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DEPARTMENT OF POLITICS AND PUBLIC MANAGEMENT

**AN EVALUATION OF THE EFFECTIVENESS OF THE OFFICE OF THE AUDITOR
GENERAL IN PROMOTING SOUND PUBLIC SECTOR AUDITING IN ZIMBABWE**

BY

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DECLARATION

I Khotso Mokoena Ndlovu declares that all material presented for examination in this study is my own work. Any quotation or paraphrase from the published or unpublished work of another person has been duly acknowledged.

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Abstract

Auditor General's offices are known as Supreme Audit Institutions whose main mandate is to act as watchdogs of the national purse and as such play a pivotal role in ensuring efficient, economic and effective use of public resources and moneys. The main thrust of the study is to proffer a critical evaluation of the office of the Auditor General in promoting sound public sector management in Zimbabwe. The key argument of the study is that the legislative framework has a vital bearing not only in promoting sound and up to date public sector auditing but also in ensuring that values of accountability and transparency are upheld in the public sector domain. To this end the study intends to meet these objectives: to examine the performance of the Auditor General in Zimbabwe, to critically analyse various factors that are militating against the operations of the Auditor General, to analyse the relevant legislative framework and its bearing on the performance of the Auditor General's office and most importantly to examine the independency of the office of the Auditor General in discharging her duties as well as to proffer recommendations aimed at improving the performance of the Auditor General's office in Zimbabwe. The study acknowledges that the Audit Office Act chapter 22:18 passed in 2010 and Public Finance Management Act chapter 22:19 in addition to the constitution are a milestone achievement to revamp public expenditure management system in Zimbabwe. These are however not sufficient particularly in safeguarding the independency of the Auditor General as the legal framework still contains some counter provisions. The study noted that lack of sanctioning and prosecutorial powers, tedious public sector operating procedures, unattractive remuneration and lack of cooperation on the part of the treasury; accounting officers and government ministers to a greater extent negatively affect the Auditor General's ability to discharge her duties in an effective, objective and efficient manner. In an attempt to promote sound public sector auditing the study suggested various initiations that include revision of the regulatory framework, simplification of public sector standard operating procedures and improving remuneration.

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DEDICATIONS

I would like to dedicate this project to my parents Mr M and Mrs V Mokoena and my young sister Lebuhang Mokoena.

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ABBREVIATIONS

AG	Auditor General
C&AG	Comptroller and Auditor General
ZPSMAS	Zimbabwe Premier Medical Aid Society
UDI	Unilateral Declaration of Independency
PSC	Public Service Commission
CRF	Consolidated Revenue Fund
PFMA	Public Finance Management Act
PAC	Parliamentary Accounts Committee
AGSA	Auditor General South Africa
PAA	Public Audit Act
IDISA	Internal Directors Institute South Africa
PSACF	Public Sector Auditing Committee Forum
NAO	National Independent Audit
VFM	Value for Money
GAO	Government Accounting Officer
USA	United States of America
US	United States
BBTC	Beitbridge Town Council
AOC	Audit Office Commission
CMED	Central Mechanical Equipment Department
RBZ	Reserve Bank of Zimbabwe
PFMS	Public Finance Management System

CHAPTER ONE: INTRODUCTION

1.0 Introduction

The Auditor-General's office as a Supreme Audit Institution (SAI) provides the highest level of external audit of government bodies in a country. The Auditor-General's audit function is expected to provide unbiased objective assessments of whether public resources are responsibly and effectively managed to achieve intended results. The public sector remains the engine of any government's development initiative and without an accountable, efficient and incorruptible public service there cannot be good governance in the public service (Adegoye 2010). The study seeks to examine the performance of the Auditor General paying precise attention on the inadequacy or insufficiency of the legislative framework in promoting sound, effective and efficient public sector auditing. This section is going to focus on the background of the office of the Auditor General, statement of the problem, purpose of the study, research objectives, questions and delimitations, limitations of the research as well as recommendations.

1.1 Background of the Office of the Auditor-General in Zimbabwe

The Office of the Auditor General formerly called the office of the Controller and Auditor General of Zimbabwe traces its origin to the institutions established during the pre-independence period. Auditing systems relevant to Zimbabwe are the Anglo-Saxon and the German-Scandinavian systems. The Zimbabwe financial and auditing systems basically adhere to the Anglo-Saxon model (Kavran, 1989:55). The Southern Rhodesia Order in Council of 1898 stated "Provision shall be made for full and sufficient audit once every year of the British South African Company relating to all sums received and all moneys expended (Government of Southern Rhodesia 1898: IX). The Southern Rhodesia Order in Council of 1898 gave the CAG a statutory right of access to the financial records of departments and to other departments relating to accounts. The Southern Rhodesia Order in Council of 1915 provided for the appointment of an Auditor General with independent powers to examine all administrative revenue and expenditure and with authority to disallow payments made without proper authority. In 1924, following the granting of self-governing status to the colony, the Audit and Exchequer Act (16/24) was promulgated. Since then, the Act underwent numerous alterations in 1948 and 1967 with the aim of enhancing the powers and duties of the Comptroller and Auditor-General. These included, inter alia, the audit of parastatals and carrying out value for money audits. The

Audit and Exchequer Act of 1967 and ensuing amendments, set forth the requirements for the current Office of the AG.

According to the Kavran Report (1989) although the CAG was effective and efficient in discharging its constitutional mandates, it had no teeth to bite. It could only identify the irregularities, misappropriation of public funds and the abuse of public property but it could not take any action. The report further states that during the Unilateral Declaration of Independence (UDI), the then CAG was largely toothless. It further notes that the financial audits were never carried out between 1971 and 1979, the reason being the UDI Government was concentrating on the war. It was also fighting the economic sanctions. The Kavran Report (1989; 119) states also that during the UDI era the Comptroller and Auditor General never audited the expenditure of resources used to bust sanctions. The CAG could note that expenditure exceeded appropriations approved by the Parliament but the Accounting Officers could disclaim responsibility for such actions, blaming ministers. The CAG could not do anything rendering the Office ineffective. During the UDI the audit coverage was unsatisfactory (Kavran Report, 1989).

With the attainment of independence in 1980 the Controller and Auditor General has repeatedly failed to bring about efficient and effective public sector auditing in Government Ministries as well as parastatals as explained by the continued recurrence of financial mismanagement and corruption. In Zimbabwe, the legal framework comprises the Constitution and the Public Finance management Act [Chapter 22:19] and Audit Office Act [Chapter 22:18] that repealed the Audit and Exchequer Act Chapter 22:03. The Constitution of Zimbabwe, Section 106 allows the President, after consulting the Public Service Commission (PSC) to appoint the CAG and remove the CAG from office.

The Auditor General in Zimbabwe is not independent not only from the bodies or agencies being audited but also in terms of resources as well as personnel recruitment. According to the Kavran report of 1989 the Audit and Exchequer Act that was repealed by the Audit Office Act chapter 22;18 is the root cause of the many challenges facing the auditor general in as far as providing efficient and up to date public sector auditing is concerned. Politics and politicization of public entities has also affected the performance of the Auditor General for example prior to the formation of the Inclusive Government most Ministers, if not all “embarked on cannibalism and looting of state property such as laptops and motor vehicles” (The Financial Gazette, August 14 – 19, 2009).

1.2 Statement of the problem

In Zimbabwe like in many other countries the world over there is the office of the Auditor General whose chief mandate is to guard the national purse. The Auditor General should make sure that public officials are accountable for their deeds through the Parliament. Therefore improving the performance of the Auditor General will eliminate corruption, ensure value for money, promote transparency and accountability in the public sector and also attract foreign direct investment. To do that the Auditor General conduct yearly audits in all public institutions so as to ensure that public resources are spent effectively, efficiently and economic. The Auditor General has however failed to ensure sound and effective public sector auditing as evidenced by skyrocketing levels of corruption and financial mismanagement which has been the modus operandi in almost all of Zimbabwe's parastatals as well as government agencies. This is because of a lot of factors or constraints that are beyond the Auditor General's control. The most common factors are lack of independency or autonomy, insufficient legal support, poor staffing, poor remuneration as well as politics. The constraints that affect the performance of the Auditor General as outlined above will be considered as the core problem in this study.

1.3 Research objectives

The main objectives of the researcher in this study are as follows:

- i. To examine the performance of the Auditor General in Zimbabwe
- ii. To critically analyze the relevant legislative framework and its bearing on the performance of the Auditor General in Zimbabwe.
- iii. To identify and examine the factors militating against the operations of the Auditor General's office in Zimbabwe.
- iv. To analyze the independency of the Auditor General in discharging her duties in Zimbabwe
- v. To proffer recommendations on enhancing the performance of the Auditor General's office in Zimbabwe.

1.4 Research questions

The following are questions which the research set out to answer;

- i. How effective is the office of the Auditor General in as far as public sector auditing in Zimbabwe is concerned.
- ii. How effective is the relevant legislative framework in ensuring sound and up to date public sector auditing in Zimbabwe.
- iii. What possible factors could be militating against the operations of the Auditor General's office in Zimbabwe?
- iv. How autonomous is the Office of the Auditor General in discharging her responsibilities and duties in Zimbabwe.
- v. What are the strategies that can be employed in an attempt to enhance the performance of the Auditor General's office in Zimbabwe?

1.5 Justification of the study

The research seeks to fill the knowledge gap in Zimbabwe in relation to the performance of the Auditor General which exists mostly in newspaper articles and reports, and is largely not aggregated. Indeed a lot has been said about the ineffectiveness of the office of the Auditor General in ensuring sound public sector auditing, however most of this information is commonly found in newspaper articles, and very few scholars have taken an in-depth analyses to amass or combine this information.

The chief motivation behind this research is the level of corruption that the country has reached particularly in the last decade. In Zimbabwe corruption has reached unprecedented levels and this explains why the country is ranked among the most corrupt countries in the world. Corruption is the modus operandi in almost every government agency and parastatals as explained by the almost non-functioning of all state run enterprises and failure by government ministers not only to meet the demands of the masses but also the set targets. The primary cause of the rampant corruption that exist in the country is the failure by the Auditor General to provide effective and efficient public sector auditing. The researcher therefore seeks to give a detailed account and proffer strategies that can be employed to eradicate what most scholars have termed 'institutionalized corruption'.

The study is also of great significance to the academic field as it will add a critical voice to the growing concern with regards to financial misappropriation particularly in the public sector. The office of the Auditor General is in many cases regarded as the watch dog of the national purse, however despite the existence of this office public entities in Zimbabwe have been hit by serious financial irregularities. This research will therefore supplement the existing attempt by scholars to eradicate corruption in the public sector as well as to improve the office of the Auditor General so as to make it an efficient and effective government tool.

Participants reserved the right to stop contributing prior or during the course of the interview or discussion when they felt uncomfortable to be associated with the study. The researcher also designed and availed to the participants for signing, a small paper that clearly articulated the main objectives or purpose of the study, its beneficiaries as well as a statement guaranteeing confidentiality. If requested the researcher made a commitment to give copies of the study to each participant so as to enable them to appreciate that their views were correctly interpreted.

1.6 Limitations

According to Leedy & Omrod [2001: 151], limitations are described as characteristics of research design or methodology that set parameters on the application or interpretation of the results of the study, that is, the constraints or generalizability and utility of findings that are the result of the device of design or method that establish internal or external validity. In light of this, the researcher encountered some limitations. Some documents were only available to the researcher on the condition that they will be used within the vicinity of the office concerned. This in the opinion of the researcher was influenced by the secretive character of most of ZANU-PF government officials. The anticipation of the researcher was that officials may refuse to have the documents taken out of office or copied. The consequence of such a scenario is that it made it difficult or unprofessional of the researcher to cite such documents in this study even if they are valuable.

More so there are some documents that were regarded as containing classified or sensitive information and as such not available for the researcher to have access to. Such a scenario is was highly likely to happen especially when one takes into account the ‘anti scrutiny’ nature of ZANU-PF. This affected the concreteness and solidity of the report since such information may contain valuable information which otherwise if granted might change the entire fabric

or content of the research. The researcher was also unable to interview some high ranking officials such as the Auditor General. This undoubtedly denied the researcher much needed information from those directly involved with the day to day activities of the office of the Auditor General.

The time limit of the research had its impact on the nature of the data collected since there was a deadline for the research. The researcher made use of the available free time to undertake field research especially during weekends. Financial resource also affected the research as the researcher is not employed and has a limited supply of financial resources to cater for expenses such as printing and travelling as well as other logistics. The researcher asked for money from parents to finance the budget for the research.

1.7 Organization of the Study

The study will be grouped into five chapters. Chapter one basically captures the Introduction which contains the background of the office of the AG, research Objectives, justification of the study as well as limitations encountered by the researcher. Chapter two primarily focuses on literature gap as well as literature review which generally entails reviewing and analysing the literature/what other scholars have written about the field understudy that is the effectiveness of the AG, the chapter will also capture the legal framework governing public sector auditing in Zimbabwe, challenges facing the AG's office. Chapter three highlights the Methodology and this encompass sampling technic employed by the researcher which is purposive sampling. The chapter also captures methods of data collection used and these include in-depth interview, focus group discussions, questionnaire, data analysis as well as ethical considerations are also presented in this chapter. Chapter addresses data presentation and analysis of findings. Basically the chapter captures research findings in totality and these are grouped in themes that encompass regulatory framework, autonomy of the AG and problems facing the office of the AG. Chapter five articulates research Conclusions and recommendations. The chapter generally enunciates research conclusions and also proffer recommendations before briefly capturing the overall position of the study.

CHAPTER 2: LITERATURE REVIEW

2.0 Introduction

This chapter seeks to acknowledge literature done in this area of the effectiveness of the Auditor General. There are a lot of scholarly and academic articles that have been written with regards to the performance of the Auditor General in promoting sound, effective and corrupt free public sector in Zimbabwe. It is however of importance to note that most of these articles newspaper articles are written by different academics and scholars chiefly due to the rampant levels of corruption in the public sector coupled with non-punishment of perpetrators despite the existence of the office of the Auditor General to guard the public sector. The reports of the Auditor General have also revealed serious discrepancies and financial irregularities in the public sector with those implicated continuing to walk scot-free. This chapter will also present or give an overview of the office of the Auditor General in two selected countries that is South Africa and the United Kingdom for comparative analysis.

