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UNIVERSITY OF GHANA



DEPARTMENT OF POLITICAL SCIENCE

THE PUBLIC ACCOUNTS COMMITTEE OF PARLIAMENT AND THE PROMOTION OF PUBLIC ACCOUNTABILITY IN GHANA – AN ASSESSMENT OF THE 7TH PARLIAMENT OF THE FOURTH REPUBLIC.

BY

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DECLARATION

I, Bright Delali Kugbeadzor, hereby declare that, except for references to other authors which have been appropriately acknowledged, this thesis is my original work under the supervision of Dr Akpeko Agbevade and Dr Isaac Owusu-Mensah. I further declare that this work has not been submitted, in whole or in part, to any other institution for any academic or professional qualification.

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DEDICATION

This work is dedicated to the Honourable James Gunu and the Honourable Kofi Attor, the Volta Regional Minister and Special Adviser to the Speaker of Parliament, respectively, whose constant encouragement and motivation have brought me this far. I also dedicate this work to Professor Atsu Ayee.



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LIST OF ABBREVIATIONS

PAC	-	Public Accounts Committee
SAI	-	Supreme Audit Institutions
AG	-	Attorney General
A-G	-	Auditor-General
MDA	-	Ministries, Departments and Agencies
MMDA	-	Metropolitan, Municipal and District Assemblies
FAC	-	Financial Administration Courts
PFM	-	Public Financial Management
FAA	-	Financial Administration Act

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ABSTRACT

Numerous African countries, including Ghana, have implemented reforms in public sector financial mobilisation and management systems in the bid to enhance accountability and fiscal discipline. Ghana's 1992 constitution authorises the legislative branch to oversee public finances via the Public Accounts Committee, ensuring scrutiny of government expenditures to mitigate financial impropriety. However, the extent to which the PAC recommendations strengthen public financial management and accountability arrangements, especially with regard to the fight against corruption, is inadequately expounded within the public financial management and accountability literature. Against this background, this study aims to address the insufficient exploration of how PAC recommendations bolster public financial management and accountability, particularly in combating corruption, by evaluating the PAC's role in improving public accountability in Ghana's Fourth Republic. The study employed a qualitative research design. The primary data was obtained through semi-structured interviews, while the secondary data was derived from the existing literature on public accountability. The study identified that the PAC has been ineffective in its fundamental objective of enhancing and enriching public accountability, particularly in light of the alarming and growing persistence of continued non-compliance with the recommendations put forth by the PAC. The study also indicated that the formal mechanisms put in place in Ghana's financial framework, such as the Audit Reports and Implementation (ARIC), to see to the implementation of PAC's recommendations have been ineffective, with this deficiency largely attributed to the absence of statutory powers by the PAC to sanction individuals who either fail to comply with or disregard PAC's recommendations. The study offered some recommendations to ensure the promotion of healthy public financial management in Ghana's Fourth Republic. These include the establishment of a systematic approach for regular submission of periodic status reports concerning the progress and adherence to the implementation of PAC's recommendations.

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CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND OF THE STUDY

Public financial management (PFM) has evolved into one of the most critical pillars of modern governance, underpinning how governments mobilise, allocate, and utilise public resources to advance national development (Andrews, 2010). Globally, the emphasis on PFM has intensified over the last century as states have expanded in size, complexity, and fiscal responsibility. The rise of the welfare state after the Second World War, coupled with rising public expectations for transparency and responsible spending, pushed governments to establish more accountable financial systems (Gilbert, 2002; Hemerijck, 2013; Tanzi, 2008). International institutions such as the World Bank, IMF, and OECD have since championed global PFM reforms, highlighting efficiency, fiscal discipline, anti-corruption measures, and value for money as essential criteria for effective governance (World Bank, 2020).

The evolution of accountability frameworks has been influenced by advances in democratic governance, public sector reforms, and technological innovations (Almquist et al., 2013; Kulshreshtha, 2008). Many advanced and emerging economies have strengthened their Supreme Audit Institutions, enacted comprehensive audit laws, adopted digital financial reporting systems, and improved parliamentary oversight mechanisms. Within this broader reform landscape, Public Accounts Committees (PACs) have emerged as some of the most influential tools for legislative oversight (Pelizzo, 2011). Originating from the British Westminster model in the mid-19th century, PACs were established to ensure that public expenditure strictly adhered to parliamentary approval and that audit findings were addressed (ibid). Over time, their role has expanded from simply

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checking compliance to assessing efficiency, effectiveness, and value for money (Pelizzo, 2011; Pelizzo et al., 2006). Today, jurisdictions such as the United Kingdom, Canada, Australia, India, and New Zealand exemplify how PACs have become central to democratic accountability, questioning public officials, reviewing audit reports, and driving reforms in financial governance.

In Africa, public finance mobilisation and management have long been challenged by systemic governance weaknesses, historical legacies, and structural economic constraints (Beck et al., 2009). According to Olowu (2003), post-independence African states inherited centralised administrative systems that lacked strong accountability mechanisms, a situation that contributed to entrenched corruption, weak institutional capacity, and limited fiscal discipline across many governments. These challenges, coupled with political instability in several countries during the 1970s and 1980s, further undermined effective public financial management and eroded public trust in state institutions. As noted by Amankwah-Poku and Preko (2022), corruption, misappropriation of funds, and non-compliance with established financial regulations remain pervasive, resulting in significant leakages in public expenditure and weakened service delivery across the continent.

In response, African governments, often with support from development partners such as the World Bank, IMF, and African Development Bank, have embarked on wide-ranging PFM reforms aimed at improving transparency and accountability. These reforms include modernising financial laws, strengthening Supreme Audit Institutions (SAIs), introducing Medium-Term Expenditure Frameworks (MTEFs), enhancing procurement systems, and digitising public financial reporting (Owalla & Luanga, 2014). Despite these efforts, many African countries continue to struggle with the practical implementation of audit recommendations, persistent political interference, and weak enforcement mechanisms.

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Public Accounts Committees (PACs), which serve as key legislative oversight bodies, face significant operational constraints. In parliaments across Nigeria, Kenya, Uganda, Tanzania, Zambia, and Malawi, PACs frequently lack adequate funding, professional staff, and strong political support to execute their mandates effectively. Research further indicates that delays in the submission of audit reports, partisan influences during committee deliberations, and limited sanctions for financial misconduct significantly undermine the effectiveness of PACs (Umar & Aliyu, 2020; OECD, 2021). These challenges highlight the need for deeper institutional reforms that strengthen parliamentary oversight and enhance accountability in Africa's public finance systems.

In Ghana, similar public financial management challenges persist despite decades of reforms and strong constitutional commitments to transparency and accountability. The 1992 Constitution firmly establishes Parliament's oversight mandate, particularly empowering the Public Accounts Committee (PAC) to scrutinise the utilisation of public funds on behalf of citizens. This constitutional framework is further reinforced by statutory instruments such as the Public Financial Management Act (Act 921), the Audit Service Act (Act 584), the Public Procurement Act (Act 663 as amended), and the Financial Administration Act (Act 654), all of which collectively aim to improve fiscal discipline, promote efficient financial governance, and ensure the responsible management of state resources.

Despite this robust legal architecture, successive Auditor-General's Reports[1] have continued to reveal systemic weaknesses across Ministries, Departments and Agencies (MDAs), as well as Metropolitan, Municipal and District Assemblies (MMDAs). These audit findings consistently

[1] The Auditor-General's reports continuously unearth huge recurring financial irregularities. The 2023 Auditor-General's report shows irregularities of ¢8.799 billion. This, though, is a decrease compared to the 2022 report. See https://audit.gov.gh/3/latest-reports-of-the-auditor-general

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highlight issues such as misapplication and diversion of funds, procurement breaches, payroll irregularities, poor record-keeping, weak internal control systems, unapproved expenditures, and widespread non-compliance with PFM and procurement rules. The recurrence of such irregularities indicates that the existence of laws alone has not translated into strict adherence or behavioural change within public institutions.

Although the PAC plays a central role by examining audit reports, interrogating public officials, and issuing recommendations, its overall effectiveness continues to be questioned. Concerns relate to delayed hearings, inadequate enforcement mechanisms, insufficient follow-ups, and the limited implementation of PAC recommendations by public sector entities. Political interference and resource constraints further undermine the committee's oversight capacity.

The persistence of financial irregularities, coupled with the limited empirical scholarship on how PAC recommendations shape accountability outcomes in the Fourth Republic, exposes a clear gap in the literature. This study is therefore essential for assessing the extent to which the PAC contributes to strengthening public accountability and improving Ghana's PFM landscape.

1.2 STATEMENT OF RESEARCH PROBLEM

Effective Public Financial Management (PFM) is essential for promoting fiscal discipline, ensuring value for money, and safeguarding public resources for national development. While Ghana has made notable progress in reforming its PFM architecture, introducing modern financial laws, improving audit processes, and enhancing parliamentary oversight, the persistent recurrence of financial irregularities continues to undermine the effectiveness of these reforms. Despite the intentions behind these reforms, the gap between legal provisions and actual accountability

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outcomes remains wide. This raises critical concerns about the country's ability to enforce compliance and maintain strong oversight over public expenditure.

Although the Public Financial Management Act (Act 921), the Audit Service Act (Act 584), and the Financial Administration Act (Act 654) collectively establish a strong legal framework for financial accountability, recurring issues highlighted in successive Auditor-General's Reports indicate serious implementation challenges. These reports consistently reveal misapplication of funds, unapproved expenditures, procurement breaches, payroll irregularities, weak internal controls, and widespread financial indiscipline among Ministries, Departments, Agencies (MDAs), and Metropolitan, Municipal and District Assemblies (MMDAs) (Dauda et al., 2020). The persistence of these irregularities suggests that statutory instruments alone have not translated into effective behavioural change or improved financial governance.

