

Kwame Nkrumah University of Science and Technology, Kumasi
INSTITUTE OF DISTANCE LEARNING

The Effects of Bureaucracy on Policy Implementation in the Public Sector
‘A Case Study of Ghana Audit Service, Ashanti Region’

KNUST

By

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DECLARATION

I the under signed do hereby declare that this submission is my own work towards the Commonwealth Executive Masters in Public Administration (CEMPA) and that, to the best of my knowledge, it contains no material previously published by another person nor material which has been accepted for the award of any other degree of the University, except where due acknowledgement has been made in the text.

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DEDICATION

This work is dedicated to my wife, Esther
and children, Dorcas and Edem
for their support, encouragement and love.

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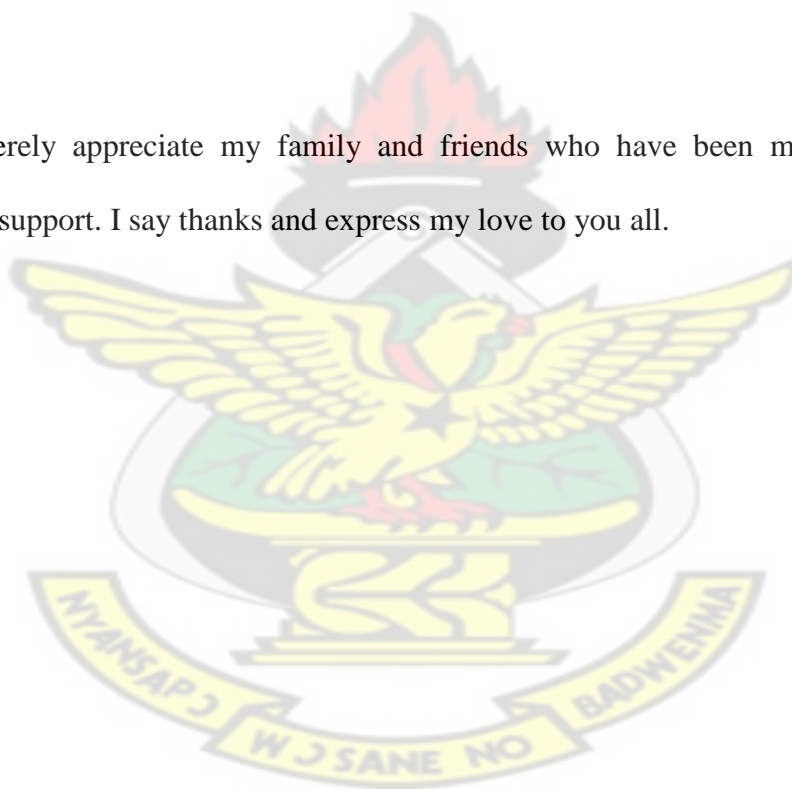
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I express my sincere gratitude to Jehovah Almighty God for how far he has brought me.

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ABSTRACT

Policy implementation is one of the challenges facing public sector institutions. This study attempted to find out the bureaucratic effect of policy implementation within the Ghana Audit Service (GAS), Ashanti Region. In all, 76 structured questionnaires were administered to staff of different ranks in Ghana Audit Service, Kumasi Office. The questionnaires were analysed using Statistical Package of Social Scientist (SPSS), where relationships between variables were established. The results from the study show that there are various policies such as performance appraisal policy, Computer Assisted Audit Techniques and Risk based Audit approach policy etc. within the GAS. However, implementation is poor and affected by bureaucracy, dissemination of information and lack of logistical supports. Most of these policies are formulated from the GAS Headquarters in Accra and rolled to the regional and district offices. Though GAS has means of evaluating and monitoring policies, these structures are less effective resulting in poor implementation of policies. It is therefore recommended that there should be proper decentralization of policy issues to regional and district offices. Furthermore, frequent transfer of staff should also be reduced to enable staff fully benefit from policies implementation programmes rolled out to them. Training Programmes should also be adequately provided to help with appropriate orientation, skills and best practices of techniques to minimize bureaucratic tendencies. It is therefore recommended that further research on effectiveness of policy evaluation mechanism and how to remove bureaucratic bottlenecks within GAS should be carried out.

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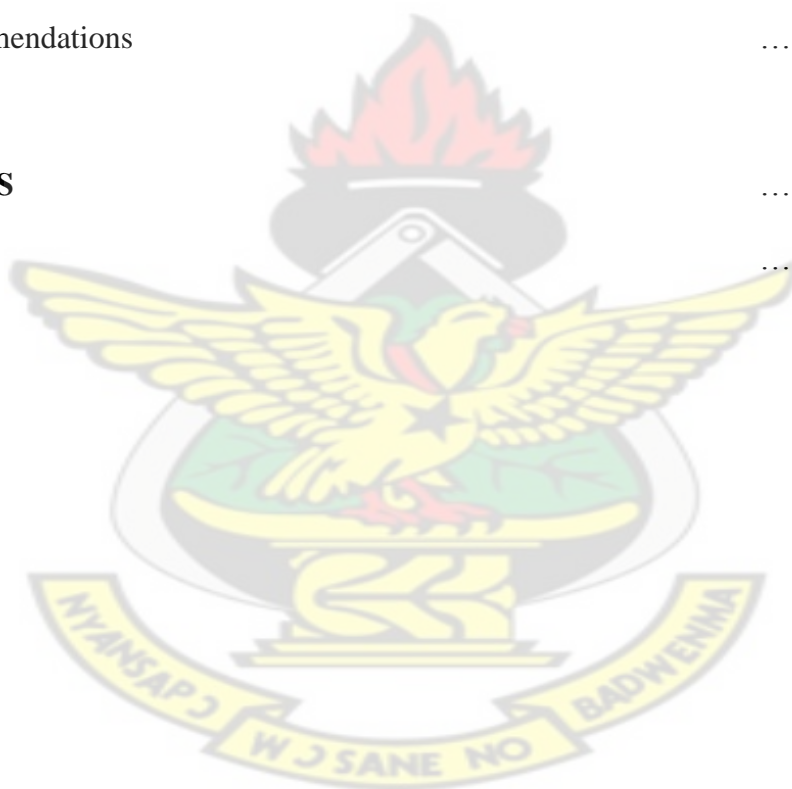
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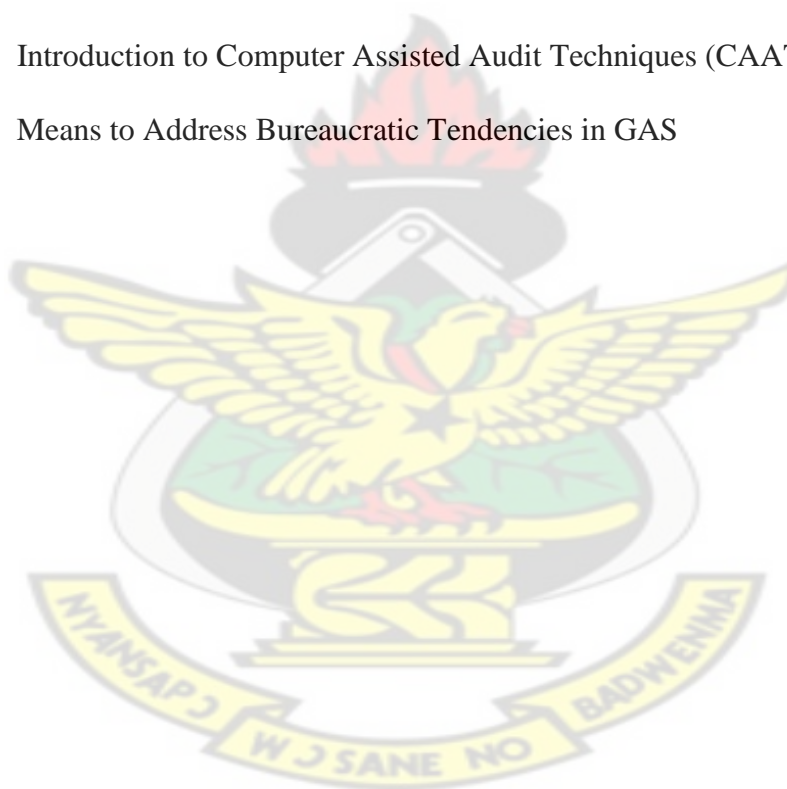
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CHAPTER ONE

INTRODUCTION

1.0 Background of Study

This chapter aims to present the background of the study, the problem statement, objectives, research questions, scope and significance of the study. The rest include limitation of the study, and organization of the study.

Organizations and institutions in many countries in Africa formulate policies to guide them. Thus nations of all kind (big or small) require policies for efficient management of their affairs. These include management of affairs of both public and private sectors and effective steering of governance. In Ghana, similar approach is adopted and policies formulated are aimed at improving the performance of the public sector. This is to enhance acceleration of overall national development (Adei and Boachie-Danquah, 2002).

The Ghana Audit Service was established as a statutory body. It exists as a supreme audit institution of the country bound only by the constitution and the law (Audit Service Act 2000) (Act 584). Its mandate includes auditing public accounts of all public offices in Ghana, including the courts, the central and local government administrations, the Universities and public institutions. It also includes the accounts of any public corporation or other body or organization established by an Act of Parliament, the Bank of Ghana and accounts of a statutory corporation, a state enterprise or a public commercial institution operating under its own enactment (www.ghanaservice.org). The Audit Service is one of the institutions that formulates its own operational policies and

implements them in conjunction with other relevant stakeholders such as the Internal Audit Agency when necessary.

As has been indicated, it is indispensable fact that organizations are managed by policies. However, policy formulation and implementation has often been bedevilled with many challenges of different magnitudes and gravity, many of which have their root cause as bureaucracy. These policy challenges within the public sector such as Ghana Audit Service are not really issues of recent but also things of old that have succeeded in having negative impact on work and prospects of the organizations. Presently, there is little or no documentation on the effect of bureaucracy on policy implementation in Ghana Audit Service. Thus, this study intends to assess the impact of poor policy implementation in the Ghana Audit Service in Ashanti Region.

1.1 Problem Statement

It is well documented world wide that, inadequacies in public policy process caused adversities and financial loss to nations (Price, 2002). One such mishap of public policy implementation in recent times is the current political and economic crisis in Zimbabwe. The causes of which can greatly be attributed to breakdown in public policy process and procedures in that country (Economy of Zimbabwe, 2008). Another key example of problems of public policy process (formulation and implementation) can be seen in the collapse of Enron, the energy giant and WorldCom both of the United States of America (www.floridasecurityfraud.com). These inadequacies are often attributed to bureaucracy in the public sector.

The Ghana Audit Service receives huge injections of funds from the central government to carry out its statutory duties. Without sound policy process and procedures, the attainment of its goals will be impossible. In line with other national policies and Acts like Financial Administration Act (FAA, 2000), the Financial Administration Regulation 2004, the Internal Audit Agency Act, (Act 658, 2003), the Public Procurement Act, (Act 663, 2000), the Audit Service is expected to have establish its operational policies and policy processes in accordance with national procedure and laid down rules. However, the policy procedures in the Audit Service are often marred by bureaucracy. For example with the assistance of European Union, Audit Service benefited from Financial, Performance and Information Technology audit procedures which were introduced to a cross-section of the field staff in line with International Organisation of Supreme Audit institutions (INTOSIA) of which Ghana Audit Service is a member. The rationale behind these programmes was to roll it to the majority of the field staff who were not selected for this programme. In the case of Financial Audit, an advanced Financial Audit Training was also introduced to a selected few. After these short courses, no pilot programmes were rolled out to the few field officers who benefited from such programmes in the Ashanti Region. Since these models were from the advanced countries, where there was enough capacity building, towards the implementation of these approaches, in our case, there was not enough capacity building training programme. Hence the few weeks for such new ways of auditing did not go down very well with the field officers in the thorough understanding of this method. According to a report by Bierstaker et al. (2001) with the financial Performance and Information Technology audit procedures, paperless auditing would be dominating in most Audit Service hence training of staff is very imperative. We were also introduced to Risk-based audit approach with so many technical steps to be followed of which we were only able to use the reporting standard.