2.1 LITERATURE REVIEW

The field of public sector auditing is awash with literature covering a wide spectrum of issues. Rutherford (1993) Public audits provide key mechanism through which financial accountability is enforced within government ministries and state bodies, across the world public auditing has been institutionalized through the creation of offices of the Auditor General which act as supreme audit institutions. They prevent dishonest and abuses by instilling fear of detention and also enhance institutional financial accountability by providing an expert, independent and unbiased opinion on specified issues relating to the activities of an organization. However literature consulted indicated that there is knowledge gap from these authorities especially the situation obtaining in Zimbabwe where the independence of the office of the Auditor General has been greatly compromised and by extension his ability to enhance financial accountability in the public sector.

The literature also acknowledges that the effectiveness of these accountability agencies, particularly in context of the role of public sector audit, is dependent upon their having independence, autonomy, funding, and a comprehensive mandate (Barrett, 1996a and 1996b)

The Auditor-General audit helps government organizations achieve accountability and integrity, improve operation, and instil confidence among citizen and stakeholder. In most of the World's Bank borrowing countries, constitutional or legal arrangements provide for Supreme Audit Institutions to report independently on the use of public resources. By providing unbiased objective assessments of whether public resources are responsibly and effectively managed to achieved intended results the Auditor-General audit helps government organizations achieve accountability and integrity, improve operation, and instil confidence among citizen and stakeholder.

A study that was undertaken by Zinyama (2013) titled "efficiency and effectiveness in the public sector auditing: an evaluation of the comptroller and Auditor General's performance in Zimbabwe from 1999 to 2012 examined the Government Auditing in Zimbabwe in particular the performance of the Auditor General. The study argues that the legislative framework has a bearing on the efficiency and effectiveness of the Comptroller and Auditor General's performance. Within this context, the study sought to achieve the following objectives: firstly, critical analysis of the relevant legislative framework and its bearing on the auditing of government accounts and secondly, identification and analysis of the causes and effects of inefficiencies and ineffectiveness of the Auditor General. The study revealed that the legislative framework has numerous loopholes.

The Constitution of Zimbabwe; and the Public Finance Management Act Chapter 22:19 and Audit Office Act Chapter 22:18 that repealed the Audit and Exchequer Act Chapter 22:18 do not give the CAG's Office any sanction powers to compel Ministers, departments and other public agencies to observe and comply with the Treasury instructions. The following factors influence the independence of the CAG in Zimbabwe: appointment procedures, removal procedures, nature of tenure, financial autonomy and the ability to employ staff. In addition, the study notes that the current state of audits and reports is unsatisfactory. The CAG's Office could not produce annual reports for tabling during the period 2000 and 2007. The study revealed the following challenges being encountered by the CAG's office: gaps in the enabling legal instruments, unattractive remuneration, lack of sanction powers and budgetary constraints. The study's recommendations include changes in the appointment procedures of the CAG, amendment of the enabling legislation, improvement of the staffing and remuneration system which would enforce independence of the CAG.

Indeed scholars have written extensively about the Auditor General's effectiveness but there is a literature gap from these studies particularly when one look at the situation obtaining in 2014 where despite chief executive officers (C.E.O's) and board of directors members of state enterprises such as Zimbabwe Broadcasting Commission, Premier Service Medical Aid Society (PSMAS) being implicated in scandalous activities that bankrupted public entities culprits continued not only to walk freely but to also continue to serve on their different capacities in these state owned entities. This is the gap that this research seeks to feel by articulating that over and above the legislative framework governing public sector auditing politics as well as unclear and ambiguous standard operating procedures within the public sector also to a greater extent affect the Auditor General's performance in particular and public sector auditing in general.

Much of the literature has been on the examination of the legislative framework directly affecting the performance of the Auditor General.in Zimbabwe this include the constitution of Zimbabwe, Public Finance Management Act chapter 29:19, the Audit Office Act chapter 22:18 that repealed the Audit and Exchequer Act chapter 22;18. In the context of this study a number of factors will be explored in addition to those mentioned above. A gap has to be filled by this research to include among other things the issue of politicisation (politics) in Zimbabwe's public entities and as other legislative frameworks that do not deal directly with public sector auditing and the Auditor General but have a significant deal of effect on the effectiveness of the Auditor General as well as standard operating procedures that are existential in the public sector.

2.2 Performance of the Auditor General

Though the CAG was effective and efficient in discharging its constitutional mandates, it had no teeth to bite (Kavran Report 1989). It could only identify the irregularities, misappropriation of public funds and the abuse of public property but it could not take any action. The Kavran Report (1989; 118) points out that during the Unilateral Declaration of Independence (UDI), the Auditor General was largely toothless. It further notes that the financial audits were never carried out between 1971 and 1979. The reasons for this state of affairs were that, the UDI Government was concentrating on the war. It was also fighting the economic sanctions. The Kavran Report (1989; 119) states also that during the UDI era the Comptroller and Auditor General never audited the expenditure of resources used to bust sanctions.

From 1980, the CAG has repeatedly complained about unsatisfactorily state of affairs in Government Ministries. The Kavran Report(1989) states that most of the difficulties experienced by Accounting Officers in the areas of financial administration result from a lack of competent and effective budgetary control. An inability to monitor and control changes to financial plans result in unauthorised or excess expenditure. The public concerns about financial irregularities and corruption prompted the 1998 Parliamentary Reforms. Financial indiscipline in the country had reached unprecedented levels. Fraud and corruption were literally institutionalised. Both the public and private sectors were involved in shoddy and dirty dealings.

The Auditor General is criticized by the public and the civil society for being inefficient and ineffective when it comes to discharging its duties (e.g Zimbabwe Coalition on debt and Development and Transparency International Zimbabwe as cited by The Financial Gazette, March 18 – 25 2010) and professionals such as Professor Geoffrey Feltoe, Public Law Department, UZ as stated in the Report of the Parliamentary Reform Committee of1998. The media, both print and electronic, is saturated with stories of government corruption and failure to follow prescribed procedures. The present audit coverage is unsatisfactory. The performance auditing is at present practiced by the CAG only to a minor extent. The major contributing factor for this undesirable state of affairs is the legislative framework. The CAG should not audit only “financial matters” as stipulated by the Audit and Exchequer Act.

The Constitution of Zimbabwe, Section106 allows the President, after consulting the Public Service Commission (PSC) to appoint and remove the Auditor General from office. Effective auditing presumes that the Auditor General is independent from other agencies. This is not merely a legal issue, the Auditor General should be independent in terms of resources, staff appointments, and relationships with the bodies audited, the integrity of the staff and freedom to decide on a work programme (Zinyama 2013). The Auditor General in Zimbabwe is deprived of these privileges (Kavran Report 1989). The Kavran Report states that the Audit and Exchequer Act Chapter 22:03 was the root of many challenges that the then CAG used to face. The Audit and Exchequer Act creates a very “unnecessary bizarre distinction between financial and administrative auditing” (The Financial Gazette, March 18 – 25, 2010). This scenario originated in the formulation of the Audit and Exchequer Act, which only refers specifically to “financial matters”. This limitation is unjustified. Performance auditing is

imperative for sound State governance without which sound public sector auditing can never be achieved.

The Auditor General is required by law to audit public accounts and to report to Parliament the results of such audits on an annual basis. However, for the past years this requirement has not been complied with. The Office could not produce annual reports for tabling during the period 2000 to 2005. The blame was apportioned on ministries that failed to produce the necessary statements and returns upon which year-end audits would be conducted. As a result, the Ministry of Finance in most cases failed to produce the Consolidated Revenue Fund Statement for audit. Audit inspections of government offices and other costs centres both inside the country and at Missions abroad has “declined over the years from 11.75% in 1983/4 to nil in 2008” (Government of Zimbabwe, Public Accounts Committee Report, 2009:5). Auditing of public accounts which should be conducted at least once every financial year has been greatly curtailed over the years.

However according to Zhou and Tawanda (2012) there has been an improvement since 2009. The C&AG managed to table the annual report for 2006. This was tabled in the House of Assembly on 19th February 2009. One special report on the management of construction projects by the Ministry of Public Works and National Housing was also tabled on 17th June 2009. The 2007 annual report and the interim report were tabled before the House of Assembly in September 2009. By the end of 2009, the 2008 annual report was almost concluded and finalised. The 2008 annual report was not tabled before the House of Assembly because the Public Accounts Committee had the opinion that Parliament had to waive the requirement for the 2008 audits, as it did not make economic sense to use the scarce United States dollars to audit expenditures which were in valueless Zimbabwean dollars. The C&AG proposed to issue a disclaimer or adverse opinion especially on asserts instead of conducting the actual audit, which it subsequently did.

2.3 LEGAL FRAMEWORK GOVERNING PUBLIC SECTOR AUDITING IN ZIMBABWE

In Zimbabwe, the legal framework comprises the Constitution and the Public Finance management Act [Chapter 22:19] and Audit Office Act [Chapter 22:18] that repealed the Audit and Exchequer Act Chapter 22:03. The post of Auditor General is established in terms of Section 105 and 106 of the Constitution of Zimbabwe. In terms of Section 105, the Office

is a public office that however does not form part of the Public Service. The Office of the Comptroller and Auditor-General is the supreme audit institution (SAI).

2.3.1 Constitution of Zimbabwe

The constitution of Zimbabwe as the supreme legislation supported by the Audit Office Act (Chapter 22:18) and Public Finance Management Act (Chapter 22: 19). Section 101 of the Constitution provides for the Consolidated Revenue Fund (CRF) into which all fees, taxes and other revenues of the Republic shall be paid while Section 102 specify conditions under which monies can be withdrawn from the CRF. Section 103 deals with authorisation of expenditure from the fund and Section 104 addresses matters of debt. These sections form the basis upon with public accountability; rules, regulations, standards, and expectations are formulated. Section 105 establishes the Office of the Comptroller and Auditor-General, his appointment, qualifications for appointment, tenure and conditions of service and provisions of her removal from her office. Section 106 provides for its function, obligation to render annual and other reports, powers and duties.

2.3.2 The Audit Office Act Chapter 22:18

The Audit Office Act chapter 22:18 that repealed the Audit and Exchequer Act chapter 22:19 provides comprehensively for the salary, powers and duties of the Auditor General and his/her staff, reports, establishment of the Audit Office Commission and its function, condition of service of its members , to provide for the transfer of persons from the Public Service to the Audit Office The Auditor General is appointed by the President in consultation with the Public Service Commission (PSC), a departure from other jurisdictions where the appointment is made in consultation with Parliament. The incumbent is not a civil servant and holds office on terms and conditions fixed by the President. Part II of the Audit Office Act outlines the duties of the AG as to examine, inquire into and audit accounts in terms of section 6, to satisfy himself or herself in terms of section 7 as to the safeguarding of public moneys and State property, to prepare and submit reports in terms of Part III, to do any other thing required of him or her by or under this Act or any other enactment and to carry out examinations into the economy, efficiency and effectiveness with which any Ministry, public entity, local authority, designated corporate body, statutory fund or other body has used public resources in discharging its functions.

Part IV, Section 14 (1) of the Audit Office Act establishes the Audit Office Commission which is mandated by Section 15(a) to appoint persons to the Audit Office and this effectively implies that they are not civil servants. The need to protect the independence of the Office of the C& AG is also manifest in Section 106 (6) of the Zimbabwe Constitution which stipulates that the Comptroller and Auditor-General should not be subject to the direction and control of any person or authority other than Parliament in the exercise of his/her functions.

2.3.3 Public Finance Management Act Chapter 22: 19

According to the Public Finance Management Act chapter 22:19 section 3 part 19(1a) A provincial treasury must prepare consolidated financial statements, in accordance with generally recognised accounting practice and those statements to the Auditor-General within three months after the end of that financial year. Section 3 subsection 2 articulates that the Auditor-General must audit the consolidated financial statements and submit an audit report on the statements to the provincial treasury of the province concerned within three months of receipt of the statements. The PFMA provides for the reporting obligations on funds to Parliament every accounting officer of a ministry shall keep or cause to be kept proper records of account and submit financial statements within 60days of the end of the financial year to the Comptroller and Auditor General for audit and the Accountant General for consolidation.

Section 15of the PFMA states that every accounting officer of a constitutional entity or public entity shall submit to the minister, the appropriate minister and the Accountant General, within 120 days of the end of the financial year annual report on the activities of the entity audited financial statements of the entity and the audit report on those statements The Comptroller and Auditor General may issue a special report on the delay.

Section 32 of the PFMA contains provisions on the preparation and reporting of annual financial statements by ministries. The Comptroller and Auditor General or any independent auditor has a duty to audit the annual financial statements and return the audited statements to the accounting officer within 60 days of their receipt. Section 35 on the consolidation of annual financial statements provides that Within three months after the end of each financial year the Accountant General has a duty to prepare and transmit to the Comptroller and Auditor General, in such detail as the Accountant General, after consultation with the Comptroller and Auditor General, considers necessary, statements of accounts showing the

transactions of the CRF and the financial position of the state on the last day of that financial year.

2.4 INSTITUTIONAL FRAMEWORK

2.4.1 The Public Accounts Committee (PAC)

The PAC is an important committee of Parliament expected to play a prominent role in the way public funds are managed in Zimbabwe. It is a post audit committee in the Parliament of Zimbabwe whose mandate is to examine the financial affairs and accounts of government departments and state-owned enterprises. It examines all reports of the AG and reports to Parliament. Standing Order 163 of the House of Assembly provides for the functions of the PAC as “those of examining the sums granted by Parliament to meet the public expenditure and such other accounts laid before Parliament as the committee may think fit”. However, closer analysis suggests that these terms of reference are not detailed enough. Examination of the sums granted by Parliament does not give PAC enough powers apart from merely reporting to Parliament. For instance, the 2009 First Quarter Special Report by the AG identified colossal abuse of public funds and assets in several ministries and government departments (Government of Zimbabwe: Public Accounts Report, 2012). The PAC scrutinised the audited report and invited submissions from the accounting officers and came up with two reports that were tabled in the House on February 3 and October 26 2010. The reports generated animated debates and also attracted extensive media coverage

As indicated in PAC Report, 2012, the PAC was appalled by the glaring flouting of rules and regulations in the management of cash, public assets and human resources and lack of accountability by government ministries. The PAC’s findings on the Special Report of the AG for the First Quarter of the 2009 Financial year is an indication of the breakdown of system of management, accountability and a culture of non-performance in government” Astoundingly, follow-up is yet to be taken on this committee reports. The implicated Ministers and senior government officials persist to serve in government as if nothing happened. This divulges that the PAC does not have teeth to bite as pointed out by Ziyambi (2012).

