

**CHRISTIAN SERVICE UNIVERSITY COLLEGE**

**SCHOOL OF BUSINESS**

**DEPARTMENT OF ACCOUNTING AND FINANCE**

**PUBLIC SECTORS' CORPORATE GOVERNANCE ON ACCOUNTABILITY AND**

**VALUE FOR MONEY**

**THE CASE OF GOVERNMENT HOSPITALS IN KUMASI METROPOLIS**

**BY**

**FRIMPONG PETER**

**KYEI ADUTWUMWAA NAOMI**

**DEBORAH ASERIKAMA**

**SIMON BAHANKYENE**

**JUDITH OSEI-WUSU**

**A PROJECT DISSERTATION SUBMITTED TO THE ACCOUNTING AND FINANCE**

**DEPARTMENT OF SCHOOL OF BUSINESS IN THE CHRISTIAN SERVICE**

**UNIVERSITY COLLEGE, IN PARTIAL FULFILLMENT OF THE REQUIREMENTS**

**FOR THE AWARD OF BACHELOR OF BUSINESS ADMINISTRATION**

**(ACCOUNTING OPTION)**

**JULY 2020**

## DECLARATION

We have read the university regulations relating to plagiarism and clarify that this report is all our own work and do not contain unacknowledged work from any other sources. We also declare that we have been under supervision for this report herein submitted.

<b>NAMES</b>	<b>INDEX</b>	<b>SIGNATURE</b>	<b>DATE</b>
FRIMPONG PETER	10003274	.....	.....
KYEI ADUTWUMWAA NAOMI	10003860	.....	.....
DEBORAH ASERIKAMA	10003192	.....	.....
SIMON BAHANKYENE	10004710	.....	.....
JUDITH OSEI-WUSU	10003386	.....	.....

### **Supervisor's Declaration**

I declare that I have supervised the students undertaking the study herein and I confirm that they have my permission to present it for assessment and that it was supervised in accordance with the guidelines and supervision laid down by Christian Service University College.

Mr. Christopher Bright Daboug	.....	.....
<b>(Supervisor's Name)</b>	<b>Signature</b>	<b>Date</b>

Dr. Mrs. Joyce Ama Quartey	.....	.....
<b>(Head of Department)</b>	<b>Signature</b>	<b>Date</b>

## **ACKNOWLEDGEMENT**

We would thank God for being able to complete this project with success. Then we would also like to thank our supervisor Mr. Christopher Bright Daboug, whose valuable guidance has been the ones that helped us and make it full proof success his suggestions and his instructions has served as the major contributor towards the completion of the project work. We say God bless him for his immeasurable efforts. We also extend our gratefulness to the entire staff of the Accounting and Finance Department.

## **DEDICATION**

We dedicate this project to God Almighty our creator, our strong pillar, our source of inspiration, wisdom, knowledge and understanding. He has been the source of our strength throughout this program, on His wings only have I soared. We also dedicate this work our supervisor Mr. Christopher Bright Daboug and the entire Accounting and Finance Department, who all assisted in one way or the other in the success of this work. We say thank you all, God richly bless you.

## **ABSTRACT**

This work assesses public sector corporate governance on good corporate governance of government hospitals in Kumasi metropolis. The study covered the month of November 2019 to July 2020 to enable us gather sufficient evidence. The analysis and interpretation of data collected were mainly descriptive. The data was analyzed using the Statistical Package for Social Sciences (SPSS) version 16 for Windows. This study concludes that accountability through corporate governance positively impact on value for money.

The study also concludes that accountability in the public sector requires governments to answer to the public to justify the source and utilization of public resources and putting good corporate governance policies into practice in government hospitals in the Kumasi metropolis can lead to accountability and value for money.

The study therefore recommends the principles of good public sector corporate governance, such as centralization, formalization, technological changes, increase transparency, establishing facts, mandate and regular monitoring and control skepticism, improve access of poor to recourse and arbitration access to justice, performance monitoring, conduct process walk-through, map risks to the organization, process, or function can also help in achieving good corporate governance in government hospitals.

## TABLE OF CONTENTS

### CONTENTS

Declaration.....	i
Acknowledgement .....	ii
Dedication .....	iii
Abstract.....	iv
Table of contents .....	v
List of Tables .....	viii
List of Figures .....	ix

### **CHAPTER ONE.....1**

#### **INTRODUCTION.....1**

1.1 Background of the Study.....1

1.2 Problem Statement.....1

1.3 Research Objectives.....2

1.4 Hypothesis Test.....2

1.5 Research Questions.....3

1.6 Significance of the Study.....3

1.7 Scope of the Study.....4

1.8 Research Methodology.....4

1.9 Limitation of the Study.....5

1.10 Organization of the Study.....6

### **CHAPTER TWO.....7**

#### **LITERATURE REVIEW.....7**

2.0 Concept of corporate governance.....7

2.1 Principles of Public Sector Corporate Governance.....	9
2.1.1 Organizational Structures and Process for Roles and Communication in the Public Sector..	9
2.1.1.1 Organizational Change in the Public Sector.....	10
2.1.1.2 Purposes of Organizational Structures.....	10
2.1.1.3 Function of Organizational Structures.....	11
2.1.2 Public Sector Risk Management.....	12
2.1.2.1 Challenges in Risk Management of Public Sector Organizations.....	12
2.1.2.2 Stages of the Risk Management Process.....	13
2.1.3 Public Sector Monitoring And Evaluation.....	13
2.1.4 Public Sector Accountability.....	14
<b>2.1.5 Stewardship of Public Funds.....</b>	<b>15</b>
2.1.6 Compliance with Public Rules.....	15
2.1.7 Mechanisms of Accountability in the Public Sector.....	16
<b>2.1.8 Responsibility of Board of Directors to Stakeholders.....</b>	<b>16</b>
<b>CHAPTER THREE.....</b>	<b>18</b>
<b>METHODOLOGY.....</b>	<b>18</b>
3.0 Introduction.....	18
3.1 Research design.....	18
3.2 Study Population.....	18
3.3 Sample and Sampling Techniques.....	19
3.4 Data Collection Procedure.....	19
3.5 Data Analysis Technique.....	20
3.6 Validity and Reliability of Data Collected.....	20

<b>CHAPTER FOUR.....</b>	<b>21</b>
<b>DATA PRESENTATION, ANALYSIS AND DISCUSSIONS.....</b>	<b>21</b>
4.0 Introduction.....	21
4.1 Organizational Structures and Process for Roles.....	21
4.2 Assessment of Accountability Mechanisms.....	25
4.3 Assessment of Risk and Monitoring and Evaluation.....	27
4.4 Assessment of Audit Processes.....	30
4.5 Hypotheses Test.....	34
4.5.1 Hypotheses 1.....	35
4.5.2 Hypotheses 2.....	38
4.5.3 Hypotheses 3.....	41
4.6 Limitations of the Study.....	44
4.7 Conclusion.....	44
<b>CHAPTER FIVE.....</b>	<b>45</b>
<b>SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS.....</b>	<b>45</b>
5.0 Introduction.....	45
5.1 Summary of Findings.....	45
5.2 Conclusions.....	49
5.3 Recommendations.....	50
5.4 Direction for Further Research.....	54
<b>REFERENCES</b>	
<b>APPENDIX</b>	



## LIST OF TABLE

TABLE 4.1: Organizational structure .....	22
TABLE 4.2: Ways individual positions, units and so on clustered within your organization Unit.....	23
TABLE 4.3: Levels of hierarchy in the organization .....	23
TABLE 4.4: Communication work in the hierarchy .....	24
TABLE 4.5: The Organization Written Policy on the Hospitality .....	25
TABLE 4.6: The Organization Written Policy on Political Contribution .....	26
TABLE 4.7: The organization written policy on charitable donations .....	26
TABLE 4.9 Hypotheses 1 Correlation and Linear Regression Test .....	35
TABLE 4.10 Hypotheses 2 Correlation and Linear Regression Test .....	38
TABLE 4.11 Hypotheses 3 Correlation and Linear Regression Test.....	41

## LIST OF FIGURES

FIGURE 1 .....	8
FIGURE 2 .....	27
FIGURE 3 .....	28
FIGURE 4.....	29
FIGURE 5 .....	30
FIGURE 6 .....	31
FIGURE 7 .....	32
FIGURE 8 .....	33

# **CHAPTER ONE**

## **INTRODUCTION**

### **1.1 Background of the Study**

Corporate governance, good corporate governance is crucial and growing phenomenon in public management and other research disciplines (Giuseppe Grossi, 2015). Public institutions are accountable to the citizens, for the day-to-day running of the affairs and various decisions. Public institutions are being governed by a board and several other government appointees. These people include; the CEO(Chief Executive Officer), Managing Directors, Internal Auditors, Accountants, Human Resource Managers and several other government appointees. These individuals are responsible for the running of these government institutions. Accountability cannot be left out of their responsibility; since they are working for the public interest, it is therefore very mandatory to render accounts to the public. The citizens expect proper good corporate governance for government projects and programmes. Corporate governance in seeks to ensure proper accountability. This study is geared towards bringing to light the impact of public sector corporate governance on accountability and value for money.

### **1.2 Problem Statement**

According to (Otuo, Emmanuel and Aaron 2013), poor governance in public institutions is as a result of Lack of adherence to rule of law and due process, Ineffective boards (individual dominance and lack of independence), Conflict of interest, Lack of internal and external scrutiny and Lack of transparency and this has put the credibility of their corporate goodwill into doubt.

Poor governance on accountability can influence value for money Good corporate governance is some of the basic factors that strengthen the foundation of so many public institutions. However, corporate governance is the issue and has been the topic for discussion for so many years. Therefore this study is looking at the impact of corporate governance on accountability and value for money.

### **1.3 Research Objectives**

The objective of this study is to bring into light the impact of public sector corporate governance on accountability and value for money.

- i. To evaluate government hospitals organizational structures and process for roles, communication, accountability, compliance and controls on value for money.
- ii. To evaluate the integrity policy or code or other written policies, seek to protect the confidentiality of a reporting employee's identity and audit committee.
- i. To examine the effects of audit committee in the hospitals and the hospitals periodically audit of its ethics and business conduct or anticorruption program in government hospitals on value for money.

### **1.4 Hypothesis Test**

- ii. To test if there is a significant relationship between organizational structure and compliance with the organization integrity policy or code.

- iii. To test if there is a significant relationship between the integrity policy or code or other written policies, seek to protect the confidentiality of a reporting employee's identity and audit committee in the hospitals.
- iv. To test if there is a significant relationship between the audit committee in the hospitals and the hospitals periodically audit of its ethics and business conduct or anticorruption program.

### **1.5 Research Questions**

Following the research problem and objectives, the raising the following are questions;

- i. What are the organizational structures and process for roles, communication, accountability, compliance and controls of government hospitals within the Kumasi metropolis?
- ii. What are the controls (risk management, auditing, monitoring and evaluation) on accountability and value for money of government hospitals within the Kumasi metropolis?
- iii. What are the effects of audit and accountability and stewardship for resources in government hospitals on value for money?

### **1.6 Significance of the Study**

Several research works has been done on corporate governance in its relation to several factors and disciplines but nothing has been done on its relation to value for money. This creates the gap

which this research work is geared towards filling. Findings of this study will inform the government about good practices of corporate governance in the public sector. Findings of this study will inform management of public institutions especially hospitals on the impact of corporate governance on accountability and value for money. This study will also contribute to improvement of management and administration of public sector through corporate governance. This study will also add to existing knowledge and contribute to theories on corporate governance and its impacts on value for money. Again the findings of this study will serve as a reference material for other researchers and students who will pursue further studies on the same subject matter.

