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Factors affecting implementation of þÿ c o n t r o l l e r   a n d   a u d i t o r   g e n e r a l recommendations in selected local government authorities in Tanzania

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FACTORS AFFECTING IMPLEMENTATION OF CONTROLLER AND AUDITOR GENERAL'S RECOMMENDATIONS IN SELECTED LOCAL GOVERNMENT AUTHORITIES IN TANZANIA

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BY

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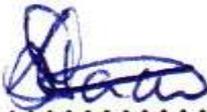
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The undersigned certifies that she has read and hereby recommends for acceptance by the University of Dodoma a dissertation entitle "Factors Affecting Implementation of Controller and Auditor General's Recommendations in Selected Local Government Authorities in Tanzania" in partial fulfilment of the requirements for award of the degree of Master of Science in Accounting and Finance of the University of Dodoma.

Dr. Sarah Ngomuo

Signature .... Date12 JANUARY 2021

(SUPERVISOR)

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DEDICATION

This dissertation is dedicated to my lovely family, Grace Mbilinyi my Wife and to my lovely little children Elyn and Elvin Msenga. Without their love, patience and support, my work would have been difficult to accomplish. May the Almighty Lord bless them all.

ABSTRACT

A low percentage of implementation of Controller and Auditor General Recommendations show that the public sector is reluctant to take action on issued audit recommendations. This study examined the factors affecting implementation of Controller and Audit General Recommendations in Local Government Authorities in Tanzania. The objectives of the study were: to determine the influence of management support, role of audit committee and investigating the effectiveness of follow up mechanism in implementing Controller and Auditor General Recommendations. The study was conducted in three LGAs namely, Bukoba, Karatu and Sikonge DCs. Cross-sectional research design was adopted using both qualitative and quantitative method. The study targeted 81 respondents but only 75 returned the questionnaires, indicating the response rate of 93%. Purposive and non-probabilistic sampling techniques were used to select the respondents. Primary data were gathered through questionnaires and interview guide while secondary data were gathered through documentary review. Data were analysed using descriptive statistics such as frequency, mean and percentage as well as inferential statistics such as correlation and multiple linear regression. The study findings reveal that, Management support, the role of Audit Committee and effectiveness of Follow-up mechanism have direct influence on the implementation of Controller and Auditor General's recommendations in Local Government Authorities. The study concluded that, successful implementation of Controller and Auditor General Recommendations require full management support, effectiveness of Audit Committee and close follow up by CAG and LAAC. Besides, the study recommends that the CMTs provide much support toward the implementation process of the CAG recommendations, to facilitate Council Audit Committee in their statutory meetings and appoint competent committee members. Finally, the study recommends that LAAC visit or conduct hearing sessions to all 184 Councils in Tanzania each year.

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LIST OF ABBREVIATIONS

AGR   Annual General Reports

CAG   Controller and Auditor General

CMT   Council Management Team

DED   District Executive Director

DIA   District Internal Auditor

DT   District Treasury

EA   Expenditure Accountant

GARIITS Government Audit Recommendation Implementation Information Tracking System

IAF   Internal Audit Function

IAU   Internal Audit Unit

ICT   Information and Communication Technology

ISA   International Standards on Auditing

LAAC   Local Authority Accounts Committee

LGAs   Local Government Authorities

MoFP   Ministry of Finance and Planning

NAOT   National Audit Office of Tanzania

PAC   Public Accounts Committee

PMG   Paymaster General

RA   Revenue Accountant

SAI   Supreme Audit Institution

SPSS   Statistical Package for Social Sciences

URT   United Republic of Tanzania

CHAPTER ONE
OVERVIEW OF THE STUDY

This chapter provides the background information and states the problem of the study. It then proceeds to the objectives that the study sought to achieve along with the questions that this study sought to answer and, finally, it explains the significance of the study.

1.1 Background Information

Accountability in using public resources is becoming increasingly crucial in the public sector in both Central and Local Governments. Auditing is one of the methods of ensuring accountability in the public sector (Khumalo, 2007). In the public sector, managements are accountable for the efficient use of resources allocated to service delivery to residents through public expenditure. The public sector has been characterized by wasteful and fruitless spending, as well as irregular and unlawful spending (Dzomira, 2017). In ensuring accountability in using public resources, all governments' constitutions in the world stipulate the role of Auditor General, which among others, is to oversee the public sector accountability. It is the responsibility of Tanzania's Controller and Auditor General Office to deliver high-quality audit services in order to enhance public sector performance, accountability, and transparency in the administration of public resources (URT, 2016)

Among many factors affecting the implementation of CAG recommendation that can be researched, this study opted for three management factors, which are management support, the role of Audit Committee and Follow up mechanism because of their direct involvement in auditing as follows:

Management: are direct involved with audit in the first place as they involve in entry and exit meetings, receive audit reports and they are required to respond to the issues raised. Audit Committee: the board committee responsible for overseeing financial reporting and audit matters of the organization. Follow up mechanism; procedures by institutions in Tanzania responsible for verification of actions taken to respond to recommendations issued.

In most countries, the Controller and Auditor General plays an important role in boosting the credibility of financial reports provided by government entities and strengthening accountability in the system of control and management of public resources (Gobosho, 2019).

Accountability, openness, and integrity are all supported by government audits, which provide an impartial assessment of financial activities and processes. The results of a Government Audit must be acted upon and its recommendations executed in a timely manner in order to be effective.

The last step in the audit process is the implementation of audit recommendations, which enables the achievement of audit objectives. In some cases, audit findings may not be adopted. However, proper implementation of audit recommendations has been facing many challenges in the public sector. When audit reports are filed, they aren't always taken seriously, and the suggestions they include aren't always put into action (ORAG, 2018). Complying with the Controller and Auditor General's Recommendations is closely linked to the accountability of public officers. Implementing the Auditor General's recommendations in public sector strengthens public servants' accountability and improves the quality of service delivery (Lody, 2017)

Implementation of Audit recommendations vary in scope and complexity from developed to developing countries of the world. In the developed countries, The Auditor General's recommendations are being implemented at a rapid rate. It is a criminal offense in Australia, for example, to fail to follow audit recommendations for environmental issues such as worker safety and health, emissions, and waste disposal (Chiang & Northcott 2010). Different from undeveloped countries, which don't place much importance on this. As a result of these discrepancies, the Auditor General's recommendations have been implemented at varying levels of intensity.

In developing countries, many recommendations given by the Auditor General have been ignored, especially when they do not face pressure from higher-level leaders to work on those recommendations. In most countries, the Auditor General cannot sanction the government to take action based on one's recommendations. Instead, the

Auditor General submits one's findings to the national legislature, which then decides whether to take formal action as a response. While legislatures may have the legal authority to demand corrective action, but most countries often, fail to sanction their governments or take action when recommendations are not implemented (World Bank 2001; Albert van Zyl *et al,* 2009; Remmert, 2020).

In Tanzania, the Supreme Audit Institution (SAI) is headed by the Controller and Auditor General (URT, 2016). The Controller and Auditor General (CAG) is appointed by the President of the United Republic of Tanzania. Statutory mandate and responsibilities of the CAG are provided under Article 143 of the Constitution of URA of 1977(as amended from time to time) and amplified by section 10 of the Public Audit Act of 2008. Each year the Controller and Auditor General issues mandatory Annual General Reports (AGR) on the accounts of the Government and gives recommendations (URT, 1977). The implementation of the CAG's recommendations like in other developing countries is not satisfactory.

Parliamentary committees should exert wide authority to ensure that ministries, public enterprises, and Local Authorities implement Auditor General's recommendations. They should demand progress reports on suggestions' implementation, since the regulations authorize them to do so. The Public Accounts Committee (PAC) and the Local Authority Accounts Committee (LAAC) are Tanzanian legislative committees having a legislative duty to review and report to Parliament on the Controller and Auditor General's reports. The committees oversee the implementation of the recommendations and give instructions. As a result, committees must take a more proactive role in enforcing the Auditor General's recommendations (Nandala, 2010). Therefore, it is important to determine factors affecting implementation of Controller and Auditor General in LGAs. This research focused on three factors namely: the influence of the management support, the role of audit Committee and effectiveness of the follow- up mechanism in implementing the Controller and Auditor General Recommendations in the selected Local Government Authorities.

1.2 Statement of the Problem

Accountability is an important element of good governance to all government officials who are entrusted with managing public resources to both Central and Local Governments. In ensuring this, the constitution of Tanzania has given mandate to the Controller and Auditor General to explore, inquiries and audits of all accounting officials and tax collectors on behalf of the National Assembly (URT, 1977). In exercising this mandate, Controller and Auditor General yearly audits the accounts of all Government bodies and issues recommendations that must be implemented.

However, implementation of these recommendations is not satisfactory. For example, implementation of Controller and Auditor General' recommendations in three consecutive years of 2016/17, 2017/18 and 2018/19 is only 33% (URT, 2021). Failure to timely act on CAG's recommendations and LAAC directives in LGAs might result in the recurrence of similar deficiencies in later years; specifically that might result in poor management of the government income, expenditures, and assets, consequently to negatively impact on the effectiveness and efficiency of LGAs operations. (URT, 2020). As such, CAG has established self-follow up mechanism on implementation of his recommendations. In addition, the Parliament through its committees has been making close follow-up of implementation of CAG recommendations. Despite these collective efforts by both CAG office and the parliament, the problem still exists. This unsatisfactory implementation of CAG recommendation can be caused by various factors such as management attitude towards audit recommendations, quality of the auditor issue the recommendations and staffing challenges in LGAs.

Various studies have been conducted on the implementation of the Auditor General's recommendations by pointing out the factors that affect their implementations. These studies are such as Tariku and Shibru, (2016) in Ethiopia, whose study focused on the four factors, which are the audit report's interest, the efforts made to execute the advice, the effect of follow-up, and the audit report's timeliness. Atuhumuza, (2016) in Soroti District, Eastern Uganda focused on budget restrictions, accounting and financial requirements, auditing processes and procedures. Gobosho (2019) in Oromia regional state, Ethiopia, t used four factors that were the nature of audit findings, powers to take actions, political factor and the influence of top management

cooperation. Rahmat (2017) in Malaysia used four factors such as follow-up audits, accountability indexes, Auditors General's dashboards, the Audit Committee, and the media. Lody (2017) in the Ministry of Finance in Tanzania used factors such as the strictness of financial regulations, the increased adoption of ICT in government businesses, pressure from the public and development partners, a positive relationship between the CAG and clients, and the CAG's sufficient time period before making follow-up, were considered in this study. Matlala, (2018) in South African municipalities used six factors, which were resource allocation, accountability, follow-up activities, difficult challenges, staffing concerns, and time constraints.

However, most of these studies were conducted in other countries with different socio-economic situations, geographical, culture as well as political setting. The study conducted in Tanzania was done at Ministry level and not LGAs. In addition, these studies discussed other factors as shown above but did not discuss management factors such as how management support, audit committee and follow up mechanism influence implementation of CAG recommendations.

Therefore, this study aimed at addressing this gap by examining management factors affecting implementation of Controller and Audit General Recommendations in Local Government Authorities in Tanzania. This is important to draw lesson of experience and understand how management supports, audit committee and follow up mechanism influence implementation of CAG recommendations. As explained above, these are management factors that directly involve with audit issues.

1.3 Research Objectives
1.3.1 General Objective
The general objective of this study was to examine factors affecting implementation of Controller and Auditor General Recommendations in Local Government Authorities in Tanzania.

1.3.2 Specific objectives

i.   To determine the influence of management support in the implementation of Controller and Auditor General's recommendations in Local Government Authorities

ii. To examine the role of Audit Committee in the implementation of Controller and Auditor General's recommendations in Local Government Authorities

iii. To investigate effectiveness of follow- up mechanism on previous audit recommendation in implementation of the Controller and Auditor General's recommendations in Local Government Authorities

1.4 Research Questions

i.   What is the influence of management support in the implementation of the Controller and Auditor General's recommendations in Local Government Authorities?

ii. What is the influence of Audit Committee in the implementation of Controller and Auditor General recommendations in Local Government Authorities?

iii. What is the effectiveness of follow- up of audit recommendations in implementation of Controller and Auditor General's recommendations in Local Government Authorities?

1.5 Significance of the Study

The following may gain from the findings of this research:

As an outcome of the study's results and prospective suggestions, Tanzania's Controller and Auditor General will be better equipped to address issues of recommendations that have not been executed.

The study's findings will help researchers and other scholars gain a better understanding of the factors impacting the Controller and Auditor General's recommendations in Tanzania's Local Government Authorities.

The findings may help Local Government Authorities and policy makers on how management supports the role of Audit Committee and effectiveness of follow-up

mechanism on the previous recommendations influence the implementation of the recommendations made by the Controller and Auditor General.

The study may theoretically underpin conceptual framework and methodology to provide insights when one wants to conduct a study related to implementation of the Controller and Auditor General's recommendations.

Lastly, the study may provide areas for further studies when one wants to investigate issues related to factors affecting the implementation of CAG's recommendations.

1.6 Scope of the Study

The study was carried out in three selected Local Government Authorities in Tanzania, which according to the CAG's Annual General Report of 2021 had long outstanding unimplemented recommendations. Specifically the study was conducted in Bukoba District Council in Kagera region, Karatu District Council in Arusha region and Sikonge District Council in Tabora region. The study only looked at how the Controller and Auditor General's recommendations were being implemented. A lot of attention was paid to what management's influence does to the role of the audit committee and how to follow-up on previous audit recommendations.