The Public Accounts Committee (PAC) of Parliament, constitutionally mandated to scrutinise audit reports, should serve as a critical mechanism for addressing these weaknesses. However, concerns remain about the effectiveness of the PAC in converting audit findings into tangible accountability outcomes. Although Standing Order 165(2) empowers the PAC to examine all audited public accounts, several challenges hamper its ability to fully operationalise this mandate. These include delays in receiving audit reports, inadequate enforcement mechanisms, insufficient follow-up systems, and the absence of strong statutory powers to sanction officials who fail to comply with its directives. The Financial Administration Courts (FAC), established to enforce PAC recommendations, have also not functioned as effectively as envisioned. This weakens the enforcement chain and undermines efforts to promote accountability.

Existing scholarship highlights some of these challenges, but significant gaps remain. Many studies focus on the general oversight functions of Parliament, the procedural operations of the

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PAC, or its relationship with other committees (Dauda et al., 2020; Griffith, 2005). Others examine the nature of audit findings or the political dynamics within parliamentary oversight. However, there is limited empirical work specifically examining the effectiveness of PAC recommendations, the mechanisms available for ensuring compliance, and the extent to which MDAs and MMDAs implement these recommendations. This gap becomes more pressing given the significant financial losses incurred yearly, despite repeated recommendations by the Auditor-General and the PAC.

Furthermore, Ghana's Fourth Republic has matured over three decades, yet little is known about how effectively critical oversight institutions such as the PAC contribute to strengthening accountability within this democratic context. Most studies do not interrogate the practical challenges that hinder compliance with PAC recommendations, nor do they assess the systemic and institutional barriers that affect the committee's overall effectiveness. These include capacity constraints, resource limitations, and political interference, which collectively undermine the PAC's ability to enforce corrective actions.

Consequently, there is a pressing need for a study that goes beyond descriptive analysis and rigorously examines: the formal mechanisms available for implementing PAC recommendations, the degree of compliance with these recommendations across MDAs and MMDAs, and the specific institutional, political, and operational challenges that hinder the PAC's performance.

This study, therefore, addresses a critical gap in both literature and practice by assessing the effectiveness of the Public Accounts Committee in enhancing public accountability in Ghana's Fourth Republic. Its findings will contribute to strengthening parliamentary oversight and improving the broader PFM accountability ecosystem.

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1.3 RESEARCH OBJECTIVES

The general objective of this study is to *evaluate the effectiveness of the PAC in enriching public accountability with particular emphasis on tracking PAC reports to verify the degree of compliance with PAC recommendations based on the A-G's reports*.

The specific objectives are:

1. To assess the formal mechanisms put in place to implement the PAC recommendations.
2. To assess the extent to which the PAC's recommendations have been implemented by the management of various Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs) as perceived by key stakeholders.
3. To examine some of the challenges facing the PAC and how they can be addressed to ensure effective public financial management in Ghana.

1.4 RESEARCH QUESTIONS

The overarching question of the study is *how the Public Accounts Committee of Parliament has performed its financial oversight role in enhancing accountability in the 7th Parliament of Ghana's Fourth Republic*.

The specific research questions are:

1. To what extent did the Public Accounts Committee provide the mechanisms for the implementation of its recommendations?

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2. To what extent did the Ministries, Departments, and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs) implement the recommendations of the Public Accounts Committee as perceived by key stakeholders?

3. What are the challenges that affect the performance of the PAC during the period under review?

1.5 SIGNIFICANCE OF THE STUDY

The study adds to the existing literature on public accountability and oversight processes in Ghana. Secondly, this research work kick-starts the conversation around the role of the Public Accounts Committee in the promotion of public accountability in Ghana. At the end of the study, much experience will be gained by the researcher from the data-gathering phase through to the analysis and conclusion stages. Finally, the findings and recommendations of this research work can be used as a guide by the Parliament of Ghana for the improvement of the work and performance of the Public Accounts Committee.

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1.6 SCOPE OF THE STUDY

This study focused on the Public Accounts Committee and the promotion of public accountability in Ghana, a study of the 7th Parliament of the Fourth Republic of Ghana (January 2017 to January 2021). The rationale for this focus is deliberate, seeing that the Speaker of Parliament at the time, although of the same political party as the executive, was deemed to have introduced a nine-point ambitious agenda to transform and improve parliamentary effectiveness and look at the volume and speed of passage of Bills by parliament. In addition, the 7th Parliament passed a host of

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groundbreaking Laws aimed at the promotion of public accountability in the Fourth Republic. Some of the laws include the Right to Information (RTI) Law and the Office of the Special Prosecutor Law (Parliamentary Hansard, 2021).

Similarly, the seventh parliament reviewed over 80 Bills and, on average, nearly passed all these Bills (over 90% approval rate) and used an average of 29.4 days to approve a Bill (Odekro, 2021). The reports further indicate that the record-high number of sittings, the volume of work, and major reforms under the seventh parliament of the Fourth Republic have culminated in the adoption of the principle by Parliament that Private Members' Bills should be allowed to fill in the gaps in the country's laws and meet the needs of the times.

Also, this is the period that Ghana has witnessed a stable democratic process, when seven successful general elections were conducted since the inauguration of the Fourth Republic, with power alternating between two dominant political parties in Ghana, the National Democratic Congress (NDC) and the New Patriotic Party (NPP) for three conservative times. The first alternation occurred in 2001 when Jerry John Rawlings of the NDC ended his tenure in 2000 after serving for eight years and handed over power to John Agyekum of the NPP. John Agyekum Kufour, after leading Ghana for eight years, handed over to John Evans Atta Mills, also representing the NDC in 2009. John Evans Atta Mills could not finish his tenure as a result of his demise and was succeeded by John Dramani Mahama, who was the vice-president. John Dramani Mahama served the remaining term and went ahead to win the 2012 general elections. He took over power and served one term after losing the 2016 general elections. He handed over power to Nana Addo Dankwa Akufo-Addo in 2017.

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1.7 ORGANIZATION OF THE STUDY

The organisation of the work was done in five chapters, with chapter one covering the background of the study, statement of the research problem, objectives and research questions, scope of the study and limitations of the study. Chapter two will cover the discussion of the review of relevant literature. The chapter looked at the conceptual review, the concept of political accountability, types of political accountability and the Public Accounts Committee. Chapter Two also included the theoretical framework that underpinned the study. Chapter Three was the methodology of the study, which covered the type of research design used, the population of the study, sample size and sampling technique, sources of data collection, instruments of data analysis and ethical issues. Chapter Four dealt with the presentation of findings, interpretation and analysis of data, implications of the findings on the theoretical, comparative and empirical literature. Chapter Five included the summary of findings, conclusion and recommendations.

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CHAPTER TWO

LITERATURE REVIEW

2.1 INTRODUCTION

This chapter focused on reviewing the existing body of literature. A thorough examination of existing scholarly literature is of paramount importance in any academic enterprise, as it not only establishes a solid and well-founded context for comprehending the specific issue or phenomenon that is currently under scrutiny but also enriches the researcher's perspective by integrating diverse viewpoints that have previously been employed in the field, thereby fostering a deeper and more nuanced understanding of the problem at hand.

As such, the overview of the current body of literature is done in four main thematic areas: conceptualisation of accountability; studies on the Public Accounts Committee (PAC), factors accounting for PAC's success, and challenges of PAC.

2.2 CONCEPTUALISATION OF ACCOUNTABILITY

2.2.1 VARIED CONCEPTUALISATION OF ACCOUNTABILITY

The notion of accountability presents a challenge in terms of arriving at a precise and universally accepted definition. According to Oakerson (1989: 114), to be accountable means “to have to answer for one’s action or inaction, and depending on the answer, to be exposed to potential sanctions, both positive and negative”. This line of reasoning, which delves into the concept of accountability, is similarly articulated by Moncrieffe (1998), who postulated that the essence of being accountable encompasses the notion of being held answerable for specific actions and

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policies that one has implemented. This implies that every decision or policy enacted carries with it a set of consequences that must be carefully considered, and thus, within the framework of a democratic society, it is imperative that governments are held accountable by the citizens they serve. Thus, it is crucial to recognize that embedded within the concept of accountability lies the essential notion of attributing responsibility, wherein the individuals or entities deemed responsible are required to provide a comprehensive account of their stewardship and, in circumstances where it is deemed necessary or appropriate, to face the potential imposition of recommended sanctions that are designed to address any failures in their duties or obligations (Olsen, 2017).

Similarly, Ayee (1994) defined accountability as "holding public officials responsible for their actions". According to Ayee (1994), a thoroughly effective and well-functioning process of accountability typically encompasses two relatively distinct yet serially interconnected sub-processes, which may be executed by various agents and facilitated through a variety of mechanisms that serve to enhance the overall efficacy and transparency of the accountability framework.

In a comparable vein, Philp (2009), in defining the concept of accountability, delineated four distinct dimensions that collectively contribute to a comprehensive understanding of this principle. These dimensions encompass the presence of an agent or institutional body that is obligated to furnish an account of their actions and decisions; the identification of a separate entity or stakeholder to whom this account is to be rendered; the establishment of explicitly outlined responsibilities and jurisdictional boundaries to the agent or institution in question; as well as the capability of the recipient entity or stakeholder to compel the agent or institution to provide the aforementioned account in a manner that is both meaningful and substantive.

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The various scholarly definitions provided in the paragraphs above effectively underscore several prevailing recurring themes as captured in the literature on accountability including the principles of transparency in operations, the judicious and efficient utilization of resources allocated for various purposes, the imperative adherence to established rules and regulations that are grounded in ethical and professional standards, as well as the necessity of imposing punitive measures on those individuals who are found to violate such standards.

2.2.2 TYPES OF ACCOUNTABILITY

There is a consensus within the academic literature that the principle of accountability is a fundamental and prominent characteristic that underpins the very essence of democratic governance. According to Olsen (2017), democratic norms require decision-makers to be accountable to citizens. Diamond and Morlino (2004) articulated that accountability constitutes one of the most salient and fundamental pillars upon which the edifice of a robust democratic system is built. Accountability holds paramount significance within any framework of democratic governance, as it serves not only to guarantee a heightened level of responsiveness to the needs and concerns of the populace, but along with fostering an atmosphere of transparency and cultivate public trust among citizens, it also plays a crucial role in deterring instances of corruption and enabling the establishment of effective governance mechanisms, thereby ultimately empowering citizens and significantly enhancing the very foundations of democracy itself (Przeworski et al., 1999).

According to Bovens (2007), the types of accountability could be categorised into five, namely, political, legal, administrative, social and professional accountability. Legal accountability refers

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to holding public officials and other powerful actors accountable for their actions and inactions in accordance with the legal standards prescribed by civil, penal, or administrative statutes or precedent (Bovens, 2007; Dawson & Bobić, 2025). Bovens (2007) elaborated on the concept of administrative accountability as the implementation of systematic financial and administrative evaluation, frequently grounded in particular legislation and established standards by autonomous and quasi-legal forums. Professional and social accountability refers to the obligation of being accountable to one's professional colleagues through the enforcement of established standards for acceptable conduct, as well as being answerable to stakeholder groups and civil society organisations.

Political accountability refers to the concept wherein individuals or entities that have been entrusted with delegated power and authority are required to provide explanations and justifications for their decisions and actions to the populace, either through a direct engagement with the citizens or through indirect mechanisms that facilitate oversight and scrutiny by the public or their representatives (Day & Klein, 1987). Thus, persons and institutions who are delegated with power and authority must account to their constituents. Schmitter (2004) stresses that political accountability occurs in two dimensions. The first dimension, which is vertical accountability, is seen in the "power relations" between citizens, representatives and rulers. For instance, citizens have the opportunity to assess the choices and behaviours of their elected officials and, through elections, determine whether to sanction or reward them. The other dimension is horizontal accountability. Merkel (2004) defined horizontal accountability as the reciprocal check and oversight responsibility by independent and autonomous arms of government on each other, with no one body exerting dominance or unduly interfering with the constitutionally defined core jurisdiction or duties of the others. Thus, in contrast to vertical accountability, which pertains to

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the interaction between rulers and the ruled, horizontal accountability places emphasis on the interaction between the arms of governments and institutions acting in compliance with constitutional or legal mandates.

More so, in the view of Lindberg (2013), the various forms of accountability can be categorised into three distinct dimensions, namely the accountability relationship, the extent of control, and the spatial orientation of accountability. The accountability relationship manifests in two distinct forms, one being internal and the other external. Accordingly, within any institution where subordinates are obligated to provide explanations and justifications for their performance and duties to their superiors, it is evident that the source of this accountability is internal, stemming from hierarchical oversight. On the other hand, the concept of an external accountability relationship, as articulated by Lindberg, refers to the dynamic interaction and obligation that exists between the electorate, which comprises the electorates, and their elected representatives or legislative bodies, as well as the imperative of holding the executive accountable for its actions and inactions. The second dimension pertains to the extent of control that the principal exerts over the agent. For example, auditing institutions implement a remarkably thorough and detailed oversight mechanism in the quest for accountability, whereas in patron-client accountability, the oversight tends to be scattered and significantly contextual.

The final dimension pertains to the spatial direction of accountability, which can be classified as either vertical or horizontal. O'Donnell (1998) characterises vertical accountability as the responsibility of shareholders to hold the same organisation's executives accountable for the enterprise's performance, while horizontal accountability refers to the legislative body exercising oversight over the executive or the constitutional court reviewing executive or legislative acts. The notion of spatial direction of accountability is intrinsically linked to the principle of checks and

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balances as it determines the mechanisms through which power is monitored, controlled and restrained across the branches of government. According to Asah-Asante and Brako (2019:13), the concept of checks and balances refers to "*a practice of political administration in which each of the three organs of government, namely the legislature, executive and the judiciary, is given sufficient constitutional powers to act as a watchdog or supervisor to be able to control the powers of the others, so that none of them becomes so powerful as to abuse its powers*". Thus, PAC exemplifies horizontal accountability as it is a check on the executive arm of government.

Diamond and Morlino (2004) elaborated on the concept of horizontal accountability by articulating it as a framework within which public officeholders are mandated to conduct themselves in a manner that is both lawful and ethically appropriate, thereby necessitating that these officials not only provide answers and justifications to the electorate who have placed them in positions of power but also to a variety of other officials and state institutions that are endowed with the requisite expertise, legal authority, and institutional capacity to effectively carry out such a vital monitoring function within the political system. This form of accountability ensures that no single arm of government becomes dominant, thereby maintaining checks and balances.

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2.3 STUDIES ON PUBLIC ACCOUNTS COMMITTEE

While each arm of government has mechanisms for performing oversight over another body, the Public Accounts Committee (PAC) is one of the mechanisms deployed by the legislature to check the executive arm of government (Hoque, 2015). Pelizzo and Stapenhurst (2013) remarked that while the primary duty of the legislature is to legislate, it simultaneously bears the critical responsibility or function of a watchdog for meticulously scrutinising all activities undertaken by

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the executive, thereby ensuring that the implementation of policies and actions is consistently aligned with the legislative intent and the legal framework established by the laws that have been passed. Thus, the PAC was constituted to evaluate government expenditures and ensure that public funds are utilised effectively, efficiently, economically and in an ethical manner by examining the auditor-general reports on various governmental agencies and holding the executive accountable for their actions (Hoque & Pearson, 2018). Barnett (1981) also affirmed that the PAC's scrutiny represents the sole reliable mechanism for ensuring governmental accountability regarding the allocation of taxpayer funds. The legislature's role as the "real authoritative steward of public moneys", as exemplified in the approval of budget processes, would not be fully realised unless the metaphorical "cycle of financial control" is closed by scrutinising the various expenditures of each department against what was appropriated by parliament (Wehner, 2003, p. 23).

The inception of the PAC can be traced to the mid-eighteenth century, when a motion by the Chancellor of the Exchequer, Mr Gladstone, initiated the establishment of a PAC. The PAC is one of the oldest of all parliamentary committees. The significance of the PAC as the pinnacle of legislative authority for fiscal oversight and scrutiny is highlighted by its status as one of the most longstanding parliamentary committees, which continues to be pertinent in the present context (Wehner, 2002). As an essential and pivotal component of the Westminster Parliamentary system, PAC has garnered significant acceptance and utilisation by the vast majority of the member nations within the Commonwealth, who have established these committees or those that share analogous functions and responsibilities. Jones and Jacobs (2009) posited that in light of the prevailing fiscal irregularities combined with an increased level of scepticism regarding all forms of governmental financial spending during the mid-eighteenth century, the original mandate of PAC. was to meticulously scrutinize and subsequently report on the utilization of public funds, specifically

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assessing whether these financial resources had been allocated and expended in strict compliance with the established regulations that govern such expenditures. Nevertheless, the original mandate of PAC has undergone significant transformation and evolution, resulting in some jurisdictions adopting a more expansive perspective, which now includes the examination of public accounts with an emphasis on both efficiency and effectiveness (Jones & Jacobs, 2009).

One fundamental facet of PAC is the process of financial scrutiny. The Westminster framework of public fiscal accountability transpires in an ex-post process (Hedger & Blick, 2008). The ex-post financial scrutiny process, according to Jeanne and Korinek (2020), is the evaluation of financial accounts and outcomes, as well as the measurement of efficacy, following the use of allocated funds. Wehner (2003) asserts that, subsequent to the independent evaluation of the financial accounts of departments, agencies, and other pertinent bodies by an audit institution such as the Auditor-General (AG), PAC assumes the role of the principal institutional arbiter in the ex-post financial examination process. This is accomplished through the analysis of the AG's findings, the identification of necessary corrective measures to rectify any deficiencies, and the provision of recommendations that may influence future budgetary allocations and foster continuous improvements in public expenditure. As articulated by Hedger and Blick (2008: 12), the interaction between the Auditor General (AG) who presides over the Supreme Audit Institutions (SAI) and the PAC is characterized as a "*symbiotic*" one where, the SAI, via the AG, furnishes the PAC with comprehensive reports and analyses after the examination and evaluation of government expenditures, while the PAC is tasked with addressing and investigating issues highlighted by the SAI.

However, in the view of Wehner (2003), the implementation of ex-post fiscal accountability results in a trade-off, with many Westminster-style parliaments effectively giving up all ex-ante decision-

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making authority, turning budget proposals into a mere rubber stamp, while considerable effort is directed towards the ex-post evaluation of public expenditures.

Ghana, as a member of the Commonwealth, has also adopted the PAC. The 1992 Constitution of Ghana confers on Parliament the authority to establish Committees for the effective execution of its responsibilities – including oversight of public revenues and expenditures through all budgetary cycles, that is, approval, appropriation and auditing (Article 103)[2]. These committees are granted specific High Court procedural authority and the ability to conduct contempt to give their powers and functions significance[3] (Srem-Sai, 2015). The PAC is one of the eleven (11) standing committees of Parliament. It is made up of not more than twenty-five members, with the chairperson a member of the opposition party[4]. This arrangement is meant to facilitate the independence of PAC from the government. A similar situation exists not only in the House of Commons in Britain[5] and other countries such as South Africa and Canada (Pelizzo, 2011). In their study on the oversight functions of the Ghanaian Parliament, Stapenhurst and Pelizzo (2012) established that a large segment of their respondents believed the PAC was more effective in the fourth parliament than it was after the chair of the committee was reserved for the minority party.

The functions and activities of the PAC are guided by relevant legal frameworks such as the Public Financial Management (PFM) Act 921 of 2016; the Public Procurement Act 914 of 2016, and

[2] Article 103 of the 1992 Constitution of Ghana empowers Parliament to appoint standing committees and other committees as may be necessary for the effective discharge of its functions.
[3] Article 103 (6) grants the PAC. Like any other committee of Parliament, the powers, rights and privileges of a High Court are in relation to enforcing the attendance of witnesses and examining them on oath. Affirmation or otherwise, compelling the production of documents and issuing of a commission or requesting to examine witnesses abroad.
[4] Section 165 (1) of the Standing Orders of Parliament states that "the Public Accounts Committee shall consist of not more than twenty-five Members under the Chairmanship of a Member who doesn't belong to the party which controls the Executive branch of government".
[5] The House of Commons' standing orders state that the chair of the Public Accounts Committee and the Committee on Standards must be chaired by a member of the main opposition party. See https://www.instituteforgovernment.org.uk/explainer/election-select-committee-chairs-and-members

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others. The primary function of the Public Accounts Committee, according to Order 165(2), is to examine the audited accounts of the government showing public funds granted by Parliament to meet public expenditure and of such other accounts laid before Parliament. According to the scholarly perspective articulated by Ayensu and Darkwa (2000), PAC, along with the Committee on Government Assurances, collectively function as essential instruments for facilitating executive oversight specifically concerning matters that pertain to the realm of financial management, thereby ensuring accountability and transparency in governmental financial practices.

2.3.1 PUBLIC ACCOUNTABILITY

According to Steffek (2010), public accountability serves as an "*umbrella term*" encompassing various accountability relationships prevalent within the public sphere. Nevertheless, accountability within the public sector emphasises three fundamental questions. These questions include: who is to be held accountable, for what actions or decisions should they be held accountable, and to whom their accountability is directed? (Bovens, 2007; Castiglione, 2007; Day & Klein, 1987; Hughes, 2003; Mulgan, 2001; Patton, 1992).

In relation to the first question, Bovens (2007) expressed the view that the identification of the specific actor is fundamentally significant as accountability is characterised by the "*problem of many hands*", a phenomenon that arises precisely because the processes underlying accountability are invariably influenced and shaped by a multitude of participants. Patton (1992) suggests that the decision of who should be held accountable determines the kinds of things for which the unit or organisation in question could be held accountable, as well as the kinds of sanctions that could be meted out. Hughes (2003) posits that the actor liable for accountability may either be the

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organisation itself or the public officials assigned to the organisation. According to Boven (2007), those who are assigned to positions of authority at the top of the organisation should be required to give a thorough explanation at the appropriate forum on behalf of the entire organisation because they bear full responsibility for the decisions and actions taken within the organisation and take on any blame that may result from them. Because public sector organisations are hierarchically structured with strict lines of command, those at the top of the organisation are, in turn, both actors and forums as accounts are rendered to them by subordinate employees and lower-level public officials (Bovens, 2007; Hughes, 2003). Thus, subordinates in public sector organisations are held accountable by their superiors, who in turn are held accountable by external parties such as PAC.

Secondly, for what actions or decisions are they being held accountable? Patton (1992) states that the very essence of accountability inherently raises the critical question concerning the precise nature of the actions or behaviours for which the actor is deemed accountable, and that the pursuit of accountability for different things can result in distinct preferences for the types of information or disclosures that are sought or required. In the view of Bovens (2007), actors have an obligation to elucidate and justify their actions to the relevant stakeholders. Given the diverse spectrum of accountability relationships that exist, it follows that the actions or behaviours of any given actor may encompass a variety of accountability frameworks, which necessitates a careful consideration of the predominant type of accountability that should be emphasised in the evaluation of those actions. Thus, it is crucial for the determination of accountability to be congruent with the classification derived from the specific type of forum through which accountability is being assessed, as different forums may impose varying standards and expectations (Bovens, 2007; Day & Klein, 1987). For example, when considering the multifaceted nature of legal accountability, it is clear that the legitimacy of an actor's actions will invariably serve as the most significant factor

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in determining the extent to which they may be held accountable under the law. However, when one shifts their focus to alternative forms of accountability, such as political accountability, it is important to note that various dimensions or categories of accountability come into play.

According to Mulgan (2001), there are three domains that individuals or organisations could be held accountable for: first, financial reporting and legal compliance. Second, general performance and direction and lastly, accountability toward specific clients and other stakeholders. Castiglione (2007) asserted that the actions and decisions taken by public officials must consistently align and resonate with the frameworks and stipulations that have been delineated by the legislature. Furthermore, he elaborated on the notion of legal accountability, emphasising that public officials ought to be scrutinised and held responsible for their actions per the existing laws and regulations that are subject to the jurisdiction of the courts. However, matters of financial accountability necessitate that involved parties be held responsible in front of an auditing forum, which requires strict adherence to the financial principles and standards that have been acknowledged and established over time.

Lastly, to whom is their accountability directed? Regarding this question, Bovens (2007) articulated that public officials and organisations often grapple with the complex "*problem of many eyes*"; this term refers to the multifaceted reality in which they are held accountable to a diverse array of forums, each imposing its own unique set of evaluative criteria and standards. As a result, there exist at least five distinct types of accountability forums that may be operational, which include political accountability, legal accountability, professional accountability, administrative accountability, and social accountability.

Also, Mulgan (2001) highlighted three paramount stakeholders to whom accountability must be appropriately and rigorously rendered, and these stakeholders encompass the judiciary, the office

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of the A-G, and the wider general public at large. Public organisations and public officials are subject to scrutiny and can be held accountable regarding their financial reporting practices as well as their adherence to legal standards and conformity as enforced by the courts and the office of the A-G. This significant role of ensuring accountability is legally assigned and delegated on behalf of the public to these specific agencies that are tasked with upholding public accountability and transparency. Furthermore, these organisations and officials could also be held responsible for their overall mandates and performance metrics by the public, as well as by the offices of the A-G or an ombudsman.

2.4 FACTORS ACCOUNTING FOR PAC'S SUCCESSES

One of the critical factors that significantly contributes to the notable effectiveness of the Public Accounts Committee (PAC) is the expansive and comprehensive mandate that empowers it to meticulously oversee all public expenditures while simultaneously issuing well-informed recommendations based on its findings. As a vital mechanism strategically employed by the legislative branch to exert oversight and effectively monitor the actions of the executive branch, PAC possesses an extensive mandate that encompasses the thorough examination and oversight of every single public expenditure, ensuring that financial resources are allocated and utilised following established norms and regulations. This, in the view of Stapenhurst et al. (2005: 7), furnishes "*... P.A.C. a vantage point with respect to a wide range of public services and an entry into the administration of many departments and agencies even if other parliamentary committees are involved in their policy aspects*". Pelizzo et al. (2006) articulated a compelling argument positing that the efficacy and overall success of the Public Accounts Committee (PAC) is inextricably linked to its substantial authority to formulate and disseminate recommendations, to

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conduct thorough investigations into all current and previous government expenditures, to select pertinent topics for inquiry, to mandate that witnesses respond to inquiries, and to compel cabinet ministers to appear before the committee, among various other powers. Consequently, it follows that the broader the scope of the mandate assigned to the PAC, the more significant its potential becomes in deterring instances of waste and misconduct, while simultaneously fostering an environment that promotes improved management practices regarding the allocation and utilisation of public resources (Stapenhurst et al., 2005).

Secondly, an additional contributing factor that significantly enhances the likelihood of achieving success for the PAC is adequate and solid technical support. The provision of technical assistance is facilitated by the Supreme Audit Institution (SAI) along with the research personnel associated with each member of the PAC. According to Hedger and Blick (2008), the SAI assumes a pivotal role within the public audit framework that constitutes an essential dimension of the broader public financial accountability system; furthermore, this institution bears the significant responsibility of rendering a judgment – which is generally articulated through an official report issued by the Auditor General – regarding the probity, efficiency, and overall effectiveness with which governmental departments utilize public financial resources. Distinguishing the roles of both the SAI, headed by the Auditor-General, and PAC, Hedger and Blick (2008:12) reiterated that "*aside from criminal issues which are taken up by the Serious Fraud Office or an equivalent body, the role of PAC is to pursue and then follow up concerns raised by the SAI*". Pelizzo et al. (2006) also noted that in certain jurisdictions, particularly in countries like India and Canada, the SAI functions not only as a critical oversight institution but also assumes the role of specialised advisors, whereby they directly supply personnel to PAC or engage in tasks that are conventionally performed by this legislative committee. The presence and accessibility of expert technical support provided by SAI

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significantly compels PAC by pressuring it to act or risk public backlash after the auditing of public funds by SAI (Pelizzo et al., 2006). For example, the Auditor-General of Kenya brought to light significant instances of the misappropriation and misuse of funds that were specifically allocated to combat the COVID-19 pandemic, which subsequently necessitated the convening of hearings by the Public Accounts Committee (PAC) to address these serious allegations and ensure accountability (OECD, 2021).

The third factor that has been recognised as essential for the success of PAC is the existence of a non-partisan climate within the committee, which is crucial for fostering collaboration and mutual understanding among its members. Although the legislative body, by its very nature, serves as a battleground for the competing and often conflicting political ideologies and viewpoints, the undertakings and initiatives of the PAC transcend traditional partisanship, thereby promoting a more unified approach as oversight of the executive (Pelizzo et al., 2006). In this context, the ability of the PAC to act as an oversight on the executive while maintaining a focus on its objectives without being bogged down by partisan divisions is what ultimately contributes to its effectiveness and influence. According to Flegmann (1980), the apolitical stance that is characteristically embraced by the PAC in the context of its investigative inquiries is fundamentally grounded in the specific subjects that it tends to address, which predominantly pertain to issues of wastefulness, inefficiency, or the mismanagement of public financial resources, and it is important to note that these subjects are invariably anchored in a set of indisputable and objective facts that are ~~so~~ compellingly evidence that only a very limited number of individuals would be willing to undertake the defence of wastefulness in any conceivable form. Referring to the PAC as the "*terrain of middle of the road MPs*", Flegmann (1980: 172) added that "*members who find it difficult to accept such consensus usually do not stay on the committee for long*". The inherently

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bipartisan composition of the committee necessitates that the parliamentarians who are elected to serve as members of this particular committee are, to varying degrees, required to set aside their established party loyalties and affiliations, thus promoting a collaborative environment that prioritises collective decision-making over individual party agenda (Jones & Jacobs, 2009).

In conclusion, it can be posited that a multitude of contributing elements, including but not limited to the extensive and comprehensive mandate granted to the committee which empowers it to thoroughly investigate any subject matter of its choosing, alongside its strategic and collaborative bipartisan approach in conducting inquiries or investigations, as well as the substantial availability and ease of access to essential technical support provided by the SAI, collectively account for and significantly contribute to the notable successes attained by the Public Accounts Committee in fulfilling its designated objectives and responsibilities.

2.5 CHALLENGES OF PAC

Despite the remarkable success that has been observed in the institutionalization of PAC, which can be attributed to a multitude of factors, as detailed above, it is essential to acknowledge that, akin to any other human institution that operates within the complex dynamics of governance, PAC has encountered various challenges and obstacles that hinder its ability to fully realize its primary objective, which is to serve as an effective mechanism for the oversight and scrutiny of the executive branch of government, thus ensuring accountability and transparency in the exercise of public authority.

One of the challenges identified in the literature pertains to the notable deficiency in responsiveness exhibited by various governments. Wehner (2003) articulated the perspective that

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within political systems that are predominantly influenced and controlled by the executive branch, it is a common phenomenon for governments to demonstrate a considerable level of recalcitrance, thereby rendering them largely unresponsive to the pressing issues and concerns that have been raised by PAC. The PAC, despite its significant role in the oversight of governmental accountability, is inherently constrained by its lack of prosecutorial powers, which means it cannot impose or enforce sanctions against specific officials who may be found to violate ethical or legal standards (Wehner, 2003). Umar and Aliyu (2020) undertook a comprehensive investigation into the operational efficacy and the myriad of challenges faced by the Public Accounts Committee specifically within the jurisdiction of Yobe State in Nigeria, and their findings illuminated a significant concern wherein a substantial proportion of the participants involved in the study articulated that there were no disciplinary measures implemented against those officers within the executive branch of the government who were found to violate established regulations and ethical standards. In a similar vein, Dauda et al. (2020) expressed their profound disappointment regarding the conspicuous lack of an effective and systematic mechanism designed to diligently monitor and ensure the implementation of the recommendations put forth by PAC in Ghana, a deficiency which they attribute to the persistent and troubling prevalence of financial misconduct and malfeasance, particularly within certain well-defined institutions that have been recurrently implicated in such unethical practices. Also, Pelizzo and Kinyondo (2014) conducted a comprehensive investigation into the PAC of various parliaments that were sampled from the regions of Eastern and Southern Africa, revealing a concerning trend whereby the recommendations and findings put forth by these PACs are, for the most part, disregarded by the respective governmental authorities, and they further cited prevalent issues within these regions, such as the tendency of government ministries to exceed their allocated budgets and to engage in the expenditure of funds that have not received

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prior approval, despite the persistent and repeated warnings issued by successive iterations of these PACs over time.

One major obstacle that hinders the operational efficiency of PAC is the inconsistent quality of the audit reports it receives, along with the frequent delays in their submission. As noted by Wehner (2003), it is crucial to recognise that the overall effectiveness and functioning of the PAC heavily depend on the objective and independent assessment of the financial statements and accounts of various departments, agencies, and other relevant entities, assessments that are conducted by the Supreme Audit Institution (SAI), led by the Auditor General (AG). Therefore, it is clear that the PAC's operational performance and overall efficacy will inevitably be influenced by both the quality and quantity of the audit reports produced by these institutions. Consequently, it stands to reason that when audit institutions are inadequately funded and resourced, this directly leads to a reduced quality of audit work, which in turn results in significant delays in the timely reporting of these essential financial assessments. Fölscher (2002) undertook a comprehensive comparative analysis involving five distinct African Commonwealth nations and unveiled the concerning finding that, on average, the duration required for audit reports to be formally presented within the legislative framework extends to approximately two years or even longer, although the legally mandated timeframes for submission range from a mere six months to as much as eleven months. In a similar vein, the circumstances in Ghana mirror this troubling trend, where it has been documented that certain audit reports may experience significant delays, stretching from two years to an alarming four years before their eventual submission to the parliamentary body (Dauda et al., 2020). For example, the Public Expenditure and Financial Accountability (PEFA) Performance Review about Ghana disclosed that "as of October 2012, PAC was still reviewing the 2009 Consolidated Fund audited accounts, three years behind schedule" (Certan et al., 2013).

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Moreover, an additional obstacle that the Public Accounts Committee (PAC) encounters is the inherent partisanship that exists within its membership composition, which can significantly influence its effectiveness and decision-making processes. Although it is a common practice among most legislative bodies to appoint a member from the opposition party to serve as the chair of the PAC, a strategic move aimed at promoting a sense of impartiality and objectivity (Hedger & Blick, 2008) – given that the opposition party possesses a vested interest in meticulously examining and holding the executive accountable – Stapenhurst and Pelizzo (2002) contend that while this particular organizational framework may succeed in diminishing overt bias to some extent, it fails to completely eradicate the underlying partisanship that can still permeate the committee's actions and deliberations. Thus, it becomes evident that while the intention behind such a structure is to enhance accountability and transparency, the persistence of partisan influences remains a significant challenge facing PACs.

Members of committees affiliated with the ruling political party may, in situations where the government enjoys a significant majority, show a tendency to prioritise their allegiance and loyalty to the party over the imperative of providing objective and impartial oversight (McGee, 2002). In a related context, research conducted by Pelizzo et al. (2006) revealed that in political systems characterised by heightened levels of partisanship, where the ruling party possesses a substantial majority, PACs are inclined to engage in what can be described as “selective scrutiny”. This means they focus their attention on issues that align with their party’s overarching political strategies, rather than conducting a thorough and systematic examination of potential financial mismanagement within the system. Dauda et al. (2020) asserted that the presence of partisanship within Ghana’s PAC has significantly hindered its operational efficacy, as it has consistently struggled to extricate itself from partisan influences during discussions surrounding politically

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sensitive reports; consequently, this persistent partisanship ultimately undermines the fundamental objectives and intentions that the Committee was established to achieve in the first place.

2.6 THEORETICAL FRAMEWORK

The significance of theories in research is an aspect that cannot be understated, as it provides researchers with a comprehensive and structured means to articulate and elucidate the complexities inherent in their studies. Consequently, it is not quite surprising that scholars such as Reeves et al. (2014) poignantly characterise theories as the "lenses" through which researchers critically examine and interpret intricate social dilemmas and multifaceted issues that arise within various contexts.

Many theories have been put forward in the field of political science that attempt to clarify a variety of events and occurrences. However, among the various theories that could potentially be applied to elucidate the nuances and complexities of this particular research, one theory that emerges as particularly relevant and well-aligned with the objectives of this study is the Agency theory.

INTEGRI PROCEDAMUS

2.6.1 AGENCY THEORY

The agency theory encapsulates the ubiquitous relationship wherein one or more individuals – known as agents – execute specific tasks or provide services on behalf of another individual(s) – referred to as the principal (Eisenhardt, 1989; Jensen & Meckling, 1976). In the view of Kopp (2024), although this relationship predominantly manifests between proprietors (principals) and management (agents) of businesses, analogous relationships which effectively exemplify this

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dynamic are present in other domains, including but not limited to the field of political science (between electorates and the elected).

A fundamental aspect that characterises the agency theory is the distinctive delineation between ownership and management. As articulated by Ross (1973), when a principal engages an agent to undertake specific tasks or services on their behalf, it is inherently expected that the agent will prioritise and act in alignment with the best interests of the principal.

2.6.2 MAIN ASSUMPTIONS OF THE AGENCY THEORY

Self-interest of both parties (Opportunism)

One of the fundamental assumptions of the agency theory is that both the principal and the agent act out of self-interest. According to Jensen and Meckling (1976), principals' primary interests are to minimise possible investment risks while also maximising the returns on their capital contributions and raising the long-term worth of the company in which they have invested. In stark contrast, agents' interests are typically focused on protecting their current positions, obtaining better remuneration, and maintaining their social standing within the company hierarchy by carefully avoiding high-risk investments that might jeopardise their job security (Jensen & Meckling, 1976). Moloi and Marwala (2020) posit that, as a result of varying priorities and divergent interests that exist between the principal and the agent, it is often possible for agents to engage in excessively risky endeavours that stand in stark opposition to the principal's primary interest, which is to achieve aggressive growth through a strategic and calculated approach to risk-taking. Thus, the fundamental incompatibility of these competing interests, in the view of Linder and Foss (2013), inevitably culminates in the "*agency problem*". The agency problem, in its

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essence, emerges from the reality that a substantial number of decisions, whether they pertain to financial outcomes or other significant aspects of the principal's interests, are made by the agent, who may not always align with the principal's best interests (Kopp, 2024). The agency problem exists because principals and agents have differing risk preferences, are boundedly rational and have conflicting interests (Lee & O'neill, 2003).

Smith (1776, cited in Linder and Foss, 2013) astutely noted that, due to the inherent nature of agency relationships, it is rather unrealistic to anticipate that these agents will exert the same level of diligent oversight and concern for the financial resources they are responsible for, as they would if those resources were their own. Concurring with the argument of Smith (1776), Linder and Foss (2013) further argue that the presence of disparate and often conflicting interests between the principals and their agents can indeed precipitate significant inefficiencies, particularly in scenarios characterized by delegation where the principals find themselves unable to impose costless mechanisms to ensure that their agents adhere to the desired actions and decisions they wish to see executed on their behalf.

INTEGRI PROCEDAMUS

Information Asymmetry

Another tenet underpinning the agency theory is the concept of information asymmetry. Bergh et al. (2019) conceptualised information asymmetry as a situation in which one party involved in a particular relationship possesses a greater quantity or superior quality of information compared to the other party. In the principal-agent relationship, it is evident that the agent typically holds a greater quantity of information compared to the principal, which creates a significant asymmetry in knowledge. This disparity arises from the unique expertise, specialised skills, and inherent

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knowledge that agents possess, which serves as a compelling reason for principals to entrust various tasks and responsibilities to these agents. According to Payne and Petrenko (2019), this inherent imbalance in information distribution invariably gives rise to two critical dilemmas that are not only financially burdensome but also lead to suboptimal outcomes for any organisation, and these dilemmas are identified as moral hazard and adverse selection. Adverse selection is a phenomenon that manifests when an agent is inept and fails to exhibit the requisite abilities necessary to effectively fulfil their contractual duties (Eisenhardt, 1989; Fama, 1980). However, moral hazard, on the other hand, is borne out of the often opportunistic actions of agents in attaining acceptable outcomes through exerting minimal efforts or from the principal's inability to accurately evaluate the agent's true depth of knowledge in carrying out the delegated task (Linder & Foss, 2013; Payne & Petrenko, 2019). Linder and Foss (2013) further added that information asymmetry occurs either ex-ante (that is, in the contracting stage of the relationship) or ex-post (that is, when the agent is carrying out the delegated task).

2.6.3 STRENGTHS AND WEAKNESSES OF THE AGENCY THEORY

One of the notable strengths of the agency theory is its comprehensive ability to elucidate the complexities and conflicts that often manifest in delegated relationships. Specifically, the agency theory serves to effectively illuminate the underlying reasons and mechanisms that contribute to the emergence of conflicts when one party (the principal) delegates work to another (the agent). The divergence of interests of both parties (the principal and the agent) is a primary source of tension that leads to the agency problem. This ongoing conflict and misalignment of interests frequently result in significant inefficiencies that can detrimentally impact the overall performance and effectiveness of the delegated relationship (Linder & Foss, 2013).

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Secondly, another strength of the agency theory is the various mechanisms advocated by the agency theory to mitigate the conflicts. The agency theory meticulously prescribes a variety of solutions aimed at addressing the fundamental dilemmas associated with the agency problem, which are primarily characterised by adverse selection and moral hazard. Payne and Petrenko (2019) assert that the solutions delineated by agency theory encompass both pre- and post-contractual mechanisms, each serving distinct yet complementary roles. The pre-contractual mechanisms are predominantly concerned with the reduction of adverse selection, employing rigorous methodologies such as comprehensive interviews, reference checks, and an assortment of other information-gathering techniques that collectively contribute to a more thorough understanding of a potential agent's qualifications and suitability. Furthermore, Mahoney (2005) has also conceptualised post-contractual mechanisms as the various strategies employed to monitor or incentivise the behaviours of the agent after their hiring, thereby attempting to mitigate the complications. The monitoring of the behaviours exhibited by the agent, as articulated by Donaldson and Davis (1991), necessitates the establishment of a robust governance framework and a comprehensive institutional architecture within which the contractual agreement between the principal and the agent is inherently contingent upon the resultant effects of the agent's performance, alongside the implementation of stringent reporting measures and enhanced oversight mechanisms. In a related vein, Chrisman et al. (2007) posit that a pertinent structural mechanism that could be employed in this context may very well encompass the provision of compensation incentive pay, which is a pivotal motivator in aligning the interests of both parties. Thus, it follows that the remuneration package, particularly the salary component, could be strategically designed to serve as an incentive directly correlated with achieving exceptional performance outcomes.

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Despite its strengths, the agency theory has been criticised by scholars for its tendency to oversimplify complex human interactions and to place excessive emphasis on the notion of self-interest as a driving force for both agents and principals. The agency theory fundamentally posits that the agents are motivated solely by self-interest, thereby neglecting the multifaceted nature of human behaviour and interaction, which often includes altruistic and stewardship-like tendencies that cannot be easily categorised. Such a reductive understanding of human nature implies that it becomes challenging, if not nearly impossible, to identify an individual who consistently behaves in a manner akin to that of a steward, as the reality of human motivations is considerably more intricate and nuanced than the theory suggests. As noted by Podrug et al. (2010), the agency theory is confronted with a multitude of challenges that arise not only from its theoretical assumptions but also from the difficulties encountered in achieving empirical validation of its claims and predictions within real-world contexts.

2.6.4 APPLICATION OF THE AGENCY THEORY TO THE STUDY

The role of the Public Accounts Committee is to evaluate government expenditures and ensure that public funds are utilised effectively, efficiently, economically and in an ethical manner by examining the auditor-general reports on various governmental agencies and holding the executive accountable for their actions. This study delves into how PAC has performed its financial oversight role in enhancing accountability in the 7th Parliament of Ghana's Fourth Republic.

In the context of the study, it is imperative to recognise that the general populace, or more precisely, the taxpayer, is fundamentally the custodian of all the assets and resources that are available to the government. The taxpayer is designated as the principal. The principal exercises their democratic

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right to elect representatives, the government, which is expected to operate in alignment with the best interests and preferences of the taxpayer. In the principal-agent relationship, the principal (taxpayers) confer upon their agents (the government) the authority and responsibility to implement and enact their political preferences (Shapiro, 2005). Furthermore, the government delegates its agency responsibilities to various established institutions, such as Ministries, Departments, and Agencies (MDAs), as well as Metropolitan, Municipal, and District Assemblies (MMDAs). Thus, PAC undertakes two fundamental functions. Primarily, it serves as a mechanism for monitoring and scrutinising the opportunistic behaviours of agents (government) by conducting audits of the accounts of MDAs as well as MMDAs. This includes periodically summoning public officials to justify their utilisation of public resources and imposing sanctions on those found culpable of financial impropriety. Additionally, PAC conveys the results of its auditing and oversight activities to the principal (the taxpayer).

Furthermore, agency theory asserts that to appropriately monitor and evaluate the conduct exhibited by agents, principals must establish comprehensive constitutional and legal mechanisms that effectively regulate and oversee the actions of these agents, thereby mitigating any self-serving tendencies that may be present among certain public officials and ensuring that their actions are congruent with the welfare of the principals. PAC represents one such structural mechanism that has been instituted specifically to scrutinise and control the potentially opportunistic behaviours of public officials. Consequently, this theory is adopted for this study to identify the various challenges that the PAC encounters in its pursuit of robustly curbing the opportunistic behaviours exhibited by agents within the public sector.

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2.7 RESEARCH QUESTIONS

The overarching question of the study is: how has the Public Accounts Committee of Parliament performed its financial oversight role in enhancing accountability in the 7th Parliament of Ghana's Fourth Republic?

The specific research questions are:

1. To what extent did the Public Accounts Committee provide the mechanism for the implementation of its recommendations?
2. To what extent did the Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs) implement the recommendations of the Public Accounts Committee?
3. What are the challenges that affect the performance of the PAC during the period under review?

2.8 THE CONTRIBUTION OF MY STUDY

It is evident from the studies discussed above that scholars of legislative studies are not unfamiliar with the concept of legislative oversight; however, as the review illustrates, several researchers have persisted in examining its different facets. Despite this, every study has successfully shown that the foundation of government is legislative supervision. In particular, there was enough review done on the Public Accounts Committee as a means of putting oversight objectives into practice, and empirical research that focused on the variables either separately or combined.

However, a meticulous and thorough examination of the current body of literature, along with an analysis of various scholarly articles, reveals a significant and notable paucity of direct discourse

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centred on the critical issues of the political accountability functions exercised by the Parliament of Ghana in the Fourth Republic. This particular study seeks to make a modest contribution to the existing literature by examining the role of the PAC of Ghana in the promotion of public accountability within the framework of Ghana's Fourth Republic.



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CHAPTER THREE

RESEARCH METHODOLOGY

3.1 INTRODUCTION

This chapter of the study examined the approach taken to address the issue under scrutiny. Research methodology is the fulcrum of every research. Goundar (2012) conceptualised research methodology as the systematic way to solve a problem. Rajasekar and Verma (2013; p 5) also averred that research methodology refers to "… *the procedures by which researchers go about their work of describing, explaining and predicting phenomena*". The choices regarding methodology opted for in this study were made with the objective of evaluating the effectiveness of PAC in enriching public accountability, with particular emphasis on tracking PAC reports to verify the degree of compliance with PAC recommendations based on the A-G's reports.

3.2 RESEARCH DESIGN/ APPROACH

Research design can be understood as the very essence that underpins any study, serving as a meticulous blueprint that guides the overall research process. According to Gray (2009: 131), "*research design is the overarching plan for the collection, measurement and analysis of data*". The selection of a suitable research design is crucial because the research design of every study determines the technique of data collection as well as the requisite framework for analysing the collected data (Green & Thorogood, 2009). Creswell (2007) identified three types of research methods, which are qualitative, quantitative and mixed.

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This study deployed the qualitative research approach to assist the researcher in collecting data to assess the effectiveness of PAC in enhancing public accountability. This is because the qualitative research approach allows for an in-depth exploration of complex political, institutional, and social dynamics that cannot be effectively captured through other research approaches, such as the quantitative research approach. A qualitative approach enabled the researcher to gather rich, nuanced data through interviews from the requisite target population.

3.2.1 QUALITATIVE RESEARCH APPROACH

Neuman (2012: p. 92) defined qualitative research as a type of research that uses "a language of cases and contexts and examines social processes in their social contexts". Thus, qualitative research is best suited for any study where the objective of the researcher is to gain deep insights and understand the meanings that people and groups attach to a complex social phenomenon.

Hammersley (2012; p. 12) described qualitative research design as "*a form of social inquiry that tends to adopt a flexible and data-driven research design, to use relatively unstructured data, to emphasize the essential role of subjectivity in the research process, to study a small number of naturally occurring cases in detail and to use verbal rather than statistical forms of analysis*".

Gilbert (2008) avers that, in stark contrast to quantitative research design, which predominantly hinges upon numerical data and statistical measurements to assess and interpret various aspects of the social world, qualitative research design fundamentally relies on rich, detailed descriptions or narratives that provide a deeper understanding of human experiences and social phenomena. Lim et. al (2023) also added that the qualitative research design is equipped with a robust array of methodological instruments that are essential for delving into the intricate subtleties and

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multifaceted dimensions of human behaviours and interpersonal interactions, thereby allowing researchers to thoroughly capture and analyse the inherent complexity that characterises such phenomena.

Creswell (2007) posits that it is not uncommon for researchers using a qualitative research design to collect data directly from the field, specifically at the site where participants confront the specific issue or dilemma being examined. By immersing themselves within the participants' natural environment to acquire an in-depth comprehension of the context and nuances related to the phenomenon under scrutiny, Creswell (2014: p. 185) contends that researchers emerge as "key instruments" as they "collect data themselves through examining documents, observing behaviour, or interviewing participants". Neuman (2012) asserts that within qualitative research, the importance of context is key as it significantly influences the interpretation of social actions and statements; thus, any modification or removal of the context in which these phenomena arise can result in substantial distortion of their social meaning and relevance.

Qualitative research design has faced criticism owing to its constraints regarding the generalizability of its results beyond the particular case being examined (Ochieng, 2009). However, as it has been observed by Lim (2024), the aforementioned limitations can be effectively mitigated through the deliberate and systematic articulation of the specific boundaries and contextual parameters within which the research was conducted, thereby ensuring that readers are duly informed and cognizant of the inherent limitations that may affect the interpretation and generalizability of the study's conclusions.

The qualitative research design is the most suitable and fitting research design for a study aimed at conducting a thorough examination of a specific case. In the quest to evaluate the effectiveness of PAC in enriching public accountability, with particular emphasis on tracking PAC reports to

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verify the degree of compliance with PAC recommendations based on the A-G's reports, the qualitative research design is strongly advocated. Thus, through the use of qualitative data collection techniques – especially interviews, which provide a significant avenue for obtaining reliable information and objective insights – the researcher will be equipped to explore the topic in greater depth and achieve a holistic comprehension of the issue at hand.

3.3 POPULATION

According to Ritchie and Lewis (2003), the initial step in designing a sample is the identification of what will be examined. This critical step necessitates a thorough understanding of the population from which the researcher intends to draw their sample. Sturgis (2008; p. 167) defined a study's population as "*the totality of objects, individuals, households, organisations, or countries in the 'real world' in which the researcher is interested in*"

The study's target population is classified under three main groups. The first group involves heads of departments and units of the Ghana Audit Service, the Ministry of Finance, the Ministry of Justice and Attorney General and the Office of the Auditor-General. The second group involves both current and former members of the Public Accounts Committee, the Public Interest Accountability Committee (PIAC) and the Finance Committee of Ghana's Parliament. The last group consists of Civil Society Organisations such as the Institute of Economic Affairs (IEA), Ghana Integrity Initiative (GII) and Ghana Anti-Corruption Coalition (GACC).

The justification for the first population group is that it constitutes the technical and administrative backbone of Ghana's public accountability and audit systems; thus, their insights are essential to understanding how audits are conducted, the timeliness and quality of audit reports, and the extent

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of collaboration or friction with PAC. The second group forms part of the targeted population because it is composed of key parliamentary actors directly involved in oversight, accountability, and financial scrutiny, who will provide crucial *institutional and legislative perspectives* on the workings, impact, and limitations of parliamentary oversight. The last group was essentially due to their watchdog and advocacy roles in the governance and accountability landscape of Ghana.

3.4 SAMPLING TECHNIQUE AND SAMPLE SIZE

Mason (2002; p. 120) defined sampling as "the principles and procedures used to identify, choose and gain access to relevant data sources from which the researcher will generate data using the chosen methods". Daniel (2024; p.1) characterised sampling as "the selection of a subset of a population for inclusion in a study".

The process of sampling empowers researchers to systematically extract not only useful but also profoundly meaningful empirical contexts, illustrative examples, or intricate scenarios through the strategic utilisation of relevant and appropriate data sources (Mason, 2002). According to Singleton Jr. and Straits (2010), sampling enables researchers to accurately analyse events because the researcher may obtain less accurate information by observing a population as a whole.

The total number of participants in this study will be 25; the breakdown is shown in Table 1.0.

Table 1.0: Participants used for the Study

Organisation	Designation	Frequency
Ghana Audit Service	Office of the Auditor-General	1
	Heads of Unit/Department	1
	Senior Principal Auditors	1

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Organisation	Designation	Frequency
Ministry of Finance	Chief Finance Officer	1
	Heads of Unit/Department	1
Ministry of Justice and Attorney General	Member	1
Parliament	Current members of PAC	4
	Former members of PAC	3
Finance Committee of Parliament	Member	2
Public Interest Accountability Committee (PIAC)	Member	1
Civil Society Organisation	Institute of Economic Affairs	1
	Ghana Integrity Initiative	1
	Ghana Anti-Corruption Coalition	1
	Ghana Centre for Democratic Development	1
	Imani Ghana	1
Academia		3
Total		**25**

Source: Compiled by the Author.

The decision to use a sample size of 25 in this qualitative study is justified based on the principle of data saturation, which is central to qualitative sampling adequacy. Saturation occurs when further interviews fail to generate new categories, insights, or themes relevant to the research questions (Charmaz, 2014). In the process of data collection, recurring patterns regarding institutional mechanisms, compliance challenges, and political interference emerged by approximately the twentieth interview, and subsequent interviews merely confirmed rather than expanded these themes. Guest et al (2006) similarly argue that saturation often occurs within the first 12–20 interviews in studies with a relatively homogenous group of knowledgeable participants. However, additional interviews were conducted to ensure representation across

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institutional clusters and enhance analytical rigour. By the twenty-fifth interview, thematic stability had been achieved, and no new information emerged, indicating a clear point of saturation. Thus, a sample size of 25 was both methodologically sound and sufficient for generating depth, credibility, and completeness of the study's findings.

Furthermore, this study adopted three sampling techniques, and these are purposive (judgmental), convenience and snowball sampling techniques. All three chosen sampling techniques are types of non-probability sampling techniques. Judgmental sampling is a type of non-probability sampling where the researcher is the sole determiner of who is chosen as a respondent and chooses participants based on their knowledge of the issues under investigation. Convenience sampling involves the selection of participants based on their availability (Daniel, 2024). Eichhorn (2021) defined snowball sampling as a sampling technique where the researcher utilises their respondents to gain further respondents.

This study combined these three non-probability sampling methods to enable the researcher to intentionally choose individuals with pertinent information who are accessible for inclusion. The selection of purposive, convenience, and snowball sampling techniques was both appropriate and necessary for this study, given the nature of the research topic, the characteristics of the target population, and the qualitative approach adopted. The purposive sampling was adopted for this study to allow the researcher to intentionally select individuals who possess the relevant knowledge, experience, and involvement in the subject under investigation. Also, due to the busy schedules of public officials, such as Parliamentarians, the convenient sampling technique was used to allow the researcher to interview those who were available and willing to participate, without compromising the overall quality of the data, especially when combined with the purposive sampling technique. Finally, the snowball sampling technique was included to reach

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additional qualified respondents who may not be easily identifiable at the initial stage of data collection but are connected to the study's core participants.

3.5 SOURCES OF DATA COLLECTION

According to Mason (2002: p. 51), data sources refer to "*..those places or phenomena from or through which you believe data can be generated*". Qualitative data collection takes different forms, each distinguished by its unique characteristics and approaches. Data constitutes a fundamental element in every research process, as it provides researchers with the essential raw materials required for a thorough examination and nuanced understanding of the specific issue or problem under investigation.

This study used both primary and secondary sources of data. The primary sources of data were obtained from the field through semi-structured interviews of selected respondents by the researcher. Under the astute guidance of supervisors, the researcher designed and refined the interview guide to conduct interviews with the selected respondents.

Conversely, the secondary data sources were sourced from an array of academic journals, comprehensive reports, scholarly books, web-based documents, and specialised databases such as JSTOR, in addition to invaluable digital resources and library facilities like the Balme Library at the University of Ghana and the Political Science Library at the University of Ghana.

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3.6 INSTRUMENT OF DATA COLLECTION

In the view of O'Leary (2004: p. 140), "*collecting credible data is a tough task, and it is worth remembering that one method of data collection is not inherently better than another*". Thus, to guarantee the validity and reliability of the data collected, the researcher must select the appropriate data collection method, as each has its advantages and disadvantages. As asserted by Adosi (2020), the choice of suitable data collection tools necessitates that researchers be informed by their skills and competencies, a consideration that is especially significant in qualitative research design, where the researcher is considered an integral component of the data collection process. Generally, there are three primary methods of collecting data, and these are: surveys, interviews, and observation.

The primary method for collecting data for this study was interviews, which will provide a thorough grasp of the research problem by allowing for the collection of in-depth participant insights through open-ended questions and follow-up questions.

The interview was the preferred choice because it allows participants to share detailed experiences, perceptions, and institutional knowledge in their own words. Interviews, particularly semi-structured ones, provided the researcher with the flexibility to explore these sensitive or politically charged issues in depth, using follow-up questions and probes to clarify meanings and uncover underlying causes. Also, because the study aimed to produce thematic insights into how the PAC functioned during the 7th Parliament and how its efforts were perceived and influenced by other accountability actors, interviews are ideal as it will enable the researcher to generate rich narrative data that can be analysed qualitatively to reveal patterns, contradictions, and deeper meanings that other qualitative instrument of data collection may ignore.

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3.7 DATA ANALYSIS

Creswell (2007, p.148) defined qualitative data analysis as "preparing and organising the data (i.e., text data as in transcripts, or image data as in photographs) for analysis, then reducing the data into themes through a process of coding and condensing the codes, and finally representing the data in figures, tables or a discussion". According to Green and Thorogood (2009), there are four main types of qualitative data analysis, and these are thematic content analysis, narrative analysis, framework analysis, and grounded theory. This study will use thematic content analysis to analyse the primary data that will be collected from interviewing participants.

Braun and Clarke (2006) articulate that thematic content analysis is fundamentally characterised by the systematic organisation of data into discernible patterns, codes, or overarching themes that emerge from the data itself through an iterative process of carefully reflecting on the transcripts. These themes become increasingly evident as the researcher undertakes a thorough and meticulous examination of the transcripts, thus facilitating a deeper comprehension of the underlying narratives present within the data.

The study employed thematic content analysis following Braun and Clarke's (2006) six-phase framework to systematically analyse the qualitative data. First, the researcher undertook familiarisation by transcribing and repeatedly reading the interview data while making initial analytic notes to gain an in-depth understanding of emerging ideas. Second, initial codes were generated through systematic, line-by-line coding of the transcripts, capturing both semantic and latent meanings, and maintained in a developing codebook that included code labels, definitions, and exemplar extracts (Boyatzis, 1998; Saldaña, 2013). Third, the researcher organised related

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codes into broader candidate themes and subthemes using thematic maps and tables to explore relationships between patterns in the data. Fourth, themes were reviewed and refined by checking their coherence against coded extracts and verifying their relevance across the entire dataset, with revisions made to merge, split, expand, or discard themes as necessary to ensure internal consistency and clarity (Nowell et al., 2017). Fifth, the researcher defined and named the final themes by writing analytical summaries that captured each theme's essence, scope, and relationship to the research questions and theoretical framework. Finally, the findings were reported by selecting illustrative participant quotations, integrating supportive literature, and explaining the interpretive significance of each theme in addressing the study objectives. Throughout the analytical process, reflexive memos were kept, an audit trail of coding decisions was maintained, and triangulation with secondary documents such as Auditor-General reports enhanced credibility and methodological rigour.

Thematic content analysis was the most appropriate method for analysing the qualitative data collected in this study because it allowed for a systematic, rigorous, and insightful interpretation of patterns and themes that emerge from participants' responses. Given that the research involved interviews with diverse stakeholders, such as current and former PAC members, officials from accountability institutions, and civil society organisations, this technique is ideally suited to handle the rich, narrative-based data that were generated.

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3.8 ETHICAL CONSIDERATION

This study was conducted with the strictest adherence to ethical standards. Informed by the widely accepted ethical principles that govern research practices, which include but are not limited to

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obtaining informed consent from participants and ensuring the anonymity and confidentiality of those involved, the researcher thoroughly communicated the purpose of the research to the participants and also diligently solicited their consent before the commencement of the interview process. Moreover, as a further measure to promote transparency and foster trust, every participant received a meticulously prepared copy of the interview guide before each interview session, alongside a firm assurance of the confidentiality of the information they provided. Furthermore, all secondary sources that were referenced and utilised throughout the research were cited.

3.9 CONCLUSION

This chapter describes systematically the various procedures used by the researcher to collect data to address the issue under scrutiny. The qualitative research approach/design was the preferred research design for this study as the researcher sought to examine the effectiveness of PAC in enriching public accountability, with particular emphasis on tracking PAC reports to verify the degree of compliance with PAC recommendations based on the A-G's reports. The population, sampling technique, sample size, sources of data collection, instruments of data collection, data analysis and ethical considerations were all discussed.

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CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND DISCUSSION

4.1 INTRODUCTION

This chapter concentrated on the data obtained from the interviews with participants. The chapter presented a comprehensive discussion and thorough analysis of the data collected throughout the research, with a specific focus on fulfilling the overarching objectives and addressing the pertinent research questions posed at the outset of the study. The overarching research objective was to evaluate the effectiveness of the PAC in enriching public accountability with particular emphasis on tracking PAC reports to verify the degree of compliance with PAC recommendations based on the A-G's reports.

The data from interviews were transcribed and analysed to improve public accountability and the effectiveness of the Public Accounts Committee. Data was collected through semi-structured interviews with political scientists, civil society professionals, auditors and Members of Parliament. The analysis was organized around themes and sub-themes that emerged from the interviews.

The following are the research questions:

RQ1: To what extent did the Public Accounts Committee provide the mechanism for the implementation of its recommendations?

RQ2: To what extent did the Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs) implement the recommendations of the Public Accounts Committee?

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RQ3: What are the challenges that affect the performance of the PAC during the period under review?

4.2 Mechanisms Provided by the Public Accounts Committee for the Implementation of its Recommendations.

The Agency theory provides an invaluable lens through which to view the deep and multifaceted relationships between, on one hand, principals (electorates) and agents (elected representatives), and, on the other side, among the agents themselves. In this context, the first research question was specifically designed to ascertain the various perspectives and insights of respondents regarding the mechanisms established by the Public Accounts Committee (PAC) for implementing its recommendations.

The perspectives articulated by the respondents were indicative of a combination of varied opinions. While there are steps or mechanisms used by the PAC for the implementation of its recommendations, many of the respondents outside the accountability framework had little to no idea about the mechanisms used by PAC and also held the view that these mechanisms are deficient. From the data gathered, the following themes have been deduced.

4.2.1 Mechanisms Used by PAC to Monitor the Implementation of its Recommendations.

As articulated in the preceding section, a significant number of participants outside the accountability framework exhibited minimal to no awareness regarding the mechanisms used by PAC to monitor the implementation of its recommendations. However, the limited individuals who

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possessed such knowledge elucidated the mechanisms used by PAC to oversee the execution of its recommendations.

A former member of the Public Interest Accountability Committee (PIAC) expressed the view that the Audit Report Implementation Committee and the Public Financial Management Act (Act 921) are some of the mechanisms used by PAC to monitor the implementation of its recommendations. He added that:

> "*we have what we call ARIC, that is, Audit Report and Implementation Committee, and each ministry or department or agency is mandated to establish such a committee. The work of the committee is to ensure the proper implementation of the recommendations of the PAC*" (Field Note, 2025).

Authenticating the perspective of the former member of PIAC, a respondent from the Institute of Economic Affairs also averred that the Public Financial Management Act (Act 921), which regulates the financial management of the public sector within a fiscal and macroeconomic framework, by defining the responsibilities of stakeholders, is another mechanism used by the PAC to monitor the implementation of its recommendations. He opined that

> "*one of the key aspects of that Act, I mean the Act 921 that does not get talked much about, is how it mandates Principal Spending Officers of the various Ministries and Departments to submit reports to the Minister and Auditor-General on the implementation of recommendations made by the Auditor-General and Parliament. So, it is not only the recommendations of the Auditor-General but also PAC. So, if you don't submit this report, you can be held liable*" (Field Note, 2025).

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4.2.2 Deficient Mechanisms Used by PAC to Monitor the Implementation of its Recommendations.

It is imperative to note that the aggregated views of all respondents revealed that the various mechanisms used by PAC to monitor the implementation of its recommendations have largely been deficient, with all respondents expressing great dissatisfaction with the inadequacy of these mechanisms.

A Political Scientist from the Department of Political Science at the University of Ghana expounded upon this sentiment, asserted that, despite the existence of such mechanisms as the Audit Report Implementation Committee (ARIC) and the Public Financial Management Act (Act 921), these frameworks have proven to be significantly ineffective and have not substantially contributed to the enhancement of public accountability within Ghana.

A representative of the Ghana Centre for Democratic Development, reinforcing the viewpoint of the Political Scientist, asserted that, subsequent to the Public Accounts Committee (PAC) fulfilling its oversight function through hearings, it lacks the capacity to effectively supervise the execution of its recommendations to guarantee adequate accountability. He further iterated that:

> "*the Public Accounts Committee does not have any effective mechanism in place. Their job is to make recommendations, and then the executive or the Attorney General's Department takes over that responsibility*" (Field Note, 2025).

Buttressing this argument, a Political Scientist from the University of Ghana emphatically reiterated the critical notion that relying on the executive branch of government to implement the recommendations put forth by PAC does not, in any significant way, guarantee the establishment of proper accountability mechanisms within the political framework. He elaborated on the legal framework by stating that, in essence, the PAC lacks authoritative control over the procedural

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processes, as its role is primarily limited to lodging complaints with relevant law enforcement agencies and merely inquiring about the progress of these cases in terms of their resolution.

A representative of the Ghana Integrity Initiative also expressed a strong belief that the mechanisms put in place by the PAC have largely been ineffective, as there aren't proper follow-up procedures to ensure that PAC's recommendations have been implemented. He indicated that:

> "*Every assembly is supposed to have an Audit Recommendation Implementation Committee that is to implement the recommendations of PAC. They are supposed to aid with the follow-ups, but many of these assemblies have not set up that committee and then, for that matter, they are not able to do any follow-ups*" (Field Note, 2025).

4.2.3 Lack of a Structured Framework to ensure compliance with PAC's Recommendations.

When respondents were asked about the structured framework of PAC to ensure compliance with its recommendations, many expressed little to no awareness of such a framework. A political scientist from the University of Ghana noted that, in a significant number of instances, the primary action taken by PAC when individuals demonstrate noncompliance with their prescribed recommendations is to escalate the matter by formally referring it to the Attorney-General for further legal consideration and potential action. The representative of the Ghana Centre for Democratic Development, giving credence to the assertion of the political scientist, expressed the view that, usually, the public knows little about the work of the PAC, and all they are fed with in the media is the word "surcharge". He added that:

> "*…usually all we hear and know through the media is that they surcharge people. But as to who follows up after the questioning of people on live TV, we*

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> *don't know. We don't know whether it is the Attorney-General or the