### **1.7 Scope of the Study**

In the Kumasi metropolis there are several government hospitals. The research will cover some selected government hospitals in Kumasi Metropolis. The study is therefore aimed at providing knowledge on the impact of public sector corporate governance on accountability and value for money. The collection of practical data is limited to the selected government hospitals within the Kumasi metropolis.

### **1.8 Research Methodology**

This research is conducted for academic purpose and its outcome could also be extended to other key internal and external stakeholders of the government hospitals within the Kumasi metropolis. This study will cover the month of November 2019 to July 2020 to enable us gather sufficient

evidence in other to form meaningful opinion and also ensure that sufficient number of questionnaires are completed and returned, so that we can make thoughtful and meaningful analysis of the data collected.

Collection of data is a crucial aspect of this study. The data collection and its analysis will enable us make informed decision and also draw conclusions that will benefit users of this work. There are various data collection instruments, but we will employ questionnaires and also interview in the collection of data. These questionnaires will be administered to the various administrators of the public hospitals the reason being that they are part of the management body and will have in-depth knowledge on the topic on board. Interviews and questionnaires will come in the form of structured interview and self administered questionnaire respectively. The data collected will be analyzed using mixed method analysis procedures. The population for this study will be the entire public hospitals in Kumasi metropolis and the sample will be selected by using the Cochran's formula, where allow a margin of error to our work due challenges this study might face in the collection of data.

### **1.9 Limitation of the Study**

This study is limited by gaining access to certain information on the basis of trust, on the willingness of respondents to respond to questionnaires. The findings is also limited to the fact that only selected government hospitals will be used in the study and also willingness of some of the management of these selected hospitals to provide credible information as needed for the research. Limitation of this research can also arise from the shortcoming of research design and the instrument for collection of data.

## **1.10 Organization of the Study**

This study is structured into five (5) chapters. Chapter one focuses on the introduction including the background of the study, problem statement, research objectives, and research questions, significance of the study, scope of the study and limitations of the study. Chapter two (2) of the study focuses on literature review Chapter three (3) is the methodology of the research, thus on data collection and analysis. Chapter four (4) presents the analysis and a discussion of data collected from the survey and last not least, chapter five (5), is summary, conclusion and recommendation on the finding of the study.



## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.0 Concept of corporate governance**

##### **Definition and Meaning of corporate governance**

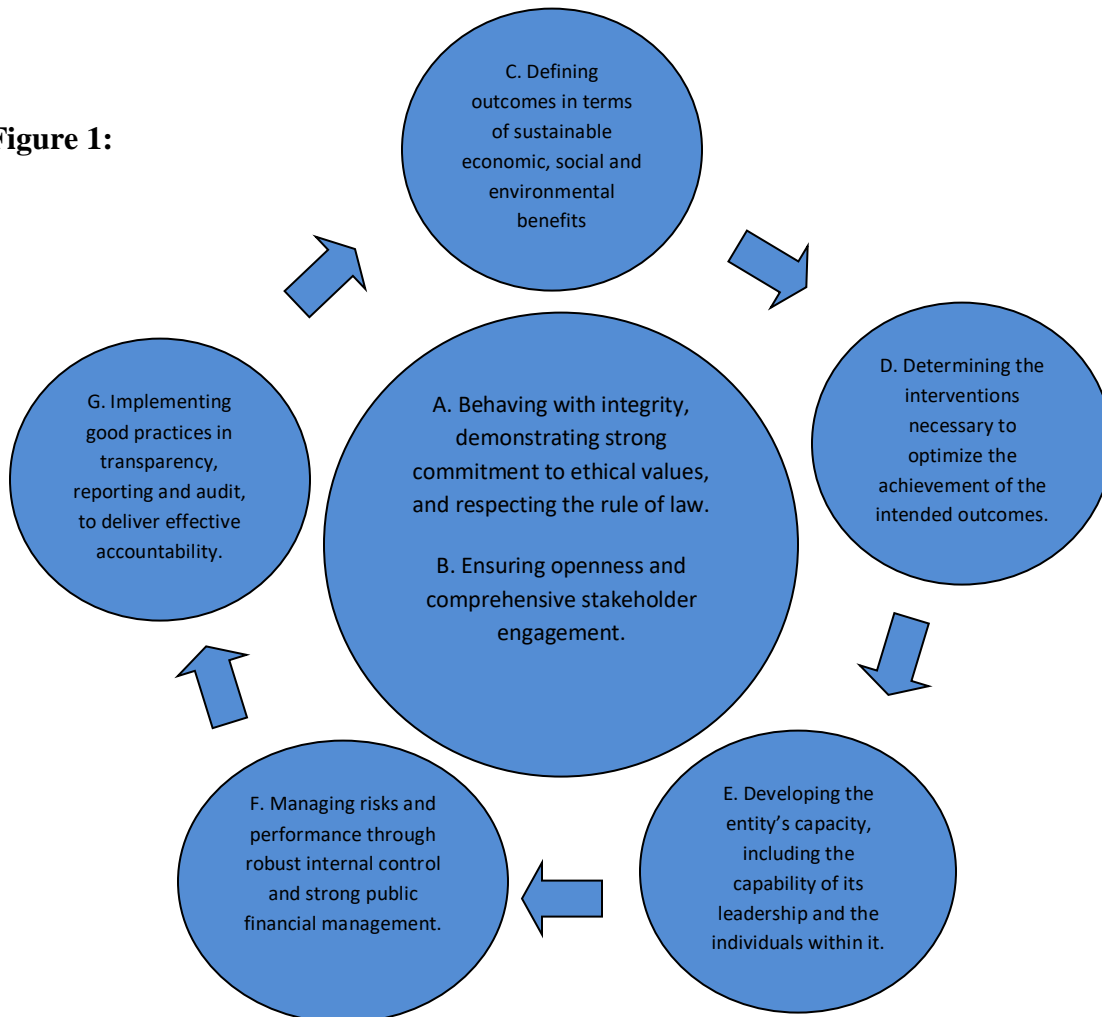
This chapter reviews literature on public sector corporate governance and value for money related issues as well as definition and meaning of terms. Accountability is borne out of public sector corporate governance. Public sector corporate governance elements are centered on integrity, openness, defining outcomes, determining interventions, leadership, capacity, risk and performance management (Laurence and Thomas, 2017).

Ho (2005) defines corporate governance “as the formation and procedures in the midst of the board of directors, shareholders, top management and further stakeholders, which additionally engages the parts of the stewardship course of action and putting into effect strategic leadership, and the targets of guaranteeing answerability and advancing performance”. Richardson and Tuna (2007) also defines corporate governance “as the set of mechanisms that control the decisions of managers in companies, whilst there is a division of ownership and control, where the foremost of these monitoring mechanisms are identified in the forms of the boards of directors, institutional shareholders, and procedure of the market for corporate control”.

From the above definitions the underlining objective of corporate governance is to ensure that managers run the affairs of corporations to the benefit of investors. In relation to this, the researcher would adopt Laurence and Thomas, (2017) management control model on public

sector corporate governance. They adapted the “Hub” and “spokes” wheel diagram adapted from IFAC and CIPFA (2014) called international framework on public sector corporate governance.

**Figure 1:**



**Adapted: “Hub” and “spokes” wheel diagram adapted from IFAC and CIPFA (2014) international framework good governance in the public**

The wheel depicts the relationships between principles for good governance in the public sector. These principles include delivering effective accountability and also acting in the public interest. To effectively and successfully put into practice first-rate corporate governance practices has become one of the major problems for so many public sector organizations (Sinha and Singhal 2012).

Jenny Stewart, Chew Ng and Art Shulman (2013) “Aligned with the structural dimension, frequent departmental and leadership changes and the size and complexity of departments are reported as major barriers to good governance, while well-structured committees are perceived to strengthen governance. Aligned with the relational dimension, a culture of good working relationships between staff and strong leadership are recognized as critical for strong governance while, aligned with the cognitive dimension, a lack of shared understanding of risk, a short-term focus and unclear individual roles and organizational goals are seen as barriers to effective governance.

## **2.1 Principles of Public Sector Corporate Governance**

### **2.1.1 Organizational Structures and Process for Roles and Communication in the Public Sector**

In government and public sector institutions, the organizational structure are designed to establish the responsibilities, power and control assigned to each member of an organization. It also depicts relationships between employees who provide direct services, management and directors, which sets the conditions for how work is conducted and goals or objectives are achieved. A generally strict assignment of roles to subordinates is important for the local and central government to accomplish short and long term goals and aid their communities in overcoming complex obstacles, enabling each to better serve the public. For government to build a strong organizational structure in public sector, implementation of organizational change is required. Organizational structure is used by various firms as a control mechanism to affect employee work outcomes, to ensure that the required tasks are performed effectively and

efficiently, and to assist the attainment of organizational goals and objectives (Katsikea et al, 2011).

#### **2.1.1.1 Organizational Change in the Public Sector**

Organizational change is a complex process of reorganization of the structures and management in public institutions. Several literatures are relevant to the case of organizational change. Beaudoin (1990) describes change as, to become, to adjust, to adapt, and to transform. Belanger (1994) also defines change as the transition from a current state to a desired state, a current original case considered inappropriate into another deemed as adequate and which meets better the demands or the new aspirations of the concerned people. According to Grouard and Meston (1998), organizational change is “the process of radical or marginal transformation of the structures and competences set up in the process of the development of the organizations. Looking at the above definitions we will realize that organizational change is when an organization decides to adapt to current situations and in other to improve its services provided.

#### **2.1.1.2 Purposes of Organizational Structures**

Organizational structures in government and public sector agencies help everyone know who does what. To have an efficient and properly functioning in public services, you need to know that there are people to handle each kind of task. At the same time, you want to make sure that people aren't running up against each other. Creating a structure with clearly defined roles, functions, scopes of authority and systems help in making sure that, the administration subordinates are working together to accomplish everything in the society that are aimed towards the capacity-building.

### **2.1.1.3 Function of Organizational Structures**

To create good organizational structures in the public sector, the administration has to take assessment of its functions. Commonly used organizational structures are; vertical structures: this is characterized by having several directors at the top who are responsible for making decisions that define policies, public programs and operational procedures; these top level directors report to elected or appointed political leadership. The next level down is made up of middle managers who establish plans for accomplishing goals set out by top level administrators. The subsequent levels of positions are the greatest in number and work to carry out assigned tasks. Horizontal Structure: this structure embodies few people at the top with the majority of positions being of equal standing. Most of the individuals within this structure are peers working with one another as opposed to answering to someone higher up on the hierarchical ladder and supervising someone lower on the ladder. Matrix Structure: this organizational structure utilizes at minimum a dual chain of command, in which an employee answers to two or more managers from separate departments. Divisional Structure: this structure depicts that functions and responsibilities are separated based on job specialty, service or geography in the divisional structure. Each division is fully autonomous with the resources, capabilities and responsibility for handling their operations with very little input or assistance needed from other departments or agencies.

### **2.1.2 Public Sector Risk Management**

Public sector organizations operations include education, environmental protection and health care services. These are risks related. These risks need to be identified, analyzed, evaluated, monitored and controlled (Drennan, McConnell, 2007), as a part of the risk management process (Hopkin, 2012). The importance of this is the effectiveness of this process (Dobson, Hietala, 2011), which largely depends on the organizational solutions adopted by the particular organization or entity.

#### **2.1.2.1 Challenges in Risk Management of Public Sector Organizations**

Activities of contemporary public sector organizations are evolving toward implementation of solutions that are characteristic of business activities. An important aspect of the current changes that forms part of the market-oriented approach to management in the public sector is the introduction of risk management into this category of organizations. This is because risk is a delicate component of any organized human activity and with the development of management science, the attitudes toward risk and its management in organizations have changed (Sadgrove, 2005). (Braig, Gebre, & Sellgren, 2011, pp. 1-3) Managing risk in public sector is highly more complicated than in private sector. The key challenges identified in risk management in public sector are mission goals that override other considerations, frequent leadership changes and vacant leadership positions, leaders who lack knowledge of risk management and business, separation of operating budgets from program budgets, lack of clear risk metrics, Complex procedural requirements and limited risk culture and risk mind-set.