Another approach called Afro Sai-e- regulatory approach which is the English-speaking African countries version of the International Supreme Audit Institution (INTOSIA) was also implemented which has about 44 working papers. This is to be generated in a single audit of an entity of which 21 working papers are mandatory. Audit Service has only one training branch which is at our Head Office. It takes time for a single training programme to be rolled to staff in the region since approval has to be sought from the Board and the various sections involved in running such training programme. This comes with the attendant bureaucratic processes involved before the training programme is undertaken. When a training programme is organised, it was only done for selected few who because of the short duration of such loaded technical training programme the beneficiaries of such programmes find it difficult to impart what has been taught them to the majority of field officers who were not privileged to participate in such programme. As a result of this bureaucratic nature of our training programme we are faced with implementation gap in our audit work, forcing us to still use old methods of auditing which are not scientifically based. However, according to Moody (2004), on the job- training for employees in the private sector enable workers acquire both general skills that they can transfer from one job to another and specific skills that are unique to a particular job. Therefore systems need to be put in place to transfer skills acquired to other workers.

1.2 Objectives

The aim of the study is to assess the policy implementation process in Ghana Audit Service and how bureaucracy affects it.

1.2.1 Specific Objectives

1. To examine/assess the official procedure for policy implementation in the Ghana Audit Service.
2. To identify the causes of policy implementation difficulties in the Ghana Audit Service.
3. To identify and evaluate policy monitoring mechanisms established by the Ghana Audit Service.
4. To identify key means of implementing policy effectively that will address the issue of bureaucracy in Ghana Audit Service.

1.3 Research Questions

1. What is the official procedure for policy implementation in Ghana Audit Service?
2. Is policy implementation procedures faced with difficulties?
3. Does policy monitoring mechanism exist in the Ghana Audit Service?
4. Do effective means of implementing policy like training and provision of logistical support address the issue of bureaucracy in Ghana Audit Service?

1.4 Scope of Study

The study was conducted at the Ghana Audit Service, Kumasi. It involved different staff of the Audit Service of various ranks. They included Assistant Auditor General, Directors of Audit, Assistant Directors, District Auditors, Principal Auditors, Senior Auditors, Auditors and other auxiliary staff. People who served in the Service long enough were the ones mostly interviewed because they will be more conversant with the policies within

the service. The emphasis of the study was on the negative impact of bureaucracy on policy implementation within the Audit service.

1.5 Significance of the Study

Policy implementation forms the engine of effective governance and management of public issues. Public sector growth depends heavily on effectiveness of policy implementation. However, bureaucracy hinders implementation of these policies at various levels of organizations of which Ghana Audit Service is no exception. Therefore, there is the need to minimize or eliminate the negative effect associated with poor policy implementation so that organisational goals and sustainable development can be attained.

Because of poor documentation on how poor policy implementation are affecting the Ghana Audit Service, this study would help address this gap, and help policy formulators to keep abreast with these challenges and perform their duties and responsibilities more effectively. Furthermore, the study would also serve to provide more knowledge and add to literature that would generate future research into this area.

1.6 Limitation of the Study

Within the scope of the study, a problem of getting some respondents to provide information willingly was encountered. Furthermore, some important official documents relating to policy issues were not released to help gather further information to confirm certain facts from respondents. Therefore referencing some of the information from records was not detailed. Time and resource constraints also limit the study.

1.7 Organisation of the Study

The research report was organised into five chapters:

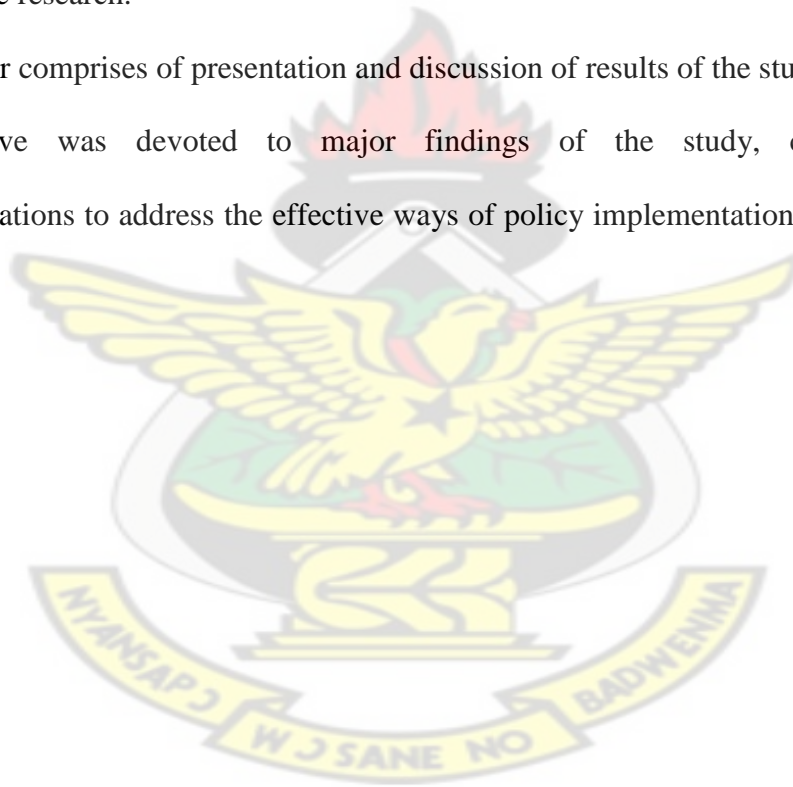
Chapter One focused on background of the study and problem statement of the research.

Chapter Two was concerned with review of relevant literature on the policy implementation in public sector and that of Ghana Audit Service.

Chapter Three focused on detailed research methodology and approaches followed to carry out the research.

Chapter four comprises of presentation and discussion of results of the study.

Chapter five was devoted to major findings of the study, conclusion and recommendations to address the effective ways of policy implementation in Ghana Audit Service.



CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

In this chapter, a review of a range of literature and relevant documents are presented. It focuses on policy and its related issues.

2.1 What is Bureaucracy?

Bureaucracy as defined by customers and employees is an array of negative forces, attitudes or actions that are damaging to customer and employee satisfaction.

Because bureaucracy is concerned with people in organization, it is damaging to organizational effectiveness. It weakens employee morale and commitment. It divides people within the organization against each other, and misdirects their energy into conflict or competition with each other instead of mission achievement. According to Max Weber cited in Johnston (2011) six major principles were noted about bureaucracy. These were as follows:

A formal hierarchical structure: In an organization, each level controls the level below and is controlled by the level above. A formal hierarchy is the basis of central planning and centralized decision making.

Management by rules: Controlling by rules allows decisions made at high levels to be executed consistently by all lower levels.

Organization by functional specialty: Work is to be done by specialists, and people are organized into units based on the type of work they do or skills they have.

An "up-focused" or "in-focused" mission: If the mission is described as "up-focused," then the organization's purpose is to serve the stockholders, the board, or whatever agency empowered it. If the mission is to serve the organization itself, and those within it, e.g., to produce high profits, to gain market share, or to produce a cash stream, then the mission is described as "in-focused."

Purposely impersonal: The idea is to treat all employees equally and customers equally, and not be influenced by individual differences.

2.1.1 Effect of bureaucracy within an organization

In an organization, each department has its own agenda. Some departments do not cooperate to help other departments get the job done. This leads to delays in proceedings resulting in ineffective implementation of policies. In addition, heads of departments feels responsible first for protecting the department, its people and its budget, even before helping to achieve the organization's mission also another bureaucratic form (Johnston, 2011). Work environment also have a strong bureaucratic effect on organization's output. It includes large amounts of unhealthy stress on people which reduce their output. Internal communications to employees within the organization which is poor causing distortion to reflect what the organization would like to be, rather than what it really is. Furthermore, employee's mistakes and failures being denied and covered up or ignored have negative effect on the organization. Because of bureaucracy, responsibility for mistakes and failure tends to be denied, and where possible, blame is shifted to others (Johnston, 2011).

Bureaucracy has effect on policies, practices and procedures within an organization. It tends to grow endlessly and to be followed more and more rigidly (Johnston, 2011). It retards policy implementation and hence growth of organizations. However, bureaucratic effects also arise from political influence. There is political in-fighting, with executives

striving for personal advancement and power. Promotions are more likely to be made on the basis of politics, rather than actual achievements on the job. Thus have strong effect on organization's performance.

2.1.2 Characteristics of Bureaucratic Organizations

These are some of the major characteristics of what is called the bureaucratic forms in organization. According to Johnston (2011), they are:

(1) Most employees blame their organization's bureaucracy on senior management. They assume that management must want it, or it wouldn't be tolerated.

(2) Senior managers do not want or like bureaucracy any more than the rest of the employees. The detestable effects of bureaucracy victimize everyone, regardless of level. Senior managers have not known what to do to get rid of it. Executives have tried many things to eliminate bureaucracy, but the program-of-the-year approach generally has not worked, because they have been fighting symptoms, not the root cause.

(3) The root cause of bureaucracy is the organizing model. The bureaucratic form is so pervasive that its destructive nature is seldom questioned.

(4) Management people in the organization must learn and use new ways of managing people and affairs. They will need to learn what they have been doing that adds to the bureaucracy in the organization. They will need to learn new ways of doing their jobs that diminish the amount of bureaucracy within the organization. Most importantly, they will need to provide empowerment for those who work for them, and protection and coaching to those who accept and act upon the offered empowerment.

2.1.3 Minimization of Bureaucracy in Organization

Organizations that have witnessed bureaucratic forms can reduce the amount of bureaucracy by changing one or more of the basic organizing principles. It could either be temporarily or permanently. Johnston (2011) enumerated steps for de-bureaucratizing by changing basic organizing principles as follows:

- a. Make an assessment of the present state of the organization to learn how much permission to change and commitment to change is available from stakeholders and senior management.
- b. Depending on the amount of available commitment, choose the optimal goal state: a modest goal, a moderate goal, or an ambitious goal.
- c. The goal state will suggest the strategy for changing the organization. The strategy will range from a minimum effort based mostly on training to a maximum effort based on reorganization and a new way of managing called "continuous improvement."
- d. Continuous improvement is an entirely new way of operating in which the people closest to the product or customer, working in teams, are empowered to continuously improve the organization's quality, service, or both. Continuous improvement requires three things:
 - (i) A "shadow" organization chartered to make the changes necessary in the existing organization to achieve the desired goal state.
 - (ii) New forms of qualitative customer feedback from internal and external customers to be used to drive changes in quality, service, or both.

(iii) Training for employees enabling them to work in teams, to accept the offered empowerment, to identify and prioritize root causes of problems, and to find solutions they will use to continuously improve quality, service, or both.

2.1.4 Some Benefits of Bureaucracy in Organizations

A major benefit of bureaucracy in organizations is that top executives or management would have control over the entire organization. This enables clients of the organization to know who to hold responsible when they encounter problems. Therefore in an organization in which the senior people were educated and the workers were less, it seemed vital to concentrate on control.

Organizations that are managed by rules and regulations there is control and consistency. Thus bureaucratic forms though hindering progress, allow management to exhibit full control on the organization. For instance, if the entire organization was managed by rules, then top management could be sure that the organization would be controlled by their decisions (Johnston, 2011).

Most of the public sector offices are government agencies. Bureaucracy within these organizations theoretically results in people serving government but the head of agencies. In addition, because of specialization of different departments within the organization, bureaucratic forms promised accountability and expertise control of affairs in these departments.

2.2 Meaning of policy

Policy is typically described as a principle or rule to guide decisions and achieve rational outcome(s). Policy can be considered as a "Statement of Intent" or a "Commitment". Policy may also refer to the process of making important organizational decisions, including the identification of different alternatives such as programs or spending priorities, and choosing among them on the basis of the impact they will have. Policies can be understood as political, management, financial, and administrative mechanisms arranged. The term may apply to government, private sector organizations and groups, and individuals. According to a report by Torjman (2005), there are different ways to look at policy.

2.2.1 Substantive and administrative policy

The first is concerned with the legislation, programs and practices that govern the *substantive* aspects of community work. This dimension of this policy includes, for example, income security, employment initiatives, childcare services and social exclusion. The second type of policy focuses largely upon administrative procedures. These involve, for instance, the collection of statistical information on neighbourhoods and the evaluation of complex community programs.