2.4.2 Accountant General

The Public Finance Management Act (Chapter 22:19) section 9(1) establishes the position of the Accountant-General who is answerable to the Secretary and is also part of the Public Service. The Accountant General's Office maintains the Government's books of accounts, consolidates transactions by all ministries and presents an analysis of budget performance every month in order to facilitate informed decision making. It manages the Public Finance Management System (PFMS) which is a computerised accounting system that links the Treasury with the line Ministries. It compiles financial returns for audit and subsequent publication in the Auditor General's annual report. This recent reform, if carried to the later, is poised to strengthen public sector auditing.

2.4.3 Accounting Officers

The audit system also includes Accounting Offices who are required to prepare and submit financial returns pertaining to their ministries or departments in accordance with Treasury Instructions. They are responsible for the preparation and submission of annual appropriation accounts and statements together with any explanation as directed by the Treasury. They are required to offer explanations or replies to observations raised by the AG on the accounts of their ministries or departments.

2.5 Duties of the Auditor General

According to Section 106 of the Constitution of Zimbabwe and Section 5 of the Audit Office Act Chapter 22:18, the duties of the Comptroller and Auditor-General include examining, enquiring into and auditing the accounts of all Accounting Officers; safeguarding public moneys and state property; auditing all or contract out the audit of the designated bodies; prepare and submit reports and do any other duty required of him by any Statute; prepare memoranda for the committee of Public accounts; and to carry out value for money audits of the central government, local authorities and designated corporate bodies. These involve undertaking „financial audits“ which are designed to ensure that systems of accounting and financial controls are efficient and operating properly and also to ensure that financial transactions have been correctly authorised and accounted. They, as argued by Rutherford (1983) help to establish the reliability of specific financial information, compliance with relevant procedures. This helps to safeguard the assets. They also involve „value for money“ audits (also known performance audits), which effectively cover issues of economy, efficiency and effectiveness in the use of public funds. Such audits help to bring to light

wasteful, extravagant or unrewarding expenditures. There are also specialised audits which generally take the form of investigations which are primarily initiated by Parliament, though the Auditor General can also instigate.

Section 8 subsections (1-4) of the Audit Office Act (Chapter 22:18), empowers the Auditor General power to have free access at all reasonable times to any records, books, vouchers, documents, public moneys or state property in the possession of an officer; to authorise any person to conduct on his behalf any examination, enquiry, inspection, or audit of any books and accounts; to cause search to be made and extracts taken from any book, document or record in custody or possession of an officer; to examine upon oath any person regarding the receipt/expenditure of public moneys, receipts/issue of any state property or any other matter necessary for the exercise of his/her duties; and also to lay before the Attorney-General a written case as to any question regarding which legal opinion is required.

2.6 Challenges Faced by the Auditor General's Office in Zimbabwe

The Auditor General's office has been facing different challenges attributed chiefly to the inadequate legal framework, unattractive conditions of service, politics and poor resource allocation. This explains why the Auditor General has been unable to meet her statutory requirements/obligations as evidenced by her inability to deliver annual reports to parliament, continued failure to deal with culprits as well as total failure to audit quasi-governmental institutions such as local authorities. According to Zhou (2012) both the Constitution and the Audit Office Act do not give the C&AG any sanction powers to compel Ministries and departments to observe and comply with the Treasury Instructions and other regulations regarding submissions of returns. As a result, recent reports of the C&AG have revealed delayed submissions and in other instances almost total failure by ministries and departments to produce certain returns and statements required for audit.

2.6.1 Unattractive remuneration

Poor compensation of the audit office employees has meant that better qualified staff such as accountants as well as auditors prefers either leaving for greener pastures outside the country or join the private sector which is perceived to be offering far much better in terms of wages and benefits. Over the past years, the Audit Office has been experiencing high staff turnover among the technically qualified and experienced staff. According to Zhou (2012) as at August 2010, the Audit Office was operating with a vacancy rate of 50 per cent, every year

the Office of the Auditor-General loses an average of about 60 staff members against an establishment of 316 hampering the attainment of goals. The current vacancy rate stands at 74. Due to skills shortage the Audit Office could not conduct examinations and audit of accounts of designated statutory bodies and resorted to contracting out to private accounting firms. The newly enacted Audit Office Act 22:18 has tried to improve the working conditions by establishing an Audit Office Commission meant to address this problem but as with many other legislative frameworks in Zimbabwe it is yet to yield results due to poor enforcement mechanisms.

2.6.2 Budgetary constraints

Over the past years, the budgetary allocation has been shrinking due to the prevailing unfavourable economic conditions affecting the country. Hence all the Office's field activities were greatly curtailed. The Office failed to undertake audit touring programmes locally and abroad. Ideally the Office of C&AG should visit each government station every three years. The Office was not able to procure most of the consumables owing to the limited budget allocation. The lack of resources, compounded by the loss of skilled and experienced personnel as a result of uncompetitive remuneration, has adversely affected the quality and timeliness of financial reports produced by Ministries. Zhou and Ziyambi argued that the highly inflationary environment of 2006, 2007 and 2008 culminated in the Public Finance Management System's (PFMS) design failing to cope with the number of digits the Government was dealing with. The subsequent revaluations of the Zimbabwe dollar put pressure on the limited skills available to develop and implement coping mechanisms. This caused transactions during 2008 to be processed outside the system and in turn affected the production and quality of financial returns.

2.7 Conceptual Framework

This section focuses on the existing literature about the effectiveness of the Auditor General in the auditing of Government institutions in Zimbabwe. The fundamental concept that is effectiveness will be defined and operationalized within the context of this study. For purposes of comparative analysis this research will use the British, USA and South African auditing systems as case studies.

Public audits provide key mechanisms through which financial accountability is enforced within government ministries and state bodies. Across the world, public audits have been institutionalised through the creation of Offices of the Comptroller and Auditor General which act as supreme audit institutions. They prevent “dishonesty and abuses” by instilling “fear of detection” and also enhance institutional financial accountability by providing an expert, independent and unbiased opinion on specified issues relating to the activities of an organisation (Rutherford, 1983, 91). Public audits also enhance legislative oversight by ensuring that appropriated expenditures are spent as espoused by legislation governing them. They also promote excellence in fiscal management providing reform measures that should be adopted to correct identified faults in systems and procedures. Review of contemporary audit practices and academic discourse suggest a paradigmatic shift from traditional fixation was with compliance to broader issues of value for money audits and governance (Diamond, 2002; IMF, 2011, Mikesell, 2011; Tongren & Warigen, 1997). Mahzan & Veerankutty, 2011 even see the scope and horizon of public sector auditing going beyond this as it strives to cope with e-governance reforms.

Audits are essentially evaluations or reviews of the activities and operations of entities to ensure that they are being performed in compliance with set objectives, budgets, rules and standards (Nigro and Nigro, 1984). This conceptualisation echoed by Mathison (2005:23) who defines audits as “procedures in which independent third parties systematically examine the evidence of adherence of some practice to a set of norms or standards”. It also resonates with definitions by Elder, et al, (2010: 4) where auditing is presented as the “accumulation and evaluation of evidence about information to determine and report on the degree of correspondence between the information and established criteria”. Emerging from these definitional perspectives is that audits are a way of checking the effectiveness of the internal control systems of the organisation. They help to identify at regular intervals, deviations which might require corrective action. Audits are thus watchdogs against corruption, resource wastage and inefficient decision making. Fixation with auditing therefore reflects a quest to institutionalize and nurture a culture of best practices in the management of fiscal resources at both the macro and micro of government.

2.7.1 Effectiveness

Butt and Palmer (1985) argue that effectiveness involves ensuring that the output from any given activity is achieving the desired results. When evaluating effectiveness (that is the extent of success or failure of any action in relation to the intended goals) there is need to establish what the desired goals are being met, the measurement criteria to be used and then comparing the intended or pre planned objectives with the actual achievements. The Chartered Institute of Public Finance and Accountancy in the United Kingdom proposed that no assessment of value for money audits is complete without effectiveness. Brown and Jackson (2007) argued that in order to assess the effectiveness one has to first determine and specify the objectives and second to assess performance against these objectives so that appropriate adjustments or remedial action can be taken.

In the context of the above discussion the researcher concluded that for effective auditing to prevail an identification of the legislative requirements regarding public sector auditing is essential. In Zimbabwe the legislative framework include the constitution of Zimbabwe, Audit Office Act chapter 22; 18 and the Public Finance Management Act chapter 22; 19. Therefore in relation to this study effectiveness is taken to ascertain or determine not only that the conduct of public sector auditing meet the criteria established by the legislation but also that the present or available legislation provide sufficient legal framework to ensure sound public sector management.

2.7.2 Country experiences

Three randomly selected countries were used as case studies in an attempt to find out the differences and similarities with respect to matters that are related to the performance of the Auditor General. The researcher selected one country from the African continent and the other two from outside the continent so as to get a proper image or conception of the effectiveness of the Auditor General within African and in other countries outside And to that effect the auditing systems of the United Kingdom, United States of America and South Africa have been selected as case studies.

2.7.3 South Africa

The CAG of South Africa (AGSA) is an authority established in terms of the Constitution of the republic of South Africa, (Act No. 108 of 1996) who has a constitutional mandate to audit all receipts and expenditures of the Government of South Africa including those bodies and authorities substantially financed by the government. The auditor General is also the external auditor of the government-owned companies. The reports of the Auditor General are taken into consideration by the PAC, which is a special committee in the Parliament of South Africa. The Auditor General is a constitutional officer whose office was established under Section 181 of the Constitution of South Africa and is one of the Chapter 9 Institutions intended to support democracy ([http://enc.wikipedia.org/wiki/Auditor-General-South Africa](http://enc.wikipedia.org/wiki/Auditor-General-South_Africa)). The Auditor-General is appointed by the President on the recommendation of Parliament. This is designed to ensure that the Auditor-General operates independently of government. The Constitutional functions are set out in Section 188 of the Constitution and Section 4 of the Public Audit Act 2004 (Act No. 25 of 2004) (The PAA). The Auditor-General has a constitutional mandate and, as the supreme Audit Institution of South Africa it exists to strengthen the country's democracy by enabling oversight, accountability and governance in the public sector, thereby building public confidence.

Review of public audit frameworks in South Africa locates the (AGSA) as the supreme auditing institution, constitutionally mandated to table annual reports to Parliament on the accounts and financial management of all government departments and state institutions (www.agas.co.za; www.saica.co.za). The Office of the Auditor-General is established on the basis of Section 181 of the Constitution of the Republic of South Africa. Section 188 (1) of the Constitution spells out the role and duties of the AG which, as in Kenya and Uganda, include the auditing and reporting on the accounts, financial statements and financial management of all national and provincial state departments and administrations, including all municipalities. The specifics of these roles and functions of the AG are detailed in section 2 of the Public Audit Act (Act 25 of 2004). AGSA operates within a fairly elaborate institutional framework comprising Public Accounts Committees, Audit Committees, the Institute of Directors of South Africa (IDSA), Institute of Internal Auditors in SA, South Africa Institute of Chartered Accountants (SAICA), Institute of Risk Management of South Africa, the National Treasury and Public Sector Audit Committee Forum (PSACF), among others (www.saica.co.za).

The Auditor-General does not address his reports to the body being audited, except in the case of local authorities. The Auditor-General reports to Parliament, not to Ministers. The reports of the Auditor-General are considered by PAC of Parliament. The Committee's terms of reference empower it to examine any of the accounts which are laid before Parliament. It should be noted that this gives the Committee a considerably wider remit than that of the Auditor-General. For example, all the annual reports and accounts of the public enterprises are laid before Parliament and therefore are examined by the PAC. In South Africa, the PAC does not spend much time on matters of financial irregularity or constitutional impropriety. When the PAC decides to take evidence on matters raised in the Auditor-General's reports it summons the Accounting Officer.

Though arduous and sometimes gruelling, the Committee's examination of those senior witnesses sets out to be fair and constructive. The PAC usually prepares its reports with criticisms if thought justified and any necessary recommendations for change or improvements. It may even commend good performance. However, the Ministry or department can concede the Committee's report and prepare a reply. This is an effective and well-tried system of accountability (Likierman et al, 2007:189).

As in Kenya and Uganda, legal frameworks also oblige heads of ministries and public bodies to regularly called account to Parliament through the Public Accounts Committee. (www.parliament.co.za). It is also instructive to note that it is the practice in South Africa (as is the case in Zimbabwe, Uganda and Kenya) to have the committee of public accounts chaired by a member of the opposition parties. Such provisions strengthen national audit systems. In line with audit practices across the world, audit committees are an integral component of the national audit system. A Public Sector Audit Committee Forum (PSACF) was created in 2011 to reinvigorate the oversight functions of audit committees by securing skilled and experienced audit committee members. Notwithstanding this fairly comprehensive legal and institutional framework and the launch of the Operation Clean Audit in 2010, deficits in the form of weak compliance with laws and government regulations, failure to report on all transactions in the government sector, lack of transparency, lack of adequate skills combined with lack of political will to enforce audit recommendations compromise the effectiveness of AGSA. For instance, in its 2009/10 financial report of local authorities, AGSA reported that out of the 237 municipalities and 49 municipal entities, only seven (7) municipalities and ten(10) received "clean" audit reports (www.agsa.co.za). This is despite the setting up of Operation Clean Audit by 2010.