### **2.1.3.2 Stages of the Risk Management Process**

According to (Hopkin, 2012), there are certain stages that can be followed when managing risk. These stages are; understanding of the organization's objectives, identification of threats associated with achievement of objectives combined with evaluation of the probability and the strength of the potential impact of individual types of risks on the objectives of the organization, development of programs aimed at eliminating threats that have been identified and monitoring and evaluation of risks with the aim of finding their solutions.

### **2.1.4 Public Sector Monitoring And Evaluation**

As demands for more prominent accountability and genuine outcomes have expanded, there is a chaperone requirement for upgraded outcome-based Monitoring and Evaluation of programs, projects, and policies (Kusek. 2004:17). Monitoring and Evaluation is a process of continual gathering of information and assessment of information in order to determine whether progress is being made towards specified goals and objectives, and to highlight whether there are any unintended (positive or negative) effects from a project and its activities. It is an integral part of the project cycle and of good management practice. In broad terms, monitoring is carried out in order to track progress and performance as a basis for decision-making at various steps and stages in the process of a project. Evaluation, on the other hand is a more generalized assessment of data or experience to establish to what extent the project has achieved its goals or objectives. Monitoring and Evaluation are carried out to achieve certain purposes. The key reasons for Monitoring and Evaluation can be summarized under four headings; For accountability: demonstrating to donors, taxpayers, beneficiaries and implementing partners that expenditure, actions and results are as agreed or can reasonably be expected in the situation, For operational

management: provision of the information needed to co-ordinate the labor force, financial and physical resources committed to the project or program, and to improve performance, For strategic management: provision of information to inform setting and adjustment of objectives and strategies, For capacity building: building the capacity, self-reliance and confidence of beneficiaries and implementing staff and partners to effectively initiate and implement development initiatives.

#### **2.1.4 Public Sector Accountability**

Accountability implies being held into account for ones' actions. It can also be holding someone to his or her actions. Preston (1992) defines it as holding public officials responsible for their actions. Lawton and Rose (1994) also defines accountability as a process where a person or group of people are required to present an account of their activities and the way in which they have or have not discharged their duties. Rouse (1997), further says that accountability entails the demonstration to someone else of success or achievement which involves revealing, explaining and justifying what one does, or has done, or how one discharges his or her responsibilities. From the literatures reviewed, accountability is a very delicate area in the issue of governance especially in the public sector. Because it will reveal all the pros and cons in the conduct of operations and activities assigned to various leaders of public sector institutions. Stanley (2000) brought into light that public officials are accountable on three things. These three things are:



### **2.2.5 Stewardship of Public Funds**

Regularity which means the requirement for all expenditure and receipts to be dealt with in accordance with the legislation authorizing them, any delegated authority and the rules of government accounting. Propriety which is a further requirement that expenditure and receipts should be dealt with in accordance with parliaments intentions and the use of principles of parliamentary control, and in accordance with the values and behavior appropriate to the public sector. Value for money is about worth for payment for good or service. When one pays for a particular service the person expects to receive some sought of value for the payment made. Effective management systems talks about the various systems, policies, and strategies put in place by management to make sure that everything being done in the organization is being done in accordance with the laid down rules and regulations.

### **2.1.7 Compliance with Public Rules**

Compliance connotes that everything being done should be in accordance with the statutes governing that particular conduct. Compliance can also be in the form of adhering to government policies and initiatives. The government as a superior body may have putting in place certain policies and initiatives which are for the good of all, so it is therefore necessary to comply with these policies and initiatives. Compliance again can be in the form of comply with public expectations of proper conduct. The general public may have certain conduct that they perceive as proper, it's therefore crucial for every organization to comply with these conducts which the public perceives as proper if they want to survive.

### **2.1.7 Mechanisms of Accountability in the Public Sector**

Much has been focused on internal company mechanisms relating to boards and board performance. Studies of the impact of boards/board effectiveness on corporate profitability and shareholder value have dominated corporate governance research in Finance. Several, accounting and finance researchers have focused on a variety of corporate governance mechanisms of accountability, where accountability has been interpreted only as corporate accountability to shareholders. These researchers focused on the influence of non-executive directors, splitting of the roles of chairman and chief executive, or the introduction of board sub-committees, have enhanced board effectiveness which in turn has added to shareholder value. Dahya et al. (2002) investigated the relationship between top management turnover (a measure of board effectiveness) and financial performance (a measure of management effectiveness).

### **2.1.9 Responsibility of Board of Directors to Stakeholders**

The mission, responsibilities and accountability of the board of directors specifies the principal objective of the board of directors of a corporate entity. The boards of directors are supposed to ensure that the corporate entity is properly managed in order to enhance good corporate governance and to meet the corporate entity's obligation to: stakeholders, the industry in which it operates and the law. This section also states categorically the principal duties of the board. The board of directors has a responsibility to stakeholders which are; the strategic guidance of the corporate entity in keeping its goals. Overseeing or supervising the management of the business in order to prevent administrative risk which arises as a result of misconduct by management. Identification of risk as well as the implementation of systems to manage risk is the responsibility of the board; they do this to prevent control risk that may arise due the control

procedures put in place and inherent risk that may occur in the various financial statements due to fraud and error.

Succession planning and the appointments, training, remuneration and replacement of senior management, since senior management report to the board of directors it is the duty off the board to appoint, train, remunerate ad replace management staff if necessary. Supervision of internal control system; internal control systems are being set by management to check the conduct of employees to make sure they work towards achieving the corporate goals and objectives of the organization. Maintenance of the corporate entity's communications and information dissemination policy; communication and information dissemination is a crucial part of every organization and as such must be critically handled by ensuring that all necessary lines of communication that will ensure smooth flow of information are properly put in place and all communication gaps are bridged. This principle further reflects the sovereign rights of shareholders, since the boards of directors, who are to ensure that effective corporate governance prevails, are accountable to stakeholders.

## **CHAPTER THREE**

### **METHODOLOGY**

#### **3.0 Introduction**

This chapter provides information on the various methods employed in conducting the study and detail of data analysis procedure employed and the reason for the choice of the method.

#### **3.1 Research design**

This research uses both descriptive and explanatory method for the study. Typically, explanatory design uses a researcher's ideas and thoughts to further explore their theories. The research explains unexplored aspects of a subject. In descriptive research design, a researcher is solely interested in describing the situation or case under their study. It is a theory-based design method which is created by gathering, analyzing and presenting collected data. Descriptive design will help others better understand the need for the research.

#### **3.2 Study Population**

The total number of people who were considered to be used for the research purpose is the population. The population for this study will comprise medical directors, accountants and internal auditors of the selected government hospitals. There are eight (8) government hospitals in the Kumasi metropolis.

### **3.3 Sample and Sampling Techniques**

Sample is the number or a portion of the population representing the entire population for which the research will be conducted on. There are eight (8) government hospitals in the Kumasi metropolis and all the eight (8) were used for the study since we are targeting the decision makers in these government hospitals.

### **3.4 Data Collection Procedure**

The data was collected by using primary method of data collection. Primary method of data collection refers to the data that has been collected from the original source or a particular enquiry or in a direct response to a problem that has arisen. With the primary method of data collection, data was collected by the use of questionnaires. The questionnaire was structured according to a 5 point Likert-scale format. According to Saunders, *et al.* (2003:280), the questionnaire is a data collection instrument that enables the researcher to pose questions to subjects in his/her search for answers to the research questions. The data collected was based on the various heads or decisions makers' of the various government hospitals we visited. A form of questions used to gather information is termed as a questionnaire. It contains one hundred and fifty (150) questions in four (4) parts. The first part being on organizational structures and process for roles, The second part was based accountability mechanisms, The third part was based on risk and monitoring and evaluation and the last but not least part was centered on audit processes. We used close-ended question for the data collection that required an optional answer from the respondents for the purpose of the study.

Self-administered, interviewer administered which can be either telephone interview or structured interview (face-to-face interview). In this study, we will adapt the self-administered

questionnaires. Since the respondents are educated, could read and write this method was used to elicit information relevant for the study. In order to enable the exact respondent receive the questionnaires they were hand-delivered to facilitate the administration of information the study is seeking for at the end o the research.

### **3.5 Data Analysis Technique**

The analysis and interpretation of data collected were mainly descriptive. The data was analyzed using the statistical package for social sciences (SPSS) version 16 for Windows. This resulted in achieving relevant result for the purpose of the study.

### **3.6 Validity and Reliability of Data Collected**

The data collected is considered to be realistic and can be relied upon for the research purpose it is intended for. This is because the technique adapted is the best for the research to arrive at the information needed. More so, the various heads of the selected government hospitals were willing to answer the question that the researcher requested from them. Judging from what was obtained from the respondents, it could be said that the data for the study are valid and reliable or any future study on corporate governance impartation on accountability and value or money.

## **CHAPTER FOUR**

### **DATA PRESENTATION, ANALYSIS AND DISCUSSIONS**

#### **4.0 Introduction**

Chapter four of this study presents results and discussion of data gathered during the survey. It includes evaluation of government hospitals organizational structures and process for roles, communication, accountability, compliance and controls on value for money. And also evaluate the integrity policy or code or other written policies, seek to protect the confidentiality of a reporting employee's identity and audit committee. Finally examine the effects of audit committee in the hospitals and the hospitals periodically audit of its ethics and business conduct or anticorruption program in government hospitals on value for money.

#### **4.1 Organizational Structures and Process for Roles**

This section analyses the organizational structures, process for roles, communication, accountability, compliance and controls of government hospitals by respondents within the Kumasi metropolis.

**Table 4.1: How would you characterize your Organizational structure?**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	functional	11	23.9	31.4	31.4
	Matrix	18	39.1	51.4	82.9
	Divisional	3	6.5	8.6	91.4
	Any other	3	6.5	8.6	100.0
	Total	35	76.1	100.0	
Missing	System	11	23.9		
Total		46	100.0		

Source: Field work, July 2020

As illustrated in table 4.1 above, 11 of the respondents had a functional organizational structure, 18 of them also had a matrix organizational structure, and whiles 3 of them had divisional organizational structure. The remaining 3 respondents chose any other organizational structure. From the above data 18 hospitals in the Kumasi metropolis practice matrix organizational structure which proves that it is a good public sector corporate governance tool which can really aid in accountability and value for money. Therefore from the data it can be said that all government hospitals within the Kumasi metropolis should practice matrix organizational structure.



**Table 4.2: In what way are individual positions, units and so on clustered within your organization Unit?**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	By function	6	13.0	17.1	17.1
	By service	26	56.5	74.3	91.4
	By target group	2	4.3	5.7	97.1
	By place	1	2.2	2.9	100.0
	Total	35	76.1	100.0	
Missing	System	11	23.9		
Total		46	100.0		

Source: Field work, July 2020

Table 4.2 above illustrates the how individual positions, units are clustered within the organization. Out of the 35 respondents, 6 of them had their organizations clustered by function, 26 of them had their organization clustered by service, 2 of them had their organization clustered by target group and the remaining 1 also had their organization clustered by place. From this data having your hospital clustered by service is very important and is an essential tool for good public sector corporate governance. And therefore all hospital should cluster by service.