2.2.2 Vertical and horizontal policy

Substantive and administrative policy can be further classified as vertical or horizontal policy. The former refers to policy that is developed within the organization that has responsibility for its implementation.

Vertical policy is what we think of as the normal or traditional way in which policy decisions are made. Vertical policy is developed within a single organizational structure

and generally starts with broad overarching policy, sometimes called “corporate” or “framework” policy. Such decisions are made at head office and guide subsequent decisions throughout the organization. At the regional level we might develop regional or “strategic” policy, which translates the national decisions to the regional level, taking into consideration the specific context. Finally, the regional policy is made specific enough to guide operational decision-making (Smith, 2003).

2.2.3 Reactive and proactive policy

Policy can also be categorized as reactive or proactive. Reactive policy emerges in response to a concern or crisis that must be addressed – health emergencies and environmental disasters are two examples (Torjman, 2005). Proactive policies, by contrast, are introduced and pursued through deliberate choice.

2.2.4 Current and future policy

Finally, there is another way to categorize various policies: those that are currently on the public agenda and those that are not (Smith, 2003). Issues already on the public policy agenda (e.g., health care) often have high profile. A formal process to amend or improve the existing arrangement generally is in place.

2.3 Importance of policy

Policy is a broad concept that embodies several different dimensions. Public policy seeks to achieve a desired goal that is considered to be in the best interest of all members of society. Examples include high unemployment, an innovative economy, active trade, high

educational attainment, decent and affordable housing, minimal levels of poverty, improved literacy, low crime and a socially cohesive society (Torjman, 2005).

2.4 Policy formulation

Policies are formulated to address specific task or issues. These issues could be public or private. However, the nature of these issues or problems is often ill-defined, have political as well as purely technical aspects and sometimes lack a good cause-effect knowledge base. Furthermore, this issues may be solved but new problems may emerge, which their solution often involves trade-offs between cost and effectiveness. Adequacy and fairness of the problem results may be hard to measure (PIANGO / ADB RETA, 2007).

In policy formulation, steps are taken. This review adopted steps drawn in module course in Public Policy Analysis developed to trained staff of Regional Civil Society Organization, Fiji. They include the following:

1. Define the problem

State the problem meaningfully by determining the magnitude and extent of the problem. Eliminate irrelevant material and locate similar policy analyses. At this level, policy formulators need to think about the problem, delineating the boundaries of the problem, developing a fact base, and listing goals and objectives for policy solutions. In addition, policy envelope (key players) will be identified with preliminary costs and benefits.

In problem definition, the first thing the policy analyst must do is to ask: 1) Does a problem exist? 2) Can anything be done about it? 3) Does the client have the power? If the answers are no, then there is no point in doing a policy analysis.

Difficulties in public policy problem definition: 1) accepting the client's definition of the problem, 2) looking only for the simple and obvious, 3) thinking that any and all problems need a public solution, 4) confusing the need for short-versus long-term solutions 5) confusing the values of individuals versus collectivises.

2. Determine the objectives

The criteria and their measures should be unambiguous. They should be relatively straightforward and simple to measure. Their application should produce uniform results, no matter who does the measuring of different alternatives. And repeated measurements of the same alternative should produce the same results, again, no matter who does the measuring. Types of criteria include:

- Economic criteria (most policy analysis involves at least one economic criterion e.g. impacts on the economy, on expected public sector revenues, on government spending, etc)
- Equity criteria (there is no universally agreed or right answer for how benefits and burdens should be distributed in society -that is essentially a political decision -however, there are guidelines for equity, such as non-discrimination, and the same treatment for those equally situated)
- Technical criteria (including technical feasibility, effectiveness, measurability)
- Political criteria (considerations include acceptability, appropriateness, legality, responsiveness)
- Administrative criteria (considerations include authority, commitment, capacity, support)

Every time a policy problem is identified, some statement of goals is adopted. The goals are what the adopted policy alternative should accomplish. Goals are broad, formal, long-term problem-solving achievements that are desired. Goals are translated into objectives. Objectives are more concrete statements about desired end states, with time tables, target populations, and resource limits. Criteria are the measurable dimensions of objectives. Criteria are used to compare how close different proposed policy alternatives will come to meeting the goals of solving the problem. Criteria set the rules to follow in analysing and comparing different proposed policy alternatives (solutions). One difficulty in specifying criteria and measures is that many problem statements have vague, fuzzy, or even conflicting goals. It is often necessary in order to get consensus on taking some action about the problem. But this complicates the selection of criteria (PIANGO / ADB RETA, 2007).

3. Identify alternative policies

Before alternatives can be generated, the problem must be correctly identified and relevant criteria for judging alternatives must be specified. At first, the policy analyst can generate a large number of alternatives, but later reduce them to a manageable size (between four and seven). Consider alternatives like the status quo, but also radically different. Consider what may be possible under different circumstances.

4. Assess alternative policies

Select appropriate methods and apply them correctly. Estimate expected outcomes, effects, and impacts of each policy alternative and predict that outcomes meet the desired goals, so that some alternatives can quickly be discarded. Continue in-depth analysis of alternatives that make the first cut. Choose a format for display of alternatives and show

strengths and weaknesses of each alternative. The best and worst case scenario for each alternative should be described using matrices, reports, lists, charts, scenarios, arguments etc. Analytical tools that can also be used include forecasting, cost-benefit analysis (including sensitivity analysis), risk analysis, and environmental impact assessment.

Before alternatives can be generated 1) the problem must be correctly identified, and 2) relevant criteria for judging alternatives must be specified. At first, the policy analyst can generate a large number of alternatives, but later reduce them to a manageable size (between four and seven). Consider alternatives like the status quo, but also radically different. Consider what may be possible under different circumstances.

Sources of alternative policies include:

- The status quo or no action alternative
- Experiences of others with similar problems, from reported research findings etc
- Re-define the problem from others' points of view, including opponents of any change
- Consider the ideal, and then apply political, economic, and other constraints.
- Quick surveys, literature review, case studies, develop typologies / use analogies, expert opinion, brainstorming, feasible manipulation, modify existing solutions etc.

Pitfalls to avoid include:

- 1) Too much reliance on past experience
- 2) Failure to capture ideas and insights (listen, write them down, and record them)
- 3) Too early closure on problem definition

- 4) Setting a policy preference too soon before all the alternatives is known
- 5) Criticising new ideas as they are offered
- 6) Some alternatives are ruled out too early on
- 7) Failure to re-consider discarded alternatives if conditions change (PIANGO / ADB RETA, 2007).

5. Choose course of action

Policy assessment techniques do not determine which policy should be adopted. Policy analysis presents the benefits and drawbacks of each alternative, but in addition, one or more decision rules are needed in order to determine which policy is the "best." The policy analyst is often faced with trying to present multiple policy alternatives, which have been assessed in terms of multiple decision criteria. There are various methods, which can be used to display this information in a way that facilitates decision-making. Methods include paired comparisons, satisfying, grading method, lexicographic ordering, weighted decision criteria, Groller scorecard etc.

6. Monitor implementation

Policy maintenance refers to keeping the policy or program going after it is adopted. Policy monitoring refers to the process of detecting how the policy is doing. To monitor a policy, some data about the policy must be obtained. A good implementation plan will suggest some ways in which ongoing data about the policy can be generated in the regular course of policy maintenance, for example, from records, documents, feedback from program clients, diary entries of staff, ratings by peers, tests, observation, and physical evidence.

7. Evaluate after implementation

Policy evaluation is the last step in the policy process. It may ask deep and wide-ranging questions, such as: was the problem correctly identified, or was the correct problem identified or were any important aspects overlooked etc. When policies fail to have the intended effect, it is usually due to one of two types of failure: theory failure, or program failure. Policy evaluation applies accepted social science research methods to public programs. The same research designs used in laboratory experiments are not always practicable in the field, but the same principles can guide the planning and execution of policy evaluation. The methods used in evaluation could be:

- **Before-and-After Evaluation:** a policy is evaluated for the changes it has produced since its implementation; the situation is controlled to exclude other possible influences on the outcome.
- **With-and-Without Evaluation:** a policy is evaluated for producing changes in the target population, compared to another population without the policy.
- **After-Only Evaluation:** the extent to which the policy goals were achieved, compared to the state of affairs before the policy was implemented; but the situation is not controlled to exclude other possible influences on the outcome.
- **Time-Series Evaluation:** the changes produced by the policy, tracked over a long time period (PIANGO / ADB RETA 2007).

2.5 Policy Implementation

Policy implementation is one of the major problems confronting developing nations. Policy implementation is explained in so many ways. Some of the explanations are as follows: According to Adamolekun (1983), policy implementation refers to the activities

that are carried out in the light of established policies. It refers to the process of converting financial, material, technical and human inputs into outputs – goods and services (Egonmwan, 1984). Edwards III (1980) defines policy implementation as a stage of policy making between the establishment of a policy (such as the passage of a legislative act, the issuing of an executive order, or the promulgation of a regulatory rule) and the consequences of the policy for the people whom it affects. It also involves a wide variety of actions such as issuing and enforcing directives, disbursing funds, making loans, assigning and hiring personnel, etc Makinde, (2005).

Policy implementation and service delivery are critical for both the public and private sectors. Problems associated with policy implementation occur when the desired result on the target or beneficiaries are not achieved. Such problems arise because of missing of certain critical factors. These critical factors are communication, resources, dispositions or attitudes and bureaucratic structure. Edwards III, (1980). These factors operate interactively to hinder policy implementation.

Communication is an essential ingredient for effective implementation of public policy. Through communication, orders to implement policies are expected to be transmitted to the appropriate personnel in a clear manner while such orders must be accurate and consistent. Inadequate information can lead to a misunderstanding on the part of the implementors who may be confused as to what exactly are required of them. Makinde, (2005).

Another policy implementation problem is inadequate resources. Resources include both the human and material such as adequate number of staff who are well equipped to carry

out the implementation, relevant and adequate information on implementation process, the authority to ensure that policies are carried out as they are intended, and facilities such as land, equipment, buildings, etc. as may be deemed necessary for the successful implementation of the policy. Without sufficient resources it means that laws will not be enforced, services will not be provided and reasonable regulations will not be developed. Makinde, (2005).

Another key factor that affects policy implementation is disposition or attitude. Most implementors can exercise considerable discretion in the implementation of policies because of either their independence from their nominal superiors who formulate the policies or as a result of the complexity of the policy itself. The way the implementors exercise their discretion depends, to a large extent, on their disposition toward the policy. Therefore the level of success will depend on how the implementers see the policies as affecting their organizational and personal interests. Makinde, (2005).

Problem of policy implementation can still arise if there is no efficient bureaucratic structure especially when dealing with complex policies. A report by Edward III (1980) showed that where there is organizational fragmentation it may hinder the coordination that is necessary to successfully implement a complex policy especially one that requires the cooperation of many people. It may also result in wastage of scarce resources, inhibit change, create confusion, lead to policies working at cross-purposes and, at the end, result in important functions being overlooked.

In developing countries, public policy implementation is connected with problems that are intertwined with basic and political conditions. Governments conduct public policies

in order to improve the quality of life and find they are restricted by the weak extractive capacity of the state in relation to the economy as well as by the dissipation of any resources through corruption. Lane and Ersson, (2000).

2.6 Gaps in Policy Implementation in Developing Countries

In developing countries, some peculiar problems are associated with policy implementation. These are usually problems that lead to implementation gap and which can be traced not only to the policy itself but also to the policy maker and the policy environment. Implementation gap can arise from the policy itself when such a policy emanates from government rather than from the target groups. By this, it means that planning is top-down. And, by implication, the target beneficiaries are not allowed to contribute to the formulation of the policies that affect their lives. This is usually what happens in most developing nations. Makinde, (2005). For policy to be successful they should involve target groups and they should allow for participatory system, whereby policy makers plan with the people rather than for the people in meeting their felt needs. Such participation will give the target groups a sense of belonging as well as get them committed to the successful implementation of the policy. Most of the time, the target beneficiaries were not involved at the planning stage. And this eventually resulted in implementation gap.

Another cause of implementation gap is the failure of the policy makers to take into consideration the social, political, economic and administrative variables when analysing for policy formulation. A policy that runs contrary to the manifesto of the government in power may suffer at the implementation stage because it may lack support, both financial

and administrative. Also, failure to take the economic variable into consideration may also spell doom to policy implementation. Lack of funds will only result in the inability of the policy implementors to function, as they should. Makinde, (2005).