2.7.4 United Kingdom

The Office of the Comptroller and Auditor-General is the supreme public audit Office with responsibilities over the auditing of all government ministries and state bodies (<http://www.intosaiitaudit.org/mandates/writeups/zimbabwe.htm>). The Office was created through the Exchequer and Audit Departments Act of 1866, its creation arising from the need to bring order to the system of parliamentary control over public money (Rutherford, 1983). The National Audit Act of 1983 also recognised the Comptroller and Auditor-General as an officer of the House of Commons, appointed by the Crown in consultation with the Chairmen of the Public Accounts Committee (PAC). The C&AG holds office on the basis of good behaviour and can only be dismissed following resolutions of both Houses. Such stringent dismissal conditions strengthen the independence of the C& AG. The National Audit Act of 1983 further consolidated the Office of the C& AG by creating an independent National Audit Office (NAO) with staff employed directly by the C&AG, creating a statutory Public Audit Commission to oversee the budget of the National Audit Office and the appointment of whom can be Ministers. It is also instructive to note that the National Audit Act of 1983 moved the C&AG's centre of gravity away from the Treasury and towards the Commons, leaving the C&AG in an independent position between the two.

In the United Kingdom the CAG is appointed by the crown and can only be removed from office by the joint action of both houses of parliament (Government of UK, 1984). Splitting the removal of the AG between the two houses ensures that the AG does not owe his/her position to an individual and as such in carrying out her duties she is likely to be neutral and objective precisely because of the absence of fear to lose her job if he/she implicate an individual who have the power to remove her from office for instance the president. In instances where the AG can be removed from office by the executive alone for example she is likely to be biased and less objective so as to safeguard her job. Therefore such a legal provision in the UK promotes sound public sector auditing particularly because it promotes objectivity which is a key factor for sound public sector auditing and also guard against political removal of the AG from office.

The salary of the C&AG is paid directly from the Consolidated Fund and the salary is treated as Consolidated Fund Standing Services and in this way by passes the annual supply procedure where by Parliament approves government estimates. The estimates for the NAO are prepared and laid before Parliament not by the Treasury, but by the Public Accounts

Commission, a statutory Parliamentary Committee established by the 1983 Act (Parliament of Zimbabwe Report, 1998). In the UK (in contrast to Pakistan and India), the C & AG reports are submitted directly to the House (Goel, 1995, 239). Parliament maintains oversight of the use of public funds through the C&AG who, assisted by the National Audit Office, is required to pay particular attention to issues of regularity and propriety.

Financial independence is key to promoting sound public sector auditing which explains why in the case of Zimbabwe the AG is not effective. In the UK the salary of the CAG is paid a standing service of the consolidated fund whereas in Zimbabwe the AG hold office on such terms and conditions as are fixed by the president after consultation with the PSC. The UK practise of ensuring that the CAG is financially independent ensures that the AG remains autonomous and objective because of the absence of fear of being financially punished for example by being underpaid and having his or her contract terminated or not renewed if she implicates the boss in her audit findings,

The C&AG has a role in investigating and reporting on impropriety encompassing fraud, corruption, and other forms of misconduct. The National Audit Act 1983 section 1(3) requires the C&AG to take into account proposals made by the committee of public accounts for examinations of value for money. Reports prepared by the C&AG are considered by the Committee of Public Accounts who make public their own reports. The process of scrutiny by the PAC constitutes a significant deterrent against misconduct and acts as a powerful vehicle for promoting beneficial change in the management of public bodies. The PAC take a keen interest in ensuring appropriate disciplinary action has been taken against those responsible for misconduct.

In the United Kingdom, the examination of economy and efficiency was able to bring light cases of wasteful/extravagant or unwanted expenditure. The vote covering the expenses of the Exchequer and Audit Department itself is audited not by the CAG whereas in Zimbabwe, the CAG audit the Ministry of Finance, of which the Office of the Comptroller and Auditor General is a sub-set. This undermines the CAGs independence, autonomy and objectivity. One of the more serious cases identified by the CAG in 2001 concerned grants towards interest charges incurred by private firms on borrowing used to finance the acquisition of British equipment, supplies and services for oil and gas exploration on the UK continental shelf. The grants under the scheme were to be paid by the department of Energy in accordance with guidelines approved by the Treasury. In 2000/2001, the CAG discovered

that a number of payments fell outside the guidelines. This study notes that the British CAG to a greater extent, exhibits efficiency and effectiveness in discharging his/her mandates.

According to Jones and Prowle, (2008) the British CAGs scope covers financial and regulatory audit and value for money audits The financial audit ensures that systems of accounting and financial control are efficient and operating properly and that financial transactions have been authorized and accounted for. A regulatory audit is designed to verify that expenditure has been incurred on approved services and in accordance with statutory and other regulations and authorities governing them. The value for money auditing examines efficiency, economy and effectiveness to bring to light cases of wasteful, extravagant or unrewarding expenditure, failure to maximize receipts or financial arrangements detrimental to the Exchequer and weakness leading to them.

The UK practise of conducting financial, regulatory and value for money audits to a greater extent enhances sound public sector auditing by ensuring that any audit exercise meet the three key pillars that is efficiency, effectiveness and economy. In Zimbabwe despite the fact that In 1989, there was an amendment to the Audit & Exchequer Act Chapter to allow Value for Money (VFM) audits focusing on the 3 Es of economy, efficiency and effectiveness thus providing for financial, regulatory as well as value for money audits these are rarely carried out as evidenced by the reckless use of public funds by government ministers as well as parastatals bosses.

2.7.5 United States of America

The GAO was established as the General Accounting Office by the Budget and Accounting Act of 1921. The act required the head of the GAO to investigate, at the seat of government or elsewhere, all matters relating to the receipt, disbursement, and application of public funds, and shall make to the President and to Congress reports [and] recommendations looking to greater economy or efficiency in public expenditures. According to the GAO's current mission statement, the agency exists to support the Congress in meeting its constitutional responsibilities and to help improve the performance and ensure the accountability of the federal government for the benefit of the American people.

The Comptroller General of the United States heads the Government Accountability Office (GAO), an agency within the legislative branch of the federal government. The Comptroller

General is appointed by the President of the United States with the advice and consent of the Senate. When a vacancy occurs in the office of the Comptroller General, the Congress establishes a bipartisan, bicameral commission to recommend individuals to the President. The Comptroller General's term of office is set statutorily at 15 years and he is not eligible for reappointment.

As GAO's chief executive officer, the Comptroller General has overall responsibility for the operations of the agency. The Comptroller General works in a non-partisan and non-ideological manner with Congressional clients and external parties. GAO supports the Congress in meeting its constitutional responsibilities and in helping to improve the performance and ensure the accountability of the federal government for the benefit of the American people. The agency carries out audit, evaluative, and investigative assignments and provides legal analyses to the Congress. GAO performs work at the request of the Congress and under the Comptroller General's authority. The agency conveys the results of its reviews through written products and through testimony to the Congress. GAO also issues legal decisions on matters such as disputes involving the awarding of government contracts. In addition to serving as the chief accountability officer for the federal government, the Comptroller General issues Government Auditing Standards and participates in audit-related international forums.

The name was changed in 2004 to Government Accountability Office by the GAO Human Capital Reform Act to better reflect the mission of the office. While most other countries have government entities similar to the GAO, their focus is primarily on conducting financial audits. The GAO's auditors conduct not only financial audits, but also engage in a wide assortment of performance audits. This is very pivotal precisely because performance auditing allow the Auditor General to examine the effectiveness, economy in as far as the use of national or public resources is concerned. The study noted that this practise by the Comptroller an Auditor General of the USA ensures value for money because public funds can be spent legally that is within the confines of the law and also for the intended purposes but without being economical hence performance auditing seeks to fill this gap by ensuring that public resources are not only used legally but also in appropriate quality and quantity at the lowest cost. Conducting performance auditing also ensures effectiveness in the use of public resources. Butt and Palmer (1985) argue that effectiveness involves ensuring that the output from any given activity (or the impact that services have no a community) is achieving the desired results. The study notes that by viewing an organisation in its entirety and

requesting management to fully account for its activities, not just its financial conduct, the Value for Money audit greatly enhances accountability and transparency in the public sector

The GAO is headed by the comptroller general of the U.S., a professional and non-partisan position in the U.S. government. The comptroller general is appointed by the president, by and with the advice and consent of the Senate, for a 15-year, non-renewable term. The president selects a nominee from a list of at least three individuals recommended by an eight-member bipartisan, bicameral commission of congressional leaders. During such term, the comptroller general has standing to pursue litigation to compel access to federal agency information. The appointment of the Comptroller and Auditor General by the president with the advice and consent of the senate is highly commendable because it promotes independency and autonomy of the Supreme Audit Institution. The study noted that in the case of the USA the president can only appoint the Comptroller and Auditor General with the consent of the senate, the word consent places legal obligations on the part of the president to obtain the approval of the senate in the appointment of the C&AG without which such an appointment is illegal. This promotes sound public sector auditing as is meant to guard against making political appointments and ensuring that whoever is appointed is not a presidential appointee and therefore is likely to be objective in carrying out his/her duties.

More so in the USA it is legally provided that when appointing the Comptroller and Auditor General the president can only select a nominee from a list of at least three individuals recommended by an eight-member bipartisan, bicameral commission of congressional leaders. The study noted that such a legal provision is pivotal and further guarantees the independency of the Comptroller and Auditor General. Autonomy is one of the pillars of an effective and efficient public sector auditing exercise. Therefore this requirement guards against nepotism in the appointment of the Auditor General and ensures that competence and experience is not sacrificed as well as the preventing the president from appointing his or her loyalist.

The comptroller general may not be removed by the president, but only by Congress through impeachment or joint resolution for specific reasons. Since 1921, there have been only seven comptroller generals, and no formal attempt has ever been made to remove a comptroller general. The study observed that this provision to a greater extent upholds the autonomy or independency of the Comptroller and Auditor General because it guards against political removal of the C&AG from office by the president and thus the C&AG is likely to undertake

his/her audit exercise in an objective manner without fear of losing his or her post especially when the audit report implicates those with power to remove him from office. Thus placing the removal of the C&AG in the hands of the congress through impeachment is a very elemental provision that guarantees fairness and ensure sound public sector auditing.

In the United State of America the Comptroller and Auditor General is appointed for a 15 year non-renewable term. The C&AG's tenure in office is constitutionally provided a practise that to a greater extent encourages sound public sector auditing.in Zimbabwe the AG's tenure of office is not constitutionally fixed but rather the president reserves the right to fix it in his own discretion and this undermines the autonomy of the AG in discharging his or her duties. Constitutionally fixing the AG's tenure of office guarantees job security and as such the C&AG carries out his or her mandate objectively without fear of having his or her contract not renewed for political reasons.

2.8 Chapter Summary

The chapter acknowledged different academics and scholars who have written extensively about the performance of the Auditor General in Zimbabwe and other countries. The legal frameworks governing public sector auditing in Zimbabwe as well as the duties of the auditor general were extensively captured in the above chapter. Challenges faced by the office of the Auditor General in Zimbabwe that include unattractive remuneration as well as budgetary constraints were also pointed out in detail.in an attempt to make a comparison of how the office of the Auditor General operates in other countries both in Africa and beyond a review of two randomly selected countries that is South Africa and United Kingdom was made. A detailed definition of the key concept which is effectiveness was also made and operationalized within the context of the study.

CHAPTER 3: METHODOLOGY

3.0 Introduction

Jankowicz in Collier (2008) defined a research methodology as, “analysis of, and rational for, the particular method or methods used in a given study and in that type of study in general.” Straus and Cobin (1998) define methodology as the way of thinking about and studying social reality .It can also refer to the various techniques that are used in the research. The methodology section of a research describes details of the procedures and steps that were be used to collect and process information. Research methodology is designed to solve the research problem. When selecting samples the researcher used non probability sampling that is judgemental or purposive sampling to be precise because of the scarcity of information or knowledge about the subject matter.

The researcher used in-depth interviews with purposively selected participants such as lectures and private auditors, questionnaires as well as documentary reviews also provided valuable information as scholars have written extensively about the performance of the Auditor General. Data was analysed using content as well as textual analysis as this suit the methods used to collect data. This chapter will conclude by articulating in detail ethical considerations made by the researcher as well as limitations that were faced particularly during data collection exercise.

3.1 Research Design

The research is largely qualitative in nature and also quantitative in appropriate matters. According to Kerlinger (2004) a research design is an arrangement and a way of examining and obtaining answers to research questions and identified problems. A research design is also defined as a detailed outline of how an investigation will take place. The research design is one of a descriptive interpretation and it is attractive because of its massive use of words, which are a specialty of most humans (Neuman, 2000, Miles 1979). This approach was advantageous to the researcher because it enabled the researcher to “get under the skin’ of a group or organization to find out what really happens. Thus investigating the informal reality which can only be perceived from the inside (Gillham 2000). In terms of sampling, purposive/judgemental sampling was employed and it was largely geared towards targeting people who have information about the subject matter.

3.2 SAMPLE SELECTION

Kothari (2004) defines a sample design as a definite plan for obtaining a sample from a given population. It also refers to the technique the researcher would adopt in selecting items for the sample. Probability sampling is based on the concept of random selection whereas non probability sampling is deliberate sampling. In the context of this research non probability sampling was used precisely because it ensures that there is no systematic bias on factors such as age, ethnic or home background.

As a type of nonprobability sampling technic purposive sampling was employed by targeting individuals with knowledge with regards to public sector auditing. The researcher will introduce himself first as well as give brief information about the purpose of the study before arranging for an interview or asking them to complete a questionnaire since this information is not possessed by anyone. Kothari (2004) notes that Non probability sampling procedure which does not afford any basis for estimating the probability that each item in the population has of being included in the sample. Non-probability is also known as deliberate sampling or purposive sampling. In this type of sampling items for the sample were selected deliberately by the researcher because information regarding the AG is not general and therefore only a few mostly educated people have it.

3.3 Non-Probability Sampling

In purposive sampling the researcher purposively chose the particular units for the sample. This type of sampling carries an advantage to the researcher because it is convenient and inexpensive. The researcher used purposive sampling commonly known as judgemental sampling which is a type of nonprobability sampling in which the units to be observed are selected on the basis of the researcher's judgment about which ones will be most useful or representative. This type of method was relevant and convenient for a research of this nature because it enabled the researcher to focus on a few selected individuals or personnel with knowledge and key information regarding the topic under investigation. It must be noted that general citizens do not possess much knowledge with regards to the area under study hence purposive selection of key personnel such as specific and knowledgeable Midlands State University Lecturers, academics, students, employees of Zimbabwe's parastatals, local authority personnel, secretaries, government officials as well as the Auditor General not only

saved time and resources but also ensured that the researcher got first-hand information from highly knowledgeable people.