**Table 4.3: How many levels of hierarchy are there in our organization?**

		Frequency	Percent	Valid Percent
Valid	Many (Hierarchical)	22	47.8	62.9
	Few (flat)	13	28.3	28.6
	Total	35	76.1	100.0
Missing	System	11	23.9	
Total		46	100.0	

Source: Field work, July 2020

As illustrated in table 4.3 above which depicts the levels of hierarchy in the organizations. A total of 22 of the respondents had many (hierarchical) levels while the remaining 13 respondents had few (flat) level of hierarchy in their organizations. From this data, it can be established that having many (hierarchical) organization levels is very good for public sector hospitals and also an essential tool that helps in ensuring good public sector corporate governance system in hospitals within the Kumasi metropolis. In this sense, many levels in government hospitals is good.

**Table 4.4: How does the communication work in this hierarchy?**

		Frequency	Percent
Valid	Formal	32	69.6
	Informal	3	6.5
	Total	35	76.1
Missing	System	11	23.9
Total		46	100.0

Source: Field work, July 2020

Table 4.4 shows how communication works in the hierarchy. Out of the 35 respondents, 32 of the respondents had a formal means of communication in their organizations while the remaining 3 of the respondents had informal means of communication. From the above data, formal means of communication is practiced by most government hospitals in Kumasi metropolis. Therefore, formal communication is very essential in ensuring good public sector corporate governance in government hospitals.

## 4.2 Assessment of Accountability Mechanisms

This section analyses the Accountability mechanisms set by the Organizations and its contribution to corporate governance.

**Table 4.5: The Organization Have a Written Policy on the Hospitality**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	17	37.0	48.6	48.6
	Agree	12	26.1	34.3	82.9
	Neither Agree nor disagree	3	6.5	8.6	91.4
	Disagree	2	4.3	5.7	97.1
	Strongly Disagree	1	2.2	2.9	100.0
	Total		35	76.1	100.0
Missing	System	11	23.9		
Total		46	100.0		

Source: Field work, July 2020

Figure 4.5 above shows whether or not the respondents believe the organization has a written policy. With this survey, it was noted that 17 of the respondents strongly agree to the motion that the organizations have a written policy on the hospitality. 12 of the respondents also agree. Three (3) of the respondents neither agree nor disagree to the motion. Two (2) of the respondents disagree. The remaining 1 of the respondents strongly disagree. This data shows that more of government hospitals within the Kumasi metropolis have written policies which helps in public sector corporate governance. Therefore having written down policies is very important and good government hospitals.

**Table 4.6: The Organization Have a Written Policy on Political Contribution**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	12	26.1	34.3	34.3
	Agree	10	21.7	28.6	62.9
	Neither Agree nor disagree	9	19.6	25.7	88.6
	Strongly Disagree	4	8.7	11.4	100.0
	Total	35	76.1	100.0	
Missing	System	11	23.9		
Total		46	100.0		

Source: Field work, July 2020

In Table 4.6 above showing the whether or not the Organization has a written policy on Political Contribution. Out of the 35 respondents, Twelve (12) of the respondents strongly agree, Ten (10) of the respondents agree. Nine (9) of the respondents neither agree nor disagree. But the remaining 4 of the respondents strongly disagree. From the data above, many hospitals within the Kumasi metropolis have written policies on political contribution. This will help put employees in check with regards to their political affiliations.

**Table 4.7: The organizations have a written policy on charitable donations**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	16	34.8	45.7	45.7
	Agree	8	17.4	22.9	68.6
	Neither Agree nor disagree	10	21.7	28.6	97.1
	Disagree	1	2.2	2.9	100.0
	Total	35	76.1	100.0	
Missing	System	11	23.9		
Total		46	100.0		

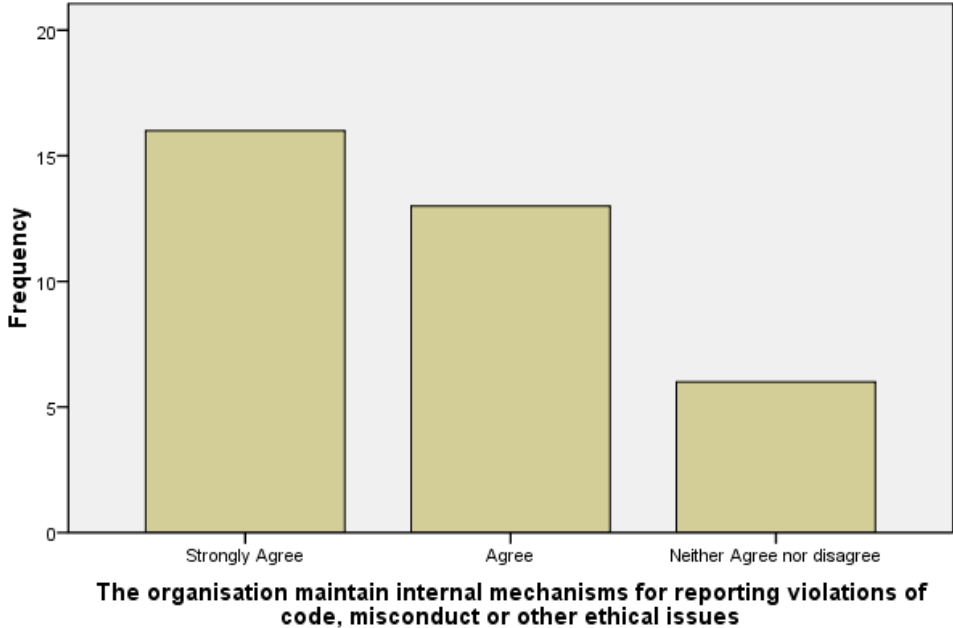
Source: Field work, July 2020

From table 4.7 above depicting whether or not the organization have a written policy on charitable donations. With this observation, 16 of the respondents strongly agree to the motion. 8 of the respondents agree to the motion. 10 of the respondents neither agree nor disagree. The remaining 1 of the respondents disagree to the motion. From the above data, many government hospitals within the Kumasi metropolis have written policy on charitable donations. This will help the hospitals keep check of donations and also aid in accountability.

**4.3 Assessment of Risk and Monitoring and Evaluation**

This section is also to assess the risk and how activities of employees and their behavior are being monitored and evaluated.

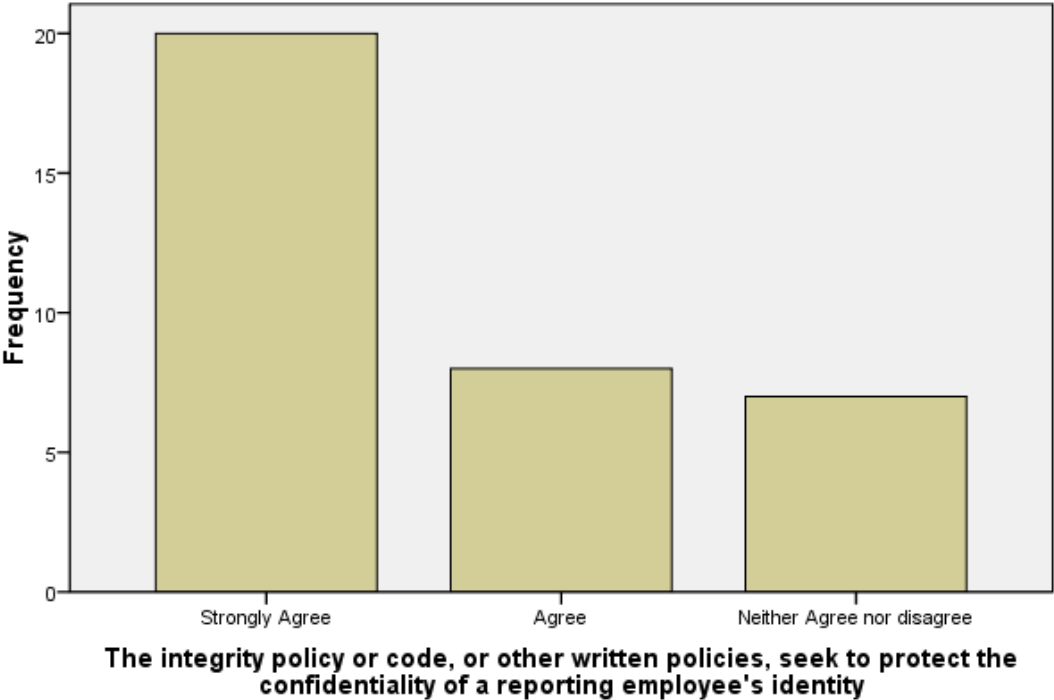
**Figure 2:** The organisation maintain internal mechanisms for reporting violations of code, misconduct or other ethical issues



Source: Field work, July 2020

From figure 2 above depicting how the organization maintains internal mechanisms for reporting violations of code, misconduct or other ethical issues. It was observed that 16 forming the highest number of the respondents strongly agree to the motion. 13 of the respondents also agree. Whiles the remaining 6 forming the lowest number of the respondents neither agree nor disagree to the motion. From this data, it can be established that government hospitals in the kumasi metropolis maintains internal mechanisms for reporting violations of code, misconduct or other ethical issues. And this is good for practicing good public sector corporate governance policies and will go a long way to contribute to accountability and value for money.

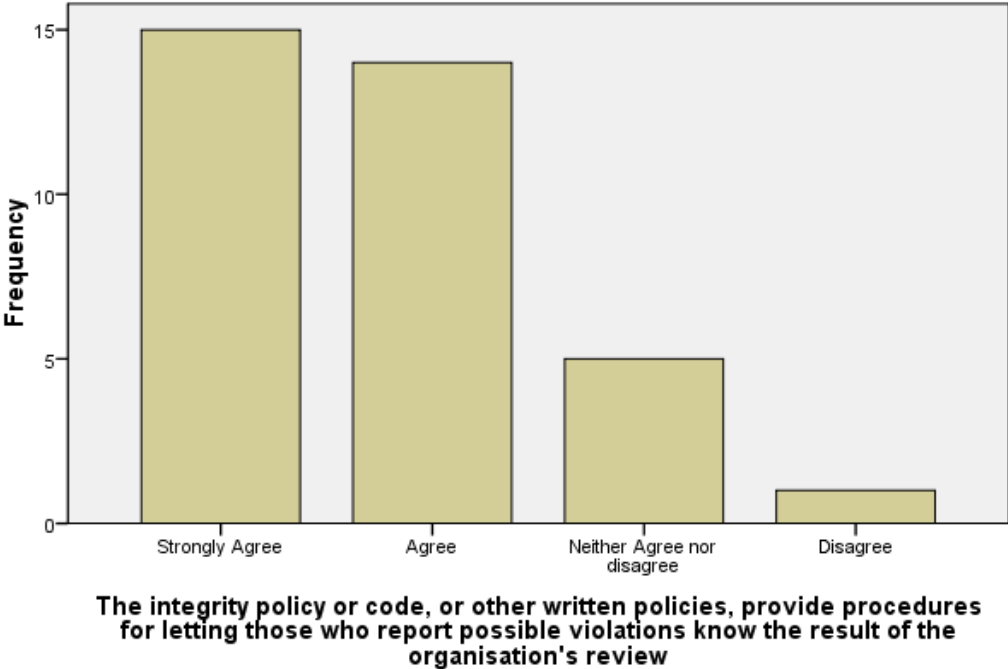
**Figure 3: The integrity policy or code, or other written policies, seek to protect the confidentiality of a reporting employee's identity**



Source: Field work, July 2020

From figure 3 above showing how the integrity policy or code, or other written policies, seek to protect the confidentiality of a reporting employees' identity. From this, 20 of the respondents forming the highest number of the respondents strongly agree to the motion. 8 of the respondents neither agree whiles the remaining 7 of the respondents neither agree nor disagree. From this data, it can be established that having integrity policy or code, or other written policies, which seek to protect the confidentiality of a reporting employees' identity is good for every government hospital. This is because when employees' identities are protected for reporting misconduct and appropriation accountability becomes an issue of note to senior employees.