Other serious problems are that of bribery and corruption which have contributed greatly to the failure of policy implementation in developing countries. For example, implementation problem may arise in a situation where huge amounts are earmarked for a project but the officers in charge of implementation steal such amounts or a substantial part of the amounts. Makinde, (2005).

In addition to the problems stated above, Egonmwan (1991) identified some other problems that affect policy implementation in developing countries. Among them are: inadequate definition of goals; over-ambitious policy goals; and choice of inappropriate organizational structure in implementation of policies. Inadequate definition of goals makes a policy to lack clarity, internal consistency and compatibility with other policy goals with the result that the successful implementation of such a policy becomes problematic. With regard to over-ambition in policy formulation, in developing countries like Nigeria, many policies tend to be over-ambitious, sweeping and fundamental in nature. This is as a result of some of those countries being influenced by special conditions that affect how programmes and policy goals are decided. Makinde, (2005).

Regime reshuffling has is another factor which affect policy implementation. When a regime of administration is over, most of their policies are changed by the new management. This affects continuity of policies and hence performance of some projects. Furthermore, this also results in financial loss to the organization. In Africa there is also general regime instability.

2.7 Policy Development and Decision-Making Process

A public policy is a deliberate and (usually) careful decision that provides guidance for addressing selected public concerns. Policy development can be seen, then, as a decision making process that helps address identified goals, problems or concerns. At its core, policy development entails the selection of a destination or desired objective.

The actual formulation of policy involves the identification and analysis of a range of actions that respond to these concerns. Each possible solution is assessed against a number of factors such as probable effectiveness, potential cost, resources required for implementation, political context and community support. In short, any given policy represents the end result of a decision as to how best to achieve a specific objective. Most people actually apply a similar process in the decisions they make in their everyday lives – even around fairly in consequential choices.

2.8 Policy Monitoring and Evaluation

Policies are implemented to achieve specific aim. There are several reasons why monitoring and evaluation of policies are necessary and carried out. They include:

1. Monitoring and evaluation enables a comprehensive assessment of effectiveness and impacts of the policy by implementors.
2. Monitoring and evaluation is not only an instrument to measure progress in attaining benefits but also should be considered an intrinsic part of this progress.
3. Monitoring and evaluation ensures that accountability is a critically important issue based on transparent procedures, oversight, and data-based reporting
4. Monitoring and evaluation helps the entire organization or enterprise to become progressively more cost-effective by building on the lessons of both successes and

failures early enough for them to make a difference. To accomplish this, monitoring and evaluation ensures that what is being learned is effectively disseminated. (GEF, 2002).

2.9 Monitoring and Evaluation Criteria of Policies

In general, monitoring and evaluation practices explore five criteria for assessment of policies. These five specific monitoring and evaluation criteria are used in combination to provide the decision-maker with essential information in connection with present and future decisions concerning the policy.

- I. **Impact:** Measure both the positive and negative, foreseen and unforeseen, changes to and effects on society caused by the policy (ies) under evaluation.
- II. **Effectiveness:** Measures the extent to which the objective has been achieved or the likelihood that it will be achieved.
- III. **Efficiency:** assesses the outputs in relation to inputs, looking at costs, implementing time and economic and financial results.
- IV. **Relevance:** gauges the degree to which the policy at a given time is justified within the organization's environment and development priorities.
- V. **Sustainability:** measures the extent to which benefits are gained from the policies relative to the period without the policy (GEF, 2002).

Monitoring Program

A monitoring system is an essential tool for improved performance, planning, and portfolio and project or program management. One of the elements of this monitoring program is the monitoring of a policy progress in implementation and in achieving its

overall goals. In addition, and on the basis of a minimum common format, each policy will build into its design a monitoring and evaluation component. This would include a baseline assessment, at a level appropriate to each project, to establish the conditions existing prior to policy implementation and a monitoring program carried out during implementation which may include, where appropriate, participatory modes of monitoring and evaluation. An important outcome of the monitoring program at the project level is the annual portfolio performance reports, which provide an analysis of the aggregated results of individual project monitoring (GEF, 2002).

Evaluation Program

The types of policy evaluations conducted by the various departments responsible for the policy implemented include mid-term reviews, implementation completion reports, performance audit reports, and independent terminal evaluations. These departments are responsible for the implementation of the policy evaluations together with the GAS. A distinction should be made between internal reviews performed by staff in the responsible operational division and evaluations carried out by persons who are independent of policy operations. The latter may be conducted by staff members of the evaluation departments or external evaluators on contract (GEF, 2002).

2.10 Strategic Management Capacities for Implementing Policy

Strategic management capacities are important to enable policy implementers to deal with the challenges of policy reform. Strategic implementation management can be thought of in terms of a conceptual capacity to look outward, look inward, and look forward. CDG, (2001).

Looking outward; the tendency of managers to concentrate on the pursuit of day-to-day bureaucratic routines to the exclusion of being proactive or attentive to performance is well recognized. Policy implementers need to build capacity to extend their focus beyond the boundaries of their individual organizations. This means becoming more aware of who and what respond is appropriately. In essence, this calls for capacity in strategic planning and management. It includes the ability to identify key stakeholders; create opportunities for participation; forge partnerships among public, private, and voluntary sectors; set feasible objectives; build constituencies for change; and resolve conflicts. CDG, (2001).

Looking inward; efficient internal structures, systems, and procedures are important for achieving results. Critical to this kind of capacity are efficient and effective ways to design and implement programs; to set up and manage organizations; to hire, train, and motivate personnel; and to allocate, monitor, and account for financial and other resources. Without achieving some minimal level of operational efficiency, it is difficult to think or act strategically.

Looking forward; the third capacity relates to bringing together strategy, structure, and resources to achieve policy goals. It includes attention to sustainability, which implies the capacity to be anticipatory and proactive, not just responsive and reactive. Dealing with what is critical today is not enough. Policy implementers must be capable of identifying and preparing for what will be critical tomorrow and the next day as well. This includes operational capacity in evaluation and monitoring; but extends beyond to those more intangible capabilities, such as leadership, agenda-setting, and visioning. CDG, (2001).

2.11 Addressing Challenges of Policy Implementation

The policymakers need to build genuine consensus among all stakeholders on the aims of policy implementation concerning a particular program. If all people are involved, then actual making of the progress of the policy would easily be attained. Roseveare, (2008).

At the same time, all political players and stakeholders need to develop realistic expectations about the policy program being implemented. Stakeholders, especially grassroots staff who are the policy are concerned need to be fully involved in designing and formulating the policy changes. Policymakers are also sometimes tempted to transform indicators that can be measured into goals and targets for projects, because they can be used to show progress over time. However, this approach can crowd out other goals that may have important underlying merits and that society may consider important. Roseveare. (2008).

2.12 The Ghana Audit Service (GAS)

In 1910, the Ghana Audit Service (GAS) was created in London as a colonial audit department. Originally called the Gold Coast Audit Department, it later became known as the Auditor-General's Department. The 1969 Constitution of Ghana extended financial and administrative autonomy to the agency, and the 1972 Audit Service Decree established it as the GAS and strengthened its independence by establishing a seven-member Audit Service Board as its governing body. The board consists of the chairman, four representatives appointed by the president acting in consultation with the Council of State, the auditor-general, and the head of the Civil Service. The Audit Service Act of 2000 (Act 584), which derives most of its provisions from the 1992 Constitution, further enhanced the mandate of the GAS.

2.12.1 Mission

The GAS exists to promote good governance-transparency, accountability, and probity-in the public financial management system of Ghana by auditing the management of public resources in accordance with recognized international auditing standards and reporting to Parliament. Its vision is to become one of the leading supreme audit institutions in the world by 2010, delivering professional, excellent, and cost-effective auditing services (Ghana Audit Service Corporate Plan, 2003).

2.12.2 Mandate

By law, the GAS is required to audit all public accounts of Ghana and report on them to Parliament within 6 months after the end of each financial year. Its mandate includes accounts of the courts, central and local government administrations, public universities and other schools, and all public corporations or other bodies or organizations established by an act of Parliament.

The auditor-general also has authority to conduct compliance, financial, and performance audits on his own initiative or at the request of the president or Parliament (Ghana Audit Service Corporate Plan, 2003).

2.12.3 Audit Procedures and Functions

The public accounts of Ghana and of all public offices or organisation established by an Act of Parliament shall be audited and reported on by the Auditor-General. For this purposes the Auditor-General or any person authorised or appointed for the purpose by the Auditor-General shall have access to all books, records, returns and other documents including documents in computerised and electronic form relating to or relevant to those

accounts. The Auditor-General should keep the public accounts of Ghana, all persons and institutions in such a form as the Auditor-General shall approve and shall be subject to review. An internal auditor of an organisation or body shall submit a copy of each report issued because of internal audit work carried out to the Auditor-General. All financial and accounting systems in respect of the accounts shall be subject to prior approval of the Auditor-General and any change in such system shall be notified to the Auditor-General and shall be subject to prior approval before implementation. Any head of a public institution or other body subject to auditing by the Auditor-General who fails to comply with this is liable to be surcharged with the cost of any loss occasioned by defective internal controls of auditing.

The Bank of Ghana, after the end of the first six months of its financial year; and after the end of its financial year, submit to the Auditor-General for audit, a statement of its foreign exchange receipts and payments or transfers in and outside Ghana.

In respect of the accounts of a statutory corporation, a state enterprise or a public commercial institution operating under its own enactment, the Auditor-General or any person appointed by him shall upon the examination of the accounts of the body or institution, express his opinion as to whether the accounts present fairly financial information in accordance with the applicable statutory provisions, stated accounting policies of the Government and is in accordance with generally accepted accounting standards and essentially consistent with that of the preceding year (www.intosaiiiaudit.org).

2.13 The Structure of Ghana Audit Service

The Ghana Audit Service was established on a legal base as the supreme audit institution of the Confederation bound only by the constitution and the law. The Ghana Audit Service has five (5) main departments. The Auditor-General of Ghana is the head of the Ghana Audit Service. A Deputy Auditor-General (DAG) heads each department. These departments are:

2.13.1 Central Government Audit Department (CGAD)

The CGAD has the primary responsibility for the audit of all the Ministries, Departments and Agencies (MDAs) of Central Government, including Ghana's foreign missions abroad. For this purpose, the Audit Service has offices in most MDAs in Accra. At the Regional and District levels, audits of MDAs are carried out by offices located in those regions and districts.

2.13.2 Commercial Audit Department (CAD)

The CAD is responsible for the audit of Public Boards, Corporations, the Bank of Ghana, tertiary and other Statutory Institutions.

2.13.3 Educational Institutions and District Assemblies (EIDA)

EIDA is responsible for the audit of entities including all the Metropolitan, Municipal and District Assemblies, Pre-University public Educational Institutions, Traditional Councils

2.13.4 Performance Audits Department (PAD)

This department is made up of three sections, namely: Performance Audit, Special Funds Audit, and Information Technology Audit

Section 13(e) of the Audit Service Act 2000, (Act 584) mandates the Auditor General to audit programmes and activities of public offices with due regard to economy, efficiency and effectiveness in the use of resources.

2.13.5 Finance and Administration (F&A)

This department provides support services to all audit staff across the country. It is made up of units such as Accounts, Budget, Payroll, Human Resource, IT Technical, Training and Human Resource Development, Estates, Procurement, Transport, Security and Stores and Correspondence

2.13.6 Other Units

There are other units which come directly under the Auditor-General's office such as Internal Audit, Legal, Public Affairs, Quality Assurance, Parliamentary and Planning, Research, Monitoring and Evaluation Unit

2.13.7 Regional and District Audit Offices

Besides the five main departments in the Service there 10 regional offices located in the various political regional capitals and there are also 58 District Audit Offices throughout the country. The Regional offices are headed by Assistant Auditors General whereas the district offices are headed by Directors, Assistant Directors and in some cases Principal Auditors (Ghana Audit Service Corporate Plan, 2003).