3.4 METHODS OF DATA COLLECTION

The principal theme of the section is to give a more detailed description of how information on the effectiveness of the office of the AG was collected and analysed. Since this research is quantitative in nature the researcher relied heavily on in-depth interviews with key informants, focus group discussions were also used as well as questionnaires and documentary reviews. The section will review in detail how these were administered or conducted. For purposes of data analyses thematic as well as content analysis were used because these are more relevant to the data collection methods used.

3.4.1 In-depth Interviews

According to Burgess (1982), the In-depth interview is often described as a form of conversation with a purpose. As such it reproduces a fundamental process through which knowledge about the social world is constructed in normal human interaction. Boyce and Neale (2006) assert that in-depth interviewing is a qualitative research technique that involves conducting intensive individual interviews with a small number of respondents to explore their perspectives on a particular idea or situation. These scholars further explain that in-depth interviews are useful when detailed information is needed about a person's thoughts and behaviour. In-depth interviewing carries an advantage to the researcher as well as to the research of this nature by providing a more relaxed atmosphere to collect information as people feel comfortable more in having a conversation with the researcher face to face.

The researcher chose to use a semi structured interview which in essence is where the interviewer works out a set of questions in advance but free to modify them during the conversation. According to Robson (1997) a semi structured interview is where the interviewer has a general area of interest and concern hence lets the conversation develop in this area. Interviews with key informants that were selected using judgemental or purposive sampling were conducted and these largely targeted Politics and Public administration lectures at Midlands State University, professors and other lecturers at Midlands State University, private auditors, internal auditors, academics, students, political parties' leaders,

the Auditor General, Audit Office employees, workers at parastatals, serving and former government ministers' civil society, and non-governmental organization at local, district, provincial and national level. These key informants were selected because they possess in-depth knowledge and much needed information with regards to the office of the Auditor General in particular and public sector auditing in general, information which is not obtainable from the general public.

3.4.2 Focus group discussions

A focus group discussion which is also called group interviewing is a process by which a group of subjects is interviewed together, prompting a discussion. The group will typically consist of 5 to 15 people. The researcher convened two focus groups each containing 8 participants the majority of which were Politics and Public Management students. Open ended questions were used during the group discussions as a compass to provide direction. In conducting these focus group questions the researcher asked a lead question and directed it to an individual before asking the views of other group members. In some cases a brief background of a concept was given before a question was asked, this was done to shed light in some areas. During these discussions the researcher was jotting down important points and in some cases the discussion was recorded using a phone with the consent of the participants for further analysis by the researcher.

Focus group discussions provided valuable and first-hand information with regards to the Auditor General's effectiveness in public sector auditing as well as challenges that might be militating against the successful realization of the Audit Office goals. An interview guide that contained general questions that were aligned to the research objectives was designed by the researcher so as to provide a compass or direction to the proceedings. The researcher was acting more as a director of the discussions and concentrated mainly on listening whereas the participants were doing the talking. The chief reason why the researcher chose focus group discussions is that they create what is commonly known as the group mentality which in essence is enhanced freedom of expression on the part of the participants and as such more information will possibly be aired. The advantage of this to the researcher is its ability to capture real-life data in a flexible, speedy and low-cost manner.

3.4.3 Questionnaires

According to Kothari (2004) Questionnaires are a set of printed questions arranged in a specific order or form given to the respondents to answer by themselves. A questionnaire is also defined as a tool for collecting and recording information about a particular issue of interest. It is made up of a list of questions. There are basically two types of questionnaires namely open ended and closed ended questions. This research used closed ended one as Kumar (2011) notes that this type of questionnaire has an advantage in that Closed-ended questions provide a greater uniformity of responses and are more easily processed than open-ended ones. So as to ensure workability the researcher embarked on pretesting of questionnaires which was important as it tested whether the questions actually asked what the researcher intended and also highlighted where ideas or questions have been completely missed out.

Pre-testing was conducted with Politics and Public Management students and these highlighted where people did not understand or where they had difficulties and this gave the researcher the last chance to make amendments and question redesigning before the main survey was undertaken. This to a larger extent helped the researcher to generate the much needed information especially with regards to challenges that are militating against sound public sector auditing. The researcher designed questionnaires that have a definite purpose that is related to the objectives of the research and were made clear from the onset. In administering questionnaires the researcher gave copies of these to Politics and Public Management Lecturers as well as students for completion, these individuals were given a maximum of fifteen minutes to complete the questionnaire.

The researcher also sent questionnaires to Beitbridge Town Council via email. These were addressed to the internal auditors, finance personnel as well as the Town Secretary. This organisation was chosen because this is the organisation where the researcher was attached during the year 2014 hence the existing relations were an added advantage. Questionnaires were also administered in person with Zvishavane Town Council internal auditors as these possess vast information regarding the performance of the Auditor General as this field falls under their area of study/profession. It is of importance to note that internal auditors as well as administrators of local authorities were chosen not only because they are knowledgeable with regards to the topic under study but also these organisations that they are part of that is local authorities constitute quasi-governmental institutions hence fall under the scope of the

office of the Auditor General therefore the provided key information concerning her performance.

3.4.4 Documentary Reviews

Payne (2004) describes the documentary method as the technique used to categorize, investigate, interpret and identify the limitations of physical sources, most commonly written documents whether in the private or public domain. Punch (2014) notes that documents both historical and contemporary are rich sources of data for researchers to conduct their investigations. Creswell (2009) asserts that the documentary method has an advantage that documents can be assessed at a time convenient to the researcher. The research also relied on secondary sources that involved the survey of literature on the subject matter. These included books, speeches, newspaper reports, journals, among others. The researcher chose to review such documents because a lot of academics have written extensively about the subject matter hence these will provide valuable information. More so the media is awash with information regarding the performance of the Auditor General hence a review of these newspaper articles coupled with speeches as well as audit reports of former and/or serving Auditor Generals provided the researcher with valuable critical information.

3.5 Data analysis

Data analysis is the process in which we move from the raw data that have been collected as part of the research study and use it to provide explanations, understanding and interpretation of the phenomena, people and situations which we are studying. According to Miles (1979) the research design is one of a descriptive interpretation Content analysis and textual analysis will be used to analyse data. The researcher chose to use content analysis chiefly because of the methods used in collecting data that is interviews, Focus groups and Documentary analysis which can be better analysed using this method. Content analysis is a procedure for the categorization of verbal or behavioural data, for purposes of classification, summarization and tabulation.

3.5.1 Content analysis

Content analysis is a procedure for the categorisation of verbal or behavioural data, for purposes of classification, summarisation and tabulation. It is the study of recorded human communications, such as books, websites, paintings, laws. Content analysis is an example of an unobtrusive measure to study human behaviour. In using this method of analysis data collected by the researcher was coded and classified so as to make sense of the data collected and to highlight the important messages, features or findings regarding the effectiveness of the Auditor General in ensuring sound public sector auditing. The advantages of content analysis to the researcher included its economy in terms of both time and money, safety and the ability to study processes occurring over a long time. In undertaking content analysis the researcher thus identified main themes that emerged from the descriptions given by respondents in answer to questions and then assigned a code to each theme before counting how frequently each has occurred.

3.5.2 Thematic analysis

Thematic analysis is the most common form of analysis in qualitative research. It emphasizes pinpointing, examining, and recording patterns themes within data. Themes are patterns across data sets that are important to the description of a phenomenon and are associated to a specific research question. The themes become the categories for analysis. Thematic analysis was performed through the process of coding in six phases to create established, meaningful patterns. The phases that the researcher undertook are: familiarization with data, generating initial codes, searching for themes among codes, reviewing themes, defining and naming themes, and producing the final report.

3.6 Ethical considerations

Frank (2000) points to ethics as 'the process of determining what one considers right and wrong Ethical issues are available in any sort of exploration, the research process can create tension between the research objectives or goals and the rights of participants to maintain privacy and as such clashes between the researcher and the participants may arise. Tension in ethical issues were prevented or reduced through the application of ethical standards. Therefore, in conducting the research, the researcher considered several ethics. The

researcher adhered to two closely related ethical principles of confidentiality and anonymity. Anonymity is guaranteed in a research project when neither the researcher nor the readers of the findings can identify a given response with a given respondent. The researcher guaranteed confidentiality by pledging not to publicly link any response to a person who is a participant. A research project guarantees confidentiality when the researcher can identify a given person's responses but pledges not to do so publicly. In order to do this and avoid vilification and victimization the researcher used either use fake/pseudo names or letters to represent names for example interviewee A or interviewee B.

The researcher at all costs avoided deception. This is related to the handling of the researcher's own identity because deceiving people is unethical. Possible deceptions include hiding your identity as a researcher, admitting that you are doing research but not revealing the exact topic or purpose or your affiliation to a certain organization. In order to avoid this the researcher will prior to any exercise or study undertake "debriefing" that is interviewing subjects to inform them of my identity, any unrevealed purposes of the research project and to learn about their experience of participation.

The researcher ensured that subjects are voluntary participating. In principle subjects will not be forced to participate in the research or to reveal personal information about themselves through informed consent which is a norm in which subjects base their voluntary participation in research projects on a full understanding of the risks involved. Participants will reserve the right to stop contributing prior or during the course of the interview or discussion when they feel uncomfortable to be associated with the study. The researcher will also design and avail to the participants for signing a small paper that will clearly articulate the main objective or purpose of the study, its beneficiaries as well as a statement guaranteeing confidentiality. If requested the researcher will give copies of the study to each participant so as to enable them to appreciate that their views were correctly interpreted.

3.7 Chapter Summary

The research is largely qualitative in nature. For the purpose of selecting a sample non probability sampling was used and to be precise judgemental or purposive sampling since this method enabled the research to focus on a few selected personnel or individuals with knowledge regarding the performance of the office of the Auditor General. In-depth

interviews, focus group discussions, questionnaires as well as documentary reviews were employed as data collection tools hence the need to use content and textual analysis to analyse data.

CHAPTER 4: PRESENTATION AND ANALYSIS OF FINDINGS

4.1 Introduction

The chapter focuses mainly on thematically presenting and analysing gathered data in relation to the effectiveness of the office of the Auditor General in promoting sound public sector auditing in Zimbabwe. These theme include among others, autonomy of the Auditor General, Auditor General's performance over the last few decades, problems or challenges facing the Auditor General as well as gaps in the legislative framework.

4.2 Regulatory framework

This study discovered that there are two main legal frameworks that govern the operations of the Auditor General office that is the constitution of Zimbabwe and the Audit Office Act chapter 22:18 that repealed the Audit and Exchequer Act chapter 22:03.

According to Tawanda (2013) the constitution provides the basis upon which accountability rules, regulations, standards and expectations of the AG are formulated. Section 101 of the constitution of Zimbabwe deals with the consolidated revenue fund in all fee, taxes and other state revenues. Section 102 give a clear provision with regards to how money can be withdrawn from the consolidated revenue fund. Section 103 deals with authorisation of expenditure from the fund. Section 105 provides for the establishment of the office of the AG, her terms of service and conditions of removal from the office. Section 106 primarily addresses the functions of the AG as well as obligations including that of submitting annual reports to the parliament via the ministry of finance. The same chapter also deals with powers and duties of the AG.

The Audit Office Act chapter 22:18 formerly Audit and Exchequer Act 22:03 provides in detail for the management and control of all public moneys as well as state property. The act give a detailed and comprehensive articulation of the powers and duties of the AG, her staff, reports as well as penalties for obstructing audit officers in carrying out their mandates as outlined in the Audit Office Act.

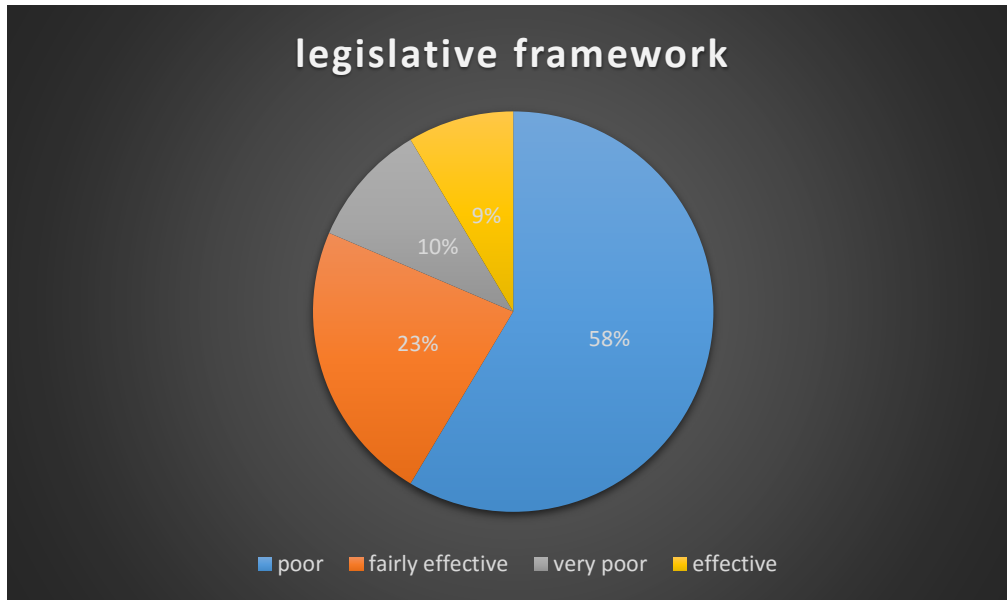
An interview that was held on the 12th of April with the Town Secretary for Beitbridge Town Council, Mr Loud Ramakgapola highlighted the shortcomings of the legal frameworks governing public sector auditing in Zimbabwe. He argued that a key gap in the enabling legislation is that both the constitution and the Audit Office Act do not avail to the AG powers to compel and make it mandatory for ministers and government departments to observe and comply with the instructions of the treasury. His view substantiated the report by the AG which indicated that government ministers/departments delayed submissions and in some instances failed completely to produce certain returns and statements required for audit hence making it virtually impossible for the AG to carry out annual audits. Ziyambi (2013) further supports this perspective by articulating that the Law does not provide enforcements mechanisms with regards to audit recommendations and this impacted negatively on the ability of the Auditor General in producing the annual reports as well as meeting statutory deadlines for tabling of such reports in parliament. This study concluded that government ministers deliberately failed to produce returns and statements required for audit chiefly because of the culture of impunity that is absence of negative consequences or punishment for not doing so since the majority of them belong to the ruling party.

