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Corporate Governance Challenges and Their Impact on Public Sector Auditing in Africa: An Exploration of Effectiveness, Accountability, and Transparency

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Abstract: Corporate governance remains a fundamental issue for stakeholders in the oversight of organisations, particularly within the context of public sector auditing. Effective governance, coupled with robust auditing practices, is essential for ensuring transparency and accountability in governmental operations. However, in many African nations, corporate governance frameworks have been either inadequately implemented or have failed to achieve their intended outcomes. This study explores the challenges faced by auditees in relation to corporate governance and their subsequent impact on the efficacy of public sector auditing across Africa. Employing a phenomenological research approach, the study utilised an exploratory sequential qualitative design to gather insights from focus group discussions. A total of 33 key affinities and 153 sub-affinities, encompassing critical corporate governance issues, were identified by three focus groups from selected Supreme Audit Institutions (SAIs) in Africa. These identified affinities included audit execution and recommendations, audit acceptance, political interference, ineffective audit committees, inadequate collaboration and communication, and weaknesses in legislative oversight. Among the key themes emerging from the analysis, the auditee corporate governance policy framework was highlighted as a significant factor influencing auditing outcomes. The findings provide a detailed examination of the unique factors affecting the effectiveness of public sector audits in promoting accountability and transparency. The study proposes a comprehensive policy framework based on a resource-based theoretical perspective, designed to enhance the impact of public sector auditing in African nations. This framework is intended to guide executive governments, legislative bodies, SAIs, citizens, and other stakeholders towards improving governance and securing better public sector outcomes. The empirical evidence provided herein offers valuable insights into the complex interplay between corporate governance and auditing effectiveness, contributing to the ongoing discourse on accountability and transparency in the African public sector.

Keywords: Corporate governance; Public sector auditing; Effectiveness; Accountability; Interactive Qualitative Analysis; Supreme Audit Institutions (SAIs); Africa

JEL Classification: G34; M42

1. Introduction

Effective auditing is seen as a key element of sound public sector governance. Chigudu (2018) postulated that public sector auditing remains an essential constituent of good governance by supporting the roles of supervision, insight, and foresight. The push for democratic systems and the desire for good governance were prominent in many African countries from the 1980s to the 1990s (Wani, 2014). Consequently, the concept of governance has gained recognition in management sciences and public policy discussions due to its relevance to various arguments and academic concepts (Gisselquist, 2012). From this viewpoint, good governance encompassing both corporate governance and public sector auditing is a major concern for donor countries, recipient countries and international organisations (Gisselquist, 2012; Kulshreshtha, 2008; Nanda, 2006). According to Chigudu (2018), corporate governance is deemed as an important critical issue for stakeholders in overseeing organisations. Therefore, integrating good governance with corporate governance through effective auditing has become a requirement for sustaining global advancement.

Most practitioners, scholars and officials from the public and private sectors concur that corporate governance significantly affects an organisation's long-term value and performance. Therefore, one of the primary responsibilities of auditors is to ensure that corporate governance practices are properly implemented (Hay & Cordery, 2018; Schelker, 2013). Auditors are also considered the custodians of the integrity of organisations' financial statements, making efficient and independent auditing crucial for good corporate governance. Recently, the growing demand for auditing has been linked to improvements in corporate governance. Auditing is crucial for organisations and stakeholders as they navigate complex risks (Hay & Cordery, 2018; IPU & UNDP, 2017). As corporate governance processes directly impact transparency and accountability in the public sector by offering assurance on risk management, control and governance processes, auditing serves as a cornerstone of effective organisational governance (Guxholli et al., 2012; World Bank, 2000).

Auditing enhances corporate governance by evaluating how an organisation's objectives and principles are set to ensure effective management and control (Dain & Rahmat, 2017). Internal audits, audit committees and independent administrators are additional corporate governance mechanisms designed to reduce organisational risks. Consequently, external auditing becomes crucial when these mechanisms, such as internal audit functions and audit committees, are integrated within organisations (Hay & Cordery, 2018).

In every democratic system of government, one of the necessities for governance is an autonomous Office of the Auditor-General as the SAI that is answerable to Parliament (Ekundayo, 2017). This independent auditor, through their constitutional mandate, supports legislatures and executive branches by enhancing public sector governance, overseeing corporate governance practices including financial systems, and reducing financial risks (Avci, 2015). African state capture scandals and other instances of malfeasance, such as those at Eskom in South Africa and Rosewood Trafficking in Ghana, are generally attributed to failures in corporate governance (Dassah, 2018; Mamokhere, 2020; Meirotti & Masterson, 2018; Transparency International, 2019). By implication, African countries over the years have been characterised with corporate governance failures in the management of public organisations, including state-owned enterprises (Ahmed et al., 2022). An analysis of the economies of South Africa and Ghana revealed a gloomy picture of poor corporate governance, highlighting pervasive corruption, where influential individuals manipulate state policy, and the legal and economic environment, to society's detriment (Meirotti & Masterson, 2018). The lack of corporate governance practices and transparency in Sierra Leone's public financial institutions has prompted numerous studies, aimed at funding effective governance solutions (Owiredu & Kwakye, 2020). A recent technical audit by the Auditor-General of Sierra Leone, identified several weaknesses in public institutions' corporate governance (Audit Service Sierra Leone, 2020) and recommended urgent improvements. Consequently, a significant burden rests on the Auditor-General to contribute to good corporate governance, as auditors are often the first to uncover corporate governance abuses (Alabede, 2012; Samanta & Das, 2009). However, despite the recognition of public sector auditing to strengthen corporate governance practices, several top managements and board members of public organisations in Africa over the years have failed to fully implement audit recommendations (AGSA, 2019; Chifaka et al., 2022; Sifile et al., 2014). The government's appointees on public boards have significantly compromised the work of public auditors (Sifile et al., 2014). For example, on the recommendation of the members of the Audit Service board, the Auditor-General was removed from office by the president of Ghana in 2020. Subsequently in 2023, the Ghanaian Supreme Court ruled against such removal in the aspiration of the stakeholders, including citizens and International Organization of Supreme Audit Institution (INCOSAI, 2014; Owiredu & Kwakye, 2020). Three African countries—South Africa, Ghana, and Sierra Leone—were selected for this study based on their functionality, willingness to participate in the research, existence of recent scandals, and convenience for the authors.