**Figure 4:** The integrity policy or code, or other written policies, provide procedures for letting those who report possible violations know the result of the organisation's review



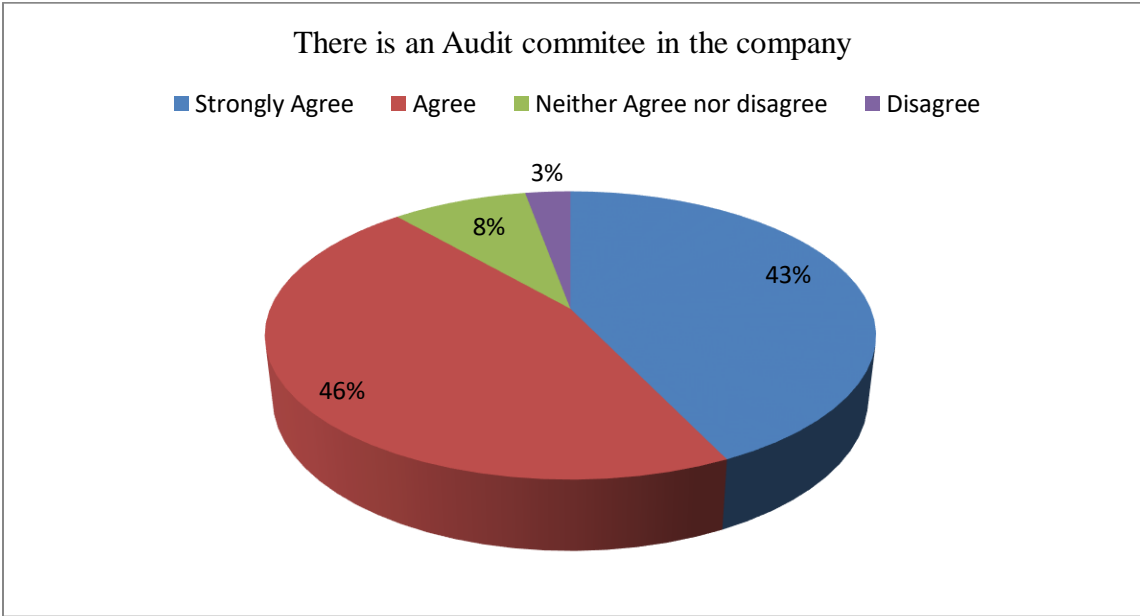
Source: Field work, July 2020

Figure 4 above depicts how the integrity policy or code, or other written policies, provide procedures for letting those who report possible violations know the result of the organizations' review. From this observation, 15 of the respondents strongly agree to the motion. 14 of the respondents agree. 5 of the respondents neither agree nor disagree. Whiles the remaining 1 of the respondents disagree. From the above data, it shows that in many government hospitals, people who report violations are made to know the results of the organizations review. This is a good public sector corporate governance practice as it will encourage others to report possible violations, because they know something will be done about it.

**4.4 Assessment of Audit Processes**

This section is to assess how activities and conducts are being audited and the audit process and procedures that are used.

**Figure 5:**

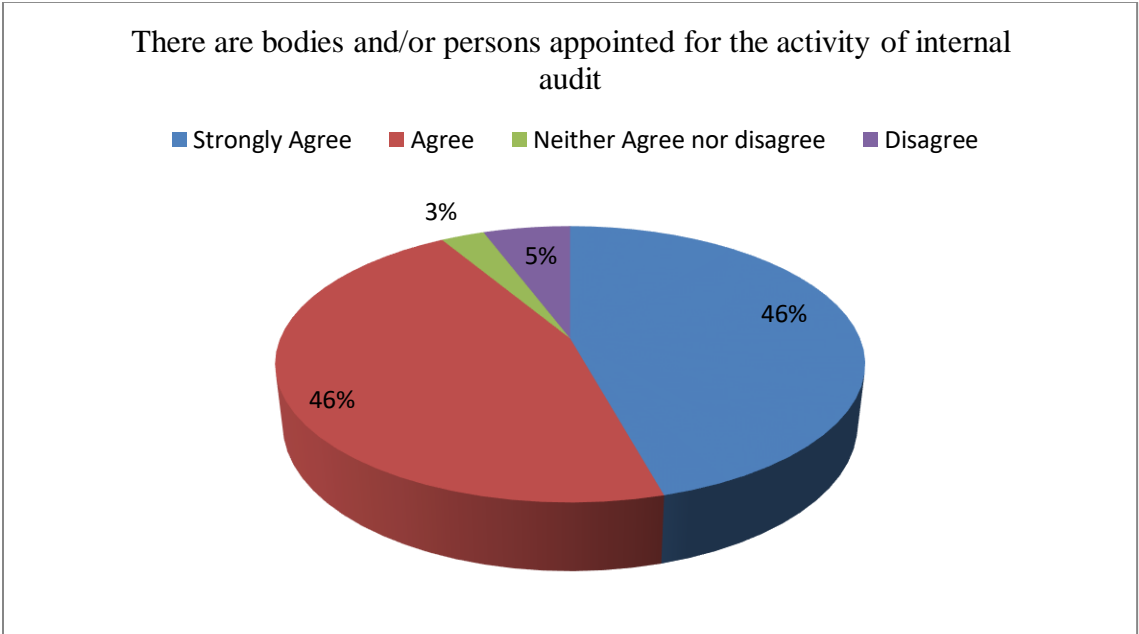


**Source: Field work, July 2020**



From figure 5 above, this depicts whether or not there is an audit committee in the company. With this, 46% representing the highest of the respondents agree to the motion. 43% also strongly agree to the motion. 8% neither agree nor disagree. Whiles the remaining 3% representing the lowest of the respondents disagree. Rom the data above, most government hospitals have audit committee in the hospitals. This is good because they can check the audit procedures i the hospitals and also ensure that frequent audit is done to ensure that funds are not misappropriated. This is good and has good influence on ensuring accountability and value for money.

**Figure 6:**

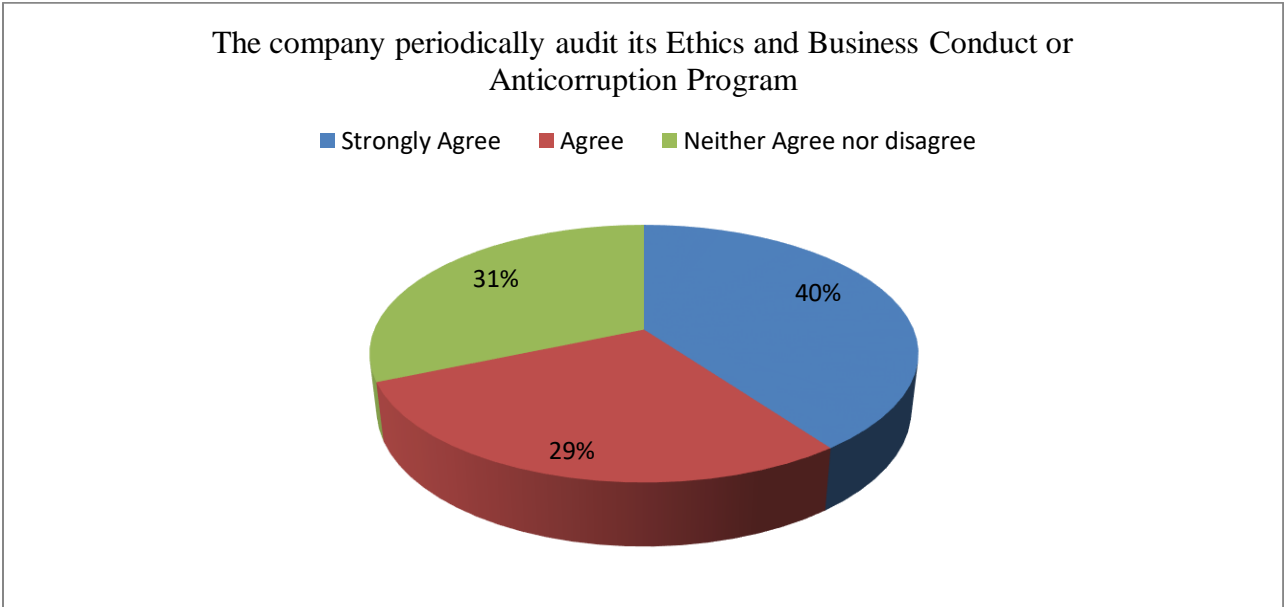


**Source: Field work, July 2020**

From the figure 4.14 above demonstrating whether or not there are bodies and or persons appointed for the activity of internal audit. From this, it was observed that 46% of the respondents strongly agree, similarly 46% of the respondents also agree but the 3% of the

respondents neither agree nor disagree and the remaining 5% of the respondents disagree respectively. From the above data 46% of government hospitals in the kumasi metropolis have bodies and or persons appointed for the activity of internal audit. This is very good because it will aid in ensuring accountability since regular auditing is done and also funds issued to various departments will be scrutinized y the internal auditor. This is good and contributes to accountability and value for money.

**Figure 7:**

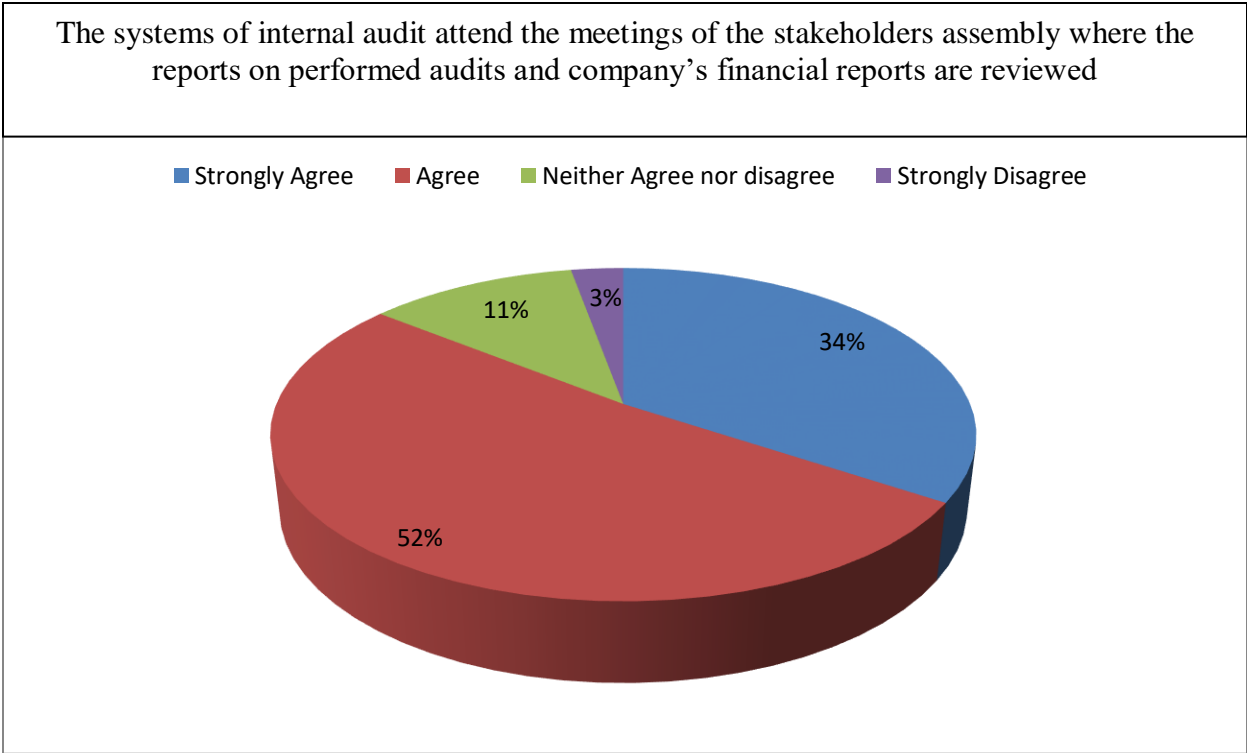


**Source: Field work, July 2020**

From the figure 4.15 above explaining how the company periodically audits its ethics and business conduct or anticorruption program. It was realized that 40% representing the highest number of the respondents strongly agree to the motion. 29% of the respondents also agree to the motion. While the remaining 31% of the respondents neither agree nor disagree to the motion. From the above data, highest number of respondents strongly agrees to the motion, the company periodically audits its ethics and business conduct or anticorruption program. Regular auditing of

ethics and business conduct or anticorruption program is very important since we are in a constantly changing business environment. It is therefore necessary to audit and make changes to face current situations. This is a good public sector corporate governance tool and leads to accountability and value for money.