The study also concluded that political appointments in most of Zimbabwe's parastatals remains the chief reason why these state entities are not cooperating and failing to submit returns to the AG. The Zimbabwean public sector is very much politicised as evidenced by the presence of ex militants serving as parastatals bosses and as a result these have been regarded as retirement zones. Public sector politicisation has two main effects to sound public sector auditing and the first one is that it erodes the sense of obligation to comply with the regulations and the second one is that it reduces the Auditor General's effectiveness in the exercise of his or her duties by inducing fear to objectively scrutinise these entities precisely because those at the helm are politically connected.

An interview that was held with Beitbridge Town Council treasurer, Mr A Mbedzi further cemented the above conclusions by articulating that lack of enforcement mechanisms there has been re-occurrence of similar or identical irregularities in most government ministries as well as state entities as matters or audit reports are swept under the carpet. Such a scenario is a clear indication that observations of the Auditor General and recommendations are not being implemented at all. According to the first report of the committee on Public Accounts on the state of the AG's office second session seventh parliament of 2009 the AG is on average three years behind in the delivery of annual reports to parliament. A scenario like this

validates the notion that the office of the AG’s office is ineffective precisely because it is expected to meet its goals within a stipulated timeframe.

Fig 4.1 Legislative Framework



Majority of the respondents (58%) indicated through a questionnaire that the legislative framework was poorly designed as illustrated in fig 4.1 above. Only 9% of the respondents thought that the legislative framework is effective. 10% of the respondents indicated that the legislative framework is very poor whilst 23% rated it fairly effective. Generally the majority of the respondents indicated that the legislative framework is not effective. This is supported by the current AG Mildred Chiri (2012) in a newspaper article titled “the AG demands autonomy in new charter”. She articulated that the legislative framework was insufficient and to this end the office of the AG has proposed a raft of reforms in the country’s new constitution in its quest for more autonomy. Zinyama (2012) supported this by arguing that both the constitution and the Audit Office Act chapter 22:18 do not give the AG sanction powers to force Ministers to observe and follow treasury instructions.

Section 105 and 106 of the constitution of Zimbabwe articulates that a person shall not be qualified to hold or act in the office of the AG unless he/she has held a post of secretary or under-secretary or deputy secretary in the ministry or post in the Public Service Commission for a period which is aggregate to at least five years. Indeed it is correct and fundamental

importance to require such experience because The Auditor-General should also be vastly experienced as a chartered accountant because this portfolio is very important because if not properly attended to, the country might bleed to death, however limiting such to the PSC narrows the selection pool and automatically disqualifies private individuals even if they are competent and highly knowledgeable or qualified who may possess valuable financial knowledge but have not worked for the PSC. Legislation of this nature is not only dangerous but also anachronistic and meant to ensure that the AG does not make neutral and objective audit exercises but forever biased towards certain individuals especially considering the fact that Zimbabwe's public sector commission is stuffed by ZANU-PF loyalists. This requirement is one of the major blocks militating against sound public sector auditing in Zimbabwe.

4.3 Autonomy of the Auditor General

Information obtained during an interview with BBTC treasurer indicated that the AG's staff are civil servants employed by the ministry of finance. This erodes their objectivity the ministry of Finance counts among government ministries that should be audited by the same personnel. When the researcher put it to him that part iv section 14 of the Audit Office Act chapter 22:18 has rectified this problem by establishing an audit office commission to deal with staffing matters among other issues and also part viii section 30(1) of the same Act strengthens the AG's autonomy by articulating that the commission shall not in the exercise of its duties be subject to the direction of any person, the interviewee argued that the minister shall concept" eroded the very independency that the act sought to establish. He pointed out that section 30(2) of the Audit Office Act was a major drawback because it allowed the minister to make policy directives to the AOC. According to Ziyambi (2013) this provision may be manipulated and used to undermine the autonomy of the AG.

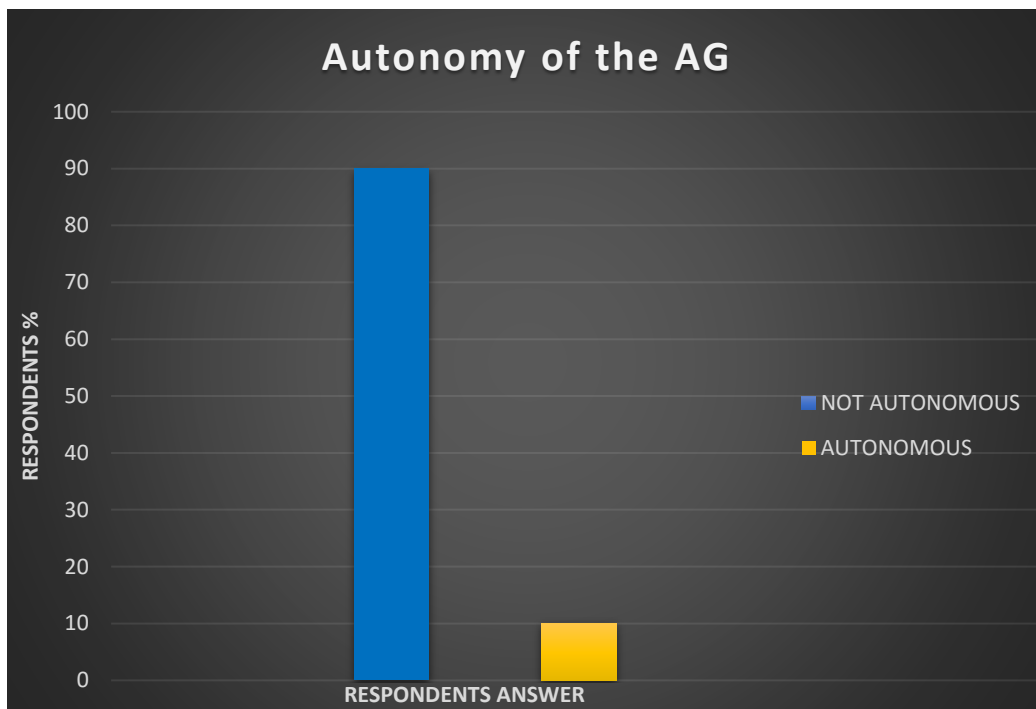
Key to sound public sector auditing is the independency or autonomy of these Supreme Audit Institutions. The AG must be independent not only from the executive but also from the legislature as well as from entities it is mandated to audit. The legislative frameworks play a pivotal role in ensuring the independence of the Auditor General.

To give credence to the argument that the AG is not independent, Gwanda Town Council senior official (herein Admin A) in an interview on the 15th of April argued that the very practise of having the AG appointed by the president reduces her into a pony and useless institution. The constitution of Zimbabwe spells out that the Auditor General is appointed by the president in consultation with the Public Service Commission (PSC).she further indicated that the wording in the constitution is not only vague but creates a situation where the AG is subordinate to the president as the appointing office.to this end this study can reveal that this was a carefully chosen wording technic particularly by using words like “consultation” which are used so as to ensure that there is no legal obligations to adopt or implement the audit recommendations. In the United States, the Comptroller-General is appointed for a period of not more than 15 years after which they relinquish service and are salaried for life. This practise enable the Auditor General to remain independent of the Executive and Legislative which could in turn reduce bias and manipulation because the Executive are the main clients of State audit, they should not be the appointing authority.

Such wording is meant to ensure that the AG remains a special presidential appointee by reserving the appointment powers to a single authority and not to both the executive and legislature and thus ensures his/her loyalty to the president as well as the elite circle close to the president. The only role parliament can have is to participate in the removal of the AG if the majority of MP’s deem her unfit to continue holding office which is highly unlikely considering that the Zimbabwean parliament have been dominated by a single party since independence and as such these are highly likely to veto against any attempt to remove the AG from office.

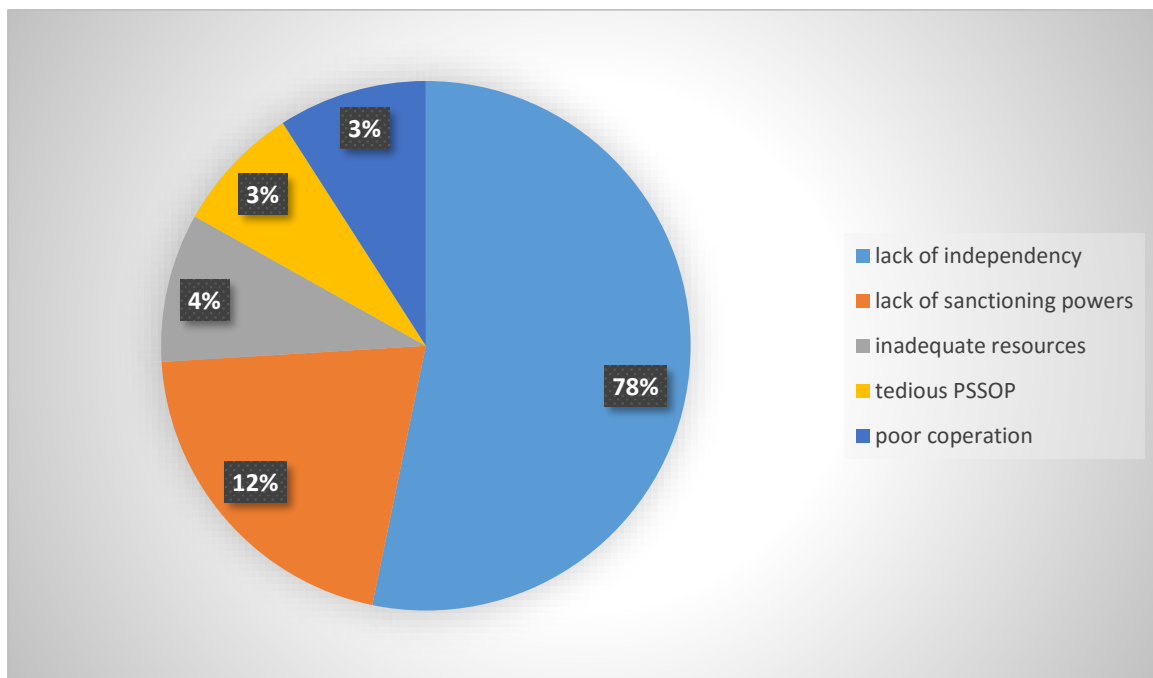
Out of 15 questionnaires administered 13 were completed and returned and as such the response rate was almost 88%. The absolute majority (90%) who completed and returned questionnaires indicated that the Auditor General is not autonomous chiefly because she is appointed by the president as illustrated in fig 4.2 below. Only 10% of the respondents indicated that the AG is independent. When asked what should be done to ensure the independency of the Auditor General’s office 70% of the respondents were of the view that both the executive and the legislature (parliament) should be involved in the appointment of the AG. Chiri (2012) supported this when she proposed clipping presidential powers in appointing the nation’s top auditor as part of a raft of reforms in the country’s new constitution in its quest for more autonomy.

Fig 4.2 Autonomy of the AG



The study noted that the constitution of Zimbabwe section 105(4) indicates that the AG shall hold office on such terms and conditions as a fixed by the president. This cripples the Auditor General’s financial independence and by extension her autonomy and ability to ensure sound public sector auditing because of financial dependency on the executive. More so the very provision of not constitutionally fixing the tenure of the AG as is the case in South Africa clearly indicates that she is not independent because it leaves the president with powers to fix her tenure and also renew it at his discretion. Literature reviewed indicate that this is a way of ensuring that the AG remains loyal and subordinate to the president as well as the ruling elites such as ministers and parastatals bosses. This undoubtedly to a larger extent take away her effectiveness to ensure sound public sector auditing in Zimbabwe by eroding objectivity as the appointed AG is unlikely to implicate individuals that have the power to give her unfavourable terms and conditions.

Fig 4.3. Problems facing the office of the AG



When asked “what are the major problems militating against the office of the Auditor General”, the majority (78%) of the respondents unanimously agreed through a questionnaire that lack of independency is a major one as illustrated in figure 4.3 above. 12% of the respondents indicated that lack of sanctioning powers on the part of the office of the AG is a major problem facing the office. Only 4% marked inadequate resources whilst 3% highlighted tedious public sector standard operating procedures as a major problem militating against the office of the AG.

This is supported by Chiri (2011) who argued that the Executive are the main clients of State audit, they should not be the appointing authority as this compromised the independency of the office of the AG. Zhou (2012) is however of the view that inadequate resources particularly financial resources is the major problem militating against the office of the AG as it meant that the office could not audit quasi government institutions such as local authorities as required by the legal Audit Office Act chapter 22:18. Zhou further argued that insufficient financial resources meant that the office of the AG lost highly qualified and experienced personnel to the private sector and this to a larger extent affect the quality of audits.

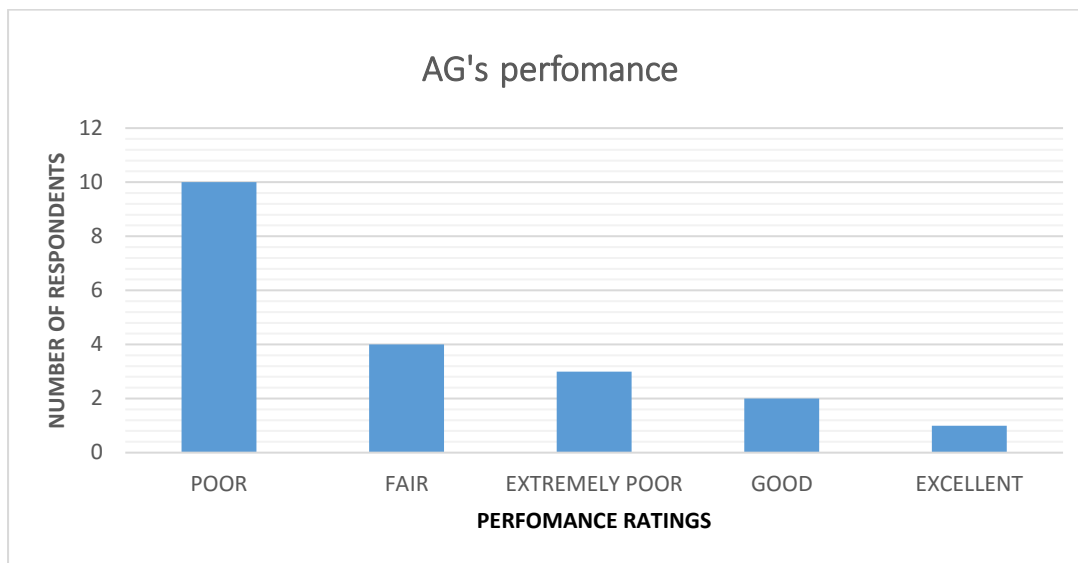
4.4 Auditor General's performance

The audit office Act chapter 22:18 part iii points out that the AG shall prepare and submit to the Minister not later than the 30th of June in each year a report on the outcome of the audit findings. However literature consulted indicated that for the period between 2005 and 2011 the Auditor General could not meet this legal obligation as no reports were produced by the office. The office cited failure by government ministries to submit statements and returns upon which the AG can conduct an audit. This study found out that lack of legal obligation is the main reason behind failure by government ministries to prepare annual statements for audit.