Several scholars have suggested that corporate governance failure is one of the major challenging issues facing global organisations. They primarily attribute this to the corporate governance guidelines that are not sufficiently robust to cover the entire corporate governance framework (de Villiers & Dimes, 2021; Khan & Liu, 2023). Therefore, it is essential to fully address the audit expectations gap, along with all other relevant areas of corporate governance, within a strong corporate governance framework. The corporate governance code, including policies and principles, should address the components of the corporate governance framework deemed necessary to ensure corporate responsibility and governance to significantly influence audit practices. As highlighted in South Africa's King IV Report on Corporate Governance (IoDSA, 2016), some scholars have proposed that effective audit practices are crucial for achieving efficient corporate governance (de Villiers & Dimes, 2021; Khan & Liu, 2023). These proposals suggest that effective public sector auditing has the potential to enhance corporate governance practices. However, many researchers still struggle to find conclusive evidence on the effectiveness of public sector auditing (Hay & Cordery, 2018; INCOSAI, 2014), as studies on corporate governance failures in Africa are scant. Despite the media's constant focus on financial scandals, there is a dearth of thorough research that examines the corporate governance failures that compromise the effectiveness of public sector auditing in Africa.

To narrow these gaps, the study employed an exploratory sequential qualitative design to identify factors influencing the effectiveness of public sector auditing. Bédard & Gendron (2010) demonstrated the use of interpretive research in corporate governance, while Bevir (2010) used an interpretive research design to explore the origins of good governance concepts. This study also investigated whether existing theories on public sector auditing still contribute to the body of knowledge. The following sections include the literature review, theoretical framework, research design, theoretical exploration, and conclusion.

2. Literature Review

Although the phrase "corporate governance" is widely used, it is intermittently defined. Corporate governance involves monitoring and overseeing an organisation's management performance while ensuring accountability for strategy and policy formulation (Barrett, 2022; Tricker, 1994). In the public sector, corporate governance is primarily concerned with decision-making processes and procedures that enforce controls and behaviours to ensure efficient accountability (Barrett, 2000). Key principles of corporate governance include accountability, transparency, integrity, commitment, leadership and risk management (Barrett, 2000; Barrett, 2022; Rana et al., 2019). Despite constitutional requirements in many African countries, corporate governance practices are often inefficient or have failed. For instance, numerous public sector institutions in Africa face corporate governance challenges that negatively impact the sustainable development goals (Chigudu, 2018). In Zimbabwe, corporate governance failures have been attributed to ineffective risk assessment (Chifaka et al., 2022) and board negligence in implementing internal controls and audit recommendations (Sifile et al., 2014). These issues erode the trust of stakeholders and investors in political leaders and their institutions. It raises the question of why the principles of governance often fail or are less applicable in an African context.

Auditors are required to ensure that corporate governance practices are effectively implemented, especially in public discussions (AGSA, 2019; Anandarajah, 2001; Cordery & Hay, 2017; Schelker, 2013). They are also considered custodians of the integrity of the financial declarations of organisations (AGSA, 2019; Hay & Cordery, 2018; IPU & UNDP, 2017). By providing assurance on an organisation's risk management and governance processes, audit outcomes are globally accepted as indicators of good corporate governance (Barafort et al., 2017; Chigudu, 2018; Dewing & Russell, 2004).

Effective communication becomes an integral part of corporate governance, as auditors must clearly convey audit results to those responsible for governance and the management of audited entities. This communication is crucial for maintaining corporate governance principles (Barrett, 2000; Gustavson & Sundström, 2018). Many studies have found that audit reports and their recommendations must be properly communicated to stakeholders to ensure effective implementation (Carlson et al., 2014; Gustavson, 2015). Therefore, audit reports are primary records used by auditors to gather information and communicate with its legitimate stakeholders (Carlson et al., 2014; Waerness, 1999), thereby strengthening corporate governance. However, recurring issues and weaknesses highlighted in SAIs' reports annually raise concerns about the acceptance of auditing and the effective implementation of audit recommendations aimed at improving corporate governance practices. The Auditor General of South Africa (AGSA, 2019) identified the slow adoption of audit recommendations by top management as a significant issue. Consequently, these concerns are often due to the attitudes of auditee management and unclear exiting corporate governance systems or frameworks (Dain & Rahmat, 2017).

Risk monitoring by audit committees is an integral part of corporate governance processes. According to the Blue-Ribbon Committee report (Millstein, 1999), effective corporate governance is achieved, when the audit committee, internal auditors and external auditors form a "pillar" that supports financial reporting and oversight, with the audit committee playing the most significant role due to its oversight responsibilities. Consequently, management, the board, internal audits and external audits contribute significantly to effective corporate governance and the reduction in fraud and financial irregularities (Dzomira, 2020). Generally, an audit committee serves as a mechanism for effective corporate governance and helps monitor audit issues that require immediate attention (Dzomira, 2020). Audit committees are required to oversee functions such as risk management, financial reporting, internal control, and corporate governance. This implies that audit committees should have decision-making skills, to understand how recipients make decisions on accepting or rejecting advice. Therefore, an audit committee that communicates frequently and manages the type, duration and schedule of actions, can advance the auditee's corporate governance practices, while ensuring that audit recommendations are implemented on time (Alzeban & Sawan, 2015; Ogoro & Simiyu, 2015).