**Figure 8:**



**Source: Field work, July 2020**

From figure 4.16 showing whether or not the systems of internal audit attend the meetings of the stakeholders assembly where the reports on performed audits and company's financial reports are reviewed. From this perspective, 34% of the respondents strongly agree. 52% of the respondents agree to the motion. 11% of the people neither agree nor disagree to the motion. While the remaining 3% of the respondents disagree to the motion. From the above data, the highest number of the respondents agrees that the systems of internal audit attend the meetings of the

stakeholders assembly where the reports on performed audits and company's financial reports are reviewed. It is also good for the systems of internal audit to attend these meetings so as to inform stakeholders of the happenings in the hospitals in order to make informed decisions. This is also a good public sector corporate governance policy which aims at achieving value for money.

#### **4.5 HYPOTHESES TEST**

According to Wilson (2010:237), hypothesis testing is one of the main methods to test for significant relationship between variables. It involves an analysis of some aspect of the statement or questions that generates a statistical value. The Pearson's correlation and linear regression test was performed to test hypotheses using the statistical package for social science (SPSS) version 16 for windows. The regression test was performed to determine whether there was a statistically significant relationship between the variables. Ziel and Antoinette (2003:57) state that the regression test is any statistical hypothesis test in which the test statistic has a regression distribution when the null hypothesis is true, or any in which the probability distribution of the test statistic (assuming the null hypothesis is true) can be made to approximate a regression distribution. The discussion below indicates the results of the hypotheses tested.

### 4.5.1 Hypotheses 1

There is a significant relationship between organizational structure and compliance with the organization integrity policy or code.

**Table 4.8**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.512 <sup>a</sup>	.262	.239	.76102	.262	11.695	1	33	.002

a. Predictors: (constant), compliance with the organisation integrity policy or code are considered when evaluating the performance of management and leadership

The model summary which is a table for R and R squared values. The r value represents the simple correlation and is 0.512, which indicates a high degree of correlation between the dependent and independent variables organizational structure and compliance with the organization integrity policy or code. R squared indicates how much of the total variation in the dependent variable, can be explained by the independent variable. In this case, 26.2% can be explained which is very small.

### ANOVA<sup>b</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	6.774	1	6.774	11.695	.002 <sup>a</sup>
	Residual	19.112	33	.579		
	Total	25.886	34			

A. Predictors: (constant), compliance with the organisation integrity policy or code are considered when evaluating the performance of management and leadership

B. Dependent variable: how would you characterize your organisational structure?

The anova table, which reports how well the regression equation fits the data, that is predicts the dependent variable. The anova table indicates that the regression model predicts the dependent variable significantly well. This is because  $p < 0.002$  which is less than 0.05 and it indicates that the regression model statistically significantly predicts the outcome variable. That is a good fit for the data. This means that having a proper organizational structure has a significant impact on organizational integrity policies or codes. Therefore having a proper organizational structure can lead to accountability and value for money in government hospitals since compliance to organizational integrity policy or code is part of the means of achieving public sector corporate governance.

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.190	.255		4.669	.000
	Compliance with the organisation integrity policy or code are considered when evaluating the performance of management and leadership	.439	.128	.512	3.420	.002

A. Dependent variable: how would you characterize your organisational structure?

The coefficient table provides us with the necessary information to predict the variables organizational structure from compliance with the organization integrity policy or code as well as determine whether compliance with the organization integrity policy or code contributes statistically significantly to the model.

## 4.5.2 Hypotheses 2

There is a significant relationship between the integrity policy or code or other written policies, seek to protect the confidentiality of a reporting employee's identity and the audit committee in the hospitals

**Table 4.9**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.062 <sup>a</sup>	.004	-.026	.76015	.004	.129	1	33	.722

A. Predictors: (constant), the integrity policy or code, or other written policies, seek to protect the confidentiality of a reporting employee's identity

The model summary which is a table for R and R squared values. The r value represents the simple correlation and is 0.062, which indicates a high degree of correlation between the dependent and independent variables the integrity policy or code or other written policies, seek to protect the confidentiality of a reporting employee's identity and the audit committee in the hospitals. R squared indicates how much of the total variation in the dependent variable, can be explained by the independent variable. In this case, 0.04% can be explained which is very small.



### ANOVA<sup>b</sup>

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	.075	1	.075	.129	.722 <sup>a</sup>
Residual	19.068	33	.578		
Total	19.143	34			

A. Predictors: (constant), the integrity policy or code, or other written policies, seek to protect the confidentiality of a reporting employee's identity

B. Dependent variable: there is an audit committee in the hospitals

The anova table, which reports how well the regression equation fits the data, that is predicts the dependent variable. The anova table indicates that the regression model predicts the dependent variable significantly well. This is because  $p < 0.000$  which is less than 0.05 and it indicates that the regression model statistically significantly predicts the outcome variable. That is a good fit for the data. From this data it can also be established that having audit committees in government hospitals is significantly related to integrity policy and code which seek to protect confidentiality o a reporting employees' identity. This will help motivate people to report whenever something goes wrong. And can lead to attaining value for money and accountability in government hospitals in the Kumasi metropolis.

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.620	.293		5.535	.000
	The integrity policy or code, or other written policies, seek to protect the confidentiality of a reporting employee's identity	.058	.161	.062	.359	.722

A. Dependent variable: there is an audit committee in the hospitals

The coefficient table provides us with the necessary information to predict the variables the integrity policy or code or other written policies, seek to protect the confidentiality of a reporting employee's identity from the audit committee in the hospitals which contributes statistically significantly to the model.

### 4.5.3 Hypotheses 3

There is a significant relationship between the audit committee in the hospitals and the hospitals periodically audit of its ethics and business conduct or anticorruption program.

**Table 4.10**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.512 <sup>a</sup>	.262	.240	.65423	.262	11.724	1	33	.002

a. Predictors: (constant), the hospitals periodically audit its ethics and business conduct or anticorruption program

The model summary which is a table for R and R squared values. The r value represents the simple correlation and is 0.512, which indicates a high degree of correlation between the dependent and independent variables the audit committee in the hospitals and the hospitals periodically audit of its ethics and business conduct or anticorruption program. R squared indicates how much of the total variation in the dependent variable, can be explained by the independent variable. In this case, 26.2% can be explained which is very small.

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.018	1	5.018	11.724	.002 <sup>a</sup>
	Residual	14.125	33	.428		
	Total	19.143	34			

A. Predictors: (constant), the hospitals periodically audit its ethics and business conduct or anticorruption program

B. Dependent variable: there is an audit committee in the hospitals

The anova table, which reports how well the regression equation fits the data, that is predicts the dependent variable. The anova table indicates that the regression model predicts the dependent variable significantly well. This is because  $p < 0.002$  which is less than 0.05 and it indicates that the regression model statistically significantly predicts the outcome variable. That is a good fit for the data. From this data, when hospitals have audit committees to supervise the work of the internal auditors and also review the work of the external auditors, it enables them to always have good code o ethics, which can check corruption. This has a positive impact on value for money and accountability.

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.852	.275		3.099	.004
	The hospitals periodically audit its Ethics and Business Conduct or Anticorruption Program	.450	.132	.512	3.424	.002

A. Dependent variable: there is an audit committee in the hospitals

The coefficient table provides us with the necessary information to predict the variables audit committee in the hospitals from the hospitals periodically audit of its ethics and business conduct or anticorruption program which contributes statistically significantly to the model. This implies that the audit committee in the hospitals has significant impact on the hospitals' periodically audit of its ethics and business conduct or anticorruption program. So, if the hospitals' auditors are able to verify certain processes and regularities, it can help fight against corruption associated with certain matters but if they fail to make their duties effective and efficient, it will tend to speed the rate of corruption in the hospitals.

#### **4.6 Limitations of the Study**

The study focuses on the assessment of public sector corporate governance on accountability and value for money. This study was limited to government hospitals in Kumasi metropolis. There was limited current literature which was caused by lack of libraries in the government hospitals in Kumasi metropolis. The researcher had to travel to Kwame Nkrumah University of science and technology to obtain the relevant literature. It took two weeks for the researcher to obtain a permission letter to conduct the research in the government hospitals in Kumasi metropolis.

#### **4.7 Conclusion**

In this chapter, the findings from questionnaires were linked with literature review and new information using author sources was added to enhance discussions of the results. Data collected from the responses was analyzed using SPSS version 16 for windows. The results were presented in the form of tables. Three hypotheses were also statistically tested using Pearson's chi-square test. Since this was an investigation done in the case of government hospitals in Kumasi metropolis, the results can only be generalized to this sector. The next chapter presents the summary of findings, conclusion and recommendation of the study.

## **CHAPTER FIVE**

### **SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS**

#### **5.0 Introduction**

This chapter focuses on the conclusion and recommendation of the study. The main aim of this study was to assess public sector corporate governance on accountability and value for money. It is noted that corporate governance, good corporate governance are crucial and growing topics in public management and other research disciplines (Giuseppe Grossi, 2015). The conclusions are drawn in line with the study objectives and in an attempt to answer the study's main research questions, regarding the ways to assess public sector corporate governance on accountability and value for money. The recommendations from this study will be made available to the public sector corporations. The research design was quantitative in nature where structured questionnaires were used for the collection of data. The statistical package for social science (SPSS) version 16 for windows was used to analyze data, and tables and other charts were used to present the results. A pre-coded closed ended questionnaire using 5 point Likert scale was administered to the target population. The survey method was employed in this research due to small number of respondents. The personal method of data collection was used to administer the questionnaires to all 35 respondents in the government hospitals in Kumasi metropolis and a high response rate of 100% was obtained.

#### **5.1 Summary of Findings**

In discussing the findings, the study took into consideration the results of the questionnaires as discussed in chapter four of this study. The government hospital in Kumasi metropolis has

helped massively for the researcher to acquire variety of measures to assess public sector corporate governance on accountability and value for money. Therefore with the aid of these findings about public sector corporate governance on accountability, proper precautionary measures of which the government hospitals in Kumasi metropolis brought out has given the research a broad insight of ways to assess public sector corporate governance. In other to enhance good public sector corporate governance in Ghanaian government hospitals.

With regards to analysis of the characterization of the organizational structure in the companies, it was noted that 11 of the respondents had a functional organizational structure, 18 of them also had a matrix organizational structure, and whiles 3 of them had divisional organizational structure. The remaining 3 respondents chose any other organizational structure. When respondents were asked about their individual positions, units and so on and how they are clustered within. Out of the 35 respondents, 6 of them had their organizations clustered by function, 26 of them had their organization clustered by target group and the remaining 1 also had their organization clustered by place. And also for the levels of hierarchy in organizations. A total of 22 of the respondents had many (hierarchical) levels whiles the remaining 13 respondents had few (flat) level of hierarchy in their organizations. In the mode of communication, working in the hierarchy, Out of the 35 respondents, 32 of the respondents had a formal means of communication in their organizations whiles the remaining 3 of the respondents had informal means of communication. This implies that most of the organization used formal means of communication.