Despite the office of the AG failing to produce annual audit reports for the period between 2008 and 2011. This study observed some notable improvements as the AG managed to table the 2006 annual report in the House of Assembly on the 19th of February 2009.the annual report for 2007 was tabled in the house of assembly in September 2009.the 2008 annual report was not tabled before the house of assembly because it was meaningless to use the scarce USA dollar to audit expenditure which were valueless in Zimbabwean dollars (Ziyambi 2013) instead the AG proposed to issue a disclaimer or adverse opinion. This study acknowledges that indeed there has been some improvements but these are still not enough particularly because the AG is not meeting its statutory deadline seen in the 2006 audit report that was tabled three years late in 2009.such an exercise defeats the whole essence of an audit as in some cases the minister implicated in scandalous activities would have finished his term of office by the time an audit report is prepared and tabled.

Out of 22 questionnaires administered 20 were filled and returned and this gave a response rate of 91% which is highly satisfactory. More than half (50%) of the respondents were of the view that the current audit coverage is poor as the AG has in some cases failed to table annual reports before parliament as per requirement as illustrated in the figure below. 20% of the respondents rated the performance of the AG as fair whilst 15% rated it as extremely poor. Only 10% of the respondent viewed the performance of the AG as good as shown in fig 4.4 below.

Fig 4.4. AG's Performance



The AG has in the past labelled brain drain as one of the major factors militating against effective public sector auditing. Economic quagmire induced brain drain contains two main effects, the first one being that skilled personnel leave for greener or better working conditions outside the country and secondly even the least or average skilled prefer to work for private institutions and as such leaving the AG's office under staffed. The Kavran report noted that the AG's staff have had to reconstruct the financial records before being able to audit them, the department of report printing and stationary, the Central Mechanical and Equipment Department (CMED) and furniture stores (Kavran report 1989).

In some instances the AG has been able to unearth serious abuse of states funds and resources, the 2009 audit made some shocking discoveries relating to gross abuse of state resources where government vehicles were personalised by senior government officials and politicians. State assets, fuel coupons as well as cash were mishandled (Auditor General 2009 Report).according to the AG's report of the first quarter of 2009 financial year in excess of 14 vehicles that were donated to the ministry of Public Service, Labour and Social Welfare by the Reserve Bank of Zimbabwe (RBZ) in 2008 were not recorded in the vehicle register. State assets that included laptops, computers, fax machines, cell phones and spares of cars were stolen but surprisingly no single individual was brought to the book. In fact according to the AG's report of 2009 almost all civil servants and politicians before the formation of the Government of National Unity embarked on cannibalism and looting of state property (the

financial Gazette August 14-19 2009) .The late Erick Block in an article titled “arrest corruption epidemic” substantiated this when he pointed out that prior to the formation of Global Political Agreement (GPA) in 2009 asset stripping was institutionalised in government.

According to the First Report on the Committee on Public Accounts on the state of the Auditor General’s office second session seventh parliament of 2009, audit inspections of government offices and other cost centres both inside the country and outside at missions abroad has declined over the years from 11.75 in 1983 to nil in 2008. Thus auditing of these accounts which under normal circumstances should be done on a yearly basis has completely not been carried out in the past few decades.

Interviews that were held with Beitbridge Town Council(BBTC) Town Secretary, Mr Loud Ramakgapola,oth 13th of April 2016 revealed that indeed the AG has in the past made some serious discoveries not even a single perpetrators been apprehended.in an article titled “the Auditor General’s office fuelling rot at public enterprises” anti-corruption union president Michael Makuchete argued that in the context of the salary gate the AG was privy to those salaries, minutes of board meeting and accounting information but she never acted. The Union president further pointed out that the AG’s office no longer had clout as compared to the 1990s when it had teeth and corrupt officials resigned while some committed suicide for fear of arrest (Newsday, 19 February 2014).the Kavran report further substantiated this by arguing that the AG had no teeth to bite, it could only identify irregularities, misappropriations of public funds and the abuse of state property but could not take any action. Thus this study concluded that lack of prosecutorial powers on the part of the AG is of a greater extent affecting the effectiveness of the office in ensuring sound public sector auditing and has breathed a culture of impunity which by its very nature institutionalizes corruption and thus render those charged with guarding the national purse useless toothless dogs which could only bark but cannot bite.

Literature reviewed indicated that performance auditing is at the moment poorly conducted by the AG’s office. Zimbabwe coalition on debt and development and transparency international has in the past criticised the AG for being for being ineffective and inefficient when it comes to discharging her duties. Whereas the Audit and Exchequer Act chapter 22:18 created a very unusual distinction between financial and administrative auditing by referring specifically to financial matters, the Audit Office Act chapter 22:18 rectified this by including

performance auditing. Brown and Jackson (1982) argues that performance auditing ensures value for money to achieve efficiency which is the relationship between input and output, effectiveness which in essence deal with how well objectives are achieved and economy which entails minimizing the cost of activity (spending less).Henly (2004) further argue that performance auditing provides managers and politicians with a qualitative assessment of the manner in which public funds have been utilized.

Geist (1981) is however of the opinion that issues and problems examined in performance auditing are by definition extremely sensitive in the sense that audit reviews the quality of work performed by senior civil servants and politicians. This underscore the necessity for very firm political commitment and support and if political commitment waivers when findings show inadequacies of government performance or policies it could not be meaningful to attempt to develop performance auditing. However the study submits that without conducting performance auditing as required by the law it is virtually impossible to conclude that an auditing exercise is sound precisely because moneys can be spent legally and for the intended purposes (thus compliance and regulatory auditing) but not in an efficient, economic and effective way. These three form the basis of any sound public sector auditing exercise.

4.5 PROBLEMS/CHALLENGES FACING THE AUDITOR GENERAL

There are numerous challenges that are militating against the Auditor General's office the majority of which have been attributed to gaps or shortcomings in the legislative framework. The Audit office Act chapter 22:18 as well as the Public Finance Management Act chapter 22:19 which repealed the Audit and Exchequer Act chapter 22:03 sought to ameliorate some of these problems however with limited success

4.5.1 Unattractive remuneration

This research discovered that working conditions in the office of the AG are poor and substandard and as a result the office has in the past encountered massive exodus of qualified and experienced employees to either join the private sector or to seek better opportunities abroad. The Audit and Exchequer Act chapter 22:03 created this problem by placing audit office personnel under the public service commission. The 2011 enacted Audit Office Act chapter 22:18 however established an audit office commission to deal among other issues

with staffing matters and the general welfare of the audit employees. There is however little improvement in terms of compensation as the scales remains heavily tilted towards the private sector and as at 2010 the audit office was operating with a vacancy rate of almost 50%.it is because of the understaffing caused by poor remuneration that the AG has resorted to contracting private auditing firms to audit entities that should otherwise be audited by the AG's office. Local authorities and other quasi-government entities government institutions have in the past relied on hiring private auditing firms as indicated by BBTC finance director, Mr Anymore Mbedzi in an interview on the 12th of April 2016.

4.5.2 Budgetary constraints

The study established that as is the case with many organisations and public entities in Zimbabwe, the office of the AG has been affected by the country's economic collapse.in the last decade the budgetary allocation of the AG's office has dwindled and thus affecting the office's ability to fulfil its mandate or legal obligation. According to Ziyambi (2013) the AG's office failed to undertake audit touring programmes locally and abroad because of limited budget. Shortage of financial resources has to a greater extent affected the quality and timeline of financial reports produced by the ministries as explained by late submission at best and total non-submission of these reports at worst. During the 2002 to 2008 period when the inflation rate was sky rocketing Public Finance Management System (PFMS) could not cope up with numerous zeros and as such transactions were processed manually, a practise that greatly affected the quality of audits. All questionnaire respondents (100%) unanimously agreed that poor budgetary allocation is a major problem facing the AG's office.

4.5.3 Gaps in the enabling legislation

Almost all (95%) of the respondents unanimously agreed through a questionnaire that the legislative framework contained many gaps that to a greater extent affected the AG's performance. An interview that was held with BBTC Town Secretary on the 12th of April 2016 also supported this notion, he pointed out that the Legislative framework contained numerous loopholes or short comings. When asked "what were these loopholes" he argued that the legislative framework was not sufficient because:

- It does not empower the AG's office with sanctioning and prosecutorial powers

- Appointment of the AG by the president
- Absence of independency or autonomy
- It disqualifies non-current/former public service employees
- It does not constitutionally fix the AG's conditions of service

This study noted that the legislative framework governing public sector auditing in Zimbabwe is to a greater extent undermining the AG's efficiency. The auditor General lacks sanctioning and prosecutorial powers and as such ministers and parastatals bosses have developed a culture of impunity because the AG could only identify irregularities but is not legally empowered to prosecute those implicated. The study also observed that the appointment of the AG by the president affects her independency and autonomy to objectively discharge her duties and this explains why most respondents (80%) suggested that the AG should be appointed by the president in consultation with the legislature. More so by failing to constitutionally fix the tenure of the AG the legislative framework subject her to an unnecessary subordination to the president who reserves the discretion to determine his/her tenure and this practise affect the autonomy of the AG.

Chapter Summary

The chapter generally presented and analysed research findings. The study established that the regulatory framework is poorly designed as it contained a lot of loopholes and counter provisions. The study also discovered that the autonomy of the office of the AG is greatly compromised particularly because of her appointment by the president without the involvement of the parliament. Lack of independency, unattractive remuneration, budgetary constraints, gaps in the enabling legislation as well as tedious public sector standard operating procedures are the major problems facing the AG's office.

CHAPTER FIVE: CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter outlines conclusions and recommendations with regards to the effectiveness of the office of the Auditor General in promoting sound public sector auditing in Zimbabwe. Conclusions are informed chiefly by research findings particularly interviews that were held with knowledgeable personnel as well as reviewed literature. Recommendations are informed mostly by experiences of Supreme Audit Institutions (SAI) from three countries that were used as case studies and by interviews with BBTC Town clerk, PNA chartered accountants, local authorities' internal auditors/finance directors and accountants as well as academics. These shall be presented in detail below.

5.2 Summary of Findings

Study found out that the legislative framework that is the constitution of Zimbabwe, Public Finance Management Act chapter 22:19 and the Audit Office Act chapter 22:18 contained numerous loopholes and needs to be urgently updated. The study concluded that among the factors that are militating against the operations of the Auditor General's office the major one are politicization that has promoted a culture of impunity on the part of public officials, tedious public sector operating procedures that are meandering, costly and allowing the continued stay in office of the perpetrators of corruption, economic quagmire that continues to cause understaffing as experienced personnel leave the office to join the public sector and lack of sanctioning and prosecutorial powers on the part of the Auditor General as evidence by the recurrence of identical audit conclusions year after year, an indication that audit recommendations are not being implemented.

5.3 CONCLUSIONS

The study concludes that the current legislative framework needs to be urgently updated to incorporate in particular provisions that will secure and guarantees the total independency of the AG's office from either the executive, the legislature, the Minister of finance or any other individual or institution. The study noted that both the constitution and Audit Office Act

chapter 22:18 contain provisions that ensure the autonomy of the AG's office, however there are certain counter provisions within the same legislative frameworks that erodes the very same independency of the AG and as such there is a lot that still needs to be done in order to ensure not only the independency of the AG's office but sound public sector auditing in general. The study also discovered that uniformity of audit findings year after year is a clear indication that government ministries and state institutions are reluctant to implement audit findings and thus sweep them under the carpet, a practise that labels the AG's office as a paper tiger, useless institution that can only identify irregularities but cannot take any action therefore it has no clout.

Another observation made by the study is that the legislative frameworks is "giving and taking at the same time", for instance on one hand section 106(6) of the constitution of Zimbabwe points out that in the exercise of her functions the AG shall not be subject to the direction or control of any person or authority other than the house of assembly, on the other hand it is provided by the very same constitution section 105(2) that the AG shall be appointed by the president in consultation with the public service commission. Such a legal provision completely erodes the independency of the Auditor General. to make matters even more worse the Audit Office Act chapter 22:18 give the minister a right to give policy directions to the audit office commission. Therefore as long as the AG is appointed by the president without the consultation of the legislature or parliament, the independency that section 106(6) of the Zimbabwean constitution seeks to guarantee will remain dream in the pipeline.

The study also concluded that the regulatory framework contained wording or language that is not only vague but also easily manipulated. Section 105(2) articulates that the Auditor General shall be appointed by the president in consultation with the public service commission .At face value this provision gives the impression that there are two separate bodies that are involved in the appointment of the Auditor General that is the president and the public service commission. However a closer analysis of the provision this is not the case as the wording used was carefully chosen as the word "consultation" does not bring with it obligation on the part of the president to adopt the recommendations of the public service commission. The essence of this is that as a matter of procedure the president can consult the public service commission but at the end appoint his own preferred candidate since the law does not oblige him to adopt the recommendations of the public service commission.

Therefore consultation is just but a procedure meant to give an impression that the president does not appoint the AG alone but together with the public service commission.