Sadly, many audit committees in the public sector do not perform as expected, failing to take the necessary actions (Dain & Rahmat, 2017), and according to Dzomira (2020), research indicates that audit committees in the South African public sector are ineffective due to a lack of guidance on implementing audit recommendations. Perhaps, weaknesses in national laws, legislation, capital market regulations, and corporate-level decisions may contribute to political interference, affecting corporate governance practices (World Bank, 2021). Afolabi (2016) argued that politicians and those close to power obstruct the operations and corporate governance practices of the regulatory and oversight institutions. The influence of chief executive officers or board chairpersons often representing governments on public boards, has contributed to corporate governance failures (Sifile et al., 2014). Thus, corporate governance practices are typically influenced by a country's political environment, including its economic policies and political leadership. Chigudu (2018) noted that the African Development Bank has observed significant political interference in corporate governance practices across African countries. This issue has persisted since 1901, as political interference in the work of public auditors has been recognised (Funnell, 1994). Political interference often involves restricting access to records or employees, controlling financial resources for audit activities, or altering audit reports. Despite modern African constitutions acknowledging the issue of political interference and its consequences in the public sector (Afolabi, 2016; Fombad, 2011), the situation worsened over the years (World Bank, 2021). Zimbabwe's state-owned enterprises highlight the public sector's vulnerability to self-regulation (Mbat & Eyo, 2013; UNECA, 2021). Similar issues in South African state-owned enterprises, such as Eskom, Telkom, Rand Water, Denel, South African Airways, Transnet, the Water Research Commission and the Land Bank have led to mismanagement and reliance on government bailouts (UNECA, 2021). Therefore, improving corporate governance in Africa is crucial to enhancing accountability and transparency (Afolabi, 2016).

Most literature focuses on audit activities and corruption, neglecting how effective public sector auditing could enhance good corporate governance in developing countries. Apart from John Stuart Mill's theories, the role of public audit institutions as effective mechanisms in influencing corporate governance practices in the public sector has been largely overlooked in democratic theory debates (Gustavson, 2012). This creates a gap in the existing literature. This article aimed to fill a gap by exploring selected African countries where corporate governance is challenged by scandals. It also explored relevant theoretical paradigms that support the effectiveness of public sector auditing.

3. Theoretical Framework

Considering the ongoing demands for transparent and accountable corporate governance practices, it is essential to explore relevant theories and their role in enhancing public sector auditing effectiveness (See Figure 1). The study draws on the principal-agent and corporate risk management theories, specifically in relation to stakeholder interests and corporate management. These theories have been widely adopted in both the public and private sectors across various disciplines (Ittonen, 2010; Younas, 2022). Therefore, the study focused on corporate governance and the challenges it poses to the effectiveness of public sector auditing.

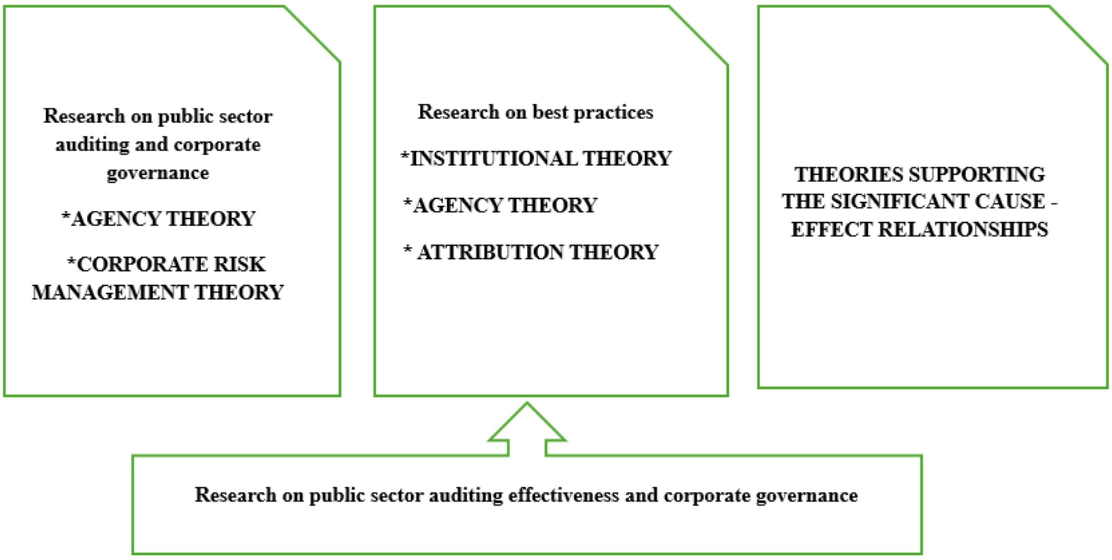

Figure 1. Theories supporting public sector auditing and corporate governance research