In the second section of our findings, which was to analyze the accountability mechanisms set by the organizations and its contribution to corporate governance with this survey, it was noted that 17 of the respondents strongly agree to the motion that the organization have a written policy on the hospitality. 12 of the respondents also agree. 3 of the respondents neither agree nor disagree to the motion. 2 of the respondents disagree. The remaining 1 of the respondents strongly disagree. This emphatically proved that most of the government hospitals have a written policy on the hospitality. Also a survey on whether or not the organization has a written policy on political contribution. . Out of the 35 respondents, 12 of the respondents strongly agree, 10 of the respondents agree. 9 of the respondents neither agree nor disagree. But the remaining 4 of the respondents strongly disagree. And also to find out whether the organization has a written policy on charitable donations. . With this observation, 16 of the respondents strongly agree to the motion. 8 of the respondents agree to the motion. 10 of the respondents neither agree nor disagree. The remaining 1 of the respondents disagree to the motion. On the clarity of policy prohibiting facilitation payments. 16 of the respondents strongly agree to the motion placed behind them. 7 of the respondents agree to the motion. 9 of them neither agree nor disagree. The remaining 3 of the respondents strongly disagree to the motion. This demonstrates and explains that most of the employees are in favor of the fact that the policy prohibiting facilitation payments are very clear.

in the third section whereby there was a questionnaire posed on the assessment of the risk and how activities of employees and their behavior are being monitored and evaluated. Questions like how the organization maintains internal mechanisms for reporting violations of code, misconduct or other ethical issues. It was observed that 16 forming the highest number of the

respondents strongly agree to the motion. 13 of the respondents also agree. While the remaining 6 forming the lowest number of the respondents neither agree nor disagree to the motion. This brings to light that the highest number of people strongly agrees to the internal mechanisms for reporting violations of code, misconduct or other ethical issues. On the integrity policy or code or other written policies and how it seeks to protect the confidentiality of reporting an employee's identity. It was observed that 20 of the respondents forming the highest number of the respondents strongly agree to the motion. 8 of the respondents agree. While the remaining 7 of the respondents neither agree nor disagree. This shows that the highest number of people agrees that there is a written integrity policy or code that guides the government hospitals. Again the question about the integrity policy or code or other written policies, provide procedures for letting those who report possible violations know the result of the organization's review. From this observation, 15 of the respondents strongly agree to the motion. 14 of the respondents agree. 5 of the respondents neither agree nor disagree. While the remaining 1 of the respondents disagree.

In fourth section of the questionnaire, indicating how to assess how activities and conducts are being audited and the audit process and procedures that are used. A question on audit committee in the company shows that 46% representing the highest of the respondents agree to the motion. 43% also strongly agree to the motion. 8% neither agree nor disagree. While the remaining 3% representing the lowest of the respondents disagree. Also the question posed on whether there are bodies and or persons appointed for the activity of internal audit. From this, it was observed that 46% of the respondents strongly agree, similarly 46% of the respondents also agree but the 3% of the respondents neither agree nor disagree and the remaining 5% of the respondents disagree

respectively. With regards to the company's periodically audit on its ethics and business conduct or anticorruption program. . It was realized that 40% representing the highest number of the respondents strongly agree to the motion. 29% of the respondents also agree to the motion. Whiles the remaining 31% of the respondents neither agree nor disagree to the motion. This shows that most of the government hospitals do periodic auditing on its ethics and business conduct. With the aim of reducing corruption.

Lastly, with respect to whether or not the systems of internal audit attend the meetings of the shareholders assembly where the reports on performed audits and company's financial reports are reviewed. From this perspective, 34% of the respondents strongly agree. 52% of the respondents agree to the motion.11% of the people neither agree nor disagree to the motion. Whiles the remaining 3% of the respondents disagree to the motion.

These findings have helped as generate a reliable analysis which has enabled as to arrive at the research objectives of the researcher in accessing the organization structure and process for roles, communication, accountability, compliance and controls of government hospitals within the kumasi metropolis. To evaluate the hospitals controls of risk management, auditing, monitoring and evaluation and accountability on value for money. To examine the audit and accountability for resources and stewardship measures at the senior level in government hospitals within the Kumasi metropolis. And lastly to examine the responsibility of the board of directors toward stakeholders in government hospitals within the Kumasi metropolis in Ghana.

## **5.2 Conclusions**

This study focused on the assessment of public sector corporate governance on accountability and value for money. Generally, accountability is known as the duty from internal and external

individuals or organizations to account for their activities, to accept responsibility for them, and to disclose the results in a transparent way. In addition, that includes the responsibility for money or other entrusted property as well as service delivery and impact of policies on society (Almquist et al., 2013; hues, 2005; Iyoha & Oyerinde, 2010). However, accountability is a broad concept and can be used in different contexts to mean different things (Joannides, 2012). Accountability in the public sector requires governments to answer to the public to justify the source and utilization of public resources (Almquist et al., 2013; Jorge de Jesus & Eirado, 2012; Laegreid, Verhoest, & Jann, 2008). This is imperative as the public have an ultimate right to know and to receive facts and figures, which would assist them to debate and decide the destiny of their elected representatives (Almquist et al., 2013; Christensen & Skaerbaek, 2007; Subramaniam et al. 2013).

Accountability in the public sector requires governments to answer to the public to justify the source and utilization of public resources (Almquist et al., 2013; Jorge de Jesus & Eirado, 2012; Laegreid, Verhoest, & Jann, 2008). This is imperative as the public have an ultimate right to know and to receive facts and figures, which would assist them to debate and decide the destiny of their elected representatives (Almquist et al., 2013; Christensen & Skaerbaek, 2007; Subramaniam et al. 2013). This two-way knowledge transfer could support governments in achieving greater stakeholder participation and knowledge sharing, and at the same time, it would demonstrate public accountability (Riege & Lindsay, 2006).

### **5.3 Recommendations**

Arising from the empirical analysis of results, the following recommendations are made for the government hospitals in Kumasi metropolis:

- i. Centralization is the degree to which decision-making authority is concentrated at higher levels in an organization. In centralized companies, many important decisions are made at higher levels of the hierarchy, whereas in decentralized companies, decisions are made and problems are solved at lower levels by employees who are closer to the problem in question.
- ii. Formalization is the extent to which an organization's policies, procedures, job descriptions, and rules are written and explicitly articulated. Formalized structures are those in which there are many written rules and regulations. These structures control employee behavior using written rules, so that employees have little autonomy to decide on a case-by-case basis. An advantage of formalization is that it makes employee behavior more predictable. Whenever a problem at work arises, employees know to turn to a handbook or a procedure guideline. Therefore, employees respond to problems in a similar way across the organization; this leads to consistency of behavior.
- iii. Technological changes should be made. Sometimes change is motivated by rapid developments in technology. Moore's law (a prediction by Gordon Moore, cofounder of Intel) dictates that the overall complexity of computers will double every 18 months with no increase in cost. Anonymous. Moore's law. Retrieved September 5, 2008, from answers.com, <http://www.answers.com/topic/moore-s-law>. Such change is motivating corporations to change their technology rapidly. Sometimes technology produces such profound developments that companies struggle to adapt.
- iv. Increase transparency, access to information and awareness. Any form of accountability fundamentally rests on transparency. Transparency is a pillar of trust, legitimacy and a powerful strategy for empowering people. Poor people can claim their rights if they are

aware they exist, if processes are transparent enough to understand them and if they have real access to salient information. Access to information can lever support in a way that maximizes people's participation, especially the poor, in democratic and policy making process.

- v. Establishing facts is an important means to strengthen accountability relations. Evidence makes the media interested, the world listen; corrupt leaders resign and convince the courts. Performance assessments, functional reviews, public expenditure review, gender budget analysis, evaluations, peer reviews are means to establish a degree of certainty around information that is of public interest. They may provide snapshots at a given point in time or may take the form of ongoing control mechanisms. The power of the millennium development goals (MDGS) lies precisely in the fact that progress can actually be measured.
- vi. Mandate and maintain regular monitoring and control skepticism about the effectiveness of the democratic process and distrust of the rationality and responsibility of the people – has resulted in the development of a host of mechanisms that institutionalize monitoring and control in modern democracies. Certain entities within the state, such as the auditor general or an independent electoral commission are entrusted with a constitutional mandate to hold other state agencies to account – thus indirectly acting on behalf of the people. Such mechanisms and entities can monitor accountability relations over time.
- vii. Improve access of poor to recourse and arbitration access to justice, or 'normative protection' for poor people is not a given in many societies. Even where these rights and institutions exist they may be biased toward the thinking and attitudes of elites. But poor people can demand and achieve those rights through social interest litigation, which are

pursued by others on behalf of poor groups. Despite the generally dismal record of access to justice for poor people, there are examples of NGOs successfully using court action to assert their rights, and of courts consciously promoting the interests of the weakest and most vulnerable. There are a wide range of entry points to strengthen normative protection.

- viii. Performance monitoring plans is extremely useful for proper implementation of monitoring and evaluation activities. Monitoring and evaluation are two different types of exercise in the project management cycle, although they are designed to complement each other, but they should be carried out separately in order to have unbiased assessment on the implementation of programmes and projects.
- ix. Conduct process walk-through. Armed with a working understanding of the process or function, conduct a face-to-face walk through with the auditee. Identify key business objectives, methods employed to meet objectives, and applicable rules or regulations. A walkthrough may include a tour of facilities.
- x. Map risks to the organization, process, or function. Ask the auditee what his concerns are, what "keeps him up at night." through research and interviews, identify risks to meeting business objectives and controls employed to mitigate those risks. Rate risks with the auditee based on probability of occurrence and potential impact. Consider control design, gaps, or mitigating factors to determine if the control system effectively mitigates risks.
- xi. This has become a principal focus for us recently. We emphasize data in our initial requests for information. We perform data analytics before we begin field work. Identifying anomalies to confirm a condition or weakness early helps us target testing and optimize sample selections.

#### **5.4 Direction for Further Research**

A quantitative approach was employed in this research and questionnaires were used to collect data from the respondents. In this study, the majority of respondents had different opinions on the assessment of public sector corporate governance on accountability and value for money. Further research could be done in this field of study using qualitative methods. Qualitative methods could allow the researcher to use interviews to collect rich data from the respondents. Other scholars could also investigate their research with other corporate institutes' aside hospitals in the Ashanti region to make a comparative analysis.



## REFERENCES

- Abor, J. (2007). Corporate governance and financing decisions of Ghanaian listed firms. *Corporate Governance: International Journal of Business in Society*, 7(1), 83-92.
- Almquist et al., 2013.
- Braig, S., Gebre, B., & Sellgren, A. (2011). Strengthening risk management in the US public sector. McKinsey & Company.
- Brennan, N. (2006), "Boards of directors and firm performance: is there an expectations gap?", *Corporate Governance: An International Review*, Vol. 14 No. 6, pp. 577-93.
- Byrd, J.W. and Hickman, K.A. (1992), "Do outside directors monitor managers?", *Journal of Financial Economics*, Vol. 32, pp. 195-221.
- Chattopadhyay, C. (2011), *Corporate Governance and Public Sector Units in India: A Review*, 2011 International Conference on Humanities, Society and Culture IPEDR Vol.20 (2011).
- Canyon, M.J. and Peck, S. (1998), "Board control, remuneration committees, and top management compensation", *Academy of Management Journal*, Vol. 41, pp. 146-57.
- Core, J.E., Holthausen, R.W. and Larcker, D.F. (1999), "Corporate governance, chief executive officer compensation, and firm performance", *Journal of Financial Economics*, Vol. 51, pp. 371-406.