The prevailing economic conditions have also to a greater extent affect the performance of the Auditor General .the AG's office ,ministry of finance and other ministries had in the last decade lost hundreds of accounting professionals due to poor remuneration accompanied by better working conditions locally in the private sector and abroad. The office of the AG has been affected by brain drain as competent and highly qualified staff has in the past left the office. A study that was undertaken by Zhou (2012) indicated that the AG's office loses approximately 60 employees every year. This affect not only the quality of the audits but also their timeline as evidenced by delayed or non-submission of yearly audit reports by the AG.

The study observed that politics as well as tedious public sector operating procedures were two main factors militating against the operations of the AG's office. The politicization of the public sector where ex militants are appointed as Chief Executive Officers and board members of state entities has to a greater extent the performance of the Auditor General. This practise has cultivated a culture of impunity on these presidential appointees and fear by the AG to objectively scrutinize these bosses .this study conclude that this is part of the reasons why state entities fail to produce and submit to the AG yearly statements because they are political appointees and political appointment by its nature prioritises loyalty over competency and effectiveness. Public sector standard operating procedures are also tedious as evidenced by the continued stay in office of those implicated in serious mismanagement of public resources for example Premier Medical Aid Society Chief Executive Officer, Cuthbert Dube who despite being implicated in the 2014 salary gate scandal remained in office and even after stepping down was paid thousands of dollars. Removal of these officials is not an easy and straight forward process but rather costly and meandering. This continued stay in office of those implicated in corrupt activities deletes the very essence of public sector auditing and in the process renders the AG's office useless and ineffective.

The researcher also came to the conclusion that this was a deliberate omission by the ZANU-PF government(reference is made to lack of enforcement mechanisms) so as to ensure that ministers as well as parastatals bosses get away with their shenanigans ,thus cultivating what has come to be known as 'institutionalise corruption'.

5.4 RECOMMENDATIONS

5.4.1 Auditor General's appointment

The current practise where the AG is appointed by the by the president in consultation with the public service commission should be done away with. Firstly the AG must be appointed by both the executive and the legislature. Secondly the legislature must not only be consulted but its recommendations must be adopted.in other words the legislative framework should make it mandatory to select the AG only from the list recommended by the legislature. The current practise is a mere formality or procedure as the president can decide to appoint anyone he wishes even after consulting the public service commission. More so the AG's tenure must be continually determined and fixed as is the case in the United States of America so as to enhance his or her independency and by extension objectivity. The current scenario where the President reserves the right to determine the Auditor General's tenure compromises her autonomy hence ability to promote sound public sector auditing.

More so the post of the Auditor General must not be a special reservation for those who served in the public service. Experience is indeed key but limiting possible candidates to only former public service employees narrows the selection pool and automatically disqualifies private chartered accountants who might otherwise possess vast knowledge and experience in financial matters.as such the current legal provision that limits potential candidate to former public service employees must be revised to allow anyone as long as they possess the necessary skills and experience required.

5.4.2 Sanctioning and prosecutorial powers

The study observed that the Auditor General's office lacks clout or biting teeth as it could only unearth irregularities but cannot sanction and prosecute the perpetrators as it is powerless. This is why ministers as well as senior public officials continue to engage in corrupt activities because they are aware the Auditor General could only identify corrupt activities but does not have the power to take any further action. Hence this study recommends that the Auditor General's office must be given powers to sanction and prosecute those implicated in corrupt activities as is the case in South Africa. This will to a

greater extent promote sound public sector auditing by instilling fear of detention among senior public officials.

5.4.3 Remuneration

The study noted that the Auditor General's office has in the past been experiencing serious exodus of skilled and experienced employees precisely due to poor remuneration. The Auditor General's office is dependent on the ministry of finance on remuneration matters. Highly skilled employees have left the Auditor General's office to join the private sector which when compared to the public service offers better salaries and compensation. As such the Auditor General's office could not successfully meet its objectives as outlined in the constitution as well as in the Audit Office Act chapter 22:18 because of understaffing and absence of highly competent personnel. The Auditor General must have its own remuneration system which is highly competitive and attractive to retain skilled and experienced employees in order to jealously guard the national purse. Poor remuneration also subject the also subject the Auditor General's personnel to bribes, corruption and embezzlement of public funds. The government must offer attractive compensation package so as to retain competent and highly qualified staff.

5.4.4 Revision of Legal framework

The study observed that the current legal framework contained a lot of loopholes and needs to be revised or amended if the government is to achieve effective and sound public sector auditing. Indeed the repealing of the colonially inherited Audit and Exchequer Act chapter 22:03 by the Audit Office act chapter 22:18 and the Public Finance Management Act chapter 22:19 is a plausible stride towards sound public sector auditing as it give the AG powers to employ, promote and discipline its own staff and provides for the establishment of the Audit Office Commission to deal with staffing matters. The study however notes that there is still a lot to be done .the constitution of Zimbabwe section 106(6) states that the Auditor General shall not be subject to the direction or control of any person or authority other than the house of Assembly. This provision guarantees the autonomy of the Auditor General, however the Audit Office Act chapter 22:18 give the minister powers to give policy direction to the audit office commission and further obliges the commission to take all the necessary steps to comply with any directive from the Minister. Such provisions must be repealed to align them

to the constitution so as to ensure that the Auditor General is independent and autonomous in the discharge of his/her duties.

The legal framework should also be revised to contain among others, provisions that compel the Minister of finance to table before the House of Assembly a remedial plan of action. The study noted with great concern that audit observations are uniform year after year, an indication that these recommendations are not taken seriously by the Treasury as well as accounting officers in government ministries and state entities. Thus as long as the audit report is not accompanied with a remedial action the audit exercise is just a waste of time and public resources. The Auditor General should also make a follow up and monitor the progress of the proposed remedial plan of action before including this in his or her next audit report.

5.4.5 Depoliticize the public sector

The study noted that Zimbabwe's public sector is highly politicized and most if not all parastatals bosses of public entities such as ZBC, GMB are presidential appointees the majority of whom are ex militants and loyal ZANU-PF members. The net effect of this is that it washes away the fear of detention on the part of these bosses and instils on the part of the Auditor General fear to objectively scrutinize these presidential appointees. Political appointment by its nature breeds corruption and promotes a culture of impunity as it prioritises political loyalty over efficiency and effectiveness. Thus the politicization of the public sector undermines the autonomy of the Auditor General and is compounded by the fact that the president who appoints these Chief Executive Officers also appoints the Auditor General and as such the latter is likely to be less inclined to robustly and objectively scrutinize the former. Thus the appointment of parastatals bosses must not rest with the executive but rather with a separate and independent commission.

5.4.6 Simplification of public sector operating procedures

The Auditor General has in the past managed to unearth and bring to light serious cases of mismanagement of public resources which is highly commendable. The 2009 audit report made shocking revelations relating to gross abuse of state resources where government vehicles were personalised. All politicians and senior civil servants were involved in looting and cannibalism. In 2014 there were serious discoveries of salary scandals in almost all

public entities with Chief Executive Officers being paid unsustainable salaries for example Cuthbert Dube of Premier Service Medical Aid Society. However the study noticed the standard operating procedures in the public sector are tedious and meandering such that removing one from office is not only a monumental task but also tiresome, meandering and costly. Thus public sector operating procedures must be simplified to allow smooth removal from office of those implicated in corrupt activities if the government is to promote sound public sector auditing.

5.5 SUMMARY

The overall position of this study is that the office of the Auditor General is not effective in promoting sound public sector auditing. Failure to meet its legal or constitutional obligation to table before parliament annual audit reports and in some cases late submission of annual audit reports substantiate the above notion. The study established that various factors are militating against the operations of the office of the Auditor General and these include poor legislative framework, unattractive remuneration and lack of autonomy. The study acknowledges that the Audit office act chapter 22:18 passed in 2010 is a milestone achievement to revamp public expenditure management system in Zimbabwe, however there is still a lot that still need to be done as information obtaining on the ground indicated that poor legislative framework is one of the major factors militating against the Auditor General's office as both the constitution of Zimbabwe and the Audit Office Act chapter 22:18 still contain provisions that undermine the independency/autonomy of the office of the AG and by extension its ability to discharge its obligations in an effective and efficient manner. In light of these challenges the study recommended updating the legal framework, improving remuneration, depoliticizing the public sector and simplification of public sector standard operating procedures.

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APPENCIES

Appendix A: Questionnaire

Questionnaire on the evaluation of the effectiveness of the office of the Auditor General in promoting sound public sector auditing in Zimbabwe.

My name is khotso Mokoena Ndlovu, a student of Politics and Public Management at Midlands State University. I am carrying out a dissertation research focusing on the effectiveness of the office of the Auditor General in promoting sound public sector auditing in Zimbabwe. The questionnaire is designed to collect data that will aid towards the fulfilment of the objectives of the study. The information will help me in understanding public sector auditing in Zimbabwe and will also be a basis for recommendations and suggestions for improvement of the office of the Auditor General.

I am kindly requesting you to complete the questionnaire anonymously in the spaces provided. You may take about 15minutes to complete the questionnaire. Be assured that the data collected from these questionnaires shall be used in absolute confidence and for academic purposes only.

Name of your Organization.....

Position in the Organization

Date.....

1. What, in your view, is the mandate of the office of the Auditor General.? Tick the appropriate answer/s.

Guard the national purse	[1]
Manage government ministries	[2]
Audit all public entities government ministries	[3]
Don't know	[4]
Other (Specify)	

2. In your own view do you think the office of the auditor general in Zimbabwe is efficiently carrying out its mandate?

Yes []

No []

b. Explain your answer briefly

.....
.....
.....
.....

3. In your opinion, what do you think is the major problem militating against the operations of the office of the Auditor General in Zimbabwe? Only tick one answer which you think is the major problem among them all.

Poor legislative framework	[]
Lack of cooperation	[]
Poor remuneration	[]
Under staffing	[]
Lack of independence	[]
Lack of skilled and experienced personnel	[]
Lack of financial resources	[]
Political influence	[]
Do not know	[]
Other (Specify)	

4. What do you think are the problems facing the Auditor General of Zimbabwe in respect of punishing those implicated in scandalous activities? Tick the appropriate answer/s.

Political influence	[]
Lack of sanctioning powers	[]
Poor judiciary system	[]
Inadequacy of Resources	[]
Tedious public sector operating procedures	[]
Shortage of evidence	[]
Poor legislative framework	[]
Don't know	[]
Other (Specify)	

5. What interventions do you suggest to improve the performance of the office of the Auditor General in Zimbabwe? Tick the appropriate answer/s.

Change appointment procedures	[]
Amend the enabling legislation	[]
Improve staffing	[]
Improve remuneration	[]
Source foreign skilled personnel	[]
Don't know	[]
Other (Specify)	

6. In your opinion do you think the legislative framework is strong enough to ensure sound public sector auditing in Zimbabwe?

Yes []

No []

7. What are your recommendations on ensuring that audit findings are not swept under the carpet but rather those implicated are brought to the book? Tick the appropriate answer/s

Simplification of public sector standard operating procedures	[]
Give the auditor general sanctioning powers	[]
Amend the legislative framework	[]
Depoliticize the public sector	[]
Capacitate the Auditor General's office	[]
Allocate sufficient resources	[]
Don't know	[]

8. What in your opinion is the reason behind failure by the Auditor General to present yearly audit reports or findings as required? Tick the appropriate answer/s

Lack of sanctioning powers	[]
Lack of cooperation	[]
Resource unavailability	[]
Lack of prosecuting authority	[]
Poor staffing	[]
I don't know	[]

THANK YOU.

Appendix B: INTERVIEW GUIDE

Name of Organization.....

Position in the Organization.....

Date.....

Sex Female [] Male []

- 1) We understand that the Auditor General’s office as the supreme audit institution is primarily mandated to guard the national purse through carrying out annual audits of government ministries, mainline and quasi-government institutions like parastatals and even local authorities. To what extent do you think this office is fulfilling its mandate/obligation as outlined in the Audit Office Act 22:18?

- 2) Lack of independence on the part of the Auditor General have been cited as one of the core explanations behind her failure to efficiently execute her duties as outlined in the constitution of Zimbabwe as well as the Audit Office Act 22:18.What if any is the relationship between the Auditor General and the President of Zimbabwe, Finance Minister and the public service commission. In your opinion do these relationships create a healthy working environment that does not compromise the autonomy and operation of the Auditor General’s office considering that some of these institutions or entities need to be audited by the same office?

- 3) There is a general perception that the office of the Auditor General in Zimbabwe is toothless and has no clout precisely because of its lack of sanctioning and prosecutorial powers as is the case in South Africa as alluded by Michael Makuchete (2014) the president of the Audit Office Workers Union. In the last decade no one has been punished or at least taken to court despite the Auditor General’s unearthing various serious irregularities in most of Zimbabwe’s parastatals and government ministries. It seems the Audit Office has become even more inefficient as compared to the 1990s when it had teeth and corrupt officials resigned while some committed suicide for fear of arrest. Do you have any comment with regards to this?

- 4) Part of the criticism levelled against the office of the Auditor General is lack of total independency and autonomy particularly from the executive which is the main client of state audit. In an attempt to improve the autonomy of office of the Auditor General and enhance its independence from both the executive and legislature the government of Zimbabwe in 2010 passed the Audit Office Act 22:18 that replaced the 1996 founded Audit and Exchequer Act 22:18. How significant an attempt was this in as far as revamping public expenditure management system and ensuring an autonomous and effective Supreme Audit Institution in Zimbabwe is concerned?

- 5) We understand that most of the challenges facing the office of the Auditor General are inextricable linked to the enabling legislation that is the constitution of Zimbabwe, Audit office Act 22:18 as well as Public Finance Management Act 22:19. In your own opinion how effective is the legal framework in ensuring sound public sector auditing in Zimbabwe.

- 6) In your opinion what are the other factors that are militating against the operations of the Auditor General's office in Zimbabwe.

- 7) A lot of academics and professionals have proposed various solutions so as to capacitate the Auditor General's office, among these is the demand to revise the entire legal framework, even the Auditor General herself has proposed a raft of reforms in the country's new constitution in its quest for more autonomy. This includes clipping presidential powers in appointing the nation's top auditor. Do you have any recommendations or solutions that you think can enhance the performance of the Auditor General's office in Zimbabwe?