According to Ittonen (2010), the most extensively adopted theory in auditing is the agency theory (principle-agent theory). The theory explains the relationship between principals and agents, and the costs involved in monitoring the agent's behaviour (Ross, 1973). The agency theory addresses two major issues in the principal-agent relationship: agency problems and risk-sharing problems (Cordery & Hay, 2017; Eisenhardt, 1989). An agency problem arises when there is a conflict of interest between the principal and the agent, making it costly for the principal to monitor the agent's actions. Additionally, a risk-sharing problem occurs because the principal and agent have different perspectives on risk. Agency costs include the expenses of creating, monitoring and enforcing contracts between conflicting parties (Yusoff & Alhaji, 2012). These costs are associated with hiring assurance providers to prevent agents from acting in their own self-interest due to information asymmetry. However, an auditing mechanism can help reduce these agency costs (Hay & Cordery, 2018), benefiting stakeholders by easing the costs of the principal-agent relationship (Cordery & Hay, 2017). In the public sector, the agency theory is applied in three ways: the relationship between the citizens as principals and Parliament as agent; Parliament as principal and government as agent; and government as principal and public servants as agents (Boakai & Phon, 2020; Cordery & Hay, 2017). This theory is relevant to parliamentary government systems in most countries (Bunn et al., 2018; Funnell, 1994). SAIs are constitutionally mandated to audit all public organisations and report to stakeholders through the legislature. Citizens and the legislature as principals are, therefore, represented by the Auditor-General, who is appointed as the head of the SAI (Boakai & Phon, 2020; Bunn et al., 2018; Cordery & Hay, 2017; Funnell, 1994). Therefore, efficient auditing generally reduces agency costs incurred because of information asymmetries and opposing interests among citizens and government officials. Corporate risk management theory is often linked to organisational management, stakeholders, institutional economics and governance (Barrett, 2022; Cornell & Shapiro, 1987; Klimczak, 2007; Modigliani & Miller, 1958). Theoretically, risk management is related to organisations and stakeholders from the perspective of corporate governance. According to Barrett (2022) and Spikin (2013), risk management focuses on decision-makers and those in charge of resources, in accordance with corporate governance practices. Risk management is widely practiced and is crucial for government accountability and transparency. is supported by several factors (Demek et al., 2018). It also supports the roles of auditors and audit committees in strengthening corporate governance practices.

The study anticipated that various factors could affect or influence the effectiveness of public sector auditing in African countries, with these factors interacting in complex ways. To protect the interests of public stakeholders, it is important to identify and assess how these factors influence one another. However, it remains uncertain whether existing theories on public sector auditing are sufficient to address these factors or if a new theory is needed. The study used an abductive method to derive the most plausible conclusions from empirical results, aiming to advance the underlying theory of public sector audit effectiveness (Taylor, 2018).

4. Methodology

4.1 Research Design

Selected findings from a larger study applying the Interactive Qualitative Analysis (IQA) research methodology of Northcutt & McCoy (2004) were used to establish the impact of auditee corporate governance challenges on public sector auditing. The IQA process followed in this study is presented in Figure 2. As argued by Bédard & Gendron (2010) and Bevir (2010), Figure 2 explicitly shows the connection between the aforementioned theories and the chosen methodology. These scholars verified the application of interpretive research in corporate governance and public sector auditing effectiveness. Thus, qualitative data was first generated by experts (participants) familiar with the area of the research, leading to factors and their associations that could affect public sector auditing. Next, the findings were evaluated quantitatively to establish the links among these factors, leading to detecting factors affecting or influencing public sector audit effectiveness.

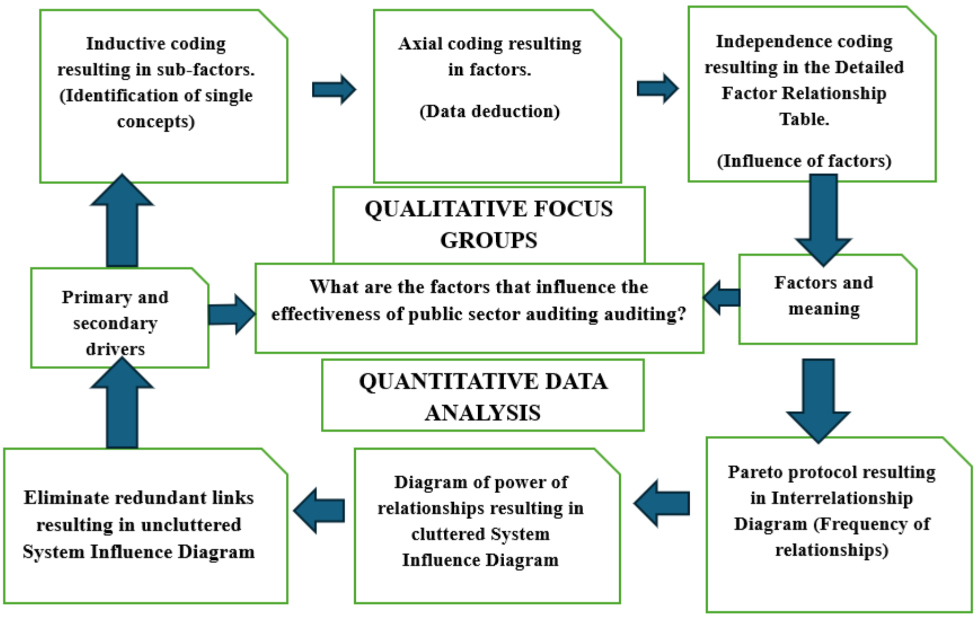

Figure 2. The flow of the IQA process (Coetzee et al., 2023)

4.2 Data Collection

Three focus group discussions were conducted at three SAIs after receiving approval from the Auditors-General of Ghana, Sierra Leone and South Africa. These institutions were selected based on their functionality, willingness to participate in the research, existence of recent scandals, and convenience for the authors. Each focus group included principal auditors, managers, directors of audit, and assistant auditors general. The focus group participants/constituents were selected by their respective SAIs based on their reliable experience and expertise in public sector auditing. To prevent researchers bias, an IQA specialist and a licensed psychologist facilitated the focus groups. Table 1 provides details of the criteria employed for the choice of participants and their overall contribution to the IQA.

