**KWAME NKRUMAH UNIVERSITY OF SCIENCE AND TECHNOLOGY**

**INSTITUTE OF DISTANCE LEARNING**

**DEPARTMENT OF ACCOUNTING AND FINANCE**


# ACCOUNTABILITY PRACTICES IN SELECTED CHRISTIAN HEALTH ASSOCIATION OF GHANA (CHAG) HOSPITALS

**By**

**Amedewonu Israel Kafui**

**PG. 7257319**

A Thesis submitted to the Department of Accounting and Finance, Kwame Nkrumah University of Science and Technology, Kumasi in partial fulfillment of the requirement for the Degree of

**Master of Science in Accounting and Finance**

**June 2020**

## DECLARATION

I, hereby declare that this submission is my work towards the award of MSc and that, to the best of my knowledge, it contains no materials previously published by another person nor material which has been accepted for the award of any other degree of the University. All the reference books consulted and other sources of information obtained in writing are duly acknowledged.



| | | |
|---|---|---|
| **Amedewonu Israel Kafui (PG7257319)** | ..... | 26-02-2024 ..... |
| | **Signature** | **Date** |
| **Qwame Gladstone – Mozart Homawoo** | ..... | MAR. 26TH, 2024 ..... |
| **(Supervisor)** | **Signature** | **Date** |
| **Prof. K. O Boateng** | **……..** | **....……** |
| **(IDL Director)** | **Signature** | **Date** |

## DEDICATION

Hallelujah, the end of my story is singing melodic songs to our God Almighty and Creator who has given me wisdom, guidance, and strength to accomplish this work. I wish to dedicate this material to my fiancée Miss Anna Mordedzi, my son Miguel Amedewonu, and my parents for their immersed support and all dear and loved ones especially my supervisor Mr. Qwame Gladstone- Mozart Homawoo who made it a success through his guidance.

## ACKNOWLEDGMENT

My ultimate acknowledgment goes to the Almighty God who is a source of life, who granted all the blessing, the needed protection, guidance, wisdom, strength, understanding, and the insight to accomplish this work.

My profound gratitude goes to my supervisor Mr. Qwame Gladstone- Mozart Homawoo for his guidance, direction, suggestions, and concern for accurate presentation which contributed effectively to making this project a reality.

My warm gratitude goes to all workers and management of Margret Marquart Catholic Hospital, Anfoega Catholic Hospital, and Mater Ecclesiae Hospital for their support and encouragement.

I am highly indebted to my Dad and Mum, Mr. & Mrs. Amedewonu for their constant prayers and support which has brought me this far. Finally, my appreciation goes to all persons who have contributed in diverse ways to the success of this project especially Mr. Francis Kamewor Tetteh. Many thanks to others whose names could not be captured.

## ABSTRACT

The study focuses on accountability practices in CHAG health facilities in the Volta Region. It was conducted in three CHAG health facilities which include Margret Marquart Catholic Hospital, Kpando, Anfoega Catholic Hospital, and Matter Ecclesiae, Sokode. In this research, non-probability sampling was employed. This method was used because the researcher purposely selects who to include in the study based on their capabilities to provide essential data. Statistical Package for Social Sciences was used to analyze the qualitative and quantitative data gathered. It was revealed that there was no clear written accountability framework in the CHAG health facilities and internal controls available were very weak. Internal auditors were not allowed to carry out their work professionally and independently. According to the findings, it was recommended that the health facilities should strengthen their internal control to increase productivity as well as performance. Also, there should be regular training for internal auditors and all other categories of staff for increased performance. Budget and Procurement committees should be well established to enhance accountability practice in the health facilities.

**TABLE OF CONTENTS**

## LIST OF TABLES

## LIST OF FIGURES

## ABBREVIATION AND ACRONYMS

CHAG- Christian Health Association of Ghana

EU- European Union

MMDAs- Metropolitan, Municipal, and District Assemblies

SPSS- Statistical Package for the Social Sciences

NCHS- National Catholic Health Service

ICT- Information Communication Technology

NDPC- National Development Planning Commission

ANOVA- Analysis of Variance

TOTALACC- Total Accountability Practices

MMCH- Margret Marquart Catholic Hospital

IAU- Internal Audit Units

AF- Accountability Framework

# CHAPTER ONE

# INTRODUCTION

## 1.1 Background of the Study

A quick look at popular phrasebooks discloses that accountability is “having responsibility for or reporting to on something, usually resources, materials or employees employed in an institution” (Goetz, 1988). This definition indicates that any person who manages an organization must be responsible and prepared to report periodically on the effectiveness and efficiency of the systems over a certain period. Accountability is not just another political slogan. It is a well-established accounting practice. It refers to "a precise group of social relationships that can be studied empirically." Accountability, therefore, is defined from this perspective as “a common connection in which the actor feels an onus to clarify and substantiate his or her behavior to some substantial other” (Day and Klein 1987: 5; Romzek and Dubnick, 1998: 6)

In healthcare, accountability is often regarded “as the component that will tip to enhancement in the healthcare system performance” (Genovese, et al, 2017). “In the healthcare sector, accountability is not a simple concept as it may appear, for it comprises a lot of complications” (Brinkerhoff, 2004). In the last years, accountability has been one of the most used but least understood words in healthcare. The health sector is one of the notable areas in which the concept is mainly used.

The issue of accountability is increasingly gaining prominence in healthcare organizations as these institutions are becoming more and more profit-oriented and at the same time aspiring to improve efficiency in their operations (Maruthappu & Keogh, 2015). “In healthcare organizations, accountability supports to the regulator of abuse and misuse of public power and properties” (Christianson, Sutcliffe, Miller, Iwashyna, 2011). It is this aspect that influences the need for financial accountability to members of the public. Accountability in the health segment ensures

that the public uses resources appropriately, as well as the appropriate exercise of power by lawful procedures, appropriateness, social standards, and professional standards. “Accountability in the healthcare sector hints to the enhancement of service administration and distribution through learning and feedback” according to Brinkerhoff (2003). In this thesis, the focus will be on financial accountability in healthcare.

In Ghana, accountability is not a concept alien to many. For example, Adjei (2001) in his study found out that *“the Akan view of accountability instructs the representatives to hold those who represent them to account”. “It is also deduced to imply; answering for one’s activities and taking obligation for errors, or showing obligation by explaining how one used resources; from this perception, it is the obligation of those who manage to render an account to the ruled, but also for the governed to request accountability from their leadership through mechanisms to control their leaders and ensure that the course of government conforms to the wishes of the people”.*

The Christian Health Association of Ghana (CHAG) is one of the organizations that exist "mainly to uphold the progress and sustainability of church health services whenever, wherever and wherever they are needed." For years past, "CHAG has maintained its confidence in the people of Ghana and afar, providing comprehensive health services in line with its mission to promote the healing service of Jesus Christ." CHAG fulfills its "primary mandate promoting Christian ethics, principles of stewardship, responsibility, transparency, collaboration and partnership in the delivery of services, advocacy, witness and representative of the ethical and moral integrity of the health sector" (CHAG Annual Report, 2008). In this context, the current study examines the accounting practices of healthcare organizations at CHAG.

## 1.2 Statement of Research Problem

Even though the term accountability is seen as a vital tool that every organization should embrace, some studies have found out that persons in leadership roles, as well as subordinate officers in public sector institutions, are unwilling to be accountable and hence avoid accountability (Fox, 1992). There have been some discussions on accountability in the literature that points to weaknesses about accountability in public sector institutions. For example, some studies uncovered some accountability problems existing in the European Union (Harlow, 2002; Fisher, 2004 & Van Gerven, 2005). It is widely perceived that the EU institutions were not subjected to adequate accountability processes and this has threatened the EU's stability. Governments all over the world in an attempt to address this cancer have resulted in the introduction of some conventional accountability mechanisms such that it may forestall accountability in public financial management (Malerna, et al., 2004). Examples of the mechanisms referred to are auditing, the institution of investigative bodies, and financial accounting. All these were to ensure accountable and transparent management of public resources. All these efforts however yielded fruitless results (Yilmaz, et al., 2008). According to Scott (2003:130), the report of the then Serious Fraud Office in 1999 on Metropolitan and District Assemblies uncovered about 7.5 million dollars loss through corruption and misapplication of funds. The Auditor-General's report in 2008 on MMDAs revealed similar misappropriation of one million, one hundred and forty-two thousand, six hundred and thirty-nine Ghana cedis (GH¢ 1,142,639.00) in 2007 within fifty-two district assemblies and four hundred and eighty- seven thousand, two hundred and sixteen Ghana cedis, forty-eight pesewas (GH¢ 487,216.48) in forty-five MMDAs.

Management of the various hospitals is accused of consistency inefficiencies in the execution to the general public. Moreover, there are reports of various misappropriations of funds and resources in some CHAG hospitals and clinics in Ghana (Graphic Online- Aug. 18, 2016). This

accountability issue has led to foreign donors withdrawing their support to the hospitals and clinics (CHAG Annual Report, 2010). Also, other key stakeholders like key employees, clients, suppliers, etc. are cutting ties with CHAG facilities, and those that remain feel reluctant to do business with the hospital and clinics. Being accountable for the competent management of possessions either financially or else is critical to the progress of the hospitals and clinics. To safeguard the effective and competent use of a resource, accountability must be put in place. It has been observed that accountability practices in most CHAG facilities are very weak, which is evidenced in the organizational structure of most of the facilities, and also the laid down policies and regulations are not being followed by most of the facilities. Poor accountability in these hospitals is feared to have caused a misappropriation of resources and misapplication and the malfeasance that have engulfed the entire CHAG hospitals and clinics. This study, therefore, seeks to examine the accountability practice in Christian Health Association of Ghana (CHAG) hospital with a focus on some selected hospitals and the Volta region. This is aimed at ensuring "accountability practice of the CHAG hospitals and clinics through proper and accepted tools to attain the required financial sustainability of the hospital".

### 1.3 Objective of the Study

The study examines accountability practices in the selected hospitals and clinics. These targets were considered:

1. To examine the accountability practices among CHAG health facilities.
2. To identify what elements, constitute accountability practices in these CHAG facilities
3. To understand how the stakeholders of these CHAG facilities involved in its accountability practices

## 1.4 Research Questions

***i.*** What are the current accounting practices being practice among CHAG facilities?

***ii.*** What elements constitute these accountability and accounting practices in these CHAG facilities?

***iii.*** How are the stakeholders of these CHAG facilities involved in its accountability practices?

## 1.5 Justification of the Study

The study is relevant due to important roles played by these health facilities in augmenting the facilities owned by the government in the provision of quality, affordable, and reliable health care services to the people in the Volta Region, particularly, inhabitants in and around Kpando Traditional Area, Anfoega traditional Area, and Sokode Traditional Area.

The study will help stakeholders and management to the relevance of accountability and the extent to which it could be enforced in the health facilities to help them provide quality healthcare service to their clients. It will also enable state actors tasked with the responsibility of sensitizing the populace on the rights and responsibilities to demand accountability from public officials to act accordingly. The Constitution of the Republic of Ghana gives this role to the National Commission for Civic Education (NCCE) to be responsible for the education of the citizens on their rights and responsibilities enshrined in the laws of the land. The study will also contribute to academia since the findings of this study will be useful to future researchers in the field of study.

## 1.6 Research Methodology

The study engages a combination of qualitative and quantitative approaches to gather and analyze data (Creswell & Tashakkori, 2007). Qualitative data is derived from the management and staff of the selected health facilities through questionnaires. Ary, Jacobs & Razavie (2002) as cited in Tettey (2009) argue that qualitative investigations pursue to comprehend human and social behavior from an "insider perspective" resulting in the vivid description of a phenomenon. The quantitative aspect focuses on sampling and deriving data from officials at the CHAG health facilities who make sure accountability practices are adhered to in the facilities. Abawi (2008) indicates that quantitative inquiry is based on testing a theory made up of variables and measured with numbers and characterized by a statistical technique of analysis.

## 1.7 Scope of the Study

The study seeks to examine the accountability practice in selected health facilities in the Volta Region namely, Margret Marquart Catholic Hospital (Kpando), Catholic Hospital (Anfoega), and Mater Ecclesiae Hospital, Sokode. These hospitals are semi-autonomous and do not depend solely on government subventions to achieve their goals. This means that they generate their revenue and must, therefore, be held accountable for it. The study is therefore geared towards revenue-generating hospitals owned by Christian groups.

### 1.8 Limitations of the study.

The research methodology employed in this study as indicated involves the use of questionnaires. These questionnaires will be administered through a simple random selection of staff members and management of these three facilities. As a result; the following are some of the limitations of this study resulting from this approaches;

i. Responses in general to questionnaires have the propensity to introduce biased based responses

ii. Questionnaires in general present a gap in understanding and interpretation of survey questions.

iii. The use of simple random samples provides a challenge in coming out accurately with statistical measures without the full list of the population

iv. Though simple random sampling itself is anticipated to be the unbiased approach to surveying, sample selection biased can occur. This happens once the sample set of the population is not all-encompassing enough, thereby skewing the sample.

### 1.9 Organization of the study

The research has been allocated into five chapters. In Chapter One, we gave a brief introduction to the research itself, we started our research problem, the objectives we hope to achieve by the end of this study among others. We highlighted some of the limitations using the statistical approaches outlined. In Chapter Two, we review some similar pieces of literature or studies that were already conducted. We examined the theoretical framework of such studies and how it guides this study, highlighting some of the limitations established in those studies and how it differs from our study. In Chapter Three, we elaborate on the choices of the research methodologies outlined previously. This involved a systematic and statistical description of all the procedures and the

choices made from data acquisition to data analysis and the tools employed including their statistical assumptions. Chapter four involves the discussion and presentation of our findings from the study. This follows from our analysis conducted using Statistical Package for the Social Sciences (SPSS) in chapter three. We conclude the study in chapter five with recommendations and the direction for further future works.

# CHAPTER TWO

# LITERATURE REVIEW

## 2.0 Introduction

This chapter assesses some similar literature or works on accountability that were already conducted. The chapter further debates the theoretical framework that guides the study. The agency theory and the stewardship theory are discussed.

## 2.1 Background and Definitions of Accountability

Accountability according to Bergman, (1981) is such that, it arrived when "citizens anticipation of the must for auditing of approved expenses (one form of accountability) was manifest in Athens as long ago as 400 BC". Bergman, (1981) further posits that "the idea and nature of accountability have advanced for some time from a substance of consistent reporting to description of activities and effects and, more lately, a rationalization of the values informing actions and results.

Accountability is referred to as "a relationship amid an actor and a forum, in which the actor must explain and defend his or her conduct, the forum can pose questions and pass a verdict, and the actor can be sanctioned" (Bovens, 2005). Beckham (1997) developed a definition to address the definitional constituent of accounting that focuses on the aspect of "to report or explain":

*"Accountability is the performance of duties and commitment that is continuously and extensively communicated to whom accountability is owed."*

Therefore, the definition of accountability can be activated in the context of this study in hospitals, other healthcare institutions, and the relevant components associated with each of these institutions, "satisfying the needs and interests of the relevant actors and measuring and evaluating its performance in multiple areas - including quality, accessibility, and efficiency. Financing in commercial matters and the provision of health services, continuously improving its performance in each of these areas, and communicating this performance to the relevant stakeholders. This can

be seen in a nutshell by "demonstrating and explaining the values of these health facilities to stakeholders".

## 2.2 Achieving Accountability Practice

Bovens (2005) stated some basic requirements that health facilities could adopt in his study. He suggests that accountability requires “clear identification of and arrangement with hospital managers who would be held accountable for their performance”. Accountability relations between the managers and the stakeholders involves discussion or debate relationship that ensures that the right information about an entity and its activities are reported. This means that the reports need to be evaluated by specific persons or agents who are required to protect the interest of the stakeholders in the organization. These components “clarification involves appropriate reporting methods to adequately monitor and evaluate the performance processes” (Bevons, 2005).

## 2.3 Elements of Accountability

According to the Office of the Auditor General of Canada in its December 2002 Report, Accountability is a connection based on commitments to establish, evaluate, and take obligation for performance, both the results accomplished in light of established prospects and the means used. It specifies elements of accountability as discussed below:

1. Relationship: These are two (or more) parties that have specific obligations.

2. Obligations establish that the parties involved in the accountability relationship have duties that involve responsibilities and consequences.

3. Demonstrate simply means reporting on the performance achieved and the appropriate avenues used. It implies honesty, plainness, and transparency.

4. Review is to evaluate and reflect on the stated results and take appropriate action. Managers should review to see what is working and what is not working in the organization so that appropriate steps can be taken to remedy weaknesses.

5. Taking responsibility is the element of accountability, as managers must be held accountable for what has been achieved and what has not been achieved.

6. Results are the outputs or outcomes that were achieved or not.

7. The agreed expectations arose from what had been agreed to be achieved officially or unofficially.

8. The medium used is the way a person delivers public services, uses power, and manages public money to achieve results.

Bovens (2005), identified three main elements of accountability, namely, the actor, the forum, and the obligations. According to Bovens (2005), the actor "can be either an individual or an organization, the accountability forum can be a specific individual such as a superior, a minister, or it can be an agency, such as audit service or the court or in case of public accountability, the general public". The actor and the forum relationship can be likened to the agents and principal relationship. The actors here in the relationship are the entities or persons who must provide accounts on the stewardship role of the forum. "Actors will be formally obliged to present accounts on an even basis to forums, such as supervisory agents, courts, or auditors. In case of administrative loopholes, strategy disappointments, or disasters, actors may be required to appear before administrative courts or committee courts to testify before committees. "

## 2.4 Types of Accountability

Several forms of accountability exist in both private and public sector organizations. They have briefly explained below whiles greater emphasis is on the type appropriate for the study.

### 2.4.1 Hierarchical Accountability

This type of accountability refers to the relationship that exists according to persons where there is some level of close supervision of persons in the lower structure within an organization and faces controls (Romzek, 2000). It is a relationship between a supervisor and a subordinate where the supervisor periodically reviews the performance and the daily routine work of the subordinate.

According to Ahwoi (2010), the oversight for demanding accountability however rests with the civil service which had the responsibility of the political heads while all civil servants in the various departments were made accountable to the District Chief Executive who supervised all government programs in the district. The District Chief Executive had further powers to coordinate all programs of Government agencies, boards, and corporations in the district since he was the key officer in the nominated councilors and was the Chairman of the Council's statutory committee. This kind of accountability implies a procedure by which top officials are called to account starting with the highest official (Bovens, 2007). In the view of Bovens, subordinate officers do not appear before the general public but are rather under the scenes riding on the backs of the commissioner, the minister, or the director of the agency who deals directly with external stakeholders assumes every responsibility, and carries all the blame. The subordinate officers within the organization are answerable to their superior officers with a very strict chain of command.

### 2.4.2 Legal Accountability

Legal accountability in most developed economies particularly in most western countries is gaining higher levels of importance because of the emerging formal social relations (Friedman 1985; Behn 2001) or because of the trust and confidence citizens placed in the judiciary than in the legislature (Harlow 2002). The aim of the researcher here is to unravel the legal implications of non-compliance with accountability provisions in the public sector. The judiciary herein can be referred to as the ordinary civil courts, as in the case in Britain, specialized administrative courts, as in Belgium, France, and The Netherlands (Harlow 2002). Where there are cases of administrative shortcomings or deviations for example the affaire du sang (the HIV contaminated blood products) in France or the Tangentopoli prosecutions in Italy, public actors were hauled before penal courts for their actions (Harlow, 2002). In the case of Ghana for instance the Financial Courts of The High Court Division exercises jurisdiction in cases of financial misapplications. There are several laws that specifically in Ghana that entreat all public sector institutions to be accountable to the citizens. For example, the Constitution of Ghana, the Local government, and so on explicitly enjoins the public sector to be accountable to the citizenry. The most unclear type of accountability is legal accountability because the legal examination will be based on detailed legal standards approved by penal, civil, administrative statutes and precedents (Harlow, 2002). Judging from the above, legal accounting suggests a system of accountability where individuals charged with responsibility are held accountable through the courts for their actions. Punishments are exerted on them or are exonerated based on the charges preferred against such persons in authority.

### 2.4.3 Political Accountability

This type of accountability is one of the essential types of accountability in democratic regimes. This type of accountability is exercised about principal-agent relationships (Strom, 2000). Electorates or the citizenry delegate their sovereign power to elected officials who in the case of the parliamentary system of governance delegate their authorities to a cabinet. The cabinet intends to delegate part of its authority to independent bodies (Romzek, 2000). For instance, in the case of the United Kingdom, Netherlands, and Germany, public officials are answerable to their ministers, and the ministers then account for parliament (Flinders, 2001; Strom et al., 2003). Armah-Attoh (2006) conducted a study on political participation and popular perception of political responsibility in Ghana. His findings confirm that Ghanaians' perception of political responsibility in public and political positions is closely related to their political participation, given overall averages of (72%) in 2002 and fifty-eight percent (58%) in 2005. Political accountability is exercised in two forms – vertical and horizontal. The vertical form of political accountability flows from the top to down. The horizontal type flows through peers, for example from a minister to another minister.

Debrah (2009) observed the consequences of the neglect of the reportage and study on the theme of accountability at the grassroots in the Ghanaian context. He emphasized that political accountability works at the level of governance. The author expressed concerns about the neglect of what happens at the sub-national level. The neglect of accountability, particularly at the local level, destroys the motives behind the introduction of decentralization which will be detrimental for service delivery and misappropriation of public funds.

### 2.4.4 Professional Accountability

Public sector officials most often are regarded widely to be technocrats in the fields they find themselves and hence are professionals belonging to professional bodies. These professionals are trained in all manner of fields. For example, some are trained as teachers, veterinarians, doctors, engineers, or policemen all of them belonging to a group of professional bodies (Abbot, 1988; Freidson, 2001). Since they all belong to professional bodies, they are accountable to those bodies. The professional bodies set codes of conduct with acceptable standards of practice that binds all their members (Abbot, 1988; Freidson, 2001). In Ghana, for instance, the Institute of Chartered Accountants is the body that monitors the conduct of the Accountants, sets its codes, and exerts sanctions on deviants.

### 2.4.5 Social Accountability

Social accountability refers to the approach purposely for the improvement of organizational performance by encouraging citizen responsiveness to public corporations especially allowing for citizen engagement and participation (Fox, 2015). In the view of Malerna et al., (2004), social accountability refers to the creation of an opportunity for citizen participation and engagement. That is creating avenues for the citizens to be part of decision-making as well as other civil society organizations in exacting accountability. Loessner (2001) argues strongly that involving citizens in the work of their government improves sustainable democracy, fiscal decentralization, the decentralization of revenues, and expenditure authority to local levels. The objective of involving citizens, he intimates, is to have the work of government reflect the views of the constituents, by ensuring that local government focuses on local conditions and needs in the allocation of resources. This, he believes would enhance the involvement of citizens' interests and contributions and make the government more open, efficient, and accountable.

Practically social accountability refers to concrete practices or mechanisms within institutions that encourage and project voice. Social accountability citizens' power about the state. It can be referred to as a political process quite distinct from political accountability where persons are elected to represent the voice of the citizenry (Fox, 2015). This distinction as alluded to makes social accountability very essential approach for democratic governments.

Malena (2004) has outlined some forms of building blocks that encapsulate citizen engagement: Identification of an entry point, the allocation of budget resources, and performance appraisal of providers of goods and services, forming coalitions to undertake an action, public dissemination of information or advertisement and change advocacy.

These building blocks means that adopting citizen engagement or social accountability by an organization requires one to have some basic competence which includes data collection, analysis, and interpretation of data, lobbying and skills in negotiation skills, budget analysis, and interpretation, and advocacy which many times ordinary citizens are expected to engage in social accountability may be lacking.

Social accountability initiatives take several forms (Malena, 2004). They include mechanisms such as client service charters, balanced scorecards, and budget participation. These are not mutually exclusive approaches and are often combined in a suite of interconnected and complementary activities.

### 2.4.6 Limitations Associated with the Accountability Types

According to Levitt, et al (2008), "although accountability leads to positive benefits, too much of accountability or accountability that is improperly applied can have adverse effects". The literature on accountability shows that political accountability can be likened to scapegoating, organizational accountability, and legal accountability "carry the risk of facilitating proceduralism and awkward enticements". Professional accountability lacks sensitivity to the organizational political demands and the service needs of the professionals. Again, disproportionate democratic interference can lead to the employees not adhering to the rules of the organization, whilst an emphasis on the performance of the organization can be skewed towards a particular aspect of the organization rather than the general good of the entity.

## 2.5 Stages of Accountability Processes

According to Levitt, et al (2008), there are three stages of accountability. The stages of accountability enumerated in the literature are; "defining accountability to whom and for what, informing the stakeholders, and judgment".

### 2.5.1 To whom is Account to be rendered

Accountability relations are complex by the fact that health care organizations are likely to be accountable to multiple forums: up to their funders or patrons, down to clients, and internally to themselves and their mission (Lindenberg & Bryant, 2001). CHAG hospitals deal with different types of forums. These accountability forums require diverse forms of information and apply diverse conditions as to what constitutes accountable conduct. The forums act as decision-makers that scrutinize the activities of the actors and pass judgments based on the behavior of the actors (managers) of the CHAG health facilities. The researcher has discussed some of the accountability forums which have the power, authority, and the right to demand answers and explanations and if possible impose and enforce sanctions against actors in CHAG health facilities.

### 2.5.2 Ministry of Health

The Ministry of Health (MOH) is the coordinating ministry in the country responsible for ensuring that all health care providers are held accountable for their actions and stewardship role in the nation. The MOH has the authority, power, and right to sanctioning, hiring, firing, and promoting Personnel for health facilities in the Country. CHAG is an agency of the Ministry of Health which has the mandate to regulate and supervise the activities of all Church (Christian) Health services in Ghana.

### 2.5.3 Diocesan / Hospital Health Boards

Diocesan/ Hospital Health Boards are also accountability forums that undertake strategic decisions making for the hospitals, hiring, and monitoring of employees, ensuring the hospital is providing quality care, and overseeing the financial well-being of the organization. The Boards also demand financial and performance accountability from managers (actors) in the CHAG hospitals. The Board enforces sanctions when actors are not able to account for resources that have been entrusted into their hands.

### 2.5.4 International Donors

Most CHAG hospitals are supported by International Donors and organizations. These donors provide various forms of support in the form of funds and projects such as improving infrastructure and provision of quality health service to clients. Managers of the various supported facilities of these funds are expected to provide regular financial reports on how these funds are being used and for the purpose, it has been given.

### 2.5.5 Professional Associations

Various professionals are working within the health sector. These professionals such as Medical Doctors, Nurses, Physician Assistants, Accountants, Biomedical Scientist, and Pharmacist, etc. belong to various professional associations and these bodies demand from Hospital Managers to

ensure that the professionals working in the hospitals are licensed and are working based on their professional standards and code of ethics.

### 2.5.6 Who Should Render Account

CHAG is made up of different Christian churches that operate based on different ideologies, philosophies, and policies and may therefore demand one form of accountability practices or the other. The hospitals which serve as the research case fall under the National Catholic Health Service (NCHS) and the accountability relationship is mostly the Hierarchical accountability type. Under this type of accountability relationship, "the procedure of calling to account starts at the top" (Bovens, 2005). The operators and subordinates most at the time under this accountability do not report directly to the forum but report to the administrators of the CHAG hospitals who directly report to the external stakeholders. The Hospital Administrators take full responsibility and blame for any negative occurrences in the hospitals. However, for internal organization accountability purposes, the lower-level workers, in turn, accounts to their supervisors on issues. In the CHAG hospitals, the process of who renders account takes place along a strict line of "CHAIN OF COMMAND" and the middle managers are, in turn, both forums and actors (Bovens, 2005).

### 2.5.7 About what is Account to be rendered

CHAG hospitals render accounts of several activities that are undertaken in the health facilities but most important is financial accountability. CHAG hospitals are by law to render accounts annually on how funds are raised and expended. Annual financial statements are prepared and submitted to the various accountability forums. Also, it is required that the financial statements prepared must be audited by External Auditors appointed by the Diocesan Health Board, and Ghana Audit Service also audits the payroll of the various CHAG hospitals as required by law. Managers of the CHAG hospitals also render accounts on their performance to the Diocesan Health

Board specifying how effectively and efficiently resources entrusted into their hands have been well utilized for the benefit of all stakeholders.

### 2.5.8 Why the Actors Feel Compelled to Render Account

CHAG hospitals render accounts in two ways, namely, mandatory accountability and voluntary accountability. The upright accountability refers to "the state where the forum formally exerts authority over the actor, perhaps due to the ranked relationship between the actor and the forum, as in the case of hospital managers accountable to the Diocesan Health Board". CHAG hospitals are sometimes compelled to give an account not based on ranked relationships but laws and regulations. CHAG health facilities do render voluntary account to various stakeholders to strengthen the relationship between the health facilities and those stakeholders. This voluntary accountability enables the health facilities to build a good image and also offer quality service to clients. CHAG health facilities also account for other organizations that have been charged by the principal (The Catholic Bishops and the Head of Churches) to supervise or monitor the agent's activities. The Catholic Bishops Conference has charged the NCHS to monitor and supervise the activities of all Catholic hospitals and clinics in Ghana which includes the hospitals under study. Also, the Ghana Audit Service has been mandated to audit the payroll of all CHAG hospitals in Ghana. This accountability is seen as a "diagonal accountability system" (Bovens & Schillemans, 2004). Most professional associations also do supervise the activities of their members working in the CHAG health facilities.

## 2.6 Implications of Accountability Practice in the Health Sector

Theories and practices have identified that the practice of accountability in the public health sector is weak due to various reasons, including the government's disregard for social ethics and valid and legal requirements in the conduct of public affairs. ; The structures of checks and balances are weak, activities are concealed and those involved are cheered to keep secrecy or are forbidden

from reporting, and corrupt practices are widespread; Private interests and bureaucratic power often lead; Political and personal allegiance is remunerated more than value, and opportunities for legal redress against wrongdoing are rare (Caiden, 1991, DeLeon, 1997, Oluwu, 1999).

The use of power and influence by health practitioners and senior officials in the health sector for self-enrichment conflicts with their public roles. Lewis, (2016) argued that poor accountability "discourages staff, minor the quality of care and reduce the accessibility and use of services". It is again posited that "weak accountability hurts health indicators such as infant and child mortality and there is an indication that effective accountability can improve health outcomes by increasing the effectiveness of public expenditure".

## 2.7 Theoretical Literature Review

In this study, the researcher employed agency theory and stewardship theory to explain the accounting practices in CHAG health facilities.

The agency theory is used in this study because it looks at the entire organization and its accountability measures in just two people: managers and key stakeholders. Agency theory holds that managers of organizations are selfish and will strive to maximize their profits, so there is a need to use agents who seek to supervise the activities of these managers. Stakeholders then appoint agents to protect their interests in the organizations.

Stewardship theory is complementary to agency theory. In this theory, managers are not individuals and are motivated by the performance of their organizations. Managers are stewards of stakeholders and will increase stakeholder interest.

### 2.7.1. Agency Theory

The agency theory is traced to the 1960s and 1970s. The agency theory gained prominence when risk-sharing was discovered by economists between individuals (Arrow, 1971). This risk-sharing

is broadened in the literature to include agency problems. This agency problem according to Jensen and Meckling, (1976) “is to the effect that managers have selfish interests and will exploit all possible avenues to satisfy their selfish interests”. The theory posits that there is a cost that is incurred by stakeholders in getting agents to monitor their interests. The agency theory posits that the agents will protect the interest of the stakeholders.

Aligning the interest of the stakeholders ensures that there is an efficient allocation of resources, proper resource utilization, and protection of stakeholders’ interests. Directors of the hospitals must be competent enough to ensure that there is appropriate financial reporting and disclosure of financial information of the entities and proper accountability is ensured.

### 2.7.2. Stewardship Theory

"The origin of stewardship can be traced in psychology and sociology and has been designed for researchers to examine situations in which managers act as stewards of shareholders in the best interest of their managers" (Davis et al., 1997).

Kolk, (2016) assumed in his studies that “the employees of a particular institution or organization should be facilitated for the performance of their functions and, as such, have the resources that require their responsibility more strongly on the part of these providers of means". Stewardship theory in this context assumes that managers and employees act as custodians of stakeholder resources. Therefore, stakeholders deserve information on accountability.

Donors, taxpayers, and resource providers expect managers of organizations to use resources efficiently and for the right purpose to ensure the fulfillment of their oversight role and objectives. Accountability is one of how the stewardship role of the managers is guaranteed (Minja, 2013). Financial compliance by management according to Prakash (2015) is another way that management can be held accountable.

## 2.8 Empirical Review

Alhassas (2014) conducted a study to determine the degree of administrative transparency by directors of Education Directorates in the Gaza governorates and its relationship to employee performance. The results showed that the degree of managerial transparency was great. There are no statistically substantial variances between the average of the individuals in the research sample due to gender, year number, academic qualification, and position.

Alsharif (2013) defines administrative responsibility and its relationship with the job performance of administrative employees in the Ministry of Education. The outcomes revealed the presence of the concept of accountability and the understanding of administrative staff in the Ministry of Education of the Gaza Strip, where the results found that there are statistically significant differences attributed to age, qualifications, and the number of years of job. But there were no statistically significant differences due to gender, marital status, and position.

AbuHashesh (2010) aims to reveal the rate at which school principals exercise responsibility towards secondary school teachers. The results revealed that the rate of accountability of the school principals towards the secondary school teachers in the governorate from the teacher's point of view was great. There are no differences in the response of teachers to the variables of gender, especially, and years of experience. Monavarian, Asgari, Nargesian, and Gholami (2016) aim to differentiate and clarify the components of the accountability of public sector institutions in the Islamic Republic of Iran. The research revealed that accountability is one of the basic components of the general organization in the current situation. The research also found that responsiveness, transparency, and compliance are key components of accountability in public institutions.

Eberl, Geiger, and Aßländer (2015) concentrated on the specific effect of rule amendments on trust regulatory reform. The researcher concentrated on the issue of corruption at Siemens AG. The total search data collected primarily from the analysis of newspaper articles was 458 newspaper articles. The researcher executed a qualitative analysis of the qualitative content of the selected newspaper articles following the coding procedure of the base theory. The investigation found that external stakeholders have lost trust in Siemens due to their negative view of its integrity.

Van Craen and Skogan (2015) tested the effects of responsiveness and fair treatment by calculating citizens' trust in the police. The results indicated that the interpretation of Belgians' trust in the police should give importance to perceptions about how the police treat people and perceived police responsiveness.

Adongo (2017) examines the accountability practices in the public sector. It also highlighted the capacity of stakeholders to hold public officials to account and the various legislations on accountability in Ghana and how these legislations have been complied with by responsible officials/staff duty. The study was conducted in two rural districts in the Upper East Region based on the Ghana Statistical Service standards, Bongo District and Kassena-Nankana West District. The research was conducted using a qualitative approach. The main instrument used in gathering data was interviewed, where officers and stakeholders of the various MMDAs were the main focus. The key findings from the study were that the various MMDAs largely comply with the various legislations put in place to account for their actions except that the stakeholders involved in the MMDAs lack the requisite capacity to hold officials of the MMDAs to account. It was found out that the stakeholders were mere spectators in the accountability process. The study was conclusive that accountability was and remains a desirable organizational tool for public sector organizations

to embrace. This will result in the effective use of public resources which will result in the overall development of the nation and reduction in poverty levels of the people.

Jesper (2017) examined the potential of enlisting ICT and mobile phone initiatives for enhancing accountability in the water sector. The results indicate that accountability practices in the water service delivery sector in Tanzania can be understood as an interplay of different and often conflicting rationalities, mentalities, and technologies that are intertwined. This gives rise to complex and self-contradictory drivers, the result of which is that formal international donor accountability reforms are difficult to implement and can lead to counterproductive results.

Asamoah (2018) conducted a study on Ghana to investigate the accountability of the government in monitoring political corruption: Is private media portion of the solution or part of the problem? The outcome also showed that the interaction of reasons, including democratic freedoms, ownership interests, funding, competition, access to information, and the impacts of historical legacies and civil societies, shapes the watchdog role of the private media.

## 2.9 Conceptual Framework

Decentralization in Ghana occurred in the year 1988 to encourage the local people to be part and parcel of the governance process and the improvement in the delivery of services as well as financial management in order bring about social and economic improvement of the lives of the people (Ohene-Konadu, 2001). Decentralization was introduced with emphasis on the involvement and participation of the communities especially in the efforts in poverty reduction, economic growth and to ensure that both central and local governments are accountable to the citizenry (NDPC, 2003). There are six main pillars of decentralization which are inter-related: administrative, spatial, political, fiscal, decentralized planning, and market decentralization which are geared towards the transfer of power, competence, and resources (World Bank, 2003). These resources together with the power and competence that has been transferred to Health Institution

(Hospitals) were to be managed and controlled in the most accountable and transparent manner. Ghana's decentralization program has not been fully implemented (The World Bank, 2003). For decentralization to generate growth, reduce poverty, and bring about accountability, the central government must ensure that there is the total transfer of resources and power and the required competence to the grassroots to enable them to perform the roles as envisaged by the Local Government Act. This means that the Hospitals must be fully equipped with the required capacity to administer the funds transferred from the Central Government and must account fully for the usage of those resources to the people and the government (King et al., 2013). Accountability in the management of public financial resources in the Ghanaian context is governed by a legal regime that must be fully complied with by actors charged with the management of public funds and by all stakeholders involved. Greater attention in the decentralization process is to allow for citizen involvement and for both central and local government entities to be accountable to the local people. This will generate growth and reduction in poverty levels of the people (NDPC, 2003). Accountability has been in existence for a very long time dating back to about 2000 BC. The perception of several researchers viewed the concept of accountability as a body of standards that can be used to examine the behavior of officials in state institutions. Other scholars argue that accountability is an institutional and social arrangement within which the owner of an entity can hold the agent for his actions and conduct. This study, therefore, focuses on the existence of individual roles and mechanisms put in place by the institutions other than the behavioral aspect of the individual actors in the institutions. The adoption of the concept of accountability as a mechanism other than the behavioral aspect does not make it less important. The study instead focuses more on the mechanical aspect within the Healthcare Institutions in the era of reforms which completely also transformed the political system of governance. From the standpoint of service delivery, transparency and accountability can be assumed as the set of initiatives, accountability arrangements, and rules that affect the way key actors including policymakers and

provider organizations and their managers and staff—are held accountable for their actions, decisions, behaviors, and ability to deliver high-quality services with competence and responsiveness. In this regard, governance can be seen as a set of principal-agent relations that are defined by the motivations facing each of the agents and the accountability mechanisms that are available to the principals. The whole concept of the thesis is graphically presented on the framework below

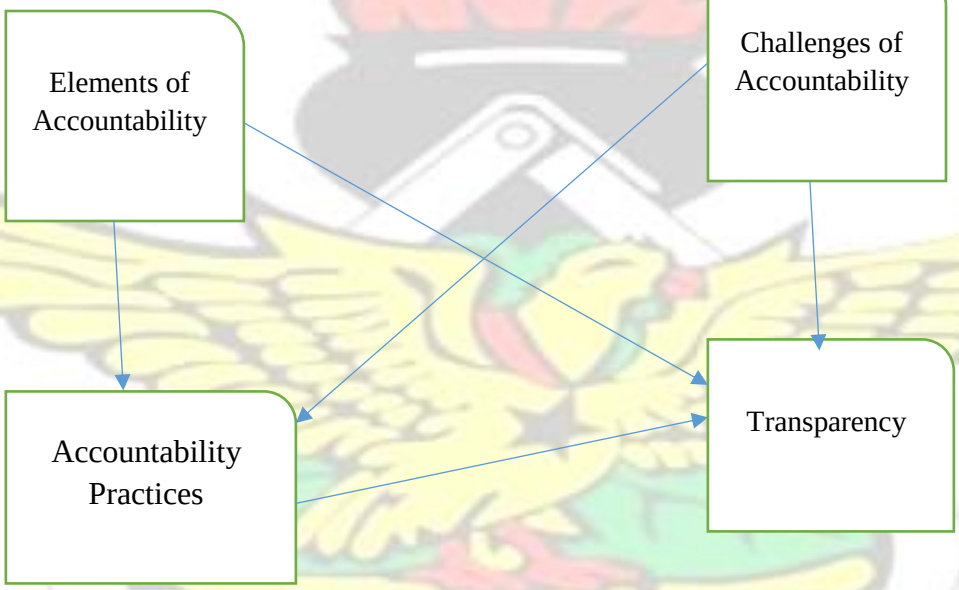


***Figure 2.1 Conceptual Framework***

## 2.10 Conclusion

This chapter presented the background and definitions of accountability, how accountability practice can be achieved, methods to ensuring accountability in organizations, the elements of accountability, stages of accountability processes, and implications of accountability practice in

the health sector, the chapter further outlined the theoretical framework that guides the study. Agency theory and stewardship theory have been selected as functional theories for the study, review of empirical studies, and finally a conceptual framework.

# CHAPTER THREE

# RESEARCH METHODOLOGY

## 3.0 Introduction

This chapter primarily seeks to shed light on the research method adopted for the resolve of attaining the specific objectives of the study. The chapter presents the processes, procedures, and study methods used by the researcher. The chapter starts with research design, followed by the population, sample and sampling technique, data collection procedures, and data analysis information. Also, the chapter provides an overview of the case industry used by the researcher. Finally, the whole chapter clarifies the methods and techniques adopted to attain correct data from respondents suitable for quality analysis.

## 3.1 Research Approach

The research is centered on the deductive approach, as it includes the collection of quantitative data for its dimension to approve or discard the specific hypotheses of the concepts based on the philosophical position in terms of barriers and critical success factors that will be subjected to measurement to answer the research question and achieve the research objectives. The study will adopt a survey strategy with a quantitative methodological approach to examine accountability practices in selected hospitals. According to Creswell (2013), the quantitative research method deals mainly with the quantitative relationships that exist between the different factors or variables under study through the use of statistical measures such as descriptive and inferential. Figure 3.1 illustrates the distinctive flow process of quantitative design from adoption theory, through the development of the necessary hypothesis, to the definition of the field of study, data collection, data analysis, and findings to confirm or reject the theory.

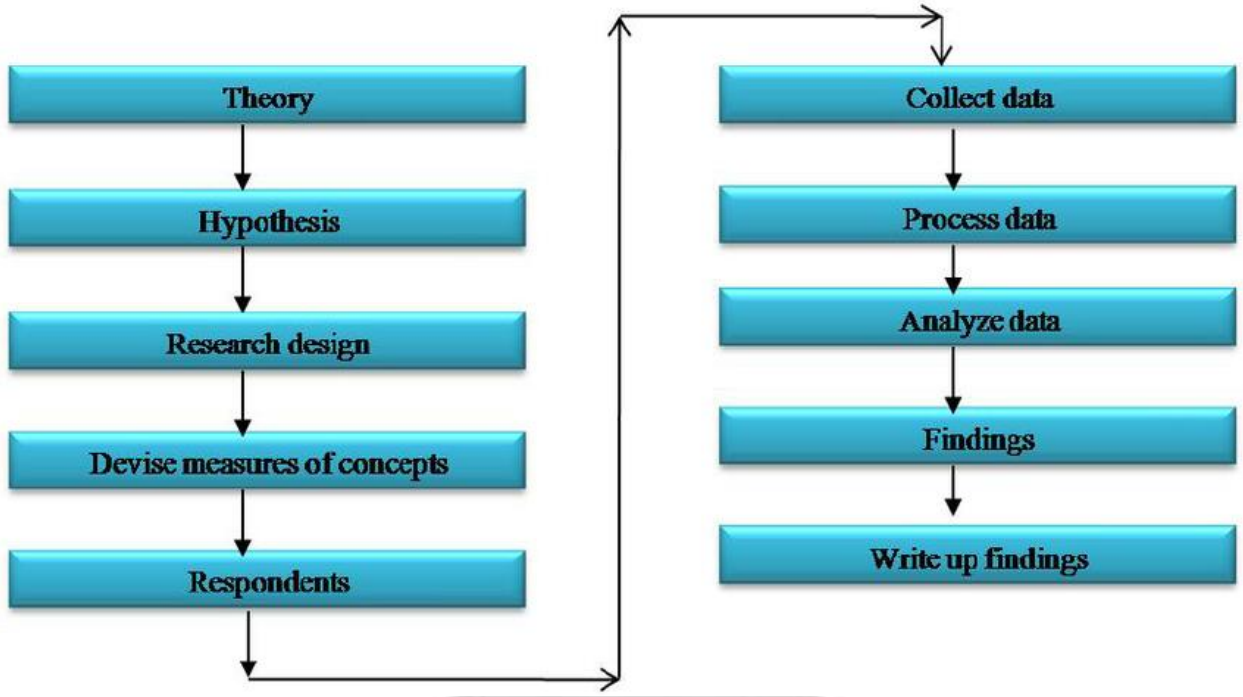


***Figure 3.1 Flow Chart of Research Strategy***

### 3.2 Research Design

By the quantitative method, the study used a cross-sectional design. Patton and Cochran (2008) indicate that the research design is a blueprint or scheme that allows the effective implementation of the research plan. This underscores the want for design in any scientific or research work. According to Tanuur (2010), the survey should help the researcher to collect the required data from the set of elements described by the target population. The use of a cross-sectional survey design allowed the researcher to provide quantitative descriptive information for some elements within the population on which the study was based. This delivered the necessary reasons to effectively describe the information gotten from the respondents over a certain period. With this design, no data or information obtained from the respondents outer the investigation period is considered or used.

### 3.3 Population of the Study

All members or elements of a particular area of interest to the researcher are considered as the population (Snape & Spencer, 2007). The target population for this research included the CHAG hospitals in the Volta region. CHAG consists of all staff of the 74 hospitals, 210 clinics, and 13 health centers in Ghana.

### 3.4 Sample Size

Researchers are usually unable to collect data from the entire members of their population (Marczyk, DeMatteo and Festinger, 2017; Yin, 2017; Chow, Shao Wang, and Lokhnygina, 2018). This is usually the case because, the members of the population are either too many for data to be collected from all of them, or they are spread out on a very wide geographical area where the researcher could not have access to all of them during the period available for the study (Etikan, Musaand Alkassim, 2016; Creswell and Creswell, 2017; Ary, Jacobs, Irvine and Walker, 2018; Nardi, 2018; Chow, Shao Wang, and Lokhnygina, 2018). A sample of 100 respondents will be selected using a simple random sampling method. Creswell (2009; 2011), argued that for a quantitative study, at least 50 respondents are enough for critical data analysis. This, therefore, indicates the sample size of One hundred and sixteen (116) respondents out of the staff of the three cases were included in the study. This number comprises one hundred and five (105) staff and eleven (11) management members. A total of 8 senior-level managers were interviewed (3 from Margret Marquart Hospital, Kpando 4 from Anfoega Catholic Hospital, and 1 from Mater Ecclesiae Hospital, Sokode).

### 3.4.1 Sampling Technique

Creswell (2009) defined sampling as the process of identifying respondents or individuals eligible to be part of a study. The goal of the study is to analyze accountability practices in CHAG health facilities. This requires a detailed study of the various accountability practices at CHAG healthcare facilities that will ensure economy, efficiency, and effectiveness to achieve high-quality healthcare service for clients and satisfy all other stakeholders. The approach has led to "the adoption of an interpretive stance that seeks to discover the truth through the understanding of phenomena in their real context" (Walsham, 1995). Therefore, a case study design is used to examine accountability practices in three CHAG health facilities in the Volta region (Anfoega Catholic Hospital, Margret Marquart Catholic Hospital, and Kpando and Mater Ecclesiae Hospital in Sokode).

The use of these cases was based on the accountability challenges faced by the CHAG Health Group in the country and the ability to access these health facilities. It was not easy to reach the respondents. Flowers (1996) emphasizes "difficulties in accessing health facilities", especially CHAG hospitals when investigating internal and organizational issues, as this can undermine "the interests of the powerful" (Lee 1993: 129). For example, in the course of this investigation, seven establishments approached some establishments that were contacted to refuse to use them, but only the three mentioned above (Anfoega Catholic Hospital, Margret Marquart Catholic Hospital, Kpando Hospital, and Mater Ecclesiae Hospital, Sokody) they responded positively. The last four health facilities refused initial permission to conduct this study. About subject sampling, a purposive sampling technique was used in this study. Parahoo (1997: 232) describes purposive sampling as "a sampling method in which the researcher deliberately chooses who to include in the study based on their ability to provide the necessary data." The reason for choosing this approach was that the researcher sought management knowledge and chose the opinion of the staff

on the accountability practices in the selected facilities, which the participants would make available based on their experience.

### 3.5 Instrumentation, Pre-Testing, and Method of Data Collection

The researcher used a designed interview guide and evidence questionnaires as tools for data collection. A pilot examination was conducted with a representative of a small group of residents from Margaret Marquart Catholic Hospital, Kpando, to assess the face validity of the questionnaire and the interview guide. Therefore, interviews were conducted with employees and management who were easily accessible and willing to answer questionnaires. Five employees and three members of management were conveniently chosen for the pilot study (Cooper and Schindler, 2003). Respondents were informed to complete the questionnaire with the interviewers to improve the meaning, understanding, coordination, and formulation of the questionnaire. During the initial individual test, the researcher and respondents help review the questions to see what they (the respondents) think the questions are trying to do. Likewise, a list of questions was used to verify relevant aspects associated with the pre-questionnaire. Through responses, recommendations, and comments, reviews of the instrument will be made. Therefore, it will be easier for large respondents to answer the questions. There were typographical errors, incorrect question numbering, and unclear meaning of certain sentences. These will be corrected by the investigator.

In this study, senior managers were interviewed face-to-face to gain access to the accountability practices in their organizations. The interviews were semi-structured. The interview guide consisted of two parts. Part A deals with general and background information for respondents and basic information about the hospital and Part B deals with information on accountability practices in the hospitals selected for the study. The researcher took about thirty-five minutes to interview each of the top managers.

### 3.6 Data Analysis

Bernard (2008) argued that data analysis includes the systematic observation of specific data and provides a critical look at the data using a manual program or system. The study was analyzed by the researcher using the Statistical Package for Social Sciences (SPSS) version 20. Also, the demographic information of the respondents was analyzed first, followed by the objectives of the investigation. The analysis was carried out using descriptive statistical analysis, correlation, and regression tools. The p values were used to identify the variables of interest at the 5% level of significance since a p-value higher than 5% was considered insignificant (0.05> P) while a p-value lower than 5% (P <0.05) was considered significant.

### 3.7 Validity and Reliability Tests

Bettis & Gregson, (2001) explained research as an objective process that systematically involves the collection and analysis of valid and reliable empirical data. Valid data in this context is referring to data that captures and answers the research question, while, reliable data repeats the same result in every trial, with or without the same researcher. Validity and reliability are therefore undoubtedly vital tools of positivist epistemology. They are unquestionably proved useful in providing checks and balances for quantitative research methods (Winter, 2000; Bashir *et al*., 2008).

#### 3.7.1 Validity

Kelley (1927) came out with the concept of validity and stated that a test is said to be valid if it measures what it claims to measure. Taking precautionary measures to confirm areas of validity within any research study is the sole responsibility of the researcher (Strauss & Corbin, 2008). Reflexivity, documentation, theoretical sampling, negative case analysis, and transferability are just but few measures to ensuring the achievement of validity in research (Denzin & Lincoln, 2005). According to McLeod (2013), Content-related, and criterion-related validity are the two

main classes of validity used to assess the legitimacy of any test (i.e. questionnaire, interview, IQ test, etc).

### 3.7.2 Reliability

Yin (1994) defined reliability as the degree to which a test or procedure reproduces results that are similar to those previously produced under constant conditions on all occasions. According to (Bryman & Bell, 2003), reliability has to do with the question of whether the results of any research can be repeated. It also is defined as an accurate representation of the total population under study (Joppe, 2000). (Kirk & Miller,1986) identified three types of reliability in quantitative research to be the degree of consistency of results, the stability over time, and the similarity within a given period. Similarly, some of the types of reliability that are relevant to quantitative research include stability (test re-test), internal consistency, alternative form reliability, and inter-observer reliability (Litwin, 1995; Drucker-Godard, 2001; Bryman & Bell, 2003).

## 3.8 Ethical Considerations

All social organizations have some ethical concerns that must be taken into account. Disclosure of facts by staff that could affect the organization includes several ethical concerns regarding the staff at selected hospitals. To remedy this, the rationale for the study was first explained to respondents so as not to disturb them. The research is carried out under strict observance and compliance with the University's policies for conducting the research. Consequently, respondents were assured that the information they provided is for academic purposes only and will not be disclosed to third parties. Also, the tools are structured in a way that they do not contain personal information such as address or name that can be used to track participants. This does not violate the university's confidentiality policies when conducting an investigation. In other cases, the answer to the

questionnaire was simple and straightforward so as not to cause any inconvenience to the participants. Respondents were given free will to participate and withdraw anytime they wish.

### 3.9 Conclusion

The chapter provided information on how to collect and analyze data to achieve the goal. The chapter provided information on the research focus, design, population, sample and sampling technique, data collection procedures, and data analysis information. Also, the chapter provides an overview of the case industry used by the researcher. Finally, the entire chapter clearly explains the methods and techniques adopted to obtain correct data from respondents suitable for quality analysis. The next chapter will present an analysis and discussion of the results using the procedures discussed in this chapter.

# CHAPTER FOUR

# DATA PRESENTATION, ANALYSIS, AND DISCUSSION OF FINDINGS

## 4.0 Introduction

The chapter presents the data gathered from the field. The data were analyzed base on the result of the three institutions where the questionnaires were distributed and later the entire result polled together. The data were represented by tables. Data were also presented about the objectives of the study and compared with literature.

## 4.1 Demographic Characteristic of the Respondents

The respondents' biodata is presented in the table below for both staff and managers.

***Table 4.1 Respondents Biodata***

| | **STAFF** | | **MANAGEMENT** | |
|---|---|---|---|---|
| **Gender** | Frequency | Percent | Frequency | Percent |
| Male | 66 | 62.9 | 7 | 63.6 |
| Female | 39 | 37.1 | 4 | 36.4 |
| Total | 105 | 100 | 11 | 100 |
| | | | | |
| **Age of Respondent** | Frequency | Percent | Frequency | Percent |
| 20-29yrs | 26 | 24.8 | | |
| 30-39yrs | 55 | 52.4 | 3 | 27.3 |
| 40-49yrs | 19 | 18.1 | 4 | 36.4 |

| | | | | |
|---|---|---|---|---|
| 50 and above | 5 | 4.8 | 4 | 36.4 |
| Total | 105 | 100 | 11 | 100 |
| | | | | |
| **Academic Qualification** | **Frequency** | **Percent** | **Frequency** | **Percent** |
| 'O' level/SHS | 2 | 1.9 | | |
| 'A' Level | 2 | 1.9 | | |
| Certificate | 37 | 35.2 | | |
| Diploma | 39 | 37.1 | 3 | 27.3 |
| Degree | 25 | 23.8 | 8 | 72.7 |
| Total | 105 | 100 | 11 | 100 |
| | | | | |
| **Department** | **Frequency** | **Percent** | **Frequency** | **Percent** |
| Administration | 20 | 19 | 3 | 27.3 |
| Medical | 7 | 6.7 | 3 | 27.3 |
| Accounts and Finance | 34 | 32.4 | 1 | 9.1 |
| Pharmacy Unit | 17 | 16.2 | 1 | 9.1 |
| Nursing Unit | 23 | 21.9 | 2 | 18.2 |
| Internal Audit Unit | 2 | 1.9 | | |
| Others | 2 | 1.9 | 1 | 9.1 |

| | | | | |
|---|---|---|---|---|
| Total | 105 | 100 | 11 | 100 |
| | | | | |
| **Work Experience** | **Frequency** | **Percent** | **Frequency** | **Percent** |
| 1-5yrs | 46 | 43.8 | 4 | 36.4 |
| 6-10yrs | 26 | 24.8 | 2 | 18.2 |
| 11-15yrs | 23 | 21.9 | 2 | 18.2 |
| 16-20yrs | 6 | 5.7 | 3 | 27.3 |
| 20 and above | 4 | 3.8 | | |
| Total | 105 | 100 | 11 | 100 |

The above table indicates the demographic characteristics of respondents of the questionnaires from the three hospitals that were used for the study. That is, respondents from Christian hospitals in the Volta region which include the Mater Ecclesiae Hospital, Margret Marquart Catholic Hospital, Kpando, and Catholic Hospital, Anfoega biodata are discussed in the above table. From the table, it is seen that there were 105 respondents from the staff category and 11 respondents from the category of management of the Christian Hospitals. From the number of staffs, 66 people were males which represent 62.9% of the staff category of respondents. On the other hand, 39 respondents from the staff were females representing 37.1% of the total staff respondents. The disparity in the frequency of respondents is due to the difference in the employment rate between males and females. Again, there was a difference in the respondents' rate between males and females that showed that there exists a consistent relationship between the staff members and the management members that responded to the research instruments. This difference in the response

rate is due to the factors of upward mobility of the female employees that have been affecting women in Ghana. On the age of the respondents, there were four different age categories for both the staff category and the management category of employees used for the study. On the part of the staff, employees who are between the ages of 30-39 formed the greatest majority of the respondents of the questionnaire contributing 55 people towards the answering of the questionnaire which represents 52.4% of the total percentage of the staff composition. Also, the age bracket 20-29 had 26 respondents which contribute to 24.8% of the respondents. The percentage of this category of respondents is because Ghana's population according to the 2010 population and housing census has a greater number of youth and therefore the domination of the youth category in the age distribution of the respondents representing 72.2% of the total valid percentage. On the other hand, employees who are above 50 years contributed the least number to the respondents. The respondents from this category of the staff were only five people representing 4.8% of the total valid percentage. This is equally due to the composition of people within this age category of the country's population and therefore in the labor force.

On the part of the management, there was no respondent between the ages 20-29 because of the culture in Ghanaian employment that requires a higher age of working experience before someone is promoted to assume a managerial role in the organization. From age 30-39, three respondents were forming 27.3% of the valid respondents of the managers. Again, the age category 40-49 had four respondents which represent 36.4% and the age category above 50 also recorded 36.4% of the total valid percentage of the respondents. The domination could be assumed as due to the notion that "the older an individual is, the more experience he has and can therefore handle a managerial role in the organization".

From the educational qualification, it was identified from the respondents that, most of the respondents either have A level certificate or Diploma. 23.8% had a decrease which means have attended University. Although there is an indication that, the respondents are educated but the educational level of the respondents is not very much educated although they have at least some level of academic qualification. On the part of the management respondents, 27.3% of the respondents have a Diploma and 72.7% of the respondents have a degree.

The respondents again indicated their working department of which it was found out that the greatest percentage of the staff were in the administration, accounts and finance and the internal audits units of the hospitals. On the part of the management, a greater proportion of the respondents were obtained from the Administration, medical and nursing units of the hospitals. As part of the demographic information, the respondents again indicate their working experience based on the number of years that they have served in the organizations. It was seen that the greater proportion of the respondents had the experience of 1-5 years of working experience both for staff and the management of the hospitals. Also, other respondents with job experience 6-10, 11-15 years dominated as the second category for the staff and managers with work experience between 16-20 years form the second majority of the respondents for the management level respondents.

## 4.2 Accountability practices in CHAG Hospitals by Staff

The responses of the staff of the hospitals concerning the role of the organizations and the attitude towards it are presented in the table below. In the table, the responses are presented in means and standard deviations. The means are ranked from 1-7 with a mean of 1 representing strongly disagree and a mean of 7 representing strongly agree. The mean responses are below. From the perspectives of the staff, the accountability practices in the table below show the extent to which the staff respondents agree or disagree with the factors that were tested in the table.

***Table 4.2 Accountability practices in CHAG Hospitals by Staff***

| | Mean | Std. Deviation |
|---|---|---|
| Your organization informed you of its commitments towards accountability to its stakeholders | 5.04 | 1.669 |
| All your duties are performed according to approves standard | 5.75 | 1.223 |
| The organization gives up to date internal control manuals for reference purposes | 4.95 | 1.577 |
| I am fully aware of the consequences of my actions and inactions in the performance of your duties | 6.02 | .951 |
| You know the rules and regulations that govern the organization | 6.10 | .946 |
| Your organization has a procedure or way for staff to express their concerns | 5.50 | 1.324 |
| Your organization have an internal audit unit | 6.30 | .921 |
| Your internal auditor works independently | 5.47 | 1.494 |
| The staff has information on accountability | 4.97 | 1.578 |
| All relevant information is communicated to staff | 5.39 | 1.566 |
| When you joined the organization, you get an introduction to the organization, and your role and responsibilities as an employee are duly defined | 5.95 | 1.155 |
| Your work has been reviewed through a formal performance appraisal system annually | 5.68 | 1.418 |
| Your organization prepares an annual financial statement for its stakeholders | 5.60 | 1.418 |

| | | |
|---|---|---|
| If you witness exploitation, abuse, corruption, and/or a breach of code of conduct, you know how and where to report it | 5.44 | 1.506 |
| **Total Mean** | **5.58** | **1.34** |



From the above table, it is seen that the respondents on average are highly in agreement with the factors tested in the staff category. This is indicated with a score of (M= 5.58, S = 1.34) which is an indication of the extent to which the respondents agree with the factors tested above.

From the table, some variables tested in the study are very high agreed by the staff respondents. These variables include "Your organization has internal audit unit" with a mean score of 6.30 and a standard deviation of 0.921 showing the level of agreement of the respondents. Again, "I am fully aware of the consequences of my actions and inactions in the performance of your duties" and "You know the rules and regulations that govern the organization" are among the factors that obtained the highest of the means (M = 6.02, S = .951) and (M = 6.10, S = .946) respectively.

The existing accountability in the CHAG hospitals could be associated with the operations of the hospitals as they are like private sector entity that is moved specifically with a profit motive. The accountability practices by the staff are of a very high extent which is a very good attitude towards a sustainable organization.

### 4.2.1 Accountability practices from the Management Perspectives

The viewpoint of the management on issues of accountability is stated in the table below.

***Table 4.3 Accountability practices in CHAG Hospitals by Management***

| | Mean | Std. Deviation |
|---|---|---|
| Your organization has a written accountability framework or a document that outlines your accountability commitments | 5.27 | .786 |
| Managers of the organization have a well-defined authority and power in the performance of their duties | 5.82 | .405 |
| The organization share important information to staff in a timely fashion | 5.27 | .786 |
| The organization has a process of communicating with staff about events, emerging issues, and program activities | 5.73 | .467 |
| The organization has a documented complaints handling procedure covering affected stakeholders and staff that have the right to raise a complaint and receive a respond | 5.27 | .647 |
| The organization has an internal audit unit that is independent of management influence | 5.18 | .405 |
| External Auditors rely on the work of internal auditors in the organization when auditing | 2.73 | 1.421 |
| Controls exist for approving decision regarding financing alternatives and accounting principles, practice, and methods | 5.09 | .831 |
| All payments are authorized by a responsible officer before payment | 6.00 | .000 |
| Your organization is yearly audited by external auditors | 2.27 | 1.272 |
| Your organization comply with establishing legal standards that govern its activities | 5.00 | 1.183 |

| | | |
|---|---|---|
| Your organization prepares financial statements on budget versus actual and/or comparative basis to achieve a better understanding of finances | 6.00 | .447 |
| Your organization's accounting practices conform to accepted standards | 5.00 | 1.414 |
| Your organization periodically forecast year-end revenue and expenses to assist in making management decision during the year | 5.82 | .751 |
| Responsible officials in the organization submit all statutory financial returns to the institution | 5.18 | .603 |
| The accounting system of your organization provides needed information for decision making | 5.00 | .447 |
| Your system frequently channels out information for decision making | 4.91 | .944 |
| Your organization has accounting policies and procedures manual | 5.64 | .674 |
| Your organization has a budget committee and audit committee | 2.09 | .539 |
| Your organization have a procurement manual for procurement processes | 5.09 | .944 |
| Your organization's operating activities are focused on creating value for money | 4.45 | 1.293 |
| Your organization activities are economical, efficient, and effective | 4.09 | 1.758 |
| **Total** | **4.86** | **0.82** |

From the table above, it is seen that the management agrees that there exist accountability practices in the Christian Health facilities that are used for the studies, which consequently implies that the

existence of accountability practices in Christian hospitals in Ghana. It is seen from the table that the respondents agree to almost all the factors that are tested in this area of the study on accountability since all the factors other than "your organization has a budget committee" which the respondents disagree meaning the hospitals do not have a budget committee. This obtained a mean score of 2.27 with a standard deviation of 2.272.

Also, a variable like "External Auditors rely on the work of internal auditors in the organization when auditing" is disagreed by the management of the hospitals and it is seen from the table to obtain a mean score of 2.73 and a standard deviation of 1.421 indicating the disagreement of the management on the variables.

Factors like "Your organization prepares financial statements on budget versus actual and/or comparative basis to achieve a better understanding of finances" and "All payments are authorized by a responsible officer before payment" obtained a very high mean score of means 6.0 by the management meaning these accounting practices are highly observed in these Christian hospitals in Ghana.

### 4.2.2 Independent T-Test and ANOVA Test

An independent T-test and ANOVA test were conducted to know the relationship that exists between the various demographic variables and the accountability practices that exist from the perspectives of the Staff of the Hospitals and the Management of the Hospitals. The independent T-test was used to know the relationship that exists between the view of the various gender groups and the accountability practices both for the staff of the CHAG hospitals and the Management of these Hospitals. The independent variables used in these tests are the demographic characteristics of the respondents and the accountability practices were used as the dependent variables in the study both for the ANOVA test and the independent t-test.

Below are the details of the test.

### 4.2.3 Independent T-test for staff and Accountability practices

An independent T-test was conducted to access if there exists a variation in the means between the male staff of the CHAG hospitals and the female staff of the hospital's responses. The table below presents the test responses for these groups.

***Table 4. 4 Independent T-test for staff and Accountability practices***

***Group Statistics***

| | Gender | N | Mean | Std. Deviation | Std. Error Mean |
|---|---|---|---|---|---|
| *TOTALACC* | Male | 66 | 78.2576 | 11.97473 | 1.47399 |
| | Female | 39 | 78.0000 | 10.10471 | 1.61805 |

P-value = .662, F-value = .192 sig. level = 0.05

As indicated in the test table above, the test obtained a significance value of .662 which is greater than the significance level of 0.05. Therefore, there is no difference between the response of males and female staff in the CHAG hospitals concerning the accounting practices in the hospitals.

### 4.2.4 ANOVA Test for Staff Age and Accountability Practices

An ANOVA test was conducted to access if there exists a difference between the respondent's age and their response to the accountability practices of the hospitals. In this test, age was used as the independent variable and the total accountability practices (TOTALACC) were used as the dependent variable.

***Table 4.5 ANOVA for Stage and Accountability practices***

| TOTALACC | | | | | |
|---|---|---|---|---|---|
| | Sum of Squares | Df | Mean Square | F | Sig. |
| Between Groups | 287.620 | 3 | 95.873 | .750 | .525 |
| Within Groups | 12914.628 | 101 | 127.868 | | |
| Total | 13202.248 | 104 | | | |

**Note: the test is significant at a 95% confidence level**

The results from the test showed that there exists no difference between the different age categories that were used for the ANOVA test which is an indication that, the response for all the different groups in the age division are the same. That is the table indicated a p-value (sig.) of 0.525, a value greater than 0.05. Therefore, the position that there is no difference between the means of all the categories of the respondent's age is maintained.

### 4.2.5 ANOVA Test for Staff Education Level and Accountability Practices

An Analysis of Variance (ANOVA) was conducted between the various education level of the respondents and their response to accountability practices of the staff of these CHAG hospitals. The test is presented in the table below.

***Table 4.6 ANOVA for Education and Accountability practices***

| TOTALACC | | | | | |
|---|---|---|---|---|---|
| | Sum of Squares | Df | Mean Square | F | Sig. |
| Between Groups | 754.540 | 4 | 188.635 | 1.515 | .203 |
| Within Groups | 12447.708 | 100 | 124.477 | | |
| Total | 13202.248 | 104 | | | |

**Note: the test is significant at a 95% confidence level**

The table shows that there exists no significant difference between the staff education qualification and their response rate on the accountability practices of the employees of the hospitals. From the table, the significant value is 0.203 which is far greater than the significance level of 0.05 indicating that there null hypothesis that, all the means are equal should be maintained.

### 4.2.6 ANOVA for Department and Accountability practices

Also, an ANOVA test was performed to see if there exist any difference between the mean score of the respondents specific to their departments. From the table below, the ANOVA test for Staff Age and Accountability Practices showed no difference between the mean responses of the respondents and their departments. As shown in the table below, the significant value for the test was 0.122, a value greater than 0.05, the acceptable range, and therefore the hypothesis that there is no difference between the respondents and their age is rejected.

***Table 4.7 ANOVA for Department and Accountability practices***

| TOTALACC | | | | | |
|---|---|---|---|---|---|
| | Sum of Squares | Df | Mean Square | F | Sig. |
| Between Groups | 1265.496 | 6 | 210.916 | 1.732 | .122 |
| Within Groups | 11936.752 | 98 | 121.804 | | |
| Total | 13202.248 | 104 | | | |

**Note: the test is significant at a 95% confidence level**

### 4.2.7 ANOVA for Work Experience and Accountability practices

An analysis of variance was conducted to access the extent to which the work experience of the employees which is measured based on the number of years was tested to know the extent to which there exists variation in the response rate of the employees. It is seen from the table below that, there exists a significant difference between the work experience and their view of the accounting practices in the hospitals. From the table, it is seen that the p-value is 0.00, a value lower than the acceptance region of 0.05. Therefore, the claim that there exists no difference between the staff department and their view on accountability is rejected. The claim is restated that, in the CHAG hospitals, the accountability practices of the employees vary based on the number of years that one has worked as an employee of the hospital. That is, the work experience of an employee plays a critical role in the response rate of the employees. The test response is shown in the table below.

***Table 4. 8 ANOVA for work experience of Staff***

| TOTALACC | | | | | |
|---|---|---|---|---|---|
| | Sum of Squares | Df | Mean Square | F | Sig. |
| Between Groups | 2408.264 | 4 | 602.066 | 5.578 | .000 |
| Within Groups | 10793.983 | 100 | 107.940 | | |
| Total | 13202.248 | 104 | | | |

**Note: the test is significant at a 95% confidence level**

Again, the source of difference in the means is presented in the table below of the Turkey Post-Hoc test for the work experience and their response rate as indicated in the table.

***Table 4. 9 Post-Hoc analysis of the difference in Mean***

| | (I) Number of years worked in the organization | (J) Number of years working in the organization | Mean Difference (I-J) | Std. Error | Sig. |
|---|---|---|---|---|---|
| LSD | 1-5yrs | 6-10yrs | **10.08194*** | 2.54913 | .000 |
| | | 11-15yrs | -1.82609 | 2.65322 | .493 |
| | | 16-20yrs | -1.45652 | 4.50960 | .747 |
| | | 20 and above | -3.45652 | 5.41585 | .525 |
| | 6-10yrs | 1-5yrs | **-10.08194*** | 2.54913 | .000 |
| | | 11-15yrs | **-11.90803*** | 2.97398 | .000 |

| | | | | | |
|---|---|---|---|---|---|
| | | 16-20yrs | **-11.53846*** | 4.70548 | .016 |
| | | 20 and above | **-13.53846*** | 5.58001 | .017 |
| | 11-15yrs | 1-5yrs | 1.82609 | 2.65322 | .493 |
| | | 6-10yrs | **11.90803*** | 2.97398 | .000 |
| | | 16-20yrs | .36957 | 4.76267 | .938 |
| | | 20 and above | -1.63043 | 5.62832 | .773 |
| | 16-20yrs | 1-5yrs | 1.45652 | 4.50960 | .747 |
| | | 6-10yrs | **11.53846*** | 4.70548 | .016 |
| | | 11-15yrs | -.36957 | 4.76267 | .938 |
| | | 20 and above | -2.00000 | 6.70634 | .766 |
| | 20 and above | 1-5yrs | 3.45652 | 5.41585 | .525 |
| | | 6-10yrs | **13.53846*** | 5.58001 | .017 |
| | | 11-15yrs | 1.63043 | 5.62832 | .773 |
| | | 16-20yrs | 2.00000 | 6.70634 | .766 |

**Note: the test is significant at a 95% confidence level**

### 4.2.8 Independent T-test for age and management accountability measure

The independent t-test was conducted by using gender as the independent variable and the accountability practices as the dependent variable in the company. The measure is presented in the table below.

From the table, it is seen that there is no significant difference between the respondents' gender and their view of accountability practices in the CHAG hospitals. This is indicated by a p-value of 0.20 a value which is greater than the acceptance range or the significance level of 0.05 indicating

that we fail to reject the hypothesis that there exists no difference between the respondents' gender and their response to accountability practices ensured in the CHAG hospitals.

***Table 4.10 Independent T-test for age and management accountability measure***

**Group Statistics**

| | Gender | N | Mean | Std. Deviation | Std. Error Mean |
|---|---|---|---|---|---|
| MGTTA C | Male | 7 | 116.2857 | 13.22516 | 4.99864 |
| | Female | 4 | 123.2500 | .95743 | .47871 |

**Note: P-value = 0.020, F-value 8.008, 95% confidence level**

### 4.2.9 Discussion of the Findings

According to the research, about 63% of management respondents from the three health facilities under study somewhat agree that there is an accountability framework in the CHAG health facilities. This implies that management is not even sure whether statements are defining the organization's commitments, that is, its aims, standards, and procedures, and how it ensures that it is accountable for them. Without a clear accountability framework, organizations lack the commitment necessary to adapt processes, re-align strategies, and reassign resources to meet expectations (J. Zook, 2013). About 60% of staff respondents agree and strongly agree that there was a commitment of accountability towards stakeholders. This means that accountability commitment towards stakeholders is not enough even though the majority of respondents agree that there was commitment. This was revealed through interviews of some senior managers that most stakeholders were not interested to assist the health facilities under study. From the research, about 82% of management respondents agree to have a well-defined authority and only 18%

somewhat agree. However, when it comes to the existence of internal controls within the organization, only 36.4% agree that there was the existence of internal control within the CHAG health facilities. Poor internal control leads to loss of assets and resources, mismanagement, loss of consumer confidence and market share, and failure on external audits and reviews (T. Strawn, 2016). Shungisa (2001) noted that many positive outcomes will be obtained from the implementation of effective ICS. Errors and irregularities are detected with time efficiency and thereby promoting reliable and accurate accounting records (Lame and Tan, 2000). According to Adler and Kwoh (2002), when proper internal controls are exercised, it helps in the preparation of sound statistics that help in the planning of the way forward. The financial statistics are use full in determining the performance value of the health facilities. Thus, the weak internal controls in the three health facilities have negatively affected financial accountability. This indicates that although managers have well-defined authority, proper procedures and processes are not followed in exercising the authority that they possessed. This may lead to non-compliance with rules and regulations and abuse of authority.

From the research, about 82% of management respondents from the three CHAG health facilities understudy somewhat agree that there is an Internal Audit Unit in the organization. This indicates that even Management who are to establish the Internal Audit Unit is not even sure of the existence of the unit within the organization. Only 18% agreed that the Internal Audit unit exists. The research also reveals that 73% of management respondents disagree that External Auditors rely on the work of the internal auditors. This implies that either the personnel working in the Internal Audit Unit are not professionally competent to man the office or are not independent in the performance of their duties. The implication of this is that managers may take advantage of the system and may undertake activities that may not be in the best interest of the health facilities. This may also make other stakeholders doubt the financial reports that may be prepared by the

health facilities. This may also allow some managers to influence others in the accountability structure.

According to the research, it was revealed that 82% of management respondents agree that the CHAG health facilities prepare yearly financial statements on budget versus actual basis. It was also revealed that about 63.6% somewhat agree with submitting full statutory financial returns to institutions that have to receive the financial statements. About 70% of management respondents also agree that accounting policies and procedure manuals are available for the preparation of financial statements. Accountability for all funds should be maintained at all times (Chen, 2004). However, these financial statements are not reviewed because about 73% of management respondents disagree that the Budget and Audit Committee exist in the health facilities. This implies that the financial statements prepared by the health facilities may not show the true financial status of the health facilities since the statements have not been reviewed by Audit Committees and External Auditors to give assurance to users of the financial statements.

### 4.3 Examining Elements of Accountability among the Three CHAG Health Facilities

Based on the objective of the study, the researcher conducted interviews with key managers of the three facilities under study. The results of the interview are analyzed below:

#### 4.3.1 Level of Compliance

The results indicated that managers' compliance with the rules was relatively low. This is due to the problems confronted in the management of the three health facilities, among them were;

i. The management of the three health facilities does not strictly follow the strategic plan and policy direction,
ii. There are but not effective periodic audit reports,

iii. Availability but less effective financial statements

iv. Unavailability of published performance reports.

***Table 4.11 Transparency mechanism***

| No. | Indicators | Answer options | Frequency | Percentage |
|---|---|---|---|---|
| | Transparency of information related to CHAG health facilities reporting to stakeholders | There are, and institutionalized | 1 | 20 |
| | | There are, however not institutionalized | 4 | 80 |
| | | There is none | 0 | 0 |

Based on the data in the table above, it can be noted that 80% of the three health facilities managers stated that they have disclosed information related to the running of the facilities to people although not yet in well-structured institutions. Information to stakeholders has been submitted in informal forums. Data from the survey results are supported by the opinion of EHT (Hospital Administrator, MMCH).

'Information needed from us by stakeholder has always been open, what stakeholders want to know from us is ready to be communicated. The only problem is that this information is communicated informally since there is no special information procedure to do so'.

### 4.3.2 Media Utilization

The result of the data shows that in general management reporting is stemmed from traditional information media, not conventional means, especially modern media. This is seen from the interview data from managers below;

***Table 4.12 Media utilization***

| No. | Indicators | Answer options | Frequency | Percentage |
|---|---|---|---|---|
| 1 | Utilization of traditional communication and social media | Available and effectively implemented | 4 | 80 |
| | | Available but not yet effectively implemented | 1 | 20 |
| | | Not available | 0 | 0 |
| 2 | Utilization of modern communication media (such as print, electronic media) | Available and effectively implemented | 2 | 40 |
| | | Available but not yet effectively implemented | 0 | |
| | | Not available | 3 | 60 |

### 4.3.3 Stakeholder Involvement Mechanism

Awareness of managers to include all parties in the management process has been understood by most managers. This is unveiled by SMA (Medical Director, Anfoega Catholic Hospital) below;

"We engage the communities we provide services to seek their views on the activities of the health facilities and also report to them the progress of the facilities in its operations".

Meanwhile, the results of interviews with other managers explained that every decision that may affect stakeholders is discussed with them.

***Table 4.13 Stakeholder Involvement mechanism***

| No. | Indicators | Answer options | Frequency | Percentage |
|---|---|---|---|---|
| | Stakeholders can propose, provide advice and recommendations to facilities | Possible by mechanism | 2 | 40 |
| | | Possible not by the mechanism | 3 | 60 |
| | | Not possible | 0 | 0 |

From the data above, it is evident that 60% of the facilities have allowed the stakeholders to suggest and provide recommendations to facilities though not well established. This is stated by WL (Hospital Administrator, ACH).

'It is likely for stakeholders to propose something to the manager, in forms of proposals for facilities development. Usually, these proposals are submitted to the manager or staff informally as usual'.

### 4.3.4 Reporting Substance

Accountability can also be assessed through the quality of the report substance. The ability of management to include vital factors in the financial statements determines the quality of the report.

The interview result shows that the health facilities have financial reports especially in the form of cash flow bookkeeping but not yet covering the substance of the financial report which is complex and complete which reflects the progress of the facilities from the finance side.

***Table 4.14 Reporting Substance***

| No. | Indicators | Answer options | Frequency | Percentage |
|---|---|---|---|---|
| | Substance on the progress report of business activity and performance | Available and effectively implemented | 2 | 40 |
| | | Available but not yet effectively implemented | 3 | 60 |
| | | Not available | 0 | 0 |

Concerning the table above, the data appears that the facilities accountability from the substance of reporting tends to be good because about 60% of the facilities have prepared financial report though the report includes only cash flow bookkeeping and do not include other important aspects of the facilities. Not all the facilities have prepared a comprehensive financial report. This is supported by the opinion Head of Finance, MMCH as follows:

'Existing financial report is just cash flow records. It is all about cash receipt and cash payments'.

All the above interviews data suggest that there is some level of accountability elements in the accounting practice of the CHAG health facilities under study. For accountability to be enhanced in the CHAG health facilities, the accountability elements which include transparency, efficiency,

responsiveness, responsibility, integrity, and equity must be demonstrated in all the activities of the health facilities.



### 4.4 Exploring the Implications of the Existing Accountability Practice among CHAG Health Facilities

According to the research objective, the researcher conducted interviews to seek the view of senior managers on the implications of the existing accountability practices in the three CHAG health facilities under study. The interview data revealed the following results. There was poor accountability practice in the health facilities which affected health results by reducing funding of health facilities available for health services. Many stakeholders were unwilling to invest in the CHAG health facilities due to the poor accountability practice. This, in turn, suggests less revenue accessible to the health facilities. The poor accountability practice present in the health facilities hurts access and quality of patient care. Resources were exhausted through embezzlement and procurement fraud; less money was available to pay salaries and fund operations and maintenance. As a result, the staff is demoralized resulting in lower health care services. It was revealed from the interview that the health facilities have suffered several losses of revenue due to the poor accountability practice.

Most foreign donors have withdrawn their support to the facilities due to misappropriation of funds and diverting of donor funds into private accounts of some senior managers. Some key suppliers have also stopped supplying to the hospitals and the clinic due to high indebtedness. This was confirmed in the interview by the Head of Finance, MMCH.“We have in the past five years not heard from our donors and suppliers have refused to supply to our hospital because we owe so much”.

### 4.5 Chapter Summary

In summary, this chapter presented, analyzed, and discussed all the data gathered from the three health facilities under study. In all, one hundred and sixteen (116) questionnaires were administered and analyzed by using descriptive statistics in the form of frequency, percentages, mean, independent t-test, and ANOVA analysis. The data was thereon, discussed in line with the literature. The presentation, analysis, and discussion were done based on the research objectives for each of the three health facilities under study.

# CHAPTER FIVE

# SUMMARY OF FINDINGS, CONCLUSION, AND RECOMMENDATIONS

## 5.0 Introduction

The chapter presents the summary of findings, conclusions, and recommendations made for practice, policy, and further studies. Details of the sections are presented below:

## 5.1 Summary of Findings

The study described the accountability practices among CHAG health facilities, and also examined the elements of accountability that exist in CHAG health facilities. Also, the study accessed the challenges of existing accountability practices in these health facilities.

### 5.1.1 Description of Accountability Practices among CHAG Health Facilities

The study has found that there exist different accounting practices that are in the CHAG health facilities in the country. The study revealed that some accountability practices like the existence of budget committees are available in some of these health facilities. The prevalence rate of some of the accounting practices in these hospitals ensures prudent financial management in these health facilities. The accountability practices in these health facilities however lack a prominent component called internal control system which subjects the health facilities to some loopholes and low commitment towards accountability on the part of management. It was also realized that only about 36.4% of respondents agree with the existence of some level of internal controls in the health facilities. The weak internal control has led to a loss of resources, mismanagement, and loss of client confidence. The weak internal control also has negatively impacted the preparation of financial statements and accountability towards stakeholders.

### 5.1.2 Elements of Accountability among CHAG Health Facilities Examined

It was revealed in the study that there exists a certain level of accountability elements in the CHAG health facilities. Accountability elements which include transparency, efficiency, responsiveness, responsibility, integrity, and equity must exist for the facilities to achieve their objectives. Management of the facilities must reveal pertinent information about its decision processes, techniques, functioning, and performance (Grimmelikhuijsen, 2012). According to Abu Daqqa, 2009, efficiency is associated with the optimal use of resources, which are based on clear, objective, and fair goals. Therefore, managers must be concerned with minimizing costs and improving operational margins (Dowd & Shieh, 2013). Integrity within facilities has been largely neglected due to insufficient leadership accountability for its moral capability and outcomes (Storr, 2004)

### 5.1.3 Challenges of Existing Accountability Practice in CHAG Facilities

The study also revealed challenges confronting the facilities in practicing accountability. The study established that Internal Audit Units (IAU) exist in the health facilities but do not work independently. The Units were also not manned by professionals and the works of personnel do not meet desired expectations. There were no External Auditors that audit the financial statements and performance of the health facilities to give assurance that resources have been put to good use. This indication has led to most foreign donors withdrawing their assistance to the health facilities since most of the CHAG health facilities cannot account for the funds and resources given to them by the donors. The research also revealed that 82% of respondents agree that CHAG health facilities prepare yearly financial statements and made available these financial statements to all statutory institutions which were supposed to have the statements. The research shows that there were no Audit Committee and Budget Committee to review and monitor the preparations of the financial statements. Procurement Committee does also exist in the CHAG health facilities but

top-level management members do interfere in the procurement process. This behavior of top-level management members does not enhance accountability practice and give value to money. The CHAG health facilities have weak internal controls and it is difficult to agree that the financial statements are prepared to reflect the true status of the health facilities.

### 5.1.4 Implications of the Existing Accountability Practices in CHAG Health Facilities

The study revealed that accountability practices in CHAG health facilities are very poor. The poor accountability practices hurt the activities of the health facilities. It has reduced the funds available for health services. Managers and staff have drained the resources of the health facilities through embezzlement and procurement fraud. Salaries and incentives of employees have become difficult to pay and there is less money to operate the facilities and maintained equipment.

## 5.2 Conclusion

Management of the various hospitals is accused of consistency inefficiencies in the execution to the general public. Moreover, there are reports of various misappropriations of funds and resources in some CHAG hospitals and clinics in Ghana (Graphic Online- Aug. 18, 2016). This accountability issue has led to foreign donors withdrawing their support to the hospitals and clinics (CHAG Annual Report, 2010). Also, other key stakeholders like key employees, clients, suppliers, etc. are cutting ties with CHAG facilities, and those that remain feel reluctant to do business with the hospital and clinics. Being accountable for the efficient management of resources either financially or otherwise is crucial to the development of hospitals and clinics. To ensure the effective and efficient use of the resource, accountability must be put in place. It has been observed that accountability practices in most CHAG facilities are very weak, which is evidenced in the organizational structure of most of the facilities, and also the laid down policies and regulations are not being followed by most of the facilities. Poor accountability in these hospitals is feared to have caused a misappropriation of resources and misapplication and the malfeasance that have

engulfed the entire CHAG hospitals and clinics. This study, therefore, seeks to examine the accountability practice in Christian Health Association of Ghana (CHAG) hospital with a focus on some selected hospitals in the Volta region. This is aimed at ensuring "accountability practice of the CHAG hospitals and clinics through appropriate and approved mechanisms to achieve the requisite financial sustainability of the hospital". In conclusion, there was enough evidence that CHAG health facilities have a certain level of accountability established in the various hospitals but these established accounting practices do not help to meet the desired objectives. The accountability practices established in the various health facilities have not been effective. Senior managers and staff of the various health facilities have taken advantage of the weak established accountability practices to manipulate and influence the system to satisfy their interests.

The existing accountability practices have led to a great destructive effect on the financial status of the various health facilities. Managers and staff have not been able to account properly for the resources entrusted to their hands. This has led to weak public trust and confidence in the activities of the health facilities and has also damaged the corporate image of some of the facilities. Foreign donors have refused to extend assistance to most of the facilities due to unaccountability for funds given for certain activities and also suppliers have refused to supply needed resources to the facilities due to non - payment of bills due.

### 5.3 Recommendations

Given the outcomes of the research, the following is recommended:

There must be a clear written accountability framework that will guide the operations of all the CHAG health facilities. The Accountability Framework (AF) will define the CHAG health facilities' commitments, that is, its aims, standards, and procedures, and how it ensures that it is accountable for them. With a clear written Accountability Framework, expectations will be predefined and understood. Indeed, it is irrational to believe someone to be accountable for success

if the conditions or expectations of success are not pointed out or understood before the commencement of an endeavor. Decisions will be made reasonably. Accountability depends on the ability to explain why decisions were made. The accountability framework will enable managers and staff to embrace feedback and criticism. Accountability requires that managers envision criticism as a diverse perspective of their performance that informs an opportunity to improve. The accountability framework will also enable managers and staff to accept responsibility. Understanding policies, best practices, laws, and regulations, as well as mandates and warranting that their processes are compliant define those who are accountable. Accountability framework will ensure continuous improvement in the CHAG health facilities. It will ensure the CHAG health facilities continuously review their processes to remove wastefulness and ensure that what is being done is necessary. The CHAG framework for accountability should be adopted by all CHAG hospitals to ensure good accountability practice.

The findings revealed that there were weak internal controls in the CHAG health facilities. Kakuru (2001) argued that if internal controls are not well implemented, it will negatively affect the performance and productivity of a firm. The researcher, therefore, recommends that managers of the CHAG health facilities should promote effective internal controls that facilitate financial accountability. Management should continuously monitor the internal control system to ensure a high level of accountability.

The findings indicate that Budget and Procurement Committees do exist in the CHAG hospitals but not that functional. The researcher, therefore, recommends that these two very important committees should be well established to enhance accountability practice in the health facilities. Budget and Procurement Committees will help guarantee transparency and accountability in the way the CHAG health facilities' funds are managed. The Procurement Committee will be primarily responsible for monitoring and verifying the health facilities' procurement actions and ensuring

that the approved procurement procedures have been applied properly. Evennett, et al (2005) suggested that procurement activities focused on programs to deal with corruption and to ensure that appropriate entrusted power for private gain by officials is curbed. Boakye (2014) suggests that procurement activities have increase donor trust and have helped to improve donor funding, grants, and loans to organizations. Top-level management in the CHAG health facilities should stop interfering in the procurement process since such behaviors do not give value to money.

It was revealed in the study that Internal Auditors in the facilities were not competent enough to man the Internal Audit Units. The researcher recommends that the skills of the Internal Auditors need to be upgraded for them to be effective in the area of work. This will enable them to carry out their duties professionally and independently to enhance accountability practice in the facilities.

Also, intermittently, training programs should be organized for all categories of personnel, regardless of their department, in as much as it is relevant to their work schedule to make them partake in activities that will encourage accountability practice in the health facilities.

Finally, the researcher recommends that stiffer punishment and sanctions should be put in place to deter those managers and staff who may think of going contrary to the established accountability practice in the facilities.

Also, further studies can be focused on

This study was carried out to determine the accountability practice of Christian Health Association of Ghana (CHAG) hospitals. In addition to the above, the following further researches can be conducted in CHAG health facilities by focusing on Audit and Accountability in CHAG health facilities; the influence of Internal and External Auditors in promoting accountability in CHAG health facilities.

**REFERENCES**


Abawi, K. (2008). Qualitative and Quantitative Research: Reproductive Health Research Methodology Training at Ministry of Public Health, Kabul, Afghanistan.

ActionAid International (2006). ALPS: Accountability, Learning and Planning System, Johannesburg: ActionAid International.

Arnstein, S. R. (1969). A Ladder of Citizen Participation. American Institute of Planning Journal, 35(4), 216-24.

Behn, R. D. (2001). Rethinking Democratic Accountability. Washington, D.C.: Brookings Institution Press.

Benjamin, L. M. (2008). Account Space: How Accountability Requirements Shape Nonprofit Practice, Nonprofit, and Voluntary Sector Quarterly 37(2), 201-23.

Bonbright, D. Campbell, D. & Nguyen, L. (2009). The 21st Century Potential of Constituency Voice: Opportunities for Reform in the United States Human Services Sector. Alliance for Children & Families, United Neighborhood Centers of America, and Keystone Accountability.

Brinkerhoff, D. (2003). Accountability and Health Systems: Overview, Framework, and Strategies. Bethesda, MD: The Partners for Health Reformplus Project, Abt Associates Inc.

Brinkerhoff, D. (2004). Accountability and Health Systems: toward Conceptual clarity and policy relevance. Health Policy and Planning, Volume 19, Issue 6, pp. 371-379.

Brown, L. D., Moore, M. H. & Honan, J. (2004). Building Strategic Accountability Systems for International NGOs, Accountability Forum (2 (summer)), 31-43.

Chisolm, L. B. (1995). Accountability of Nonprofit Organizations and Those Who Control Them: The Legal Framework, Nonprofit Management and Leadership 6(2), 141-56.

Crotty, M. (1998). The Foundations of Social Research: Meaning and Perspective in the Research Process. SAGE Publication.

Ebrahim, A. (2003). Accountability in Practice: Mechanisms for NGOs, World Development 31(5), 813-29.

Ebrahim, A. (2005). Accountability Myopia: Losing Sight of Organizational Learning, Nonprofit, and Voluntary Sector Quarterly 34(1), 56-87.

Ebrahim, A. (2009). Placing the Normative Logics of Accountability in 'Thick' Perspective, American Behavioral Scientist 52(6), 885-904.

Ebrahim, A. & Weisband E. (2007). Global Accountabilities: Participation, Pluralism, and Public Ethics, Cambridge: Cambridge University Press.

Edwards, M. & Hulme, D. (1996). Beyond the Magic Bullet: NGO Performance and Accountability in the Post-Cold War World, West Hartford, Connecticut: Kumarian Press.

Evennett, S. & Bernard, H. (2005). International Cooperation and the Reform of Public Procurement Policies. World Bank Policy Research Working Paper 3720, World Trade Team (September). Washington: World Bank.

Fiol, C. M. & Lyles, M. A. (1985). Organizational Learning, Academy of Management Review 10(4), 803-13

Fremont-Smith, M. R. (2004). Governing Nonprofit Organizations: Federal and State Law and Regulation, Cambridge, MA: Belknap Press of Harvard University Press.

Fry, R. E. (1995). Accountability in Organizational Life: Problem or Opportunity for Nonprofits? Nonprofit Management and Leadership 6(2), 181-95.

Gardner, K. & Lewis, D. (1996). Anthropology, Development and the Post-Modern Challenge, London: Pluto Press.

Garvin, D. A., Edmondson A. C. & Gino, F. (2008). Is Yours a Learning Organization? Harvard Business Review (March), 109-16.

Hussey, J. & Hussey, R. (1997). Business Research: A Practical Guide for Undergraduate and Postgraduate Students. Macmillan, London.

International Center for Not-for-Profit Law (ICNL) (2006). Recent Laws and Legislative Proposals to Restrict Civil Society and Civil Society Organizations, International Journal of Not-for-Profit Law 8(4), 76-85.

Johnson, R. B. & Onwuegbuzie, A. J. (2004). Mixed Methods Research: A Research Paradigm Whose Time Has Come". Educational Research, Vol. 33, No. 7, pp. 14-26.

Jordan, L. (2007). A Rights-Based Approach to Accountability, in Ebrahim, A. & Weisband, E. Global Accountabilities: Participation, Pluralism, and Public Ethics, pp. 151-67, Cambridge, UK: Cambridge University Press.

Jordan, L. & Van Tuijl, P. (2006). NGO Accountability: Politics, Principles and Innovations, London and Sterling, VA: Earthscan.

Kearns, K. P. (1996). Managing for Accountability: Preserving the Public Trust in Nonprofit Organizations, San Francisco: Jossey-Bass.

Koppell, J. G. S. (2005). Pathologies of Accountability: ICANN and the Challenge of Multiple Accountabilities Disorder, Public Administration Review 65(1), 94-108.

Kripanont, N. (2007). Examing a Technology Acceptance Model of Internet Usage by Academics Within Thai Business School: Thesis, Victoria University, Melbourne, Australia.

Lerner, J. S. & Tetlock, P. E. (1999). Accounting for the Effects of Accountability, Psychological Bulletin 125(2), 255-75.

Levitt, B. & March, J. G. (1988). Organizational Learning: Annual Review of Sociology 14, 319-40.

Lindenberg, M. & Bryant, C. (2001). Going Global: Transforming Relief and Development NGOs, Bloomfield, CT: Kumarian Press.

McFarlan, F. W. & Epstein, M. J. (2009). Non-Profit Boards: It's Different: A Businessman's Perspective, Draft book manuscript (cited with permission).

Najam, A. (1996). NGO Accountability: A Conceptual Framework, Development Policy Review 14, 339-53.

Ntongo, V. (2012). Internal Controls, Financial Accountability and Service Delivery in Private Health Providers of Kampala District: Thesis, Makerere University, Kampala, Uganda.

Spratt, C., Walker, R. & Robinson, B. (2004). Mixed Research Method: Practitioner Research and Evaluation Skills Training in Open and Distance Learning. Module A5.

Tassie, B., Murray, V. & Cutt, J. (1998). Evaluating Social Service Agencies: Fuzzy Pictures of Organizational Effectiveness, Voluntas: International Journal of Voluntary and Nonprofit Organizations 9(1), 59-79.

Yin, R. K., (1994). Case Study Research: Design and Methods. Volume 5 of Applied Social Research Methods Series. SAGE Publications.

**KWAME NKRUMAH UNIVERSITY OF SCIENCE AND TECHNOLOGY**

**GRADUATE STUDIES**

**DEPARTMENT OF ACCOUNTING AND FINANCE**

**QUESTIONNAIRE FOR MANAGEMENT**



Dear Respondent,

As part of my course at the Kwame Nkrumah University of Science and Technology, I am researching the topic: **Accountability Practices in selected Christian health association of Ghana (CHAG) facilities in the Volta region.** The study seeks to determine the existence of a well-established accountability system in selected CHAG hospitals in the Volta region.

As one of the target respondents, your views and options are very important to this study. I hereby request you to spare some time to fill this questionnaire. The response obtained will be confidential and strictly be used for academic purposes only.

Thank you for your co-operation.

Please tick (√) where applicable.

**SECTION A BACKGROUND INFORMATION**

1. **Gender:** Male ☐ Female ☐
2. **Age :** 20-29 ☐ 30-39 ☐ 40-49 ☐ 50 and above ☐
3. **Level of education**

   'O' level ☐ A' level ☐ Certificate ☐ Diploma ☐ Degree ☐

   other (specify)……..
4. **What is your current level of management in the hospital?**

   Top management ☐ Middle management ☐ Lower management ☐
5. **Which department(s) are you responsible for?**

   Administration ☐ Medical ☐ Accounts and Finance ☐ Pharmacy unit ☐

   Nursing unit ☐

   Others (specify)……
6. **Number of years working in the department**

   1-5 ☐ 6-10 ☐ 11-15 ☐ 16-20 ☐ 20 and above ☐

Please indicate by ticking the extent to which you agree or disagree to the information in the table for 1 being strongly disagree and 7 being strongly agree

| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|---|---|
| 1 | Does your organization have a mission statement, core values, and missions? | | | | | | | |
| 2 | Do you know the ethical standards that govern your organization? | | | | | | | |
| 3 | Does your organization have a written accountability framework or a document that outlines your accountability commitments? | | | | | | | |
| 4 | Do managers of the organization have a well-defined authority and power in the performance of their duties? | | | | | | | |
| 5 | Does the organization share important information to staff in a timely fashion? | | | | | | | |
| 6 | Does the organization have a process of communicating with staff about events, emerging issues, and program activities? | | | | | | | |
| 7 | Does the organization have a documented complaints handling procedure covering affected stakeholders and staff who have the right to raise a complaint and receive a response? | | | | | | | |
| 8 | Does the organization have an internal audit unit that is independent of management influence? | | | | | | | |
| 9 | Can external auditors rely on the work of internal auditors in the organization when auditing? | | | | | | | |
| 10 | Does control exist for approving decisions regarding financing alternatives and accounting principles, practices, and methods? | | | | | | | |
| 11 | Are all payments authorized by a responsible officer before payment? | | | | | | | |
| 12 | Is your organization yearly audited by external auditors? | | | | | | | |
| 13 | Does your organization comply with established legal standards that govern its activities | | | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 14 | Does your organization prepare financial statements on budget versus actual / or comparative basis to achieve a better understanding of finances? | | | | | | | |
| 15 | Do your organization's accounting practices conform to accepted standards? | | | | | | | |
| 16 | Does your organization periodically forecast year-end revenue and expenses to assist in making management decisions during the year? | | | | | | | |
| 17 | Do responsible officials in the organization submit all statutory financial returns to institutions where they are required in time? | | | | | | | |
| 18 | Does the accounting system of your organization provide needed information for decision-making? | | | | | | | |
| 19 | Does your system frequently channel out information for decision-making? | | | | | | | |
| 20 | Does your organization have accounting policies and procedure manuals? | | | | | | | |
| 21 | Does your organization have a budget committee and audit committee? | | | | | | | |
| 22 | Does your organization have a procurement manual for procurement processes? | | | | | | | |
| 23 | Do you feel your organization's operating activities are focused on creating value for money? | | | | | | | |
| 24 | Do you feel your organization's activities are economical, efficient, and effective? | | | | | | | |

**KWAME NKRUMAH UNIVERSITY OF SCIENCE AND TECHNOLOGY**

**GRADUATE STUDIES**

**DEPARTMENT OF ACCOUNTING AND FINANCE**

**QUESTIONNAIRE FOR STAFF**

Dear Respondent,

As part of my course at the Kwame Nkrumah University of Science and Technology, I am researching the topic: **Accountability Practices in selected Christian health association of Ghana (CHAG) facilities in the Volta region.** The study seeks to determine the existence of a well-established accountability system in selected CHAG hospitals in the Volta region.

As one of the target respondents, your views and options are very important to this study. I hereby request you to spare some time to fill this questionnaire. The response obtained will be confidential and strictly be used for academic purposes only.

Thank you for your co-operation.

Please tick (√) where applicable.

**SECTION A BACKGROUND INFORMATION**

1. **Gender:** Male ☐ Female ☐
2. **Age :** 20-29 ☐ 30-39 ☐ 40-49 ☐ 50 and above ☐
3. **Level of education**

'O' level ☐ A' level ☐ Certificate ☐ Diploma ☐ Degree ☐

other (specify)……..

4. **Which department(s) are you currently working in?**

Administration ☐ Medical ☐ Accounts and Finance ☐ Pharmacy unit ☐

Nursing unit ☐ Internal Audit Unit ☐

Others (specify)……

5. **Number of years working in the organization?**

1-5 ☐ 6-10 ☐ 11-15 ☐ 16-20 ☐ 20 and above ☐

Please indicate by ticking the extent to which you agree or disagree to the information in the table for 1 being strongly disagree and 7 being strongly agree

| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|---|---|
| 1 | Has your organization informed you of its commitments towards accountability to its stakeholders? | | | | | | | |
| 2 | Do you perform all your duties according to approved standards? | | | | | | | |
| 3 | Are you given up-to-date internal control manuals for reference purposes? | | | | | | | |
| 4 | Are you aware of the consequences of your actions and inactions in the performance of your duties? | | | | | | | |
| 5 | Do you know the rules and regulations that govern the organization? | | | | | | | |
| 6 | Does your organization have a procedure or way for staff to express their concerns? | | | | | | | |
| 7 | Does your organization have an internal audit unit? | | | | | | | |
| 8 | Does the internal audit work independently? | | | | | | | |
| 9 | Does staff have information on accountability? | | | | | | | |
| 10 | Are all relevant information communicated to staff? | | | | | | | |
| 11 | When you joined the organization, did you get an introduction to the organization and your role and responsibilities as an employee? | | | | | | | |
| 12 | Is your work been reviewed through a formal performance appraisal system annually? | | | | | | | |
| 13 | Does your organization prepare an annual financial statement for its stakeholders? | | | | | | | |
| 14 | If you witness exploitation, abuse, corruption, and/or a breach of conduct, do you know how and where to report it? | | | | | | | |