -12:30 PM

---

---

*Instructions:*

---

---

- ✓ Answer any four questions.
- ✓ All questions carry equal marks.
- ✓ Do not **write** anything on the **question paper**

### 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 the world. **25marks**

### Question Two

- a. It is quite evident that procurement audit must be conducted on yearly basis. The exercise has very clear objects for its practice. Discuss six of such primary objectives for the case of Uganda. **18marks**
- b. Share and explain to your supervisor some other four additional objectives, stating their contributions to a government entity. **07marks**
- c.

### Question Three

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

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

- b. Describe the kinds of team that you would like to work with in this assignment. (4marks)

### Question Four

With reference to Uganda, discuss the performance audits on public procurement and the 3Es. **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 manager of GOLD STAR investment limited, explain to your Director the role of internal control in reducing unnecessary misunderstanding with procurement audit team. In your explanations, mention items to be included in the internal control documents in readiness to meet the procurement audit team. **25marks**

*The end*