Table 1. Details of selected participants and overall contribution

	Focus Group 1 (FG1)	**Focus Group 2 (FG2)**	**Focus Group 3 (FG3)**
Participants	11	12	12
Factors identified	9	12	12
Sub-factors identified	36	56	61
Participants rank criteria	Senior management of SAI	Senior management of SAI	Senior management of SAI
Participant approval criteria	Approved by Auditor-General of Ghana	Approved by Auditor-General of Sierra Leone	Approved by Auditor-General of South Africa
Year of approval	2020	2020	2020
Year of focus group	2022	2022	2022
Date of focus group	3rd June 2022	29th August 2022	24th June 2022

This study followed the recommendation of Northcutt & McCoy (2004) for IQA focus groups by using 12 participants per setting. This number of participants allowed for the sharing of intense and extended experiences, providing detailed insights into the phenomenon. Consequently, the participants' knowledge and experiences enhanced the validity and reliability of the data gathered. The focus group discussion was conducted online, using the Miro application for simulating note cards and Zoom for the meetings, as online voice-based group discussions are prevalent in qualitative research (Gray et al., 2020; Lathen & Laestadius, 2021). Through the facilitator, participants received system links via email allowing them to sign up on the online platform from their respective locations. Following the IQA guidelines, the participants' opinions, insights and experiences of the phenomenon were gathered through silent brainstorming. As recommended by Mampane & Bouwer (2011), the facilitator commenced reflection by introducing an issue statement that led to the deconstruction and operationalisation of the research question. The participants were engaged with the following question:

In view of the phenomenon, the effectiveness of public sector auditing on accountability and transparency is problematic and warrants further examination. To explore this phenomenon, the research question was formulated for you, as experts in auditing: "What are the factors that affect public sector auditing in promoting accountability and transparency in African countries?"

The participants considered the research question posed by the facilitator and, in writing, noted their ideas on note cards (one per card), which were then placed on the Miro application whiteboard. These individual ideas represented sub-factors. The cards were then grouped into comparable themes and a discussion ensued to ensure that all participants agreed on the categorisation of the note cards (also known as 'inductive coding'). The participants then enhanced the sub-factor category and assigned a designation (factor). The purpose of recording the factor or affinity discussions was to document the participants' interpretations of each factor. Data minimisation and retention were the outcomes of the first session, which is a good strategy for distilling meaning from vast volumes of data. The facilitators compiled a summary record of the factors for expanded analysis by the participants. At the end of the session, the participants had established 33 factors and 153 sub-factors influencing the effectiveness of public sector auditing, as depicted in Table 1 (*These factors and sub-factors can be made available upon request to the researchers*).

The next phase involved conceptual coding, which necessitated knowledge of the connections between influences (factors) that were identified. The participants had to decide on one of the three possible relationships between pairs of factors (A and B) A influences B (A→B), B influences A (B←A) or no influence exists between them (A< >B) (Northcutt & McCoy, 2004). Each participant independently completed a relationship table (usually refer to as DFRT). They used postulations to denote the path of the relationship (A influences B' [A→B]) and clarified it with an example according to their comprehension of the area under research. This method, known as independent coding, helps to identify the strength of the influencing factors (Northcutt & McCoy, 2004). Following the focus group session, all participants completed the DFRT. This cause-and-effect strategy aligns with a positivist paradigm, complements quantitative research methodologies and increases the trustworthiness of the results.

4.3 Data Analysis

During this stage of the analysis, an Interrelationship Diagram (IRD) was created. This diagram outlines the perceived relationships in the system known as the Affinity Relationship Table (ART). The IRD can be generated for a group composite or on an individual basis. The interactive analysis (IQA) uses the Pareto principle to ascertain which factor pairs should be included in the IRD (Northcutt & McCoy, 2004). The Pareto principle is a statistical approach for expressing the majority or consensus of a group's analysis of relationships. It states that 20% of a system's variables account for 80% of the entire variation in results (Northcutt & McCoy, 2004), creating a cut-off line to include only the most significant factor pairs in the IRD. After collecting all the DFRTs, the Pareto approach was used to rate each relationship shown. Cumulative percentages and the strength of each relationship were calculated. To create an IRD, a cut-off line was placed where influence was at its highest. By determining whether each pair of factors is a cause, an effect, or has no relationship, the IRD rationalises the system. This method identifies main drivers, secondary drivers, neutral factors, secondary outcomes and main outcomes, reflecting the strength of each factor. The strength of each relationship within the group is shown in a cluttered System Influence Diagram (SID). Although the cluttered SID contains a wealth of data, it remains complex to interpret and draw conclusions. Therefore, it is important to refine the SID by removing redundant links between factors that are "paths of least resistance". Once these are detached, an uncluttered SID trail connecting the drivers to the outcomes is created. This phase provided conclusive answers to the focus group question as well as the study's main objective.

4.4 Semi-Structured Validation Interviews

The second qualitative method selected for this study was semi-structured interviews. These interviews are primarily suitable for exploring individual respondents' perceptions and opinions on delicate issues for further probing and clarification. Therefore, the semi-structured interviews were conducted after developing the framework from the literature review findings on the affinities identified by the focus groups. The researchers deemed these interviews necessary to determine whether expert practitioners agreed with the framework derived from a more in-depth analysis of the public sector auditing influences (affinities) identified by the focus groups. Twenty-five in-depth online interviews (via MS Teams) were conducted to validate and refine a suggested policy framework. According to Guest et al. (2006), data saturation typically occurs within the first 12 interviews, after which only minimal new information is expected. Hennink & Kaiser (2022) also suggest that a sample size of 12 to 13 interviews is sufficient to achieve data saturation in qualitative studies. This sample size aligns with recommendations for qualitative research, which often suggest conducting between 10 to 50 semi-structured interviews. (Mason, 2010; Ritchie et al., 2014). Additionally, Irani (2019) noted that face-to-face qualitative interviews are comparable to online interviews. Therefore, the researchers conducted 25 interviews using online tools, such as WhatsApp and Zoom, which helped validate and refine the proposed policy framework. Accordingly, the semi-structured interviews ultimately validated the suggested policy framework for further refinement.