- Dahya, J., McConnell, J.J. and Travlos, N.G. (2002), "The Cadbury Committee, corporate performance, and top management turnover", *Journal of Finance*, Vol. 57 No. 1, pp. 461-83.
- Daily, C.M., Johnson, J.L., Ellstrand, A.E. and Dalton, D.R. (1998), "Compensation committee composition as a determinant of CEO compensation", *Academy of Management Journal*, Vol. 41, pp. 209-20.
- Dobson, I., Hietala, J. (2011). *Risk Management- The Open Group Guide*, Van Haren Publishing.
- Drennan, L. T., McConnell, A.(2007). *Risk and Crisis Management in the Public Sector*, New York: Routledge.
- Ezzamel, M. and Watson, R. (1997), "Wearing two hats: the conflicting control and management roles of non-executive directors", in Keasey, K., Thompson, S. and Wright, M. (Eds), *Corporate Governance: Economic, Management and Financial Issues*, Oxford University Press, Oxford.
- Hermalin, B.E. and Weisbach, M.S. (1991), "The effects of board composition and direct incentives on firm performance", *Financial Management*, Vol. 20, pp. 101-12.
- Ho, C.K., 2005. *Corporate governance and corporate competitiveness: an international analysis*. *Corporate Governance: An International Review*.
- Holmstrom, B., and Kaplan, S., 2001. *Corporate governance and merger activity in United States: Making sense of the 1980s and 1990s*. *Journal of Economic Perspectives*.

Hopkin, P. (2012). Fundamentals of Risk Management 2nd edition, Understanding, evaluating and implementing effective risk management, The Institute of Risk Management.

Hopkin, P. (2012). Fundamentals of Risk Management 2nd edition, Understanding, evaluating and implementing effective risk management, The Institute of Risk Management.

<https://2012books.lardbucket.org/books/management-principles-v1.0/s11-organizational-structure-and-c.html>

<https://misti.com/internal-audit-insights/five-elements-of-effective-audit-planning>

[https://www.researchgate.net/publication/259080403\\_Public\\_Sector\\_Governance\\_and\\_Accountability](https://www.researchgate.net/publication/259080403_Public_Sector_Governance_and_Accountability)

Huse, 2005.

Iyoha & Oyerinde, 2010.

Jenny Stewart, Chew Ng and Art Shulman (2013), Understanding corporate governance in the Australian public sector. Accounting, Auditing & Accountability Journal Vol. 26 No. 6, 2013.

Jensen, M. and Murphy, K.J. (1990), “Performance pay and top-management incentives”, Journal of Political Economy, Vol. 98, pp. 225-64.

Jensen, M. and Ruback, R.S. (1983), “The market for corporate control: the scientific evidence”, Journal of Financial Economics, Vol. 11, pp. 5-50.

Katsikea, E, Theodosiou, M, Perdikis, N, & Kehagias, J. (2011). The effects of organizational structure and job characteristics on export sales managers’ job satisfaction and organizational commitment, Journal of World Business, 46, 221–233.

- Kirkbride, J. and Letza, S. (2005), "Can the non-executive director be an effective gatekeeper? The possible development of a legal framework of accountability", *Corporate Governance: An International Review*, Vol. 13 No. 4, pp. 542-9.
- Kusek, J. and Rist, R. (2004) *Ten Steps To A Results-Based Monitoring And Evaluation Systems: A Handbook for Development Practitioners* [online] Washington.
- Larcker, D.F., Richardson, S.A., and Tuna, I., 2007. Corporate governance, accounting outcomes, and organizational performance. *The Accounting Review*.
- Laurence and Thomas (2017), Using management control to understand public sector corporate governance changes Localism, public interest, and enabling control in an English local authority.
- Lawton, A., & Rose, A. (1994). *Organization and Management in the Public Sector*. London: Macmillan.
- Main, B.G.M. and Johnston, J. (1993), "Remuneration committees and corporate governance", *Accounting & Business Research*, Vol. 23, pp. 351-62.
- Newman, H.A. (2000), "The impact of ownership structure on the structure of compensation committees", *Journal of Business Finance & Accounting*, Vol. 27 Nos 5/6, pp. 653-78.
- Newman, H.A. and Mozes, H.A. (1999), "Does the composition of the compensation committee influence CEO compensation practices?", *Financial Management*, Vol. 28 No. 3, pp. 41-53.
- Norman Mugarura (2016), *Journal of Financial Crime* Vol.23 No.2, 2016.

Oman, C. P. (2001), “Corporate Governance and National Development”, An outgrowth of the OECD Development Centre s Experts Workshop in 2000 and Informal Policy Dialogue in 2001 sponsored in part by CIPE.

Otuo, Emmanuel, Aaron (2013), International Journal of Scientific and Research Publications, Volume 3, Issue 5, May 2013

Preston, L. (1991). Forward. In World Bank (Ed.), Governance and Development, World Bank, Washington DC.

Rouse, J. (1997). Resources and Performance Management in Public Service Organizations.

Ruigrok, W., Peck, S., Tacheva, S., Greve, P. and Hu, Y. (2006), “The determinants and effects of board nomination committees”, Journal of Management and Governance, Vol. 10 No. 2, pp. 119-48.

Sadgrove, K. (2005). The Complete Guide to Business Risk Management, Aldershot: Gower Publishing, Ltd.

Scorsone, E.A. (2008). New Development: What are the Challenges in Transferring Lean Thinking to Government? Public Money & Management, 28(1).

Sinha, P., and Singhal, A., 2012. A note on Corporate Governance in Public Sector Undertakings in India.

Stanley, M. (2000). How to be a Civil Servant. Retrieved 15.06.2012, from <http://www.civilservant.org.uk.pdf>

Teeuwen, B. (2011), *Lean for the Public Sector: The Pursuit of Perfection in Government Services*, CRC Press, Taylor & Francis Group, New York.

**APPENDIX**  
**QUESTIONNAIRE**

This study is conducted in partial fulfillment of the requirement for the award of BBA Accounting in Christian Service University College (CSUC). This is a questionnaire designed to collect data for the assessment of public sector corporate governance on accountability and value for money, the case of government hospitals in Kumasi metropolis.

All information provided will be treated with utmost confidentiality. We shall be highly appreciative if you may endeavor to complete this questionnaire.

Please tick (✓) the appropriate response that best represents your opinion for each statement using the scale provided on top of each section.

**SECTION ONE (1)**

**ORGANIZATIONAL STRUCTURES AND PROCESS FOR ROLES**

*This section is on the organizational characteristics of your organization which reflects the structures, process for roles and communication and also the chain of command.*

1. How would you characterize your organizational structure?

Functional  Matrix  Divisional  Any other

2. In what way are individual positions, units and so on clustered within your organization unit?

By Function  By service  By target group

By place  By product  By project

3. How many people are employed in your company?

4. How many levels of hierarchy are there in your organization?

Many (Hierarchical)       Few (Flat)

5. How does the communication work in this hierarchy?

Formal       Informal

6. What level of job knowledge do your employees have?

Outstanding       Above average       Average       Below average

7. Employee transferability to other role / job

No interchangeability       Low high       Complete interchangeability

8. How employees are communicated their objectives and job expectations?

Through e-mail       Through meeting

One to one communication       Any other system

9. Who communicates the employees the objectives and expectations?

Immediate Boss       HR Department       Employee Manager

10. How do you come to know about your performance review (i.e. Feedback Mechanism)?

Through Meeting       Through e-mail       One to one communication



## SECTION TWO (2)

### ASSESSMENT OF ACCOUNTABILITY MECHANISMS

*This section is also to assess the Accountability mechanisms set by your organization and its contribution to corporate governance. Kindly tick the space provided “Strongly Agree (1)” “Agree (2)” “Neither Agree nor Disagree (3)” “Disagree (4)” “Strongly Disagree (5)”.*

S/N	DETAILS	1	2	3	4	5
1	The organization have a written integrity/ethics & business conduct policy, or code of ethics					
2	Integrity policy or code provisions or other written policies address anticorruption compliance risk					
3	The organization publish a statement from the Chief Executive Officer or the Chair of the Board supporting the anti-corruption principles of the company					
4	The integrity policy or code prohibit cash payments					
5	Compliance with the organization integrity policy or code are considered when evaluating the performance of management and leadership					
6	The organization have a written policy on the giving					
7	The organization have a written policy on the receipt of gifts					
8	The organization have a written policy on the hospitality					
9	The organization have a written policy on political contributions					
10	The organization have a written policy on charitable donations					
11	The organization have a clear policy prohibiting facilitation payments					
12	The organization require the recording of payments if they are made					
13	Senior management or the board or a board committee are made aware on a regular basis of corruption issues covering allegations made, actual corrupt activities detected and ongoing investigations of suspicious activities					

### SECTION THREE (3)

#### ASSESSMENT OF RISK AND MONITORING AND EVALUATION

*This section is also to assess the risk and how activities of employees and their behavior are being monitored and evaluated. Kindly tick the space provided “Strongly Agree (1)” “Agree (2)” “Neither Agree nor Disagree (3)” “Disagree (4)” “Strongly Disagree (5)”.*

S/N	DETAILS	1	2	3	4	5
1	The integrity policy or code require prompt reporting of violations					
2	The organization maintain internal mechanisms for reporting violations of Code, misconduct or other ethical issues					
3	The integrity policy or code, or other written policies, seek to protect the confidentiality of a reporting employee’s identity					
4	The integrity policy or code, or other written policies, seek to prohibit retaliation for good faith use of reporting					
5	The integrity policy or code, or other written policies, provide procedures for letting those who report possible violations know the result of the organization’s review					
6	The organization review and where appropriate update its policies and practices in response to actual or alleged instances of corruption					
7	Allegations of improper action are analyzed to determine if there is a systematic problem					
8	The organization have a written policy governing the appointment, management, and payment of Advisors which guards against corrupt practices					
9	The organization have due diligence processes that it carries out on Advisors that assess corruption risks					
10	The organization have a process for employees to declare potential conflicts of interest					
11	The organization voluntarily report to the applicable government authorities violations of applicable anti-corruption laws					
12	Top managers are being evaluated on their performance by board o directors					
13	Effective monitoring and evaluation are carried out regular in the organization					
14	Policies, plans and Activities that have high risk are being assessed before they are implemented					

**SECTION FOUR (4)**

**ASSESSMENT OF AUDIT PROCESSES**

*This section is also to assess how activities and conducts are being audited and the audit process and procedures that are used. Kindly tick the space provided “Strongly Agree (1)” “Agree (2)” “Neither Agree nor Disagree (3)” “Disagree (4)” “Strongly Disagree (5)”.*

S/N	DETAILS	1	2	3	4	5
1	There is an Audit committee in the company					
2	There are bodies and/or persons appointed for the activity of internal audit					
3	The company periodically audit its Ethics and Business Conduct or Anticorruption Program					
4	The systems of internal audit include the insider information affairs					
5	The external auditor attend the meetings of the Shareholders Assembly where the reports on performed audits and company's financial reports are reviewed					
6	There are mechanisms and rules for performing supervision and control					
7	There are activity indicators that should suggest to the Internal Audit that preventive audit and control need to be performed					
8	The External Auditor prepare a separate internal document for the board of directors (letter for management)					
9	The External Auditor prepare a separate internal document comprising key shortfalls identified during the procedures of control					
10	The External Auditor prepare a separate internal document for the Company’s accounting and operative procedures, including the suggestions for their improvement					
11	The audit process apply to all departments of the organization					

**RESPONDENT INFORMATION**

❖ Name of institution/organization

.....

❖ Position of respondent

.....