2.13.8 Independence of the Audit Service

As explained earlier in this chapter, the establishment of the Audit Service is backed by law and Parliamentary Act, Audit Service Act, 2000, Act 584. Under the law and Act various conditions of service must be satisfied to enable the Auditor-General to secure the needed independence to facilitate the conduct of its mandate. The Ghana Audit Service is established on a legal base as the supreme audit institution of the Confederation bound only by the constitution and the law. The Auditor-General of Ghana is the head of the Ghana Audit Service.

The Auditor-General or any person appointed by him shall upon the examination of the accounts of the body or institution, express his opinion as to whether the accounts present fairly financial information in accordance with the applicable statutory provisions, stated accounting policies of the Government and is in accordance with generally accepted accounting standards and essentially consistent with that of the preceding year.

The Auditor-General shall, upon receipt of the annual statement of public accounts required, under sections 40 and 41 of the Financial Administration Decree, 1979 (S.M.C.D. 221), to be made by the Controller and Accountant-General, examine the

statement and certify whether in his opinion the statements present fairly financial information on the accounts in accordance with accounting policies of the Government and consistent with statements of the proceeding year in accordance with best international practices, and may state such reservation or comment that he considers necessary (Ghana Audit Service Corporate Plan, 2003).

The Auditor-General may in addition to the audit of public accounts, carry out in the public interest such special audits or reviews as he considers necessary and shall submit reports on the audits or review undertaken by him to Parliament (Ghana Audit Service Corporate Plan, 2003).

2.14 Accounting Policies in Ghana Audit Service

Notwithstanding the independence status of the Audit Service, part of its financial and accounting functions are still run by the Controller and Accountant General under the auspices of the Ministry of Finance and Economic Planning.

The Service operates under the “Modified Accrual System of Accounting” and thus handles all financial processes and transactions by herself except for its payroll which is still handled by the Controller and Accountant General as part of the national payroll system.

Internally GAS runs ACCPAC Accounting package for its accounting transactions. With this all financial transactions of the various districts offices are collated into a composite accounts or accounting report at the regional level by regional finance officers who forward same to the head office in Accra for further consolidation into a corporate accounts of the service as a whole.

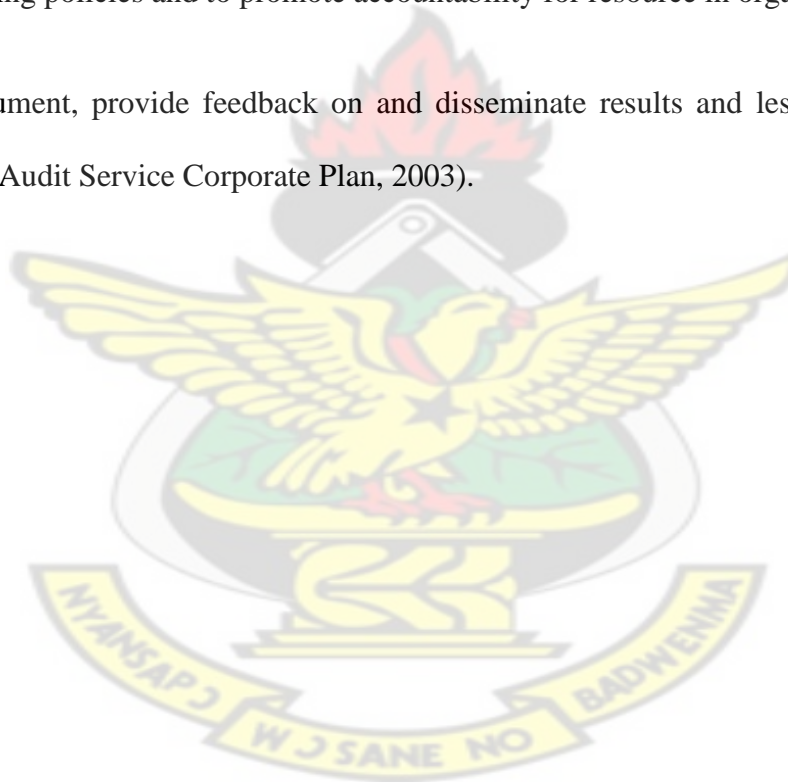
2.15 Policy Monitoring and Evaluation within the Ghana Audit Service

Monitoring and evaluation of policy in Ghana Audit Service is done to achieve some aims, amongst which are:

To monitor and evaluate results and impacts of policy activities. Policies are formulated and carried out to achieve some specific tasks. These needs to be assess to determine the effect and gaps of the policy implications.

To provide a basis for decision-making on amendments and improvements of accounting policies and to promote accountability for resource in organizations.

To document, provide feedback on and disseminate results and lessons learned (Ghana Audit Service Corporate Plan, 2003).



CHAPTER THREE

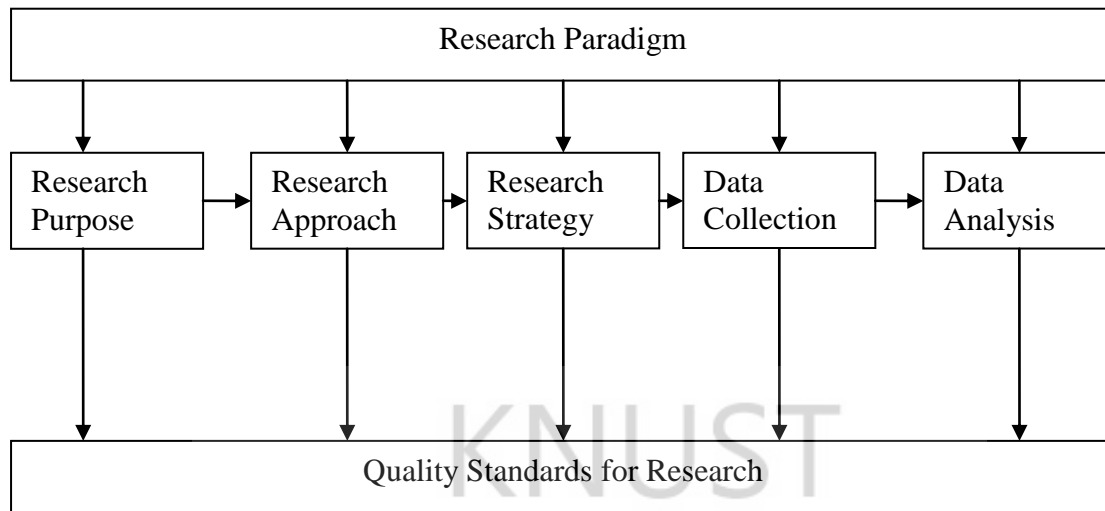
METHODOLOGY

3.0 Introduction

In order to answer the research questions posed for the study, and attain the objectives stated in Chapter One, the case study research design, using both quantitative and qualitative data collection methods were, employed in this study. This chapter therefore deals with the methodology that was adopted in conducting the study. It describes, and justifies where necessary, the methods and procedures used. It includes sections on, research approach, and research design, description of the study population and the sampling procedures used. It also covers the methods of data collection and the data collection instruments that were used in the study and discusses validity and reliability issues applied to the study, ethical considerations and procedures for data analysis and finally, discusses problems encountered during data collection and presents an evaluation of the methodology used to conduct the study.

The conduct of any type of research should be governed by a well defined research methodology based on scientific principles. Eldabi et al (2002) suggested a series of steps as a research paradigm to be followed in the methodology of a research study. However, certain quality criteria such as reliability and validity need to be observed as demonstrated in the figure below;

Figure 3.1: Research Paradigm Presentation for Methodology



Source: Foster (1998)

3.1 Research Approach (Qualitative versus quantitative research methods)

Research methodologies revolve around two major approaches, namely quantitative and qualitative. Cohen, Manion and Morrison (2007); Saunders et al, (2007). Quantitative methods measure a phenomenon using numbers in conjunction with statistical procedures, to process data and summarise results. Payne and Payne (2004). The authors explained that qualitative research method is an approach to research that produces a detailed and a non-quantitative account of small groups, seeking to interpret the meaning that people make of their lives in a natural setting. The qualitative methodology is mainly concerned with how ordinary people observe and describe their lives. Qualitative researchers rarely try to simplify what is observed, but instead they try to portray the issue they are studying in its multifaceted form. Leedy and Ormrod (2001).

3.2 Research design (Research Strategy)

Research design is a plan or a blueprint of how a researcher intends to conduct a study Babbie (2001). It is the general blueprint for the collection, measurement and analysis of data, with the central goal of solving the research problem. It includes the outline of what

the researcher will do, from writing the hypothesis and its operational implications, to the final analysis of data Creswell and Clark (2007). According to Kothari (2004), a good research design must yield maximum information and provide an opportunity for considering many different aspects of the problem. Cohen, Manion and Morrison (2007) stated that the research design is governed by the notion of “fitness” for purpose and therefore the purpose of the research determines the methodology and the design of the research. This study employed a case study research design, with both quantitative and qualitative data collection methods.

3.3 Case study research

A case study design, with a combination of qualitative and quantitative methods of data collection, was used to carry out the investigation for this study. Bryman (2004) explained that exponents of the case study design often favour qualitative methods, such as participant observation and un-structured interviewing, because these methods are viewed as particularly helpful in the generation of an intensive, detailed examination of a case. However, case studies are frequently sites for the employment of both quantitative and qualitative research.

A case study is therefore defined as an empirical enquiry that investigates a contemporary phenomenon within its real life context, especially when the boundaries between phenomenon and context are not clearly evident and in which multiple sources of evidence are used. Yin (2004), Pickard (2007). It is a method used to study a social phenomenon through a thorough analysis of an individual case, which may be a person, group, community, society, or any other unit of social life. Kumar (1996). In a case study

enquiry, the researcher gathers in-depth data on the research questions relative to a program or an event (the case), for the purpose of learning more about an unknown or poorly understood situation. Bryman, (2004), Pickard (2007). Kumar (1996) ascertained that a case study provides an opportunity for the intensive analysis of many specific details often overlooked by other methods. This perspective was important for this study, as it helped to understand the interaction of the Audit Service employees with their employers and the clientele population as well as how policy formulation and implementation impacts on the performance of the Audit Service as a whole.

In this study therefore, qualitatively, unstructured questionnaires were administered to respondents and interviews were also conducted with key officers as well as a cross section of the client population of the Audit Service (Ashanti Region) to solicit their views on various aspects of the subject matter for the study. Responses to questionnaires received from the respondents and interviewees were recorded, classified and coded for the necessary analysis. Quantitative wise, data obtained from policy formulation, implementation and monitoring reports and other records were also analysed with various statistical approaches.

3.4 Study population and Sample Selection

A study population can be defined as the entire collection of cases or units about which the researcher wishes to draw conclusions. Kothari (2004). Babbie (2002) also defined it as the specified aggregation of the elements in the study. One of the major steps in formulating a research design is to define the population according to the objectives of the

study. Ngulube (2005) emphasised that it is important for the researcher to carefully and completely define the population before collecting samples.

This study involved entire population of Audit Service workers in Ghana numbering about 1620 out of which one region with a staff strength of about 380 was selected for the case study using non-probability sampling (non-random sampling) and in particular purposive sampling technique. Again, within the parameters of the selected sample (Ashanti Region offices), the purposive sampling technique was used to scale down to the Kumasi, Bekwai and Offinso offices. In all a selected sample size of 120 was made, to whom structured questionnaires were distributed. Out of the total distributed questionnaires, 116 responded and returned them to the researcher thus registering a response rate 96% and a non response rate of 4%. It is worth noting that the questionnaire was administered to various categories of staff of the service. This was done to find out whether there were any variations of their understanding of policy formulation and implementation issues as well as the impacts and effects of policies on the performance of the service as a whole.

3.5 Data collection

In order to produce objective and valid conclusions data were collected from two main sources for this study. These were data collected from primary and secondary sources. Most researchers agree that qualitative research should try to use as many different sources as possible. This is on the general observation that no single source has complete advantage of all other sources Yin, (1994). According to Denscombe, (2002) interviews are suitable when there is the need to gather detailed data and information from very few

respondents, but the researcher would have to decide whether or not the study needs the type of information and if it will be possible to rely on the information these few respondents would provide the researcher with. Detailed discussion of the types of data, their sources and instruments used for their collection is presented as below.

3.5.1 Primary data

The primary data gathered consisted of first hand empirical information obtained directly from respondents. Primary data is recognised as data that is gathered for specific research in response to a particular problem through interviews, questionnaires and observations. They were collected through frequent visits made to the offices of the case study organisation. Thus via those visits the researcher got the opportunity to observe policy implementation activities of the officers and the kind of relationship and coordination that existed between them and their clients.

The researcher was also able to confirm the existence of policy procedures and their functions through the frequent visits. To facilitate easy collection of the primary data questionnaires were self-administered by the researcher and both structured and unstructured interviews were conducted with key personnel in the selected offices.

3.5.2 Secondary Information

The secondary information is required to describe the environment in which the selected case study organization operates. The data which is mainly historical data concerns work done on the subject matter under study and write ups on the concept of policy formulation, implementation and monitoring in the public service institutions as well as commentaries made on the conceptual and theoretical framework of the subject of study. Data gathered from this source were obtained from various kinds of documents including

research reports, annual statistical and operational reports of the Audit Service, journals and articles, textbooks, news papers etc. The researcher in this direction made extensive use of the university library of KNUST and the Audit Service library.

3.5.3 Field work

The research questionnaires were administered personally by the researcher and interviews with the key respondents or personalities of the hospital were all conducted personally by the researcher with the assurance to the management of the Audit Service (Ashanti Regional Secretariat) of maintaining the confidentiality of information provided.

3.5.4 Limitations and hindrances in the field work

The data collection exercise particularly the field work aspect was met with certain constraints which impeded the efforts of the researcher. These obstacles included time and financial constraints. The nature of the field work required frequent travel to the Audit offices which resulted in huge traveling expenses borne by the researcher. Coupled with the fact that on some of these visits, even though arrangements were made in advance with the designated officers, the researcher could not meet them due to their critical and tighter work schedules that might have occupied them out of their seats to field audit or other errands outside their offices. The researcher however managed to overcome this by resorting to telephone conversation which also on some occasions was associated problems of sound attenuation.

Another constraint was the untimely receipt of questionnaire from the respondents. Responses to questionnaires were not received on time. For this reason and off course to be able to meet the schedule period for the research work the researcher had to put in more extra hours of work to get the work completed. Scheduled interviews had to be

rescheduled due to frequent changes in the official programs of officers of select district offices.

Notwithstanding these problems, the data collection was generally successful, and as a matter of fact, the limitation factors on the study are quite inimical to affect the study report in any way. It is therefore possible to adopt the method used in this research by other independent researcher with similar objectives to produce comparatively similar findings. This study has been done meticulously such that other public service institutions in Ghana beside the Audit Service can rely on its findings and recommendations if conditions in that institution are similar to those in the Audit Service.

3.7 Data Analysis Procedure

As stated by (Saunders et al, (2007) data analysis is seen to consist of three concurrent flows of activities or three stages of processes namely, data reduction, data display and conclusion drawing and verification. Data reduction is about “summarizing” and simplifying the data collected and/or selectively focusing on some parts of this data. This has the goal to transform and condense the data to make it easier to handle. Thus, the data reduction as an integral part of data analysis is carried out to sharpen, sort, focus, discard and organize the data in a way that will allow for final conclusion to be drawn and verified. Data display organizes and assembles the reduced material (data) into figures or tables to get an easier overview of the results since they can be hard or unfriendly to analyse as extended text.

The data collected from the field through the responses of the questionnaire and interviews were grouped under appropriate headings. To ensure consistency the responses

were checked and rechecked against the various groupings. The quantitative data gathered were put into tables and where possible charts and graphs were produced out of some of the quantitative data. Detailed descriptive written analyses were then made on the various tables, charts and graphs.

KNUST



CHAPTER FOUR

DATA ANALYSIS AND DISCUSSION OF RESULTS

4.0 Introduction

In this chapter, results analysed from the questionnaires were presented and supported with discussions and works from other studies.

4.1 Demographic Characteristics of Respondents

The study indicated that 63.2% of respondents were male whiles 36.8% were female. This is not surprising since most organizations in Ghana are male dominated. However, the respondents had different level of education in the Ghana Audit Service (Table 4.1). Because of their diverse educational background, respondents had different views concerning policy implementation issues within the Ghana Audit Service (GAS).

Table 4.1: Level of Education

Level of education		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Doctoral / Masters	1	1.3	1.3	1.3
	Graduates / Undergraduate	53	69.7	69.7	71.1
	Polytechnic / HND	18	23.7	23.7	94.7
	Secondary / SSS	4	5.3	5.3	100.0
	Total	76	100.0	100.0	

Source: Field Data, May 2011

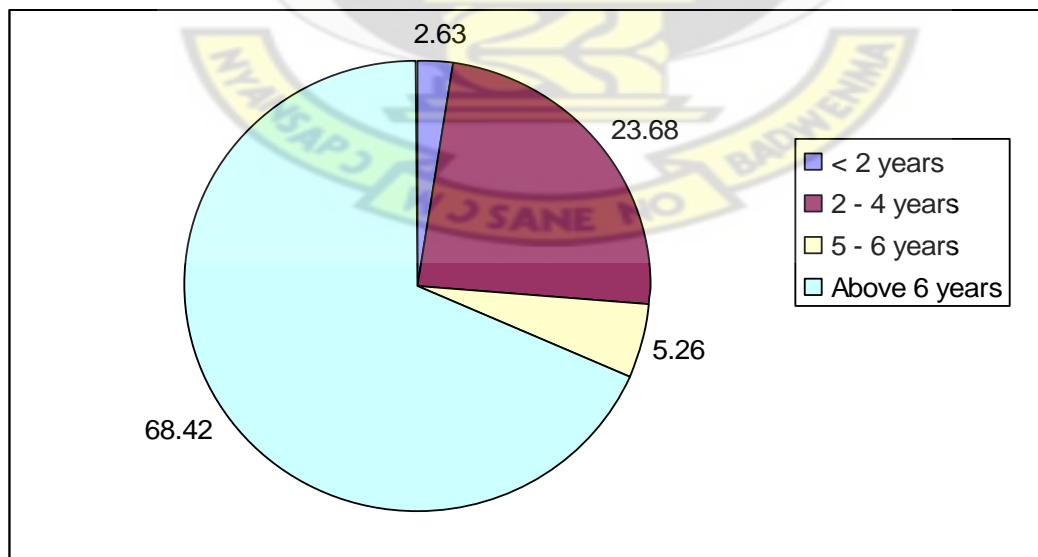
Various ranks of people within the GAS were interviewed. Table 4.2 indicates the detailed analysis of respondent's position in the service. Respondents have different opinions concerning policy implementation based on their ranks.

Table 4.2: Rank of Respondents

	Ranks	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Assistant Auditor General	1	1.3	1.3	1.3
	Director of Audit	7	9.2	9.2	27.6
	Assistant Director of Audit	13	17.1	17.1	18.4
	Principal Auditor	20	26.3	26.3	53.9
	Senior Auditor	10	13.2	13.2	67.1
	Auxiliary Staff	10	13.2	13.2	80.3
	Auditor	15	19.7	19.7	100.0
	Total	76	100.0	100.0	

Source: Field Data, May 2011

The result from the study also indicated that respondents have served long enough, with majority of respondents serving in duration of above 6 years (Figure 4.1). The questionnaire was purposely administered to respondents who have served more than two years because they would be conversant with most policies implemented within the GAS.

Figure 4.1: Distribution of Service Duration of Respondents in GAS

(Source: Field Data, May 2011)

4.2 Knowledge and Awareness of Policy Implementation in GAS

According to the survey, 67.1% of respondents know that GAS formulate and implement their own policies, while 32.9% said they do not know. Furthermore, those who know about policy formulation within the GAS mentioned different policies they have heard of and even benefited from. Majority of respondents mentioned the policy guiding the use of Information Technology and Communication (ICT) usage in auditing and risk audit approach (Table 4.3). This is not surprising since almost all organizations are using ICT in performing their duties. The change from the status quo is very imperative. According to Bierstaker et al., (2001) the impact of information technology on the audit process is very great making most auditing procedures paperless.

Table 4.3: Some Policies in GAS

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid				
Field Standards	8	10.5	14.3	14.3
Human resource + field standards + ICT	1	1.3	1.8	16.1
Study leave policy	8	10.5	14.3	30.4
Performance appraisal policy	3	3.9	5.4	35.7
Quality assurance policy	5	6.6	8.9	44.6
Training policy	3	3.9	5.4	50.0
ICT + Risk audit approach	23	30.3	41.1	91.1
Afrosai E	5	6.6	8.9	100.0
Total	56	73.7	100.0	
Missing				
System	20	26.3		
Total	76	100.0		

Source: Field Data, May 2011

Respondents have different views concerning policy implementation within the GAS. Majority of them were of the view that policies within GAS emanated from headquarters in Accra and regional and district offices are compelled to implement them. According to the survey, the objectives of most policies are vaguely understood by majority of respondents (59.2%), well understood by 36.8% and very well clear to 3.9%. This is clear that since most respondents do not understand these policies, implementation was difficult.

Table 4.4: What Respondents know about Policy Implementation in GAS

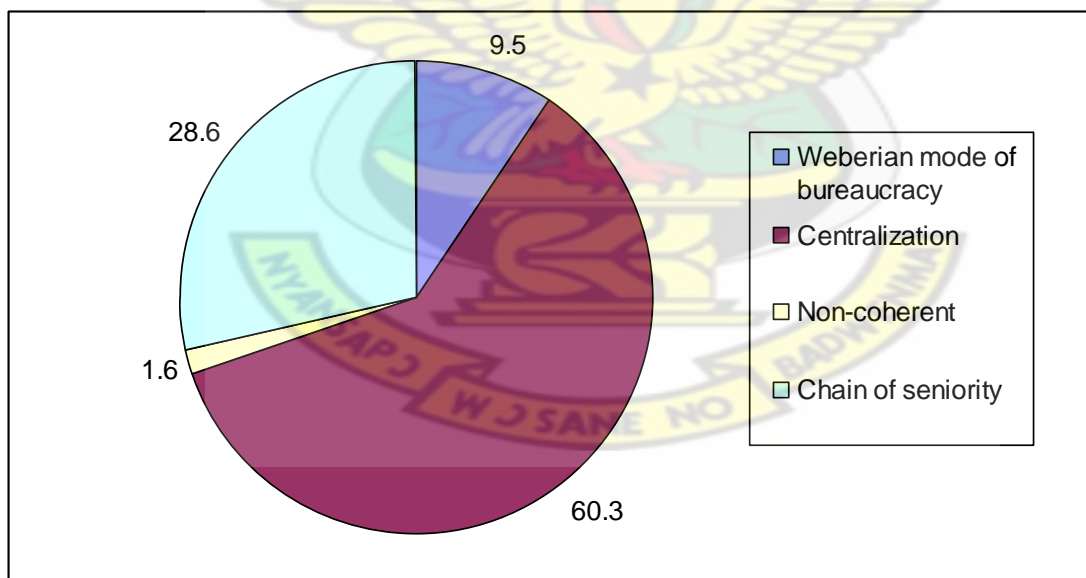
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Policies rolled from head office	29	38.2	49.2	49.2
	Staff has specific courses to enrol for	8	10.5	13.6	62.7
	Policy of Afrosae-“e” and INTosia Standards	5	6.6	8.5	71.2
	Training policy	3	3.9	5.1	76.3
	Poor implementation	14	18.4	23.7	100.0
	Total	59	77.6	100.0	
Missing	System	17	22.4		
Total		76	100.0		

Source: Field Data, May 2011

Most respondents (85.5%) attributed policy implementation problems to bureaucracy while 14.5% did not see the effect of bureaucracy on policy implementation issues. According to Egonmwan (1984) policy implementation refers to the activities that are

carried out in the light of established policies. Also, it is the process of converting financial, material, technical and human inputs into outputs – goods and services. Result from the survey indicated that, most policies are enrolled from headquarters in Accra and are governed by regulations and rules. These rules or procedures need to be followed strictly and therefore constitute the bureaucratic nature of the policies. Majority (86.2%) of respondents mentioned centralization of policies issues at the GAS headquarters as the nature of the bureaucracy affecting the policy implementation in the service. However, 13.8% respondents stated that reporting procedures within the GAS is bureaucratic in nature to affect its implementation. Respondents mentioned different causes of bureaucracy which was impacting negatively on policy implementation. They believed that centralization of policy issues without involving other stakeholders and branches are affecting implementation.

Figure 4.2: Causes of Bureaucracy in GAS



(Source: Field Data, May 2011)

Problems associated with policy implementation occur when the desired result on the target or beneficiaries are not achieved. Such problems arise because of missing of certain

critical factors. These critical factors are communication, resources, dispositions or attitudes and bureaucratic structure (Edwards III, 1980).

4.3 Process of Policy Implementation, Monitoring and Evaluation

Policies are implemented to achieve specific aims. Therefore, there is a need to have monitoring and evaluation mechanism to see whether the targets of policies are met. However, majority of respondents (73.7%) mentioned that they do not know of any monitoring and evaluation mechanism within the GAS which determines impacts of policies implemented. About 26.3% of respondents knew about some monitoring procedure within the GAS (Table 4.5).

Table 4.5: Evaluation and Monitoring Procedures within the GAS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Quality assurance dept	6	7.9	30.0	30.0
	Staff performance appraisal policy	11	14.5	55.0	85.0
	Reporting routine	3	3.9	15.0	100.0
	Total	20	26.3	100.0	
Missing	System	56	73.7		
Total		76	100.0		

Source: Field Data, May 2011

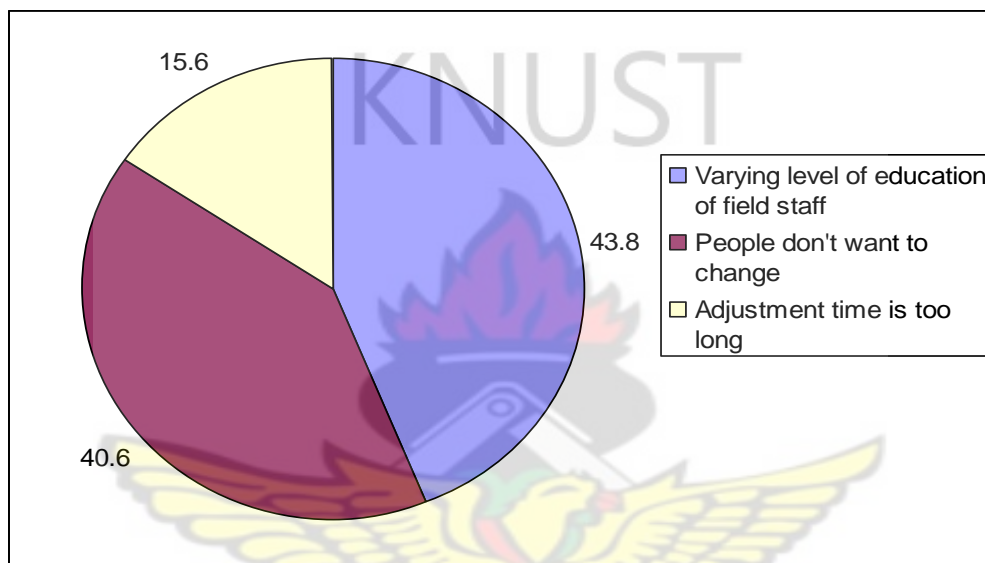
A report by GEF (2002) showed that evaluation and monitoring of policies have five main benefits which are measurement of impact, effectiveness, efficiency, relevance and

sustainability. Because of the bureaucratic nature of most policies implemented within GAS, it is having negative effects on the output of the policies. Most respondents (59.4%) said the effects are making the GAS inefficient and bringing work output to stagnation. According to 40.6% respondents, it delays report submission to organizations and headquarters of GAS. Respondents proposed different measures to curb the bureaucratic nature associated with policy implementation. They include decentralization of policy formulation (60.7%), logistical support associated with policies (7.8%), proper dissemination of information (25%) and involvement of staff to formulate policies (6.3%). They believed when these things are considered most policies would achieve their targets effectively. Most respondents (72.2%) said they have attended training workshops organized by the service while 27.8% said they did not attend any workshop organized by the service before. However, majority of respondents (50.7%) mentioned that they did not make any effort to implement lessons learned from the training. 49.3% respondents said they have tried to implement lessons gained from their various training workshops in different ways. According to 17.1% respondents, they had training for staff at different districts impacting their lessons to them. Majority of respondents (62.9%) said they had a briefing of outcome of the workshops to their subordinate's while 20% of respondents are waiting to implement lessons learnt from their workshop especially concerning the international auditing procedures. However, implementation of these lessons comes with impediments or challenges. Figure 3 below shows illustration of the problems encountered during implementation of training lessons. Most problems are related to the different educational status of staff.

This is due to the inability of most staff to imbibe training lessons easily and change to adapt the new concept. Average respondents (50%) stated that they have communicated

impediments associated with workshop lessons implementation at the offices to management in the Head Office to address. However, 50% of respondents also said they have not channelled their problems to management for address because they do not believe that they would be solved.

Figure 4.3: Problems encountered in Implementation of Workshop Lessons



(Source: Field Data, May 2011)

Result from the survey also indicated that 55.3% of respondents said the GAS system is not flexible to encourage staff to find, use, manage information, knowledge and skills while 44.7% of respondents believe the system is flexible to accommodate these issues. There is a policy concerning human resource development in the GAS which majority of respondents mentioned that the service has not fully implemented its monitoring and evaluation (Table 4.6). Because of this, the training needs of staff are not adequately met.

Table 4.6: Implementation of Monitoring and Evaluation of all aspect of Human Resource Policy

Responses		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	27	35.5	35.5	35.5
	No	46	60.5	60.5	96.1
	Don't Know	3	3.9	3.9	100.0
	Total	76	100.0	100.0	

Source: Field Data, May 2011

Computer Assisted Audit Techniques (CAATs) is the current way of auditing. It involves using softwares, applications, to extract data and analyze data, cull out trends within data, identify exceptions, potential fraud within data, etc. As the modern trend in auditing, the GAS is also expected to move in the direction of international standard. This also involves moving away from the paper to paperless system (Bierstaker et al., 2001). Majority of respondents (55.3%) said the GAS has moved along the international standards by introducing the CAATS (Table 4.7). They were of the view that this program would facilitate their work and make the system more efficient

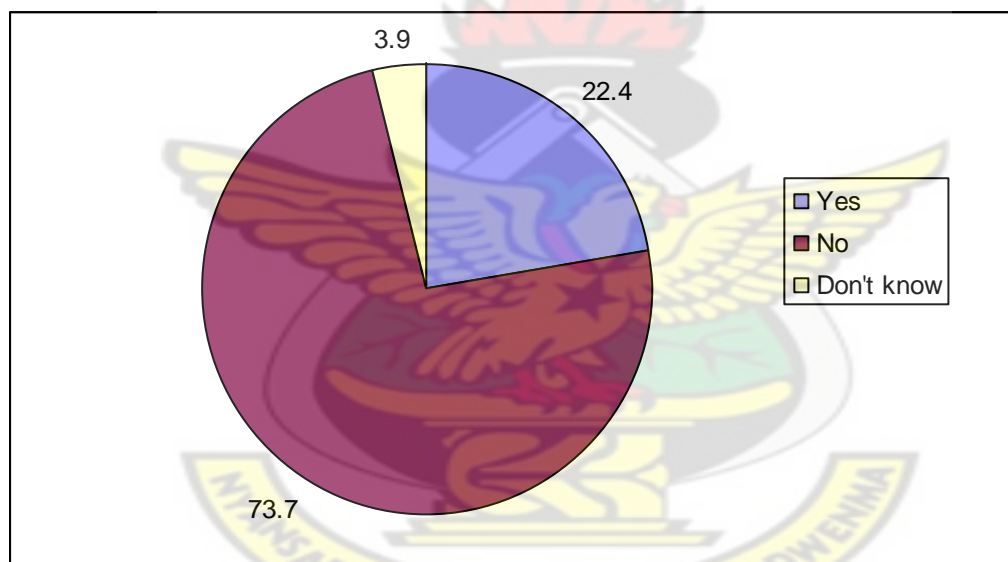
Table 4.7: Introduction to Computer Assisted Audit Techniques (CAATS)

Response		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	42	55.3	55.3	55.3
	No	33	43.4	43.4	98.7
	Some staff	1	1.3	1.3	100.0
	Total	76	100.0	100.0	

Source: Field Data, May 2011.

However, according to most respondents, the GAS does not have enough budget allocation to finance their activities (Figure 4), and even the monies budgeted for are not released on time, stated by 88.2% respondents. In addition, 11.8% respondents mentioned that monies are released on time. Out of those who mentioned that monies are released on time, 76.9% responded that monies are released on quarterly basis while 23.9% mentioned that funds are released monthly. Among respondents who said funds are not released on time stated that, monies are released monthly (6.8%), quarterly (74.6%), half yearly (6.8%) and don't know (10.2%). This indicated that majority of staff know that funds are released on quarterly basis for office activities.

Figure 4.4: Distribution Concerning Budget Allocation

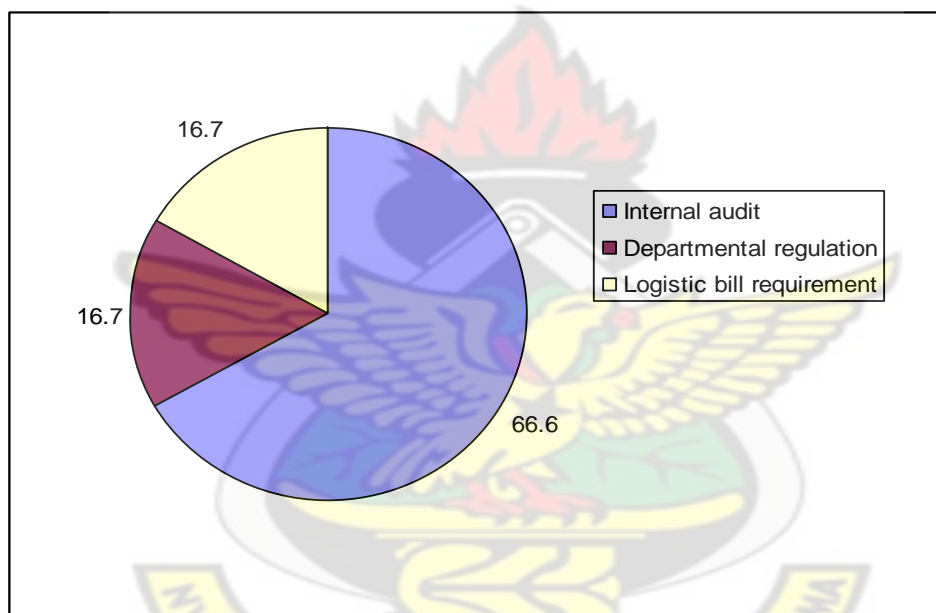


(Source: Field Data, May 2011)

Because funds are not readily available at the GAS offices, most respondents (63.8%) said it is affecting delay in official activities and causing late submission of reports (36.2%). However, most staff (68.1%) interviewed said the little funds released are used for its intended purposes while 31.9% said they are somehow diverted to carry out other activities. Majority of respondents mentioned that in the GAS, there are mechanisms in

place to ensure that funds released are used for their intended purposes. Figure 4.5 show the different means by which funds are monitored and delivered for their use. Means of transportation to assist staff were provided in the GAS. Majority of respondents (85.5%) agree on the transportation means while 14.5% do not agree on the transportation service within the service. However, 84.6% respondents stated that, the transportation means in the service is not reliable and efficient. Meanwhile, 15.4% believe the transport means provided are very reliable.

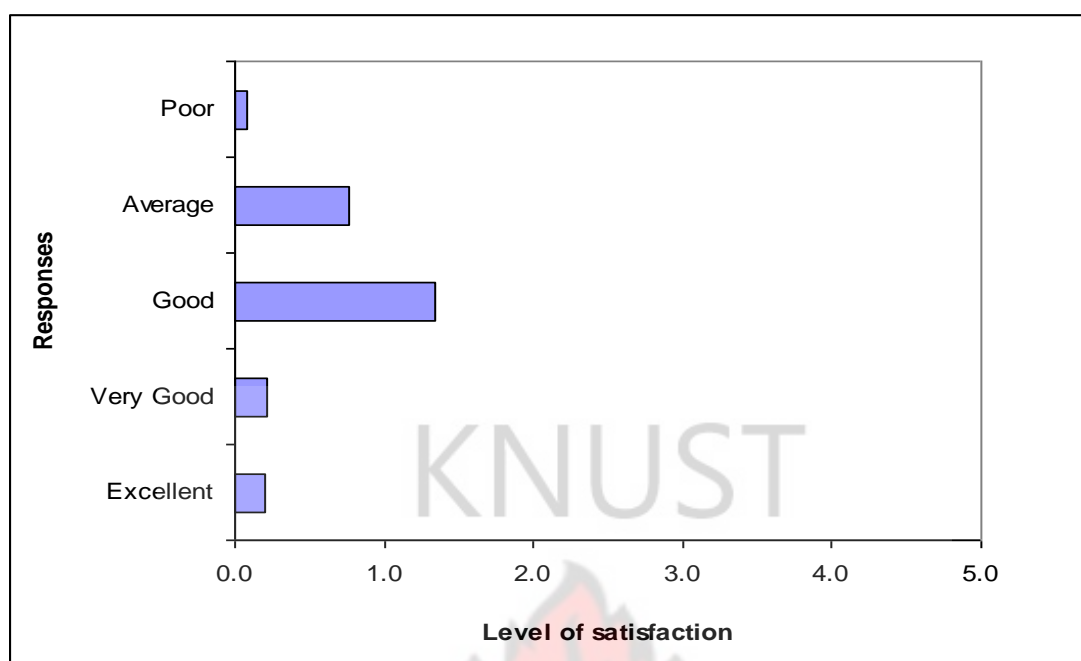
Figure 4.5: Mechanisms to Regulate Fund Usage in GAS



Source: Survey Data 2011

On a scale of 1-5, most respondents scored policy implementation in GAS as good. They said they felt quite satisfied with most policies and their implementation strategies.

Figure 4.6: Level of Satisfaction of Policy Implementation in GAS



(Source: Field Data, May 2011)

However, respondents proposed different means by which bureaucratic structures and tendencies within the service can be minimized to derive full benefits of policies implemented in Table 4.8. The most common is the decentralization of policy issues to regional and districts levels to enable staff participate in the formulation and implementation of policies. By doing these, adoption of policies would be easy.

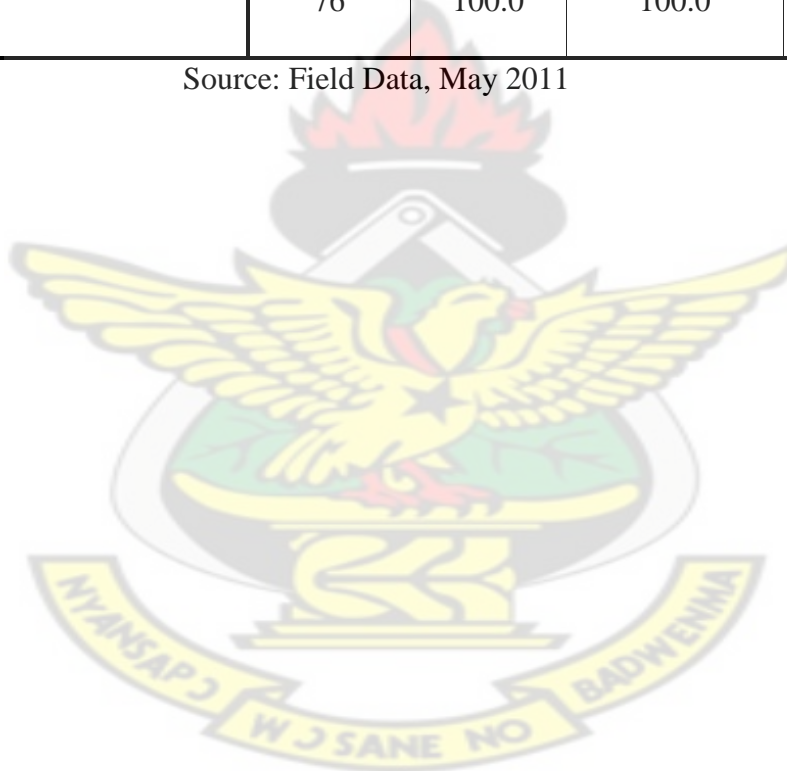
4.4 Addressing Bureaucratic Tendencies in Gas.

In its efforts to address bureaucratic tendencies as far as its policy formulation, implementation and monitoring, the Audit Service has adopted several measures and interventions to improve on its lots. Amongst these interventions are those detailed out in table 4.8 following.

Table 4.8: Means to Address Bureaucratic Tendencies in GAS

Means	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Decentralization of training	49	64.5	64.5	64.5
Decentralization + Quality assurance	11	14.5	14.5	78.9
Regular durbars with staff	16	21.1	21.1	100.0
Total	76	100.0	100.0	

Source: Field Data, May 2011



CHAPTER FIVE

MAIN FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

This section presents main findings from the study, conclusions and recommendations that would address the minimization of bureaucratic tendencies as identified on policy implementation in GAS.

5.1 Main Findings

The study indicated that there is some sort of bureaucracy concerning policy implementation in the Ghana Audit Service (GAS).

Policy implementation within the GAS has encountered some challenges. The main causes of these difficulties are: Bureaucracy, Dissemination of information and Lack of Logistical support

However, the official procedure for policy implementation is affected by bureaucracy. Different policies implemented within the GAS identified in the study include field Standards, human resource policy, performance appraisal policy, study leave policy, quality assurance policy, and Computer Assisted Audit Techniques and risk audit approach policy.

Most policies are formulated from GAS headquarters in Accra and rolled out to the regional and district offices without involving them in the formulation. Policy issues are too much centralized in Accra.

There are policy evaluation and monitoring mechanisms in the GAS which is been used to assess the performance of policy issues within the service.

To reduce the bureaucratic effect on policy implementation issue, decentralization of policy formulation and involvement Regional Auditors and knowledgeable District Auditors have been proposed in regions with feedbacks submitted to GAS headquarters Accra for thorough evaluation of effectiveness of policy implementation carried out in the regions and the districts.

5.2 CONCLUSIONS

The study shows that policies are being used in GAS and are officially formulated from headquarters in Accra. Most of the staff were aware of different policies being used in the service and also know about the bureaucratic tendencies affecting policy implementation. Centralization of policy formulation is the main cause of difficulty in implementing policies. Training of staff relating to policies were also carried out in headquarters without serious involvement of Regional and District Heads which created policy implementation gaps. Therefore, for effective implementation of policies within the GAS, decentralization of policy issues has been proposed. Also involvement of staff at local levels (i.e. regional and district offices) was also proposed as a measure to curb other bureaucratic practices in policy implementation.

5.3 RECOMMENDATIONS

Within the limitations of the study, certain findings were made for the avoidance of bureaupathology which is concerned with the dysfunctional and irrational aspects of bureaucracy.

It is therefore recommended that:

1. Policy formulation should be decentralized to involve the Regional and District Heads who know the needs and capabilities of the field staff towards policy implementation. This would encourage/motivate Regional/District Heads to work better as policy implementation partners so as to get the process of work in GAS conducted more effectively.
2. Policy formulation should be guided by adequate and simple procedures that would be followed and tailored to our environment and not copies rolled out from advanced countries. Policies from advanced countries have their own complex technicalities which when implemented directly without effective and enough training would result in poor implementation of policies.
3. Policy implementation should be done with adequate training not only at the headquarters but to encompass the Regional and District levels.
4. Implementation of policies should be backed with logistical support, sufficient budgetary allocations, transportation on time to boost the morale and improve performance of staff in the Regional and District Offices of GAS.
5. Policy evaluation and monitoring mechanisms should be strengthened to enhance full benefits of policies implemented. The Quality Assurance Unit at the Head Office should

be decentralized so that working papers generated in the course of audit assignments support reports issued as a measure of improving the standard of reporting in line with International Standards such as Intosai (International Organization of Supreme Audit Institutions) of which Ghana is a member.

6. Further consultancy programmes or sensitization should also be carried out to determine other effective ways of implementing policies in the GAS.
7. Further consultancy programmes or sensitization should also be carried out to determine other effective ways of implementing policies in the GAS.



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APPENDIX

QUESTIONNAIRE ON THE EFFECT OF BUREAUCRACY ON POLICY IMPLEMENTATION IN THE PUBLIC SECTOR: A CASE STUDY OF GHANA AUDIT SERVICE, ASHANTI REGION

Important Note: Information supplied by you will be treated as strictly confidential.

Identity of position will not be revealed. Information will be used for only academic work

Questionnaire No.....

Demographic Characteristics

1. Gender of respondent: **M** **F** (circle one)

2. Level of Education:

a) Doctoral level/Masters []

b) Graduate/Undergraduate []

c) Polytechnic/HND []

d) Vocational/Technical []

e) Secondary school/ SSS []

f) Middle school /JSS []

3. Indicate your rank in Ghana Audit Service

Assistant Auditor General []

Asst. Director of Audit []

- Director of Audit []
- District auditors []
- Principal Auditor []
- Snr. Auditor []
- Auditor []
- Auxiliary staff []

4. How long have you been in Ghana Audit Service?

- a) < 2 years [] b) 2-4 years [] c) 5-6 [] d) Above 6 years []

Knowledge and Awareness of Policy Implementation in GAS

5. Does GAS formulate and implement policies you know?

- a) Yes [] b No []

6. If yes, which policies do you

know?.....

.....

.....

7. What do you know about the policy implementation iGAS?.....

.....

.....

8. Do you understand the objectives of policy implementation in GAS?

a) Very well [] b) Well [] c) Vaguely []

9. Do you think there is bureaucracy in policy implementation in GAS?

a) Yes [] b) No []

10. State/Mention the nature/type of bureaucracy you know to exist in GAS.

.....

11. What do you think are the causes of bureaucracy in policy implementation in GAS?

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

Process of Policy Implementation and Evaluation

12. Are you aware of any evaluation mechanism of policy implemented within GAS?

a) Yes [] b) No []

13. If yes, state what you know.....

.....
.....

14. What do you think are the effects of bureaucracy of policy implementation within GAS?.....
.....
.....
15. What measures will you recommend to curb the bureaucracy of policy implementation within GAS?.....
.....
.....
16. Have you attended any training workshop organized by the service?
a) Yes [] b) No []
17. Have you made attempts to ensure that all your staff benefited from the training you attended? a) Yes [] b) No []
18. How are you implementing the lessons from the workshop?
.....
.....
19. If yes, what problems/impediments are you encountering?
.....
.....

20. Have you communicated such impediments to management to address?
a) Yes [] b) No []
21. Does the Audit Service has a system which encourages its staff to find, use, manage and share information, knowledge and skill? a) Yes [] b) No []
22. Has the Audit Service implemented a monitoring and evaluation system of the different aspects of human resources development policy?
a) Yes [] b) No []
23. Has the staff of the Service been introduced to computer assisted audit techniques (CAATS)? a) Yes [] b) No []
24. Has the Audit Service enough budgetary allocation to Finance its activities?
a) Yes [] b) No []
25. Are these Finances/monies released on time to Finance its activities?
a) Yes [] b) No []
26. If yes, how often are these monies released?
a) Monthly [] b) Quarterly [] c) Half yearly [] d) Yearly []
27. If no, how long does it take for such monies to be released?
a) Monthly [] b) Quarterly [] c) Half yearly [] d) Yearly []

28. How does the delay affects the implementation of programmed activities of the service?

.....

.....

.....

29. Are there mechanisms in place to ensure that Finance released for planned activities are used for their intended purpose. If yes, how?.....

.....

.....

.....

30. Has the service provided means of transport to assist its staff work outside the office? a) Yes ☐ b) No ☐

31. How reliable are these means of transportation?.....

.....

.....

32. On a scale of 1-5, score the level of satisfaction of policy implementation in GAS? (Please indicate one)

1.....Excellent 2....Very Good 3.....Good 4.....Average

5.....poor

33. Suggest/mention any other means which can be adopted to address some of the bureaucratic tendencies you know to exist in the Ghana Audit Service.

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