5. Results and Discussion

5.1 Findings

The focus group data for each senior management team of SAI was analysed, identifying 33 factors with varying degrees of influence (Researchers can offer more in-depth information on these factors upon request). For SAI Sierra Leone's senior management (focus group 1), nine factors and their relationships were identified: four secondary drivers (SD), one neutral, three secondary outcomes (SO) and one primary outcome (PO). Figure 3 shows the relationships between the nine factors with arrows indicating the path of influence. For instance, factor 5 (ethics) influenced all other factors, making it a highly potent secondary driver that significantly impacts the effectiveness of public sector auditing. The significant influences identified by the senior management of SAI, Sierra Leone, in order of their strengths, are ethics (SD No.5), acceptance of audit (SD No.1), budgetary support for SAIs (SD No.2) and effective audit skills (SD No.8).

For SAI Ghana's senior management (focus group 3), 12 factors and their relationships were detected: one main or primary driver (PD), five secondary drivers (SD), five secondary outcomes (SO) and one primary outcome (PO). Figure 4 shows the links between these 12 factors, with arrows indicating the path of influence. For instance, factor 5 (capacity building) is only affected by factor 4 (budgetary constraints) and factor 11 (logistics constraints), but it affects all other factors. This makes capacity building a highly influential secondary driver, significantly impacting the effectiveness of public sector auditing. The key influences identified by senior management of SAI

Ghana are budgetary constraints (PD No.4), logistics constraints (SD No.11), legislative requirements (SD No.10), capacity building (SD No.5), corporate governance (SD No.6) and ethical requirements (SD No.7).