1.7 Organization of the Study

This study has five chapters organized as follows:

Chapter one presents an over view of the study which includes, background information, statement of the problem, research objectives, research questions, scope of the study as well as the organization of the study. Chapter two defines the key concepts used in this study, it gives the theoretical review as well as empirical review, explains the relationship between variables used in the study, it identifies the research gap and presents the conceptual framework. Chapter three presents the study methodology used. This includes research design, sampling procedure, sampling techniques, data collection methods and data analysis techniques, data reliability and validity together with ethical considerations. Chapter four presents the findings of the study together with the discussion, which focuses on the results from descriptive statistics. Lastly, Chapter five gives the summary, conclusion and the recommendations of this study.

1.8 Limitations of the Study

The researcher faced difficulty in meeting members of the Audit Committee who were not Council staff as they were living far off from the district headquarters. The study's shortcomings may be due to the unwillingness of certain participants to give the necessary data. Because of this challenge, 7% of the chosen sample did not respond to the questionnaires, but this percent was not so substantial to affect my study. The purposive selection of only the Heads of Department and Unit in a particular LGA as sample restricted some important data to supplement in this study. Nevertheless, that information obtained from the heads of department and unit was credible to accomplish this study. Further, the study was conducted to those LGAs with excessively long period of unimplemented recommendations excluding those LGAs with good status of implementation. However, this did not prevent this study from generalizing to all LGAs as the challenge of not implementing the CAG's recommendation t to all LGAs and MDAs across the country.

CHAPTER TWO
LITERATURE REVIEW

2.1 Overview

This chapter includes key term definitions, a theoretical literature review, an empirical literature review, the relationship between different variables, a research gap, a conceptual framework, and definitions of various study variables related to factors influencing controller recommendation implementation.

2.2 Definition of Key Concepts:

2.2.1 Controller and Auditor General

Controller and Auditor General (CAG) is the head of Supreme Audit Institution who is responsible for auditing the accounts associated with all expenditures from the consolidated fund, contingency fund together with public account of every state. (SAI –India)

Article 143(1) and (2) (c) of the URT Constitution states that, "There shall be a Controller and Auditor General of the URT who shall at least once every year audit and give report in respect of the accounts of the Government of the United Republic of Tanzania, the accounts managed by all officers of the Government of the United Republic and the accounts of all courts of the United Republic and accounts managed by the Clerk of the National Assembly" (URT 1977).

2.2.2 Local Government Authority

Local Government Finance Act (URT) of 1982 as revised in 2019 defines "Local Government Authority" as District Authority or an Urban Authority. In addition, Gomme (2018) describes local government as the portion of a country or state's overall government that is governed by authorities subordinate to the state authority but elected independently of state power by eligible citizens or property owners in those localities created by populations sharing a shared interest and background. In this study, Local Government means Municipal, Town or District of which the Controller and Auditor General has the mandate to audit and give recommendations.

2.2.3 Audit Recommendations

When we say audit recommendations, we're referring to the information obtained by an auditor in order to accomplish the audit's goals (the findings), as well as the conclusions drawn by auditors based on those findings (the recommendations) (The Institute of Internal Auditors Standards and Guidance, 2016). According to the Controller and Auditor General's (CAG) evaluation of the audit findings for the relevant fiscal year, this is an audit proposal to be considered.

2.2.4 Implementation

Implementation is the process of carrying out, executing, or practising a strategy, programme, or some other design, concept, idea, model, specification, standard, or policy for accomplishing something. As such, execution is the behaviour that would occur in response to some tentative thought in order for anything to occur (Merriam-Collegiate Webster's Dictionary, 2017). The term implementation is used in this study to refer to the mechanism by which accountable officers bring recommendations made by the Controller and Auditor General into effect.

The implementation of audit report recommendations is the most visible way for the audit process to add value to the entity and to encourage management to its involvement in the auditing process (Demeke, 2020). The dependent variable is measured in terms of the total number of implementations of recommendations against recommendations issued. According to CAG's Annual General Report of March 2021 (URT,2021) the implementation of the recommendations was measured in terms of total number of recommendations implemented against the total number of the recommendations issued during the year, which in turn were converted into percentage. Katuli, Hamadi (2019) investigated the implementation of Internal Audit Recommendations in the Local Government Authorities (LGAs) in Dar es Salaam Region. The researchers used descriptive statistics and multiple regression analysis to examine the implementation of audit recommendations in the LGAs. The study measured dependent variables in terms of the total number of the implementations. Both measurements start with the total number of the recommendations, and then one can further go to percentage.

2.2.5 Management Support

A system in place to get appropriate support or aid from top management in order to accomplish a certain objective or task. Top management plays an important role in organizational outcomes (Cho and Hambrick, 2006). In this study, management support means appropriate support by top management to the committee or unit or task force responsible for implementing the CAG's recommendations.

2.2.6 Audit Committee

It is a committee of a board of directors or in the absence of a board, it is an advisory committee for the organization which is responsible for oversight of financial reporting and receipt of audit results both Internal and External (IIA)

The Audit Committee meets periodically to discuss and identify the sort of action to take, the duration of the action, and the officer responsible for internal control, financial reporting, and customer satisfaction (Alzeban & Sawan 2015; Ogoro & Simiyu 2015; Treasury of Malaysia 2013

2.2.7 Follow up Mechanism

It is the process to verify whether the previous raised audit recommendations have been acted upon. They are driven to follow through on the audit recommendations, as they know the auditor will perform a follow-up audit (Aikins 2012; Burton et al. 2012; Edwards-Faulk 2012; Morin 2001, 2008).

2.3 Theoretical Literature Review

2.3.1 Lending Credibility

Lending Credibility Theory by Hayes et al (2005) states that, as such, audit's principal duty is to lend credibility to financial statements. In this view, the auditors' primary function is to add credibility to financial statements. Audited financial statements increase users' trust in an organization's financial records and management's stewardship. Therefore, boosting the quality of their decisions about investment or new contracts, which are based on trustworthy information, is necessary because stakeholders must have confidence in financial accounts. Financial statements' credibility enables shareholders to put their faith in management, therefore decreasing 'knowledge asymmetry' and increasing

accountability and openness in the administration of public resources. As the first step in the audit circle, the auditor should conduct auditing of the financial statements of the client before issuing relevant recommendations. These recommendations are the ones to be implemented by the auditee. The quality auditor expects to give quality recommendations to the client. When the client questions the credibility of the auditor, the recommendations issued by that auditor will be questioned as well as to their implementation. Therefore, this theory was relevant to this study in explaining auditing stage. Audit circle involves of four stages, namely; Planning, Auditing (field work), issuing recommendations and making follow up. There is no one theory which covers all of the four stages, therefore the study used other theories below to explain the rest parts of the audit circle.

2.3.2 Policeman Theory

Auditors are supposed to be police officers, tasked with investigating and stopping fraud. This was definitely the situation in the early twentieth century. However, auditors' attention has shifted in recent years to provide reasonable confidence and check the accuracy and fairness of financial accounts. Auditor duties are hotly debated and often rise following instances where financial statements are shown to be full of fraud, putting an increasing amount of pressure and scrutiny on auditors to strengthen their ability to identify and prevent fraud. Suggestions offered by the auditor provide the auditor's reasonable assurance, and these recommendations should be executed. The theory has been used in this study as the supplement of the Lending Credibility Theory in the area of issued recommendations. It elaborate the importance of issuing recommendations and how their implementation would add value to the entity.

2.3.3 Theory of Inspired Confidence

Audit services are the focus of Limperg's (1932) theory of inspired confidence (also known as the "theory of rational expectations"). According to this idea, the need for audit services is a direct result of the involvement of other parties (company stakeholders) in the business. Those who have invested money in the firm want to see results in exchange for their investment. The issuing of regular financial reports ensures accountability. It is necessary to conduct an audit since the information supplied by management may be prejudiced and independent parties have no direct

means of monitoring. Limperg (1932) believes that the auditor should constantly seek to fulfil the public's expectations when it comes to the delivery of audit assurance. Government Audit measures the accountability of managers in charge of public resources. The audit cycle concluded with the implementation of audit recommendations. This theory has been used to supplement the two theories of Lending Credibility and Policeman theory in the area of implementing the recommendations.

2.4 Empirical Literature Review

Various scholars in different countries have conducted different studies related to implementations of the Auditor General Recommendations with their influencing factors. The review of these studies is shown below.

2.4.1 The Relationship between Support from Management and Implementation of Auditor General Recommendations

In Ethiopia's Oromia regional state was the subject of Gobosho's (2019) investigation into the reasons influencing the execution of the Auditor General's recommendations. The kind of audit results, the ability to take action, the political aspect, and the effect of senior management collaboration were all considered in the study. Because of political pressures, a lack of top-level cooperation, and other factors, the Auditor General's recommendations in Oromia regional state were unable to be implemented. These factors included the audit findings' nature, widespread corruption, a lack of authority for taking action against malpractices and deviations, and those previously mentioned.

Atuhumuza (2016) conducted a study to ascertain the elements affecting the effective implementation of the Auditor General's recommendations in Soroti District, Eastern Uganda. Budget restrictions, accounting and financial requirements, auditing processes and procedures were all considered in the research. The study discovered a favourable correlation between organizational characteristics and the Auditor General's recommendations implementation. Additionally, the report indicates that prompt execution of the Auditor General's recommendations was helping to enhance accountability, healthy, and educational quality in Soroti District.

Lody (2017) did a research to determine the variables affecting the efficient execution of the Controller and Auditor General's (CAG) recommendations in strengthening accountability of public employees in the Tanzania Ministry of Finance.

The research examined nine criteria, including employee professional abilities and knowledge, employee beliefs, management effectiveness, and the unit responsible for coordinating the execution of CAG's recommendations. Additionally, factors such as the strictness of financial regulations, the increased adoption of ICT in government businesses, pressure from the public and development partners, a positive relationship between the CAG and clients, and the CAG's sufficient time before making follow-up were considered. The study concluded that there is a substantial association between public officer accountability and CAG recommendations' implementation. Thus, implementing CAG recommendations improves service delivery quality and accountability.

Aikin (2012) did research to audit customer management's willingness to implement suggestions from an audit conducted by the local government will be studied. Concerns concerning the quality of government audits, the extent to which public managers have adopted audit recommendations, and popular demand for government accountability have been raised in recent years due to the public disclosure of financial and operational difficulties. Public management research has not given much emphasis to the relevance of the government audit process in establishing accountability. Various facets of the local government audit process and the audit client management's adoption of audit recommendations were examined in a survey of local government audit executives. According to the findings, the adoption of audit recommendations by client management is a result of the auditor's professional designation, due diligence, client relations, documentation and tracking of audit recommendations, as well as follow-up audits to verify implementation of the agreed-upon action plans.

The audit role within the UN system was examined by Zaharan (2010). As a result of the report's findings, the audit functions inside and outside the United Nations may now be better coordinated in accordance with international standards for the practice

of auditing. There were several concerns stated by internal audit heads that 40% of the audit works could not be completed due to a lack of resources, according to the report. Implementation methods for audit recommendations also varied widely in their refinement and efficacy. Only a few businesses have deployed online systems, and the frequency of follow-up on installation varied from quarterly to yearly period; follow-up audits were not usually frequently undertaken.

Daugherty et al (2012) conducted the research in Malaysia to determine the effect of mandatory audit firms and audit partners' rotations in relation to the component of audit quality. The study had mixed views on the rotation. However, on the absence of rotation in spite of long relationship between auditor and the client, the study would facilitate ease audit follow-ups.

The study was carried out by David and Carolyn (2018) to find out the value of public sector financial statement audit. Public sector auditing was examined in light of theories about auditing from both the business sector and the government. Several complimentary reasons for the usefulness of public audit were found, including agency, signalling and insurance, as well as management control and governance, according to the findings. Numerous issues, such as a lack of managerial oversight, were shown to have an impact on the public audit process.

2.4.2 The Relationship between the Role of Audit Committee and implementation of Auditor General Recommendations

In Malaysia, Rahma (2017) conducted research to determine the factors that influence auditees' compliance with audit recommendations. Auditee views were examined in respect to six reference groups, including auditors, follow-up audits, accountability indices, Auditors General dashboards, the Audit Committee, and the media. The goal of this research was to help auditees put audit recommendations into action. An investigation of audit recommendations found that attitudes, media coverage, the Audit Committee and a high accountability index all had an impact on auditors' willingness to implement the audit findings.

However, when the audit recommendations are implemented exactly as they were proposed, the findings showed that they were rather different. The implementation of

audit recommendations was influenced by the accountability index, the Audit Committee, the dashboard of the Auditors General, auditors, and follow-up audit.

A research done by Wadesango, et al. (2017) found that managing audit recommendations in South Africa presents several obstacles and focuses on three aspects that have to do with the company's financial situation: the availability of resources, number of staff, and lack of knowledge. Furthermore, the research analysed additional technical aspects, such as complicated difficulties, and non-feasible audit suggestions. It is found that audit suggestions were not followed, because of budget limits, personnel challenges, complicated difficulties, and auditors' non-feasible suggestions, management was to be blamed. In addition, the study illuminates the probable consequences that an organization may face if audit recommendations are not implemented as well as the obligations of the audit committee.

The Ministry's Audit Committee is made up of senior officials from the several departments. It's a way for the auditees to keep track of the audit problem. Internal control, financial reporting, and customer satisfaction may all be enhanced if the agency's Audit Committee communicates frequently, makes decisions, and appoints the officer in charge (Alzeban & Sawan 2015; Ogoro & Simiyu 2015; Treasury of Malaysia 2013). The Audit Committee in the public sector, according to Armitage (2011), just receives the Annual General Report (AGR) and does nothing with it. When auditees have faith in the Audit Committee's ability to keep an eye on them, they are more likely to comply. Audit recommendations are more likely to be implemented if the auditees believe they will be implemented. In order to demonstrate the Audit Committee that the auditees have met their commitments, a productive conversation will improve the auditees' desire to execute the audit recommendations. Auditees also consider that the support of the Audit Committee not only motivates the auditees to adopt the audit recommendations in order to improve organizational performance, but also proves its efficacy. audits The auditees are sure that the Audit Committee will act in the same manner if they find themselves in a similar position. Minutes of Audit Committee meetings must be submitted to the Malaysian government's Central Agency (Ministry of Finance) every quarter.

2.4.3 The relationship between the Follow up Mechanism of Previous Recommendations and Implementation of Auditor General Recommendations

Tariku and Shibru (2016) undertook a research to determine the extent to which the Office of the Auditor General's audit findings are implemented in Ethiopia's public sectors. The assessment focused on four factors: the audit report's interest, the efforts made to execute the advice, the effect of follow-up, and the audit report's timeliness. The study's findings indicate that audit results were not routinely being implemented in public offices. Additionally, the study reveals that the primary reasons for audit findings not being implemented in public sectors were lack of interest in audit reports, absence of an integrated effort to implement audit reports, lack of follow-up, and delay in presenting audit reports to audited entities.

The study conducted by Demeke (2021) to identify the determinants of successful implementation of audit report recommendations case study of Bahir Dar, Ethiopia used four variables which are conflicts of interest, follow up mechanism, employee attitude and management influence. The study concluded that conflicts of interest; follow up mechanism, employee attitude and management influences were the principal factors that were hindering successful implementation of the auditor report's recommendations. In addition, it was found that management and employee negligence had negative insignificant effect on the implementation of audit report recommendations in Northern branch, Bahir Dar in Ethiopia The study recommends efforts to be made to establish and strengthen follow up for previous audits, create awareness for the legal punishment related to conflict of interest.

Matlala (2017) did a research on the variables affecting the Auditor-recommendations General's implementation in South African municipalities. To execute the suggestions, the research considered six factors: resource allocation, accountability, follow-up activities, difficult challenges, staffing concerns, and time constraints.

The study concluded that, variables affecting audit suggestion implementation included a lack of resources and time, lack of accountability, lack of follow-up activities, complicated issues, staffing challenges, and lack of an acceptable

timeframe for implementing the recommendations. To address these issues, the study recommended the following strategies: establishing and maintaining a vibrant audit committee, planning and determining the timeline for implementing external audit recommendations, developing a system for tracking implementation progress, implementing follow-up actions, and the government balancing leadership responsibility with accountability for proper immunization.

The actions taken in response to the observations and suggestions in the audit report provide additional insight into the reliability of the data. Only through following up on audit findings and suggestions can the benefits of auditing be fully realized. Government-audited entities can take corrective action following an audit discussion in Parliament (Marsidi 2002; Thai 1992). Audit reports are of little use if they are not followed up on by Parliament, the government, or investigators. An audit office's purpose is to generate political interest among Parliamentarians by offering political supervision and control that offers further action. The execution of audit follow-up recommendations necessitates efficient monitoring and supervision (Chowd, 2005).

According to Baber *et al*. (2013), a research on American municipal government found that the quality of local government financial reports was mostly determined by the function of governance, particularly with regard to auditing and voter oversight. According to Baber et al. (2013), auditors' influence on financial reporting quality may be seen in the audit results. An audit's quality might be harmed when flaws and substantial mistakes are discovered by the auditors. A recent study by Setyaningrum (2017) found that the quality of local government financial reports is linked to the level of auditor characterization or audit quality.

Ashouri (2015) conducted the study to examine the factors of adopting suggestions issued by Auditor General. The study revealed many factors that prevent the adoption of AG suggestions such as, timeframe and clients' attitude. The absence of follow-ups is another element that influences the implementation of AG proposals and recommendations. When auditors don't check in to see if suggestions are being followed, management gets complacent and ignores the process, according to the authors.

Narayan (2015) conducted a study to examine the auditor independence in protecting stakeholder's interest. The study found that auditor independence is critical to stakeholders who rely on the audit report. It was found that follow-up activity conducted by relevant professionals is a procedure that helps to assess if management's actions are adequate, effective, or timely based on observations and recommendations that have been presented to them. The execution of the suggestions can be aided by relevant authorities following up on their recommendations.

2.5 Research Gap

Studies have been undertaken on the factors affecting the implementation of Auditor General Recommendations in a variety of countries, including Tanzania (Gobosho, 2019; Tariku and Shibru, 2016; Atuhumuza, 2016; Rahmat, 2017; Lody, 2017; Matlala, 2017; Wadesango et al 2017, Demeke 2021). However, most of these studies were conducted in other countries such as South African, Uganda, Malaysia and Ethiopia, with different socio-economic situations, geographical, culture as well as political settings. The study conducted in Tanzania was done at the Ministry level but not the LGAs, and it did not discuss how management supports, the audit committee and how the follow up mechanisms influence the implementation of CAG's recommendations. Therefore, this study aimed at addressing this gap by examining factors affecting the implementation of Controller and Audit General Recommendations in Local Government Authorities in Tanzania.

2.6 Conceptual Framework

A conceptual structure is a tool for outlining potential courses of action or presenting a desired approach to an idea or thinking. The conceptual framework depicts the relationship between independent variables and dependent variables" (Kothari, 2010).In the context of this study, it was grounded by the literatures (Aikins 2012; Van Acker et al. 2015). In this study, the conceptual framework (Figure 2.1) assumes that the implementation of CAG's 'recommendations is the dependent variable that is influenced by independent variables such as the influence of the management support, the role of audit committee and follow- up mechanism on previous audit recommendations .

Independent Variables

Management support
• Monitoring
• Follow up system
• Resource Allocation

Dependent Variable

The role of Audit Committee
• Effectiveness of AC
• Frequency of meetings
• Independence and Authority

Implementation of Controller and Auditor General's Recommendations
• Total number of recommendations implemented

Follow- up of previous Audit Recommendations
• CAG Follow up mechanism
• Parliamentary Committees follow up mechanism
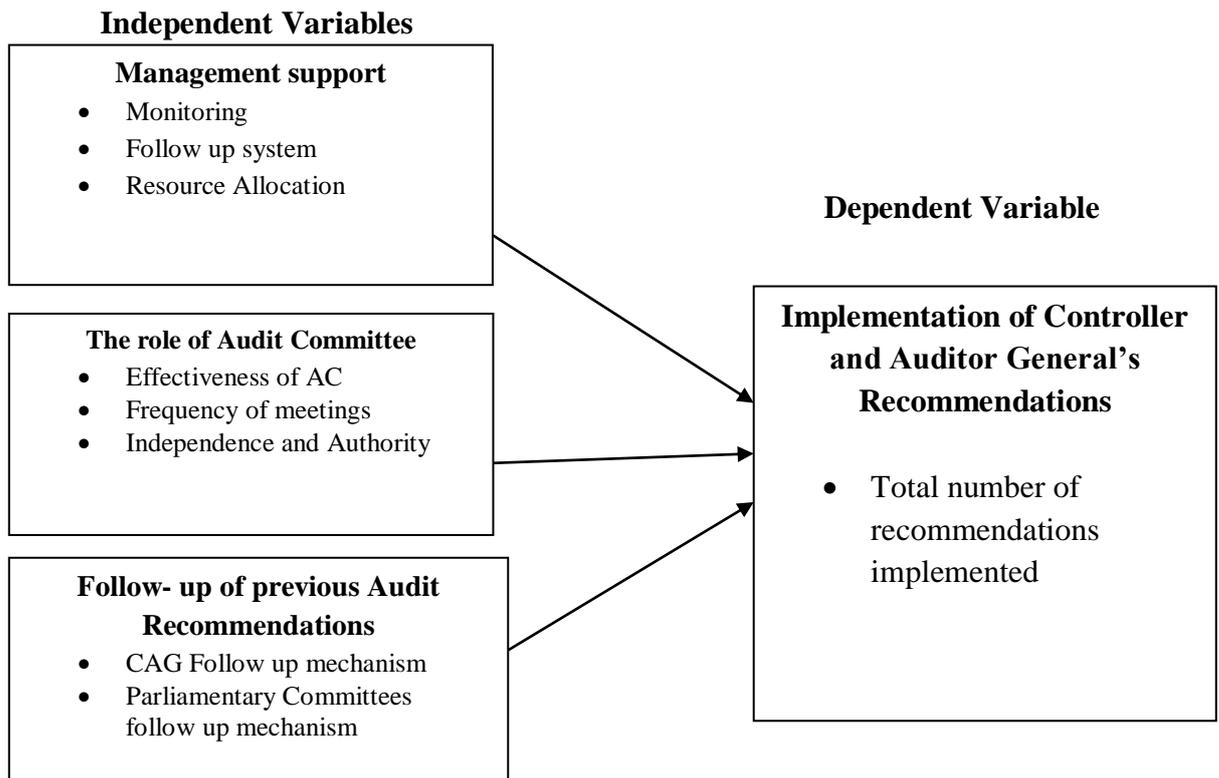
Figure 2. 1: Conceptual Framework

Source: Researcher's Conception from Literature Review.

2.7 Study Variables

2.7.1 Implementation of CAG recommendations.

Inthis study the independent variables reflect those factors that influence the implementation of CAG recommendations. Implementation is the process of carrying out or executing a programme in order to accomplish something in response to a certain issue (Merriam-Collegiate Webster's Dictionary, 2017). In this study, implementation will refer to the mechanism by which accountable officers bring recommendations made by the Controller and Auditor General into completion and this is determined in terms of total number of the recommendations implemented against the total number of recommendations issued.

2.7.2 Management support

Management support means appropriate support by top management to the committee, unit, or task force responsible for implementing CAG's recommendations. Influence of management support was examined on the monitoring of the implementation; follow up on the implementation together with

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resource allocation to IAU in order to facilitate proper implementation of the recommendations given

2.7.3 The role of Audit Committee

The committee of the board of the entity is responsible for overseeing financial reporting and audit matters of that entity. Audit Committee meets periodically to discuss and identify the sort of action to take, the duration of the action, and the officer responsible for internal control, financial reporting, and customer satisfaction (Alzeban & Sawan 2015; Ogoro & Simiyu 2015; Treasury of Malaysia 2013). The Audit Committee's role was investigated in this research in terms of its efficacy, frequency of meetings, and independence from management influence. The committee has the following functions: to provide oversight of the financial reporting, the auditing process and the entity internal controls. In addition, the committee reviews the results of an audit with management and auditors.

2.7.4 Follow up mechanism

Follow up mechanism is the process by auditors to evaluate the adequacy, effectiveness and timeliness of action taken by management on reported observations and recommendations (IIA 2003). The follow up of previous audit recommendations was examined on the follow up mechanisms by the CAG and the committees of Parliament specifically by the Local Authority Accounts Committee (LAAC). LAAC is the committee of the parliament responsible for oversight of the accounts belonging to the LGAs. Knowing that the auditor will make follow-up on the recommendations issued. This will incentivize the auditee to adopt the audit recommendations (Aikins, 2012).

CHAPTER THREE
RESEARCH METHODOLOGY

3.0 Overview

This section details the study methodology. It includes the study area, the research design, study targeted population, the sampling size and procedure, data collection and analysis techniques, data reliability and validity and finally ethical issues.

3.1 Study Area

The study was conducted in three LGAs namely, Bukoba, Sikonge and Karatu District Councils.

Bukoba District Council is one of the eight districts of Kagera Region in Tanzania. It is bordered to the East by Lake Victoria and Bukoba Municipality, to the South by Muleba District, to the West by Karagwe District and to the North by Missenyi District.

Sikonge District Council is one of the seven councils of Tabora Region of Tanzania. The District Council is bordered to the North by Uyui District, to the Northwest by Urambo District, to the East by Manyoni District of Singida.

Karatu District Council is one of the seven Councils in Arusha Region of Tanzania. It is bordered by the Shinyanga Region to the West, Monduli District to the East, Ngorongoro District to the North, and Manyara Region to the South and Southeast.

These districts councils were selected since according to the CAG Annual General Report of March 2021 were outlined with long time unimplemented recommendations for the period up to 10 years, from 2006/07 to 2017/2018.

3.2 Research Design

This research employed a cross-sectional approach. This method of study enables the researcher to analyse a subset of the population over a specified period (Kothari, 2009). The rationale for implementing this design is that data would be obtained at a single point in time using a variety of data collection techniques. This design was selected in this study because it is cheaper and less time consuming compared to other research design and data can be collected from three Districts Council at a time

3.3 Target Population

The target population for this study consisted of all staffs who were responsible for implementation of the CAG's recommendations, 123 in total. They included, Heads of Department and Units, Members of Audit Committee and portion of all other officials who were responsible for coordinating and implementing of the Controller and Auditor General's Recommendations in a particular LGA

3.4 Sampling Size and Sampling Procedure

3.4.1 Sample size

Sampling is the process of taking a small group of people from a larger group (population) to figure out or predict how common an unknown piece of material, condition, or result is in the larger group (Kumar, 2014). Staff working for all three LGAs were chosen for the sample. They had a lot of responsibility for financial and auditing issues. Using the statistical tables of Krejcie and Morgan, we came up with a sample size of 81 people (1970).These included various categories as specified in Table 3.1 below:

Table 3. 1: Research Respondents by Category and Sample

S/N	Category of the Responses	N	S	Sampling Technique
1	CMT	75	48	Purposive
2	Finance and Accounts Staff	30	6	Purposive
3	Audit Committee Members	18	18	Non-Probable
		123	**81**	

Key: **N** – Population Size, **S** – Recommended Sample Population (Krejcie& Morgan, 1970).

The sample size of 81 came from three LGAs, 27 respondents from each. They included District Executive Director (DED), District Treasury (DT), Revenue Accountant (RA) Expenditure Accountant (EA), District Internal Auditor (DIA), 6 members of the Audit Committee and 16 heads of Departments and Units in a particular LGA. The sample size is supported by Saunders et al. (2009), who emphasize that a sample size of 30 is considered adequate for statistical research.

3.4.2 Sampling techniques

Sampling technique is the method of choosing units from a population that is readily available in order to sufficiently generalize outcomes to the target population (Castillo, 2009). In this study, purposive sampling was used to sample 81 respondents described above from all LGAs. The purposive sampling was used because it enabled the researcher to select key informants who provided technical information which otherwise would not provide by other officials.

3.5 Data Collection

3.5.1 Types and sources of data

The study used two types of data; qualitative and quantitative data. Quantitative data included all numerical data and those that could be counted, quantified and mathematically analysed. With regard to qualitative data, these were non-numerical and were used to give meaning and understanding.

The source of data was mainly primary source by interviewing people including LGA employees and Audit committee members. In addition, the source of secondary data includes documentary review of the existing documents.

3.5.2 Data collection techniques

Questionnaires were used to collect primary data for the study. To collect data on the study's many factors, the questionnaires included both closed and open-ended questions. Closed-ended questions elicit thorough responses and enable data collection, whereas open-ended questions allowed respondents to give further insights into the variables influencing the implementation of the Controller and Auditor General's Recommendations in Local Government Authorities.

3.6 Measuring of Variables

Quantitative factors were assessed using a 5-point Likert scale to examine their effect on the execution of Controller and Auditor General Recommendations in Local Government Areas. From strongly agree to strongly disagree, this varied from strongly agree to strongly disagree (viz, strongly agree, agree, neutral, disagree and strong disagree). According to Bertram (2007), a Likert scale is a psychometric response scale that is typically used in questionnaires to determine participants'

preference or level of agreement with a statement or collection of statements. Respondents are asked to use an ordinal scale to indicate their degree of agreement with a specific statement. The ordinal scale number reflects the variable's relative position or order (Mugenda, 1999). Cases with certain similar features, such as gender, age, education level, and experiences, were measured using a nominal scale. In nominal variable measurement, an interval scale of measurements was employed to collect personal data from respondents.

3.7 Data Analysis Techniques

Data analysis occurred simultaneously with data collection as argued by Holloway and Wheeler (2002). The researcher did both quantitative and qualitative data analysis.

3.7.1 Descriptive Data Analysis

Descriptive data were measured using 5-point Likert scale. As described in 3.7 above, the researcher used descriptive data analysis for quantitative data. The quantitative data was analyzed with the Statistical Package for Social Sciences (SPSS). These quantitative data were analyzed using descriptive statistics to yield frequency, percentage, and mean. Furthermore, correlational coefficients were constructed to examine the link between variable items of the components influencing audit suggestion implementation. Pearson Correlation (i.e., Pearson's Product Moment Coefficient) and Multiple Liner Regression were used to develop and assess the link between variables. Tables, charts, and graphs were created using Microsoft Word and Excel.

3.7.2 Content analysis

Content analysis is defined as a "qualitative approach based on the systematic description of written, oral, and visual communication." It is a way for summarizing any type of material by counting different characteristics of the content. Content analysis may be thought of as a research trail that outlines historical papers and artifacts (Bowen, 2009). In this study, content analysis was utilized to analyze qualitative data gathered through open-ended questionnaires and interviews.

Various researchers have used the same methods for data analysis when their measurements were rated using 5-point Likert scale. Rahmat (2017) who assessed the factors influencing Public sector Auditee on implementing Audit recommendations in Malaysia. The data were analysed based on 5-point Likert scale and the average means were used to interpret the findings. Gaboso , (2019) assessed the factors affecting the implementation of Auditor General Recommendations in Oromi region in Ethiopia. The data were analysed based on 5-point Likert scale and the measures of central tendency were used to interpret the findings.

Table 3. 2: Operationalization of Variables

S/N	Types of Variables	Description of Variable	Literature based description	Measurement
1	Dependent Variable	Implementation of CAG Recommendation	Implementation is the process of carrying out or executing a program in order to accomplishing something in response to a certain issue (Merriam-Collegiate Webster's Dictionary, 2017) The term "implementation" was used in this analysis to refer to the mechanism by which accountable officers bring recommendations made by the Controller and Auditor General into completion	Implementation were measured in terms of total number of implemented recommendations against audit recommendations issued as per CAG report of March 2021. Also successful implementation was measured in terms of an increase in accountability in public sector(where citizen can access social services such healthcare, education and water), transparency by public officers responsible for managing public resources (where reliability of financial reporting, good governance

				and citizen trust) can be seen
2	Independent Variable One	Management Support	A system in place to get appropriate support or aid from top management in order to accomplish a certain objective or task. In this study management support means appropriate support by top management to the committee or unit or task force responsible for implementing CAG recommendations	Management support was measured on monitoring of the implementation; Follow up on the implementation together with resource allocation to IAU in order to facilitate the implementation of the recommendation issued.
3	Independent Variable Two	Audit Committee	Is a committee of a board of directors or in the absence of a board is an advisory committee for the organization which is responsible for oversight of financial reporting and receipt of audit results both Internal and External (IIA) The Audit Committee meets periodically to discuss and identify the sort of action to take, the duration of the action, and the officer responsible for internal control, financial reporting, and customer satisfaction (Alzeban & Sawan	The role of Audit Committee was measured in terms of its effectiveness, frequency meetings and its independence from the management influence

			2015; Ogoro & Simiyu 2015; Treasury of Malaysia 2013).	
4	Independent Variable Three	Follow Up of Previous Recommendations	Is the process to verify whether the previous raised audit recommendations have been acted upon. They are driven to follow the audit recommendations, as they know the auditor will perform a follow-up audit (Aikins 2012; Burton et al. 2012; Edwards-Faulk 2012; Morin 2001, 2008).	The follow up of previous audit recommendations was measured in terms of specific follow up by CAG and the Parliamentary Committees specifically Local Authority Accounts Committee (LAAC)

Therefore, multiple linear regression analysis model was applied since the dependent variable was continuing. Also the model estimates how the three independent variables (management support, audit committee and follow- up audit recommendations) change, which simultaneously affects the dependent variable (Total number of the recommendations implemented).The analytical/operational model equation is represented in the linear equation below:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_iX_i + \varepsilon i \ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots \text{(i)}$$

Where;

Y= Total number of the recommendations implemented

α = Constant term

β = Beta coefficient

X_1 = Management Support

X_2 = Audit committee

X_3 = Follow- up mechanism

εi=Error Terms

3.8 Reliability and Validity

3.8.1 Reliability

The term reliability refers to the degree to which a test instrument produces reliable outcomes after repeated trials (Mugenda, 2010). The reliability measure would be calculated by comparing the responses of the two samples (Kumar, 2014). To ensure reliability, Cronbach's Alpha was applied to measure the co-efficient of internal consistency and therefore reliability of the questionnaire Cronbach's Alpha measured the average of measurable items and their   correlation. Overall, the scales' of reliability test should be above the acceptable level of 0.70 (Mugenda, 2010).

Table 3. 3: Reliability Test

Variables	Number of Items	Cronbach's Alpha coefficients
Management support	3	0.753
Role of audit committee	3	0.726
Follow- up of previous Audit Recommendation	2	0.703
Implementation of recommendations	1	0.761

Source: Field data (2021)

Results in Table 3.3 indicate that, reliability results for management support construct was reliable with the value of 0.753.The role of audit committee construct was also reliable with Cronbach's Alpha value of 0.726. The follow-up of previous audit recommendations construct had reliability value of 0.703 while the implementation of Controller and Auditor General's recommendations construct had reliability value of 0.761. This is supported by Mugenda (2010) who revealed that the variable with Cronbach's Alpha value minimum point of 0.7 is reliable for further statistical analysis.

3.8.2 Validity

Validity establishes when the study actually tests what it was designed to test and the accuracy of the research findings (Kumar, 2014). Additionally, Kumar, (ibid) emphasizes that data validity refers to the construction of sound proof to show that

the expected test perception (of the definition or construct being measured) corresponds to the test's proposed intent. It refers to the appropriateness, significance, and utility of particular inferences drawn from test scores. The researcher ensured that all the sentences in the instrument were clear and any ambiguity was cleared. The sampling and sample size for the study was carefully chosen to meet scientific selection criteria. This included instances acting against bias in the selection of the respondents in research studies. This study utilized various measures to ensure validity of research findings prior to the administration of the research instruments. This included checking and rechecking the tools by various experts including the supervisors of the researcher.

In addition, the questions was pre-tested to measure whether the questions covered in the questionnaire provided the answers that covered the specific objectives of the study.

3.9 Ethical Considerations

In conducting research, ethics refers to a rule of conduct or accepted societal standard of behavior (Kripanont, 2006). They are a collection of guiding principles to help researchers perform ethical investigations (Johnson & Christenses, 2008). Throughout the process of planning, developing, executing, and producing the report, the researcher kept essential ethical considerations in mind (Wassenaar, 2006)

It is necessary to consider the ethical issues before performing any investigation. In order to address ethical issues specific for this study, anonymity of the respondents was ensured. Also in this study, the consent was sought from the participants in writing form explaining the purpose of the study. The respondents were asked to give their voluntary willingness to participate in this study. Furthermore, the researcher guaranteed the participants that the information provided would not be made available to any other person not directly involved in the study. In this study, the researcher obtained prior permission from the University of Dodoma which was then submitted to the three LGAs before data collection

CHAPTER FOUR

PRESENTATION, ANALYSIS AND INTERPRETATION OF THE RESULTS

4.0 Overview

This chapter presents the analysis and the interpretation based on returned questionnaires and interviews conducted. All of the returned questionnaires were dully filled.The chapter begins with presentation of the characteristics of the respondents, followed by analysis and interpretation of the results for each specific objectives.

4.1 Response Rate

The response rate refers to the number of people who answered questionnaires divided by the number of people in a sample. It is expressed in the form of percentage. The section sought to establish the willingness of the respondents to take part in the study. A low response rate can give rise to sampling bias if the non-response is unequal among the participants regarding exposure and /or outcome (AAPOR, 2000). In this study, the total sample size was 81 respondents from various departments, units and subunits of a particular LGA and members of Audit committees from the three councils (27 from each). The study obtained 75 returned questionnaires from all three councils, which is equivalent to 93%.This is as shown in the pie chart figure 4.1 below.
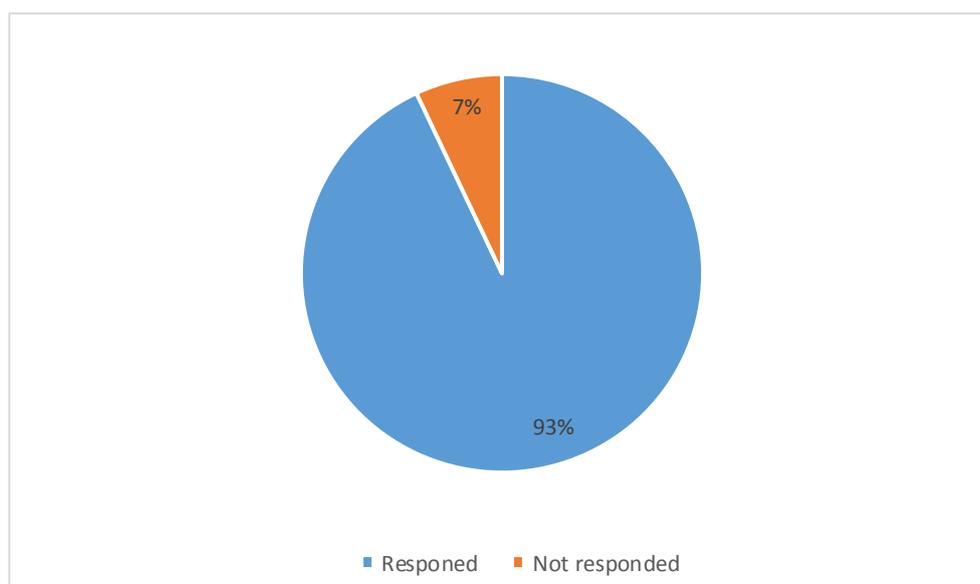
Figure 4. 1: Pie Chart showing the responses rate of respondents from the field
Source Field Data 2021

4.2 Demographic Characteristics of the Respondents

In this part researcher examined the demographic characteristics of the respondents distributed according to their gender, age, level of education and work experience.

4.2.1 Distribution of the Respondents by Gender

The respondents' distribution by gender is presented in Table 4.1 below.This was done to inform readers of this research about the nature of the respondents used in this study. The results from the Table indicate that 61.3% of the respondents were males while 38.7% of the respondents were females. This means that there are many males workers in LGAs than are female workers. All genders participated in the study and their views were captured as described in Table 4.1 below:

Table 4. 1: Distribution of the Respondents by Gender

Category	Frequency	Percent
Male	46	61.3
Female	29	38.7
Total	**75**	**100.0**

Source: Field data (2021), SPSS Output

4.2.2 Distribution of the Respondents by Age

The analysis in Table 4.2 below shows the respondents distribution by age group which is composed of various categories namely; 18-25 years, 26-30 years, 31-35 years, 36-40 years, 41-45 years and above 46 years. This indicates that all the respondents were above 18 years of age and that they were old enough to answer the questions asked

The analysis of data obtained showed that, many respondents were of the age group between 31 and 35, which is 41.3% of the total respondents. This implies that most staff who hold various position in Local Government Authorities are youth and therefore,capable of executing audit functions respectively and also are able to respond to the research questions although they could have little experience in LGAs.

Table 4. 2: Distribution of the Respondents by their Age

Age category (years)	Frequency	Percent
18-25	2	2.7
26-30	22	29.3
31-35	31	41.3
36-40	14	18.7
41-45	3	4.0
Over 46	3	4.0
Total	**75**	**100.0**

Source: Field data (2021), SPSS Output

4.2.3 Education Level

Education level of the respondents was presented in terms of their qualifications. Several education levels were put into consideration namely, Diploma, Bachelor degree and Master Degree. This helped to determine how well respondents were educated therefore predicting how proper they would fill in the provided questionnaire.

Table 4.3 below reveals that 4% of the respondents had diploma qualifications, 61.3% respondents had bachelor degree and 34.7% of the respondents had Master degree. This implies that respondents who participated in the study were educated and thus were able to provide appropriate information concerning the factors affecting the implementation of the Controller and Auditor General's recommendations in Local Government Authorities in Tanzania.

Table 4. 3: Distribution of the Respondents by Education Level

Category	Frequency	Percent
Diploma	3	4.0
Bachelor degree	46	61.3
Master degree	26	34.7
Total	**75**	**100.0**

Source: Field data (2021), SPSS Output

4.2.4 Working Experience

The study sought to capture the working experience of the respondents in their respective positions in the Local Government Authorities. The Experience of the respondents was considered an important factor in elaborating factors affecting the implementation of the Controller and Auditor General's Recommendations. The respondents' experiences were categorized as 1-5 years of experience, 6-10 years of experience 11-15 years of experience, 16-19 years of experience and above 20 years of experience. The results in Table 4.4 reveale that more than half of the respondents had 6 to 10 years of working experience, followed by 24% who had 11 to 15 years, 1-5 years of experience. However, these constituted only 16%. Again, those who had worked for 16   years in their respective positions were only 6.7 %. These findings imply that these respondents were experienced enough in LGAs, as well as in the matters related to factors affecting the implementation of the Controller and Auditor General Recommendations thus enabling the researcher to collect reliable and credible data from the respondents concerning the subject matter of the study.

Table 4. 4: Distribution of the Respondents by their Working Experience

Experience (Years)	Frequency	Percent
1 – 5	12	16
6-10	40	53.3
11-15	18	24
16-19	3	4.0
Above 20	2	2.7
Total	**75**	**100.0**

Source: Field data (2021), SPSS Output

4.3 Empirical Results as per Objective of the Study

This section presents the statistical results, both descriptive and inferential statistics. Descriptive statistics used in this study include frequencies, percentages and means while inferential statistics used in this study include Pearson Correlation Coefficient and multiple linear regression.

4.3.1 Influence of Management Support in the Implementation of the CAG's Recommendations

This part presents the first objective of the study that sought to assess the influence of the management support in the implementation of the Controller and Auditor General's 'Recommendations in the Local Government Authorities. In order to determine the influence of management support in the implementation of the Controller and Auditor General's Recommendations in the Local Government Authorities, respondents were asked to respond to the number of statements regarding the influence of the management support in the implementation of the CAG's Recommendations. Then, the respondents were requested to indicate the level of agreement to each statement used to measure the influence of the management support in the implementation of the CAG recommendations. Several variables of the management support were examined including, monitoring, follow up system and resource allocation by the Management. These are presented in Table 4.5. The responses were rated on a five point Likert scale that included 5 = strongly agree, 4 = Agree, 3 = Neutral, 2 = Disagree, 1 = strongly disagree. The mean scores generated from SPSS and presented in Table 4.5 are shown below.

Table 4. 5: Descriptive Results of the Management Support (n= 75)

Variables	Mean score	SD
Monitoring	3.89	0.85
Follow up system	3.91	0.90
Resource allocation to IAF	2.31	1.16

Source: Field data (2021), SPSS Output

4.3.1.1 Monitoring and the implementation of the CAG Recommendations

The study was conducted to get information regarding monitoring of the top management in the implementation of the Controller and Auditor's General Recommendations in the Local Government Authorities. The findings in Table 4.5 show that, the mean score for monitoring was 3.89. Using traditional interpretation of 5-Likert scale, this falls under agree category. This implies that majority of the respondents agreed to the statement that the senior management was monitoring the implementation of the Controller and Auditor General's Recommendations in the LGAs. Strengthening the monitoring process would result in more implementations of the CAG's recommendations. Monitoring processes include assigning of individuals to coordinate issues raised in the CAG's reports, review of the management responses before the final submission to CAG and setting up deadlines for completion of implementation. The purpose of monitoring is to facilitate perfection.

The researcher was interested to know why the monitoring of the CAG recommendations is mandatory in Local Government Authorities. In an interview with DT of Bukoba District Council, his observation was that, implementation of the CAG's recommendations was the compliance with the auditing standards. His claim was supported with the quote from one of the staff in the accounts and finance department who confirmed this requirement by saying:

> *"...ISA 260 requires the auditor to communicate the audit report to those charged within governance in order to be responsible in monitoring and implementation of the audit recommendations..."*

This statement implies that, monitoring of the implementation of the audit recommendations lies with the management. It is the duty of the management to assign individuals or a task unit to coordinate all the issues raised in CAG reports including the recommendations in order to smooth its implementation. It should be noted that when a particular LGA performs poorly in implementing the CAG's recommendations, it shows that the management of that LGAs is not responsible.

4.3.1.2 Follow up System by Management on the Implementation of the CAG's Recommendations

In addition, the researcher wanted to get information on the level of follow up system by the management on the recommendations issued by the CAG. Along with monitoring of management, also Table 4.5 shows the results of follow up system by management on the recommendations issued by CAG. The findings in Table 4.5 indicate the mean score for follow up system to be 3.91. Using traditional interpretation of 5-Likert scale, this falls under agree category. This implies that majority of the respondents agreed to the statement that management had the follow up system related to implementation of CAG recommendations in LGAs. Emphasis on follow up process would result into more implementation of the CAG recommendations. Follow up system by management include measures like verification of responses issued and presence of system of the internal control for following up of CAG recommendations.

The study reveals, the existence of information system for tracking of recommendations, called Government Audit Recommendations Implementation Information Tracking System (GARI-ITS) in some Government Institutions. GARI-ITS was established by Ministry of Finance and Planning (MoFP) in 2019 in order to track audit s issued by CAG to MDAs and LGAs.

The research was interested to know if this system was effective in the LGAs. Interview with DT of Karatu DC reveal that this system was yet to be established in their council. She was aware about the system but she said it was tested in Central Government before coming to LGA. She agreed that once established it would help in improving of follow up by management. The following is the quote from her

"……..in 2019 MoFP through Internal Auditor General Division, established GARI-ITS in order to facilitate robust tracking in executing of Controller and Auditor General Recommendations. Once established in LGAs, this system will help in fast tracking the implementation of CAG recommendations therefore ensuring effective and timely implementation of the recommendations.

The GARIITS is the result of the efforts by the Ministry of Finance and Planning to make sure that all the recommendations by the CAG are implemented as required. Being in its pilot study in some of the selected central government institutions, the system has not been established to all government institutions including the LGAs. Once they become fully operational to all government institutions, they will contribute much to the implementation of CAG recommendations.

4.3.1.3 Resource Allocation to Internal Audit Function on Implementation of the CAG Recommendations

The researcher conducted a study to know to which extent the District Internal Auditors were being facilitated in carrying out the implementation of Controller and Auditor General's recommendations in the LGAs, specifically if monetary resources were being provided to the unit for the intended purpose described above. The findings in Table 4.5 show that, the mean score for resource allocation to internal audit was only 2.31. Using traditional interpretation of 5-Likert scale, this fell under neutral category. This implies that majority of the respondents neither agreed nor disagreed to the statement that internal audit department had sufficient resources to carry out successfully its duties and responsibilities related to the implementation of CAG's recommendations. Sufficient resources to DIAs would result more into implementations of the CAG's recommendations. Sufficient resources include adequate monetary resources and manpower.

On the way to the selected councils for data collection, the researcher visited a council not in this scope and found One Man Internal Audit Department. That was IAF with only one staff.

These findings were supported by District Internal Auditor of the Sikonge District Council during interview session who claimed that, Internal Audit Unit was not independent and not supported by many resources in term of manpower and money. He was further quoted as saying;

> *"...Internal auditing in the LGAs is part of Council Management Team. However, it is difficult for the CMT to allocate separate resources to internal auditors for implementation of the CAG's recommendations..."*

Being part of the management, all the internal audit functions in the LGAs were noted to be not fully independent of their functions and resource allocations. It was noted that audit recommendations were being issued against the management and operations of the LGAs, so it would difficult for the management to allocate much resources for the IAF in order to facilitate smooth implementation of the recommendations

4.3.1.4 Comparison with other Studies on Management Support and Implementation of CAG Recommendations

Other researchers revealed that, the support from management has direct influence on the implementation of the Auditor General's recommendations. Successful implementation of the Auditor General's recommendations require management to monitor, allocate resources to the internal audit function and make close follow up in the process of implementation of Auditor General's recommendations.

Monitoring of the recommendations is an ongoing responsibility and the status of the open recommendations should be determined in a regularly scheduled basis (Rubin, 2011). According to Aikins (2012), "monitoring and follow up systems can be sophisticated or rather simple depending on a number of factors including size and complexity of the audit client organization". Zahran et al (2010) concluded that shortage of resources to IAF and follow up systems in place for implementing audit recommendations vary in terms of refinement and effectiveness since only a few organizations have implemented on line systems. However, Daugherty (2012) also argues, "it is the audit firm's responsibility to be clear that audit follow up is a

significant and valued activity and audit staff should not be made to believe that the follow up time must be borrowed from other activities considered more significant. The internal audit function should be facilitated in terms of staff and funds. Because of management support and corporation to IAF, the internal audit unit will have more resources that will enable it to execute its functions. It was also revealed that the management's recognition and acceptance of internal audit efforts enhances value (Liu, Tiras, & Zhuang, 2014). The internal audit's actions are generally not implemented due to lack of managerial support (Hay & Cordery). Failure to execute internal audit functions implies a lack of support for internal auditors' efforts (Alzeban & Sawan, 2015). According to this research, the implementation of IA recommendations and responses from senior management, as well as a sufficient budget, has a negative relationship.

Liu, Tiras & Zhuang (2014) investigated whether accounting expertise on audit committee curtails expectation management to avoid negative earning surprises. Controlling for endogenous choice of an accounting expert, was found that, firms with an accounting expert serving on the audit committee it was exhibited that: 1. less expectation management to avoid negative earnings surprises. 2. Less non-negative earning through the expectation management and 3. More earnings that are non-negative surprises that re less susceptible to manipulation of both released earnings and earnings expectations. The study found that, accounting experts in the audit committee curtailed expectations only in the interim quarters.

4.3.1.5 Relationship between Management Support and Implementation of Controller and Auditor General's Recommendations

The study employed Pearson's correlation to determine whether variables were significantly associated or not, Table 4.6 gives the summary of the findings for the relationship between management support and implementation of the Controller and Auditor General's recommendations in Local Government Authorities.

Table 4. 6:   Correlational Analysis between Management Support and Implementation of the CAG's Recommendations

		Monitoring	Follow up system	Resource allocation	Implementation of CAG recommendation
Monitoring	Pearson Correlation	1	0.499^{**}	0.075	0.529^{*}
	Sig. (2-tailed)		0.000	0.523	0.048
	N	75	75	75	75
Follow up system	Pearson Correlation	0.499^{**}	1	0.169	0.595^{*}
	Sig. (2-tailed)	0.000		0.147	0.010
	N	75	75	75	75
Resource allocation	Pearson Correlation	0.075	0.169	1	0.232
	Sig. (2-tailed)	0.523	0.147		0.026
	N	75	75	75	75
Implementation of the CAG recommendations	Pearson Correlation	0.529^{*}	0.595^{*}	0.232^{*}	1
	Sig. (2-tailed)	0.048	0.010	0.026	
	N	75	75	75	75

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Source: Field data (2021), SPSS Output

The correlation coefficients in Table 4.6 revealed that monitoring is positively associated with successful implementation of the Controller and Auditor General's recommendations in Local Government Authorities (r = 0.529, p < 0.05). This implies that, successful implementation of the Controller and Auditor General's recommendations in Local Government Authorities increases as the monitoring by senior management increases.

The findings in Table 4.6 further indicate that there is a positive relationship between follow up system and the implementation of the Controller and Auditor

General's recommendations in the Local Government Authorities (r = 0.595, p < 0.05).This implies that successful implementation of the Controller and Auditor General's recommendations in the Local Government Authorities increases as the follow up system by senior management increases.

Finally, the findings in Table 4.6 indicate that there is a positive relationship between resource allocation to IAF and the successful implementation of the Controller and Auditor General's recommendations in the Local Government Authorities (r = 0.232, p < 0.05).This implies that successful implementation of the Controller and Auditor General's recommendations in the Local Government Authorities increases as the resource allocation to Internal Audit Function in respective LGA increases.

4.3.1.6 Regression analysis Results for Management Support and Implementation of CAG Recommendations in LGAs

The regression analysis was employed to establish the influence of the management support in the implementation of the Controller and the Auditor General's recommendations in the Local Government Authorities as shown in Table 4.7.

The results indicate that the value of R-square is 0.586 meaning that the components of the management support such as monitoring, follow up system by management and resource allocation to IAF is explained by 58.6% on the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities. Moreover, the findings indicated that, the F-value is 19.9 at p-value =0.000 meaning that the F value was significant (p=0.000) at 95% Confidence Interval. This implies that the level of the management support is significant in predicting the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities

The findings revealed that the value of Durbin Watson statistics was within the range (1.5 < d < 2.5) implying there is no autocorrelation problem in the data. The variance inflation factor (VIF) was used as a diagnostic test to determine whether there was any sign of multicollinearity among the explanatory variables. The findings also indicate that there was no sign of multicollinearity among the explanatory variables because the VIF for all explanatory variables was less than 10.

Table 4. 7: Regression Results of Influence of Management Support in the Implementation of CAG Recommendations

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	0.227	1.834		1.015	0.988		
Monitoring	0.385	0.461	0.308	2.834	0.007	0.751	1.332
Follow up system	0.213	0.438	0.156	4.947	0.025	0.734	1.363
Resource allocation	0.116	0.296	0.103	1.730	0.041	0.271	1.030

Dependent Variable: Implementation of CAG recommendation

R -Square = 0.586, F= (19.9, p=0.000), Durbin-Watson = 2.047

According to the result in Table 4.7, it is observed that monitoring has the p value of 0.007. Since the p, value is below the significance level of 0.05 it can be revealed that monitoring is significant component of the management support influencing the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities. Further, monitoring has a positive regression coefficient (B=0.385) which entails that one unit increase in monitoring will result into increasing the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities by 38.5%.

The results in Table 4.7 further reveal that the follow up system has the p value of 0.025. Since these p values are below the significance level of 0.05. It can be revealed that the follow up system is a significant component of the management support influencing the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities. Furthermore, the follow up system has a positive regression coefficient (B=0.213) which entails that one unit increase in follow up system will result into increasing of the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities by 21.3%.

Additionally, the results in Table 4.7 indicate that resource allocation to IAF has the p value of 0.041. Since these p values are below the significance level of 0.05. It can

be revealed that resource allocation to IAF is a significant component of the management support influencing the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities. Furthermore, resource allocation has a positive regression coefficient (B=0.116) which entails that one unit increase in resource allocation will result into increasing the implementation of the Controller and Auditor General's recommendations in Local Government Authorities by 11.6%.

4.3.2 Influence of the Role of Audit Committee in Implementation of CAG Recommendations

This section represents the second objective of the study, which assessed the role of Audit Committee in implementing the recommendations issued by CAG in Local Government Authorities in Tanzania. In order to examine the influence of the role of audit committee in the implementation of Controller and Auditor General's recommendations in the Local Government Authorities, respondents were asked to respond to the number of statements regarding the role of the Audit Committee in the implementation of the CAG's recommendations. The respondents were requested to indicate the level of the agreement to each statement used to measure performance of the Audit Committee in the implementation of the CAG's recommendations. Several variables of the performance of the Audit Committee were examined including: effectiveness of the Audit Committee, frequency of the meetings and appropriate independence and authority as presented in Table 4.8 below. The responses were rated on a five point Likert scale, where: 5 = strongly agree, 4 = Agree, 3 = Neutral, 2 = Disagree, 1 = strongly disagree. The mean scores were generated from SPSS and presented in Table 4.8.

Table 4. 8: Descriptive Results of the Role of Audit Committee (n= 75)

Variables	Mean score	SD
Effectiveness of audit committee	4.47	0.64
Frequency of meeting	3.89	0.91
Independence and authority of the audit committee	2.60	1.10

Source: Field data (2021), SPSS Output

4.3.2.1 Effectiveness of Audit Committee on the Implementation of the CAG Recommendations

The study was conducted to get information regarding the effectiveness of the Audit Committee in the Local Government Authorities and how it helps to implement the recommendations issued by the Controller and Auditor General. The findings in Table 4.8 show that, the mean score for effectiveness of the Audit Committee in the implementation of the CAG recommendations was 4.47. Using traditional interpretation of 5-Likert scale, this falls under Strongly Agree category. This implies that, majority of the respondents strongly agreed to the statement that effectiveness of the Audit Committee influences the implementation of the CAG recommendations in the selected LGAs. The more effective the Audit Committee is in a particular LGA, the more implementation of the CAG's recommendations. In this context, effectiveness of the Audit Committee include the committee composition include appropriate skills, competencies, expertise and inclusion of the members outside the council staffs. In addition, it includes formal and informal communication with the Management, Internal and External Auditors.

The findings were supported by the view from one of the members of the Audit Committee of Karatu DC who is also the secretary to the Audit Committee during an interview session with him, strongly agreed that, the effectiveness of the Audit Committee will help to improve the implementation of the CAG's recommendations in the LGAs. The following is the quote from him

> *"...In our District Council the effectiveness of the Audit Committee will help to improve the level of the status of implementation of the CAG recommendations. Also to enhance the effectiveness of the Audit Committee in the LGAs' implementation of the CAG recommendations, the committee should have qualified and competent individuals to oversee audit ..."*

According to the Local Government Finance Act of 1982, the Audit Committee comprises of five members of which three members should come from outside the council staff. The selection of the Audit Committee members including those non-staff of the council is the discretion of the District Executive Director. This implies

that, the effectiveness of the Audit Committee in terms of competence and expertise lies on the hand of DED.

4.3.2.2 Frequency of Meeting on the Implementation of the CAG Recommendations

The researcher was interested to know how regular meetings of the Audit Committees will help in the implementation of the Controller and Auditor General in the LGAs. Together with other variables, Table 4.8 shows the score for frequency meetings of the Audit Committee in influencing of the CAG's recommendations in the LGAs. The findings in Table 4.8 show that, the mean score for frequency of meetings in influencing the CAG's recommendations is 3.89. Using traditional way of interpreting a 5-Likert scale, this falls under agree category. This implies that, majority of the respondents agreed with the statement that frequency of meetings of Audit Committee influences the implementation of the CAG's recommendations in the three selected LGAs. The more number of meetings the Audit Committee convenes in a year, the more number of the Audit recommendations will be implemented during that particular year.

The researcher was interested to know the rationale for frequency of the meetings and the minimum number of the meetings the Audit committee is supposed to have in a year. In an interview with the District Solicitor (DS) who is also the secretary to the Committee in Bukoba District, said, that this was in accordance with the Local Finance Act of 1982. He further explained through the following quote as follows:

> *"...In our District Council at the minimum, the Audit Committee together with auditors meet four (4) times in a year to discuss various audit matters including the status of implementation of the CAG's recommendations. Thus, the regular Audit Committee's meetings help to improve the status of the implementation of the CAG's recommendations..."*

As explained above, the Audit Committee's meetings are statutory meetings and are required to be convened on a quarterly basis. Despite the fact not all LGAs are capable of conducting four meetings in a year due to some

reasons including financial, however, once they meet as required, it helps them to discuss various issues including the status of the implementation of the audit recommendations. Therefore, the LGAs should strive to make sure that Audit Committee meet regularly.

4.3.2.3 Independency and Authority of Audit Committee on the Implementation of the CAG Recommendations

The study assessed the independence and authority of the Audit Committee in the three selected LGAs and how such independence and authority was helping to implement the recommendations issued by Controller and Auditor General in the LGAs. Table 4.8 together with other variables show the score for Audit Committee independence in LGAs. The findings in Table 4.8 show that, the mean score for independence and authority of audit committee related to the implementation of the CAG's recommendations in the three LGAs was 2.60. Using traditional way of interpreting a 5-Likert scale, this falls under the neutral category. This implies that, majority of the respondents neither agreed nor disagreed with the statement that Audit Committees were sufficiently independent and had authority to perform their professional obligations and duties related to the implementation of CAG's recommendations in the LGAs. Sufficient independence and authority to audit committee will enable members to perform their professional duties freely and hence improve the implementation of the recommendations issued by CAG.

These findings were supported by one respondent, the member of the Audit Committee from outside (non-staff) in Karatu DC during interview session who said that the Committee had no sufficient required independence and authority to influence the implementation of the CAG's recommendations. This was his quote:

> *"...The Audit Committees in the LGAs lack independence and authorit.This is, because the members of the committee are appointed by the District Executive Director (DED) and not by councillors who act as an oversight board. This situation hinders Audit committee from making any decisions during the implementation of the Controller and Auditor General's recommendations ..."*

According to the Local Government Finance Act of 1982, the Audit Committee comprises of five members of which three of them should come from outside the council staff. The selection of the Audit Committee members including those non-staff of the council is the discretion of the District Executive Director. This selection could not be objective according to human errors and conflict of interest. On the other hand, there is high possibility that the selected members could act in favour of the appointing authority hence compromising their independence and authorities.

4.3.2.4 Comparison with other Studies on the Role of the Audit Committee and the Implementation of the CAG's Recommendations

This study wanted to compare its findings with those of the other studies which showed that Audit Committee performances had influence on the implementation of the Auditor General's recommendations. According to the findings of other studies, it was revealed that, the auditors' willingness to implement the audit recommendations was influenced by the presence of the effective Audit Committee. Effective Audit Committee comprises of frequency of meetings, appointment of competent team members and the power of the committee to influence matters. Improved internal control, financial reporting, and customer satisfaction might be achieved by an effective Audit Committee that interacts regularly and determines the sort of action, duration, and the officer responsible (Alzeban & Sawan 2015; Ogoro & Simiyu 2015; Treasury of Malaysia 2013). A successful conversation will help the auditees enhance their desire to execute the audit recommendations in order to demonstrate to the Audit Committee that the auditees have fulfilled their responsibilities. The findings is in line with Kituku & Ahmad (2016), this study looked into and examined the elements that affect the efficacy of the Malaysian audit committees in their tasks. The audit committee's efficacy was shown to be highly influenced by factors such as knowledge and competence, independence, size, and frequency of the meetings. As a result, the research found that an audit committee's members must possess financial experience and knowledge in order to spot any major misstatements or fraudulent accounting procedures that may exist. In addition, the conclusions of the study emphasize the need for an independent audit committee. This would assist to strengthen corporate

governance in both the public and private sectors by allowing audit committees to make decisions that are more objective. Alzeban and Sawan's (2015) study focuses on the characteristics of the Audit Committee such as the expertise and frequency of the meetings. Their findings revealed that, these characteristics influenced the perception of the auditees in implementing the audit recommendations. However, Armitage (2011) stated that some Audit Committees were not functioning as monitoring mechanisms. In conclusion, the factors influencing auditees in implementing audit recommendations were revealed to be auditors, follow-up audit, media and Audit Committee. According to Armitage (2011), ineffective Audit Committee in the public sector is the one that just receives the Annual General Report (AGR) but does nothing with it. Auditees are more likely to follow audit recommendations if they know that the Audit Committee will keep an eye on them on a frequent basis. However, the extent to which this factor can influence auditees to implement audit recommendations in the context of the public sector in Malaysia has yet to be proven.

Again, according to Wadesango, et al. (2017), the findings reveal the importance of effectively handling audit recommendations in South Africa. It was revealed that auditees were able to monitor the audit issue more effectively through the Ministry Audit Committee, which was made up of higher-ranking officials from several departments within their respective ministries.

4.3.2.5 Relationship between the Role of Audit Committee and Implementation of the Controller and Auditor General's Recommendations

The study employed Pearson correlation to determine whether variables were significantly associated or not. Table 4.9 gives the summary of the findings for the relationship between the role of the audit committee and the implementation of the Controller and the Auditor General's recommendations in the Local Government Authorities.

Table 4. 9:   **Correlations Analysis between Role of the Audit Committee and the Implementation of CAG Recommendations**

		Effectiveness of the audit committee	Frequency of meeting	Independence and authority of audit committee	Implementation of CAG recommendation
Effectiveness of audit committee	Pearson Correlation	1	0.317**	0.038	0.654*
	Sig. (2-tailed)		0.006	0.746	0.029
	N	75	75	75	75
Frequency of meeting	Pearson Correlation	0.317**	1	0.078	0.480*
	Sig. (2-tailed)	0.006		0.505	0.015
	N	75	75	75	75
Independency and authority of audit committee	Pearson Correlation	0.038	0.078	1	0.335*
	Sig. (2-tailed)	0.746	0.505		0.013
	N	75	75	75	75
Implementation of CAG recommendation	Pearson Correlation	0.654*	0.480*	0.335*	1
	Sig. (2-tailed)	0.029	0.015	0.013	
	N	75	75	75	75

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Source: Field data (2021)

The correlation coefficients in Table 4.9 reveal that effectiveness of the audit committee is positively associated with the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities (r = 0.654, p < 0.05). Ihis implies that, the implementation of the Controller and Auditor General's recommendations in Local Government Authorities increases as the effectiveness of the audit committee improves.

The findings in Table 4.9 further indicate that there is a positive relationship between frequency of the meeting and implementation of the Controller and Auditor

General's recommendations in the Local Government Authorities (r = 0.480, p < 0.05).This implies that the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities increases as the frequency of the committee meetings increases.

Finally, the findings in Table 4.9 indicate that there is a positive relationship between independence and authority of the audit committee and the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities (r = 0.335, p < 0.05).This implies that, the implementation of the Controller and Auditor General Recommendations in Local Government Authorities increases as the independence and authority of the audit committee increases.

4.3.2.6 Regression Analysis Results for Role of Audit Committee and the implementation of the CAG in LGAs

The regression analysis was employed to establish the influence of the role of audit committee in the implementation of the Controller and Auditor General's recommendations in Local Government Authorities as shown in Table 4.10.

The results indicate that the value of R-square is 0.693 meaning that the component of the role of the audit committee such as effectiveness of the audit committee, frequency of the meeting and the independence and authority of audit committee is explained by 69.3% on the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities. Moreover, the findings indicate that, the F-value is 8.7 at p-value =0.000 meaning that the F value was significant (p=0.000) at 95% Confidence Interval. This implies that the role of the audit committee is significant in predicting the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities

The findings revealed that the value of Durbin Watson statistics was within the range (1.5 < d < 2.5) implying that there is no autocorrelation problem in the data. The variance inflation factor (VIF) was used as a diagnostic test to determine whether there was any sign of multicollinearity among the explanatory variables. The findings also indicate that there was no sign of multicollinearity among the explanatory variables because the VIF for all explanatory variables was less than 10.

Table 4. 10:   Regression Results of Influence of the Role of Audit Committee in Implementation of the CAG Recommendations

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	0.674	2.651		1.254	0.001		
Effectiveness of audit committee	0.313	0.563	0.224	4.201	0.041	0.295	1.117
Frequency of meeting	0.209	0.399	0.177	2.302	0.014	0.191	1.122
Independency and authority	0.123	0.312	0.106	1.491	0.045	0.489	1.011

Dependent Variable: Implementation of the CAG's recommendations

R -Square = 0.693   F= (8.7, p=0.000), Durbin-Watson = 1.814

Source: Field data (2021)

According to the results in Table 4.10, it is observed that effectiveness of the audit committee has the p value of 0.041. Since this p value is below the significance level of 0.05, it can be revealed that effectiveness of the audit committee is a significant component of the role of the audit committee influencing the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities. Further, the effectiveness of the audit committee has a positive regression coefficient (B=0.313) which entails that one unit improvement in the effectiveness of the audit committee will result into increase of the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities by 31.3%.

 The results in Table 4.10 further reveal that the frequency of meeting has the p value of 0.014. Since this p value is below the significance level of 0.05, it can be revealed that the frequency of the meeting is the significant component of the audit committee influencing the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities. Furthermore, the frequency of the meetings has a positive regression coefficient (B=0.209) which entails that one unit increase in the frequency of the meetings will result into the increase of the

implementation of the Controller and Auditor General's recommendations in the Local Government Authorities by 20.9%.

Additionally, the results in Table 4.10 indicate that independence and authority of the audit committee has the p value of 0.045. Since this p value is below the significance level of 0.05, it can be revealed that independence and authority of audit committee is a significant component of audit committee in influencing the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities. Furthermore, independence and authority of audit committee has a positive regression coefficient (B=0.123) which entails that one unit increase in independence and authority of audit committee will result into increase of the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities by 12.3%.

4.3.3 Effectiveness of Follow-Up Mechanism on Previous Audit Recommendations in the Implementation of the CAG's Recommendations in the LGAs

This section presents the third objective of the study, which assessed the effectiveness of the follow up mechanisms on the previous Audit recommendations issued by the CAG to the three selected LGAs. According to the CAG reports, the total number of the unimplemented recommendations included the current recommendations plus the previous years' recommendations. Therefore, proper clearing of the previous outstanding recommendations will reduce the total number of the unimplemented recommendations. In order to make sure that the outstanding previous Audit recommendations are cleared or reduced to the minimal, CAG and the Parliament have established follow up mechanisms. As part of this research, the study was conducted to assess the effectiveness of the follow up mechanism on the previous Audit recommendations in the Local Government Authorities by both institutions (NAOT & the Parliament). The respondents were asked to respond to the number of the statements regarding the effectiveness of the follow up mechanism on the previous audit the recommendations in the implementing CAG recommendations in LGAS. Two-follow ups mechanism from two different institutions were examined. These were follow up mechanism by the CAG and follow up mechanism by the Parliament as presented in Table 4.11. The responses were rated on a five

point Likert scale, which included 5 = strongly agree, 4 = Agree, 3 = Neutral, 2 = Disagree, 1 = strongly disagree. The mean score was generated from SPSS and presented in Table 4.11 are shown below.

Table 4. 11: Descriptive Results of the Effectiveness of the Follow- up Mechanism on the Previous Audit Recommendations (n= 75)

Variables	Mean score	SD
CAG's follow up mechanism	4.08	0.83
Parliamentary Committees follow up mechanism	4.15	0.61

Source: Field data (2021), SPSS Output

4.3.3.1 CAG's Follow up Mechanism on the Implementation of his Recommendations

The study assesses the level of the effectiveness of the CAG's follow up mechanism on the previous outstanding recommendations to see if it was helping to facilitate the actual implementation of the CAG's recommendations in the LGAs. The findings in Table 4.11 show that, the mean score for CAG's follow up mechanism was 4.08. Using traditional way of interpreting a 5-Likert scale, this falls under strongly agree category. This implies that majority of the respondents strongly agreed to the statement that the CAG's follow up mechanism on the previous Audit recommendations had influence in the implementation of the CAG's recommendations in the LGAs. It should be noted that when the auditees know in advance that audit will make follow up on the outstanding issue, it can make them respond to the audit follow up. The follow up mechanism of the previous audit recommendations include verification of the management responses for those already implemented, review of the status of those in progress, re-issue in the current year report if not implemented at all and finally, report to the Annual General report each year.

These findings were supported by the External Auditor from NAOT during the researcher's data collection in Sikonge DC. The researcher interviewed the auditor from CAG office, NAOT branch Tabora who was at fieldwork in Sikonge at the time. The researcher was interested to know if the follow up process added value to

the overall implementation of the previous recommendations. He said that the CAG's follow up mechanism was helping in monitoring the implementation:

> *"...CAG has established the follow up process to monitor and ensure that, the management effectively implements the previous audit recommendations issued and reported each year to the Annual General Report ..."*

The finding above is one of the interventions the CAG has been using in order to make sure that, his recommendations are fully implemented. It is a driving force to ensure that all of the recommendations issued are implemented. If the auditees know in advance that the auditor will make follow up, this will encourage them to implement the recommendations.

4.3.3.2 The Parliamentary Committees Follow up Mechanism on the Implementation of the CAG's Recommendations

Likewise, as the measure to make sure that all the recommendations by the CAG are implemented, the Parliament through its committees has the system of making follow up. The Committees include PAC for Central Government and LAAC for Local Government Authorities. On this regard, the study assessed the level of the effectiveness of these committees especially LAAC in following up the previous audit's recommendations in the LGAs.

The findings in Table 4.11 show that, the mean score for parliamentary committees follow up mechanism was 4.15. Using traditional way of interpreting a 5-Likert scale, this falls under strongly agree category. This implies that, majority of the respondents strongly agreed to the statement that Parliamentary Committee (LAAC) follow up mechanism does influence the implementation of the CAG's recommendations. Therefore, close follow up by LAAC helps in clearing of all of the outstanding recommendations in LGAs.The LAAC follow up procedure include, verification of the management responses, site visit to development projects and conducting of hearing sessions with LGAs Accounting Officers (DEDs).

The researcher was interested to know the reason behind the committees of the parliament conducting follow up activity. During data collection in Sikonge DC, the

researcher interviewed Auditor from CAG office who was in the field work at Sikonge during the researcher's data the following quote which he gave:

> *"...As part of its oversight responsibilities, the Local Authority Accounting Committee (LAAC) conducts session and follow ups periodically to verify among other things, whether the Paymaster General (PMG) and accounting officers of individual LGAs have taken collective sections on outstanding audit recommendations and committee directions issued from time to time…"*

This is another mechanism to ensure smooth implementation of all the recommendations issued during the year by the CAG. It helps to make the auditees responsible in the implementation of the recommendations. Each year LAAC conduct hearing sessions between July to October and inspect projects of the LGAs. Due to a big number of LGAs 184 in total, LAAC do not manage to visit to all LGAs in Tanzania.

4.3.3.3   Comparison with other Studies on the Follow up Mechanism and the Implementation of Recommendations

This finding has concurred with the finding of the previous studies, which showed that, effectiveness of the follow- up mechanism on the previous audit recommendations influenced the implementation of the Auditor General's recommendations. Through a follow-up audit, the previously raised audit recommendations are verified to establish whether they have been acted upon or not. By knowing that the auditor will conduct a follow-up audit, the auditees are motivated to implement the audit recommendations" (Edwards-Faulk, 2012). Morin (2008). The findings of the prior audit can be confirmed by conducting a follow-up audit. The auditees are more likely to adopt the audit recommendations if they know that the auditor will perform a follow-up audit (Aikins 2012; Burton et al. 2012; Edwards-Faulk 2012; Morin 2001, 2008). Auditors would be informed about how well the auditees have executed the recommendations only through follow-up audit procedures. Setyaningrum et al. (2017) found that following ups on the Audit Suggestions has a beneficial impact on the auditor's assessment. According to the findings, local governments should enhance their internal control systems, financial

management, and task implementation in order to execute the external auditor's recommendations. Since the audit recommendations will have influence on public services, both directly and indirectly, the large number of follow-ups in compliance with audit recommendations is an important factor in ensuring a superior quality of financial report. According to Ashouri (2015), the other factor that affects the adoption of suggestions and recommendations given by the AG is the lack of follow-ups. The author explained that when the auditors do not follow up to see whether the recommendations are implemented or not, the management relaxes and tends to ignore the process. On the same regard, Hutchings (2014) adds that management may also overlook or ignore implementing recommendations when they know there are no consequences to non-implementation without proper reasons. Aaron and Gabriel (2010) took an impartial stance highlighting that follow-ups are necessary as they encourage timely implementation of the audit recommendations. However, without the follow-ups, implementation may not be done effectively.

In addition, successful implementation of the Auditor General's recommendations requires follow up by the Parliamentary Committee (PAC or LAAC). According to Narayan (2015) "this is a committee that is responsible for the following up of the implementation of audit recommendations of the Ministries and Government departments and bodies to determine the extent to which they have responded to the Auditor General's recommendations". Narayan (2015) says, "Implementation of the PAC recommendations is one of the measures of the committee's usefulness and effectiveness.

4.3.3.4 Relationship between Effectiveness of Follow- Up Mechanism on the Implementation of the CAG's Recommendations

The study employed Pearson's correlation to determine whether the variables were significantly associated or not. Table 4.12 gives the summary of the findings for relationship between the effectiveness of the follow- up mechanism on the previous audit recommendations in the implementation of the Controller and Auditor General's recommendations.

Table 4. 12: **Correlation between the Effectiveness of Follow- Up Mechanism on the Previous Audit Recommendations and Implementation of the CAG's Recommendations**

		CAG Follow up mechanism	Parliamentary Committees follow up mechanism	Implementation of CAG recommendation
CAG Follow up mechanism	Pearson Correlation	1	0.056	0.468[*]
	Sig. (2-tailed)		0.631	0.010
	N	75	75	75
Parliamentary Committees follow up mechanism	Pearson Correlation	0.056	1	0.514[*]
	Sig. (2-tailed)	0.631		0.028
	N	75	75	75
Implementation of CAG recommendation	Pearson Correlation	0.468[*]	0.514[*]	1
	Sig. (2-tailed)	0.010	0.028	
	N	75	75	75

Source: Field data (2021)

The correlation coefficients in Table 4.12 reveals that the CAG's follow up mechanism is positively associated with the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities (r = 0.468, p < 0.05).This implies that, implementation of the Controller and Auditor Generals recommendations in the Local Government Authorities increases as the CAG's follow up mechanism increases.

The findings in Table 4.12 further indicates that there is a positive relationship between parliamentary committees follow up mechanism and implementation of the Controller and Auditor General's Recommendations in the Local Government Authorities (r = 0.514, p < 0.05). This implies that, the implementation of the Controller and Auditor General's recommendations in the Local Government

Authorities increases as the parliamentary committees follow up mechanism increases.

4.3.3.5 Regression Analysis for Effectiveness of Follow- Up Mechanism on the Previous Audit Recommendations and Implementation of CAG Recommendations

The regression analysis was employed to establish the effectiveness of the follow- up mechanism on the previous audit's recommendations in the implementation of the Controller and Auditor General's recommendations as shown in Table 4.13.

The results indicate that the value of R-square is 0.518 meaning that the component of the effectiveness of the follow- up mechanism on the previous audit recommendations such as CAG's follow up mechanism and parliamentary committees follow up mechanism is explained by 51.8% on the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities. Moreover, the findings indicate that, the F-value is 26.2 at p-value =0.000 meaning that the F value was significant (p=0.000) at 95% Confidence Interval. This implies that effectiveness of the follow- up mechanism on the previous audit recommendations is significant in predicting the current implementation of the Controller and Auditor General's recommendations in the Local Government Authorities.

The findings revealed that the value of Durbin Watson statistics was within the range $(1.5 < d < 2.5)$ implying there was no autocorrelation problem in the data. The variance inflation factor (VIF) was used as a diagnostic test to determine whether there was any sign of multicollinearity among the explanatory variables. The findings also indicate that there was no sign of multicollinearity among the explanatory variables because the VIF for all explanatory variables was less than 10.

Table 4. 13: **Regression Results of Follow- up Mechanism on Previous Audit Recommendations and Implementation of CAG's Recommendations**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	1.553	2.804		1.554	0.001		
CAG Follow up mechanism	0.447	0.409	0.262	2.317	0.023	0.397	1.003
Parliamentary committees follow up mechanism	0.494	0.561	0.100	4.881	0.031	0.142	1.003

Dependent Variable: Implementation of CAG recommendations

R -Square = 0.518   F= (26.2, p=0.000), Durbin-Watson = 1.927

Source: Field data (2021)

According to the results in Table 4.13, it is observed that the CAG's follow up mechanism has the p value of 0.023. Since this p value is below the significance level of 0.05, it can be revealed that the CAG's follow up mechanism is significant component of the follow- up mechanism on the previous audit recommendations was effective in influencing the implementation of the Controller and Auditor General's recommendations in Local Government Authorities. Further, the CAG's follow up mechanism has a positive regression coefficient (B=0.447) which entails that one unit increase in CAG follow up mechanism will result into increase of the implementation of Controller and Auditor General's recommendations in the Local Government Authorities by 44.7%.

The results in Table 4.13 further revealed that the Parliamentary committees follow up mechanism has the p value of 0.031. Since this p value is below the significance level of 0.05 it can be revealed that the parliamentary committees follow up mechanism is a significant component of the follow- up mechanism on the previous audit recommendations was effective in influencing the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities. Further, parliamentary committees follow up mechanism has a positive

regression coefficient (B=0.494) which entails that one unit increase in the parliamentary committees follow up mechanism will result into the increase of the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities by 49.4%.

CHAPTER FIVE
SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.0 Overview

This chapter summarizes the study and its main findings presented and discussed in chapter four. It draws the conclusion and recommendations based on the findings of the study. Finally, this chapter points out the opportunity for further studies in the future in relation to factors affecting the implementation of the Controller and Audit General's recommendations in the Local Government Authorities in Tanzania.

5.1 Summary of the Findings

The findings on the extent to which the influence of the management support affects the implementation of the Controller and Auditor General's recommendations in the LGAs reveal that the senior management of the selected councils were monitoring the implementation of the CAG's recommendations. This was indicated by majority of the respondents who agreed to the statement that, the senior management monitor the implementation of the CAG's recommendations in the LGAs. Strengthening monitoring processes will result in more recommendations to be implemented. In addition, the study reveals that, CMT of the selected councils had the follow up processes on the recommendations issued by CAG. This was indicated by majority of the respondents who agreed with the statement that the management had the follow up system related to the implementation of the CAG's recommendations in LGAs. Emphasis on the follow up will result in more recommendations being implemented. The study reveals that GARI-ITS have not been established in LGAs.However, once established, they will help in fast tracking the implementation of the CAG's recommendations. The findings from the correlation and regression analysis found that, there is positive and significant relationship between management support components (monitoring, follow up system and resource allocation) and the implementation of the Controller and Auditor General's recommendations.

Moreover, the findings on the influence of the role of the Audit Committees in implementing the recommendations of CAG in the selected LGAs reveal that, the Audit Committees were effective in implementing the CAG's recommendations. This was indicated by majority of the respondents who strongly agreed with the statement that the, effectiveness of the Audit Committees was influencing the

implementation of the CAG's recommendations in LGAs. The more effective they are (frequent meetings, power to make decisions) the more influence they have on the implementation of the CAG's recommendations. The more meetings Audit Committees convene in a particular year, the more influence they have on the implementation of the CAG's recommendations. The findings from the correlation and regression analysis found that, there was positive and significant relationship between the role of the Audit Committee (effectiveness of the audit committee, frequency of meeting and independence) and the implementation of the Controller and Auditor General's recommendations.

Furthermore, the findings on the effectiveness of the follow up mechanisms on the previous audit recommendations reveal that, the CAG's follow up mechanism has influence in implementing his recommendations. This was indicated by majority of the respondents who strongly agreed with the statement that the CAG's follow up mechanism on the previous audit recommendations had influence in the implementation of his recommendations in LGAs. It was noted that when the auditees know in advance that the auditor will make follow up on the outstanding issue, this will make them respond timely. In addition, the study reveals that, LAAC follow up mechanism had influence on the implementation of CAG recommendations. This was indicated by majority of the respondents who strongly agreed with the statement that the Parliamentary Committee (LAAC) follow up mechanism had influence on the implementation of the CAG's recommendations. It should be noted that close follow up by LAAC helps in clearing all of the outstanding recommendations in the LGAs. The findings from the correlation and regression analysis found that, there was positive and significant relationship between component of effectiveness of follow-up mechanism on the previous audit recommendation (CAG Follow up mechanism and parliamentary committees follow up mechanism) and the implementation of Controller and Auditor General's recommendations.

5.2 Conclusion

Based on the review conducted on the related literature, analysis and interpretation of data made, the followings are the major findings of the study:

5.2.1 Management Support and the Implementation of the CAG's Recommendations

Based on the findings, the study concludes that, successful implementation of the CAG's recommendations in the LGAs requires the management to monitor it allocate appropriate resources to Internal Audit function and make close follow up in the process of implementation of the recommendations. Increase in the management support towards the implementation process will result in the increased implementation of the recommendations.

5.2.2 Audit Committee and the Implementation of the CAG's Recommendations

The study concludes that, successful implementation of the CAG's recommendations in the LGAs requires an effective Audit Committee of the Council. Effective Audit Committee includes frequent meetings, appointment of competent members and possession of power and authority. The more effective the Audit Committee is the more influence it will have in the implementation of the recommendations.

5.2.3 Follow up Mechanism and the Implementation of the CAG's Recommendations

The study concludes that, successful implementation of the previous outstanding recommendations requires a close follow up mechanism by both the CAG and the Local Authority Accounts Committee. The Follow up mechanism includes verification of the management responses to see their relevance. This process helps to clear those recommendations already implemented.

5.3 Recommendations

Based on the findings, the following are the recommendations made to improve the implementation of the Controller and auditor General's recommendations in the LGAs. The study examined three factors, which are the influence of management support, the role of Audit Committee and Effectiveness Follow up mechanism.

i. The study reveals that, Management (CMT) has direct influence on the implementation of the Controller and Auditor General's recommendations. Management support through monitoring, resource allocation and close follow up has much influence on the implementation of the CAG's

recommendations. Therefore, the LGA management through CMTs should give much support to the implementation process of the CAG's recommendations.

ii.   The study reveals that effective Audit Committee has much influence on the implementation of the Controller and Auditor General in LGAs. CMT should facilitate Council Audit Committee on their statutory meetings and appoint competent members to the committee.

iii.   The study reveals that, the follow up mechanism by the CAG and LAAC help to clear outstanding recommendations. CAG has the follow up mechanism each year but LAAC make rotation to pay physical visit or conduct hearing session to 184 councils. This is difficult to visit all councils in a year; the rotation interval could be 3 – 5 years. Therefore, LAAC should arrange to visit all of the councils in a year.

5.4 Suggestions for Further Study

This study focused on factors affecting the implementation of the Controller and Audit General's recommendations in the selected Local Government Authorities in Tanzania. Since the study was limited in three factors including management support, role of audit committee and effectiveness of the follow- up mechanism on previous audit recommendations;. A similar study should be focused on other factors and other Local Government Authorities apart from Bukoba DC, Karatu DC and Sikonge DC for generalization of findings. The other factors that can be researched in LGAs which influence the implementation of the CAG's recommendations include effectiveness of GARIITS, the role of Development Partners (DPs), political influence, quality of the auditor giving the recommendations and staffing in the LGAs.

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APPENDICES

Appendix 1:   Questionnaire to Internal Auditors, Head of Department/Unit and Audit Committee Members

Dear respondent,

My name is Elias E. Msenga, I am currently conducting research on "*Factors Affecting the Controller and Auditor General's Recommendations Implementation in the Selected Local Government Authorities in Tanzania*" as part of my MSc in Accounting and Finance studies at the University of Dodoma. I guarantee that the information contained in this questionnaire will remain completely secret. The responses you give will solely be used for research purposes, and not for personal use. Thank you in advance for your cooperation and dedication of your valuable time.

QUESTIONNAIRE NUMBER	
NAME OF LGAs	
POSITION OF THE RESPONDENTS	
DEPARTMENTS/UNIT	
DATE	

PART A: CHARACTERISTICS of THE RESPONDENTS

Sex of the respondents	Please Tick (V) Appropriate
Male	
Female	
Age category in year	
18-25	
26-30	
31-35	
36-40	
41-45	
Over 46	
Level of education	
Certificate	
Bachelor degree/ equivalent	
Master degree	
PhD	
Working experience in your job position	
1 – 5 years	
6-10 years	
11-15 years	
16-19 years	
20 years and above	

PART B: Influence of Management Support in Implementation of the Controller and Auditor General's Recommendations in the Local Government Authorities

B1: Please Use the point scale below to indicate your level of agreement by ticking each one of the given statements concerning the influence of the management support in the implementation of the Controller and Auditor General recommendations in the Local Government Authorities

1	2	3	4	5
Strongly disagree	Disagree	Neutral	Agree	Strongly agree

Statement of management support	1	2	3	4	5
Senior management monitor the implemented recommendations given by the CAG					
Senior management has the follow up system related to the implementation of the Controller and Auditor General's 'recommendations					
Internal audit department has sufficient resources to successfully carry out its duties and responsibilities related to implementation of Controller and Auditor General's Recommendations					

B2: Please give your opinion on each of the following management support components in relation to the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities

Components	Opinions
Monitoring	
Follow up system	
Resource Allocation	

PART C: Influence of the Role of the Audit Committee in the Implementation of Controller and Auditor General Recommendations in Local Government Authorities

C1: Please Use the point scale below to indicate your level of agreement by ticking each one of the given statement influence of the role of Audit Committee in the implementation of the Controller and Auditor General's Recommendations in the Local Government Authorities

1	2	3	4	5
Strongly disagree	**Disagree**	**Neutral**	**Agree**	**Strongly agree**

Statement of role of audit committee	1	2	3	4	5
Effectiveness of AC influence on the implementation of the Controller and Auditor General's recommendations					
Frequency of meeting of audit committee and influence on the implementation of the Controller and Auditor General's recommendations					
Audit committees are sufficiently independent in performing their professional obligations and duties related to the implementation of the Controller and Auditor General's recommendations					

C2: Please give your opinion on each of the following role of the audit committee components related to the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities

Components	Opinions
Effectiveness of AC	
Frequency of meeting	
Independence and Authority	

PART D: Effectiveness of the Follow-Up Mechanism on Previous Audit Recommendations in the Implementation the Controller and Auditor General's 'Recommendations in Local Government Authorities

D1: Please Use the point scale below to indicate your level of agreement by ticking each one of the given statements on the effectiveness of the follow- up mechanism on the previous audit recommendations in the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities

1	2	3	4	5
Strongly disagree	Disagree	Neutral	Agree	Strongly agree

Statement of audit attributes	1	2	3	4	5
CAG Follow up mechanism in LGAs influence the implementation of the Controller and Auditor General's recommendations					
Parliamentary Committees follow up mechanism in LGAs influence of the implementation of the Controller and Auditor General's recommendations					

D2: Please give your opinion on each of the following follow- up mechanisms on the previous audit recommendation components in relation to the implementation of the Controller and Auditor General's recommendations in the Local Government Authorities

Components	Opinions
CAG's follow up mechanism	
Parliamentary Committees follow up mechanism	

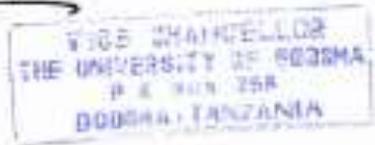## PART E: Implementation of the Controller and Auditor General's Recommendations

To what extent do you agree with the following statements relating to implementation the Controller and Auditor General's recommendations in LGAs?

1	2	3	4	5
To no extent	To a little extent	To a moderate extent	To a great extent	To a very great extent

Statement	1	2	3	4	5
Implementation of the Controller and Auditor General recommendations depends on percent of the audit plan completed					
Implementation of the Controller and Auditor General's recommendations depends on the percentage of implemented auditor's recommendations					

**THANK YOU **

Appendix II: Request for Research Clearance

THE UNIVERSITY OF DODOMA
OFFICE OF THE VICE CHANCELLOR

P.O. Box 259
Dodoma, Tanzania
Tel: +255 026 2310001 Fax: +255 026 2323011

Email: ...
Website: www....

Ref.No. MA.84/261/02/'A'/

20ᵗʰ July, 2021

District Executive Director
Bukoba District Council , Kagera Region

RE: REQUEST FOR RESEARCH CLEARANCE

The purpose of this letter is to introduce to you **Mr. Elias E. Asenga** a student of the University of Dodoma and who is at the moment required to conduct research. Our students undertake research activities as part of their study programs.

In accordance with government circular letter Ref. No. MPEC/R/10/1 dated 4ᵗʰ July 1980; the Vice-Chancellor of the University can issue research clearances to staff members and students of the University on behalf of the government and the Tanzania Commission for Science and Technology (COSTECH). I am pleased to inform you that I have granted a research clearance to **Mr. Elias E. Asenga.**

Therefore, I kindly request you to provide the assistance needed for him to conduct the research. Specifically, we request your permission for Mr. Elias to visit Bukoba District Council to meet and talk to relevant stakeholders in connection with his research.

The title of her research is **"Factors Affecting Implementation of Controller and Auditor General Recommendations in Selected Local Government Authorities in Tanzania"** The period of his research is from July to August 2021, and it will cover planned areas.

Should there be any restrictions, you are kindly requested to advise us accordingly. If you require further information, please do not hesitate to contact us through the Directorate of Research, Publication, and Consultancy. P.O Box 251, Dodoma. Tel. No. + (255) 282310301 Email: drpc@udom.ac.tz

Yours Sincerely,

Prof. Faustine K. Bee
VICE CHANCELLOR

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Website: www.udom.ac.tz

Ref. No. MA.84/261/02/'A'/

20th July, 2021

District Executive Director

Sikonge District Council, Tabora Region

RE: REQUEST FOR RESEARCH CLEARANCE

The purpose of this letter is to introduce to you **Mr. Elias E. Asenga** a student of the University of Dodoma and who is at the moment required to conduct research. Our students undertake research activities as part of their study programs.

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Yours Sincerely,

Prof. Faustine K. Bee
VICE CHANCELLOR

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