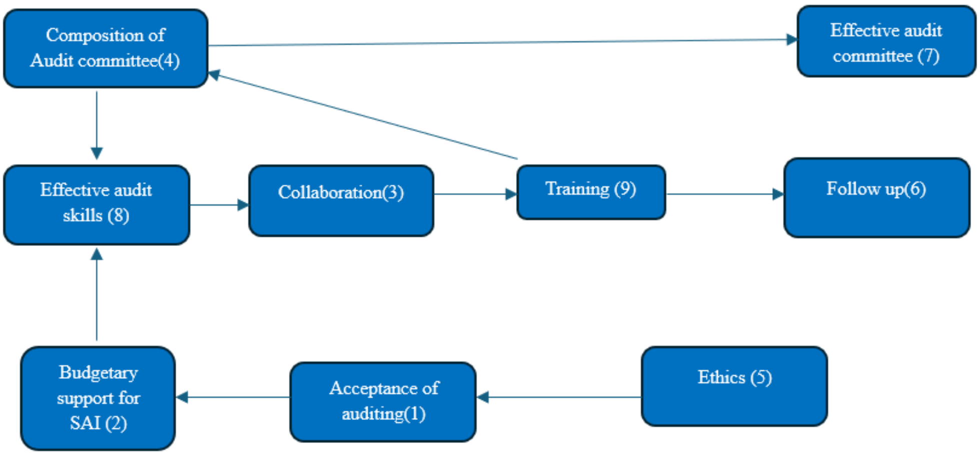

Figure 3. Uncluttered SID for senior management of SAI Sierra Leone

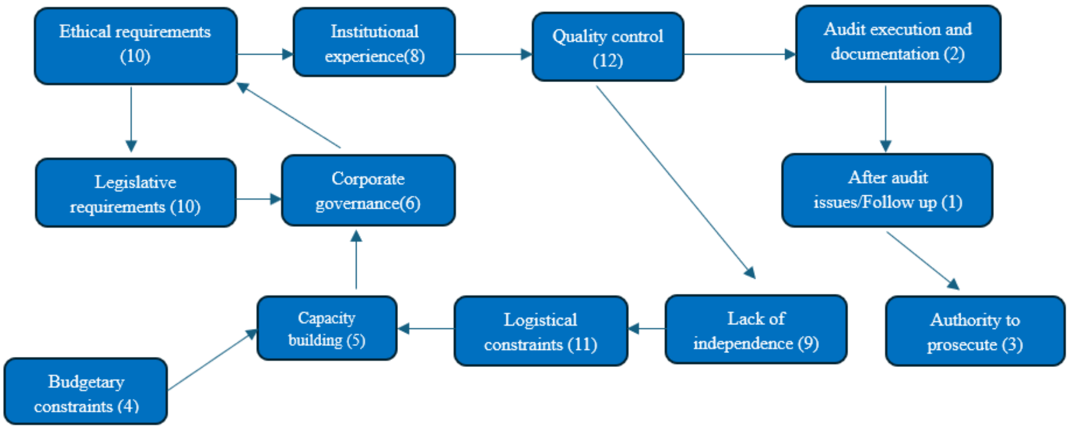

Figure 4. Uncluttered SID for senior management of SAI Ghana

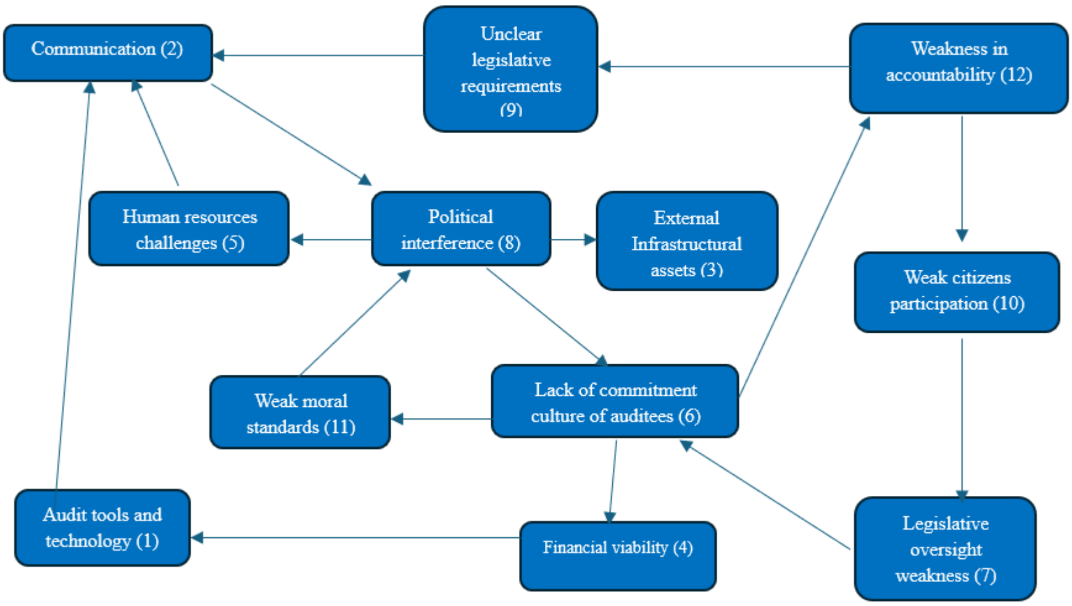

Figure 5. Uncluttered SID for senior management of SAI South Africa

For SAI South Africa's senior management (focus group 2), 12 factors and their interrelationships were identified: six secondary drivers (SD), one neutral factor, four secondary outcomes (SO) and one primary outcome (PO). Figure 5 shows these relationships with arrows indicating the direction of influence. The significant influences identified by senior management include unclear legislative requirements (SD No.9), communication (SD No.2), human resource challenges (SD No.5), audit tools and technology (SD No.1), financial viability (SD No.4) and political interference (SD No.8).

5.2 Emerged Themes

Following further analysis of the influences of public sector auditing, as detected by participants, exclusive themes emerged, as shown in Table 2. In other words, the drivers were reorganised and consolidated into six themes, including auditee corporate governance.

Table 2. Influence thematic grouping

No.	Theme	Influences
1	Financial viability of the SAI	Budgetary constraints (PD) – FG2, Budgetary support for SAI (SD) – FG1 Financial viability (SD) – FG3
2	Auditor ethics	Ethics (SD) – FG1, Ethical requirements (SD) – FG2
3	Auditee corporate governance	Acceptance of auditing (SD) – FG3, Communication (SD) – FG3, Corporate governance (SD) – FG2, Political interference (SD) – FG3
4	Audit tools and technology support	Audit tools and technology (SD) – FG3, Logistical constraints (SD) – FG2
5	Auditor capacity	Capacity building (SD) – FG2, Human Resources challenges (SD) – FG3, Effective audit skills (SD) – FG1
6	Legislative mandate	Unclear legislative requirements (SD) – FG3, Legislative requirements (SD) – FG2

5.3 Discussion of Findings

Auditee corporate governance, one of the six themes in public sector auditing, has been extensively highlighted in this section as it relates to the study's principal purpose. The focus groups emphasised the influence of auditee corporate governance on public audit activities. This is because the practice and integrity of public sector auditing depend on key elements such as the auditor, the accountable party (auditee), and the expected users (read agency theory). The focus groups argued that auditee corporate governance is a secondary driver influencing the entire audit process, including access to auditee financial records, systems, employees, audit execution, and the effective implementation and follow-up of audit recommendations. Therefore, in public discourse, auditors are mandated to ensure that corporate governance is effectively implemented (Anandarajah, 2001; Hay & Cordery, 2018; Schelker, 2013). Participants, noted that the auditee corporate governance also potentially impacts collaboration among stakeholders, audit follow-ups, and active citizen-participation in governance discussions, thereby impacting public accountability and transparency. They confirmed that factors such as acceptance of auditing, communication, and political interference significantly influence the effectiveness of public sector auditing. However, they expressed strong concerns about political interference through board members; the lack of commitment from auditees; weak legislative oversight; weakness; and the ineffective composition of audit committees as factors undermining public sector corporate governance in Africa. They suggested that corporate governance should be driven by the management of the auditee and SAIs, in addition to the relevant legislative frameworks. The sustainable development goals (SDGs) are negatively impacted by corporate governance challenges in many African public sector organisations (Chigudu, 2018). The focus groups highlighted the failure of ministries, departments and agencies to take audit work seriously, as well as the lack of public understanding and appreciation of auditors' work. This may point to several weaknesses in auditee corporate governance practices in Africa. Establishing appropriate corporate governance frameworks and rules for public organisations, particularly state-owned firms, should be a major priority for the economic development of African countries. The legal structures and rules governing corporate governance practices in Africa need to be reviewed. Additionally, norms and rules for corporate governance should be updated to reflect the latest developments in good corporate governance practices.

5.4 Theoretical Exploration

From the perspective of public sector auditing effectiveness and focus group opinions, it is important to explore the resource-based view of theories to affirm the significant impact of auditee corporate governance, which includes agency, institutional, and attribution theories (Barrett, 2022; Cordery & Hay, 2017). Therefore, auditee corporate governance is discussed through the relevant theoretical lens, as depicted in Figure 1. Institutional theory has frequently emerged as a key source of information in studies of accounting and auditing practices in the public sector. (Bédard & Gendron, 2010; Cordery & Hay, 2017). Many international scholars have observed that the agency theory has typically been used to investigate auditing practices, separately from the institutional setting (Bunn et al., 2018). The application of institutional theory to corporate governance is particularly advanced in the dissemination of corporate governance practices. Collier (2001) argues that accounting and auditing practices are essential components of institutional and organisational structures. Institutional theory primarily deals with the organisational environment or systems, employees' capacity development, knowledge and skills enhancement, resource management, performance improvement and leadership (Berthod, 2016; Chowdhury, 2015). Violation of these key variables could lead to corporate governance issues and impact public sector auditing effectiveness, as echoed by the participants in the various focus groups. Regarding audit activities and corporate governance practices, attribution theory complements institutional theory by focusing on social psychology, particularly interpersonal attitudes and behaviours (Robbins & Judge, 2016). Participants repeatedly highlighted the inability of ministries, departments, and agencies to manage and respond to audit work, as well as their clients' management attitudes. It is evident that institutional theory influences practices, regulations and statutory requirements for public sector auditing effectiveness and corporate governance practices (Mihret & Grant, 2017; Vadasi et al., 2020).

6. Conclusion

The purpose of this study was to examine corporate governance issues and their impact on the effectiveness of public sector auditing in Africa. The identified factors or influences are seen as impediments to the effective functioning of African SAIs. The study was conducted, using in-depth information gathered from focus group discussions and resource-based viewpoints on theories that guided the study's direction. Although the focus group participants' positions and responsibilities as experts in public sector auditing are similar globally, their opinions were influenced by their individual experiences. However, because the researchers used exploratory methodology grounded in qualitative principles, the detailed data (affinities and themes) gathered, and the conclusions drawn should be applicable to other, similar environments. The exploratory focus group interviews were followed by semi-structured interviews with 25 experts in public sector auditing, who subsequently validated and refined the content of the suggested policy framework (refer to Table 3).

Table 3. Suggested corporate governance policy framework

	Category: Auditee Corporate Governance
	Principle
	Legislative frameworks and regulations must ensure effective corporate governance practices in Africa and secure the efficient functioning of the audit committee and the implementation of audit recommendations. Acceptance of auditing, communication, corporate governance, political interference, and the composition of audit committees, are drivers, that significantly impact the effectiveness of public sector auditing.
	Recommendations
1	Establishing suitable corporate governance frameworks and regulations for public organisations, including MDAs and state-owned enterprises, should be a top priority for the economic development of African nations. Thus, key stakeholders must be involved in the formulation of frameworks and regulations.
2	Considering corporate governance challenges, the existing legislative frameworks and regulations for corporate governance practices in Africa must be reviewed to prevent political interference and non-implementation of audit recommendations.
3	Appropriate guidelines and regulations for corporate governance must be developed in order to reflect the current trends in effective corporate governance practices, in all public organisations.
4	There is a need to strengthen public institutions, including MDAs and state-owned enterprises, by promoting technically competent and ethical boards; clarifying the relationship between boards and key stakeholders; improving the regulatory structure, and redefining these institutions' missions. This will result in greater clarity concerning its objectives and missions.
5	Government finances are increasingly in danger, owing to the poor financial performance of state-owned enterprises. SAIs must, therefore, regularly monitor the performance of public corporations, including state-owned enterprises, through effective performance audits, and submit their reports to legislatures on a regular basis.
6	Auditors must effectively communicate audit results to both governance officials and the management of auditees. Therefore, SAIs should put more effort and resources into engaging with and communicating audit findings to stakeholders, such as CSOs, the media, and the general public. With a communication strategy, actions such as citizen engagement and reporting wrongdoing, should be encouraged.

It has been noted that the effectiveness of public sector auditing is related to good governance principles such as accountability, transparency and effective corporate governance practices. The study addressed significant gaps in the research conundrum, leading to important implications. The researchers employed an interpretive research approach to identify the significant influences impacting public sector auditing effectiveness. Although six themes influencing public sector auditing effectiveness were identified, only auditee corporate governance was thoroughly investigated in this study. The study further explored auditee corporate governance, using a resource-based view of theories to affirm its significant impact on the effectiveness of public sector auditing. Data analysis and discussions expanded on important concepts such as auditee corporate governance, which requires further study to support the development of theories and their practical implications in other countries.

The findings have significant ramifications for academic literature and policy. The increasing concerns about good governance in Africa, along with the neglect of research on the public sector auditing effectiveness, suggested that this study was just in time. Consequently, the study served as a springboard for additional research and testing in public sector auditing. Legislators and other regulatory authorities in Africa, facing similar issues, should be aware of the large impact of auditee corporate governance highlighted by the public sector auditing supply side, in this study. In addition to the article's future study recommendations, the perspective of African countries, on the demand side of auditing in the public sector, may endow additional information for enriched public sector auditing effectiveness. Therefore, future comparative research on the effectiveness of public auditing in other contexts and economies, particularly in developing countries, may build on the application of focus groups and IQA. The study examined unique factors and results that influence the effectiveness of public sector audits in strengthening accountability and transparency. Using a comprehensive resource-based theoretical approach, it proposed a policy framework aimed at enhancing the impact of public sector auditing on accountability and transparency in African countries. Good corporate governance and security are universal goals shared by all stakeholders. The empirical part of this study provides unique insights for key stakeholders, including executive governments, legislatures, SAIs and citizens. These stakeholders can utilize input from this study when developing policies and implementation guidelines to avoid unanticipated corporate governance failures in the management of public organisations in Africa.

Data Availability

The data used to support the research findings are available from the corresponding author upon request.

Conflicts of Interest

The authors declare no conflict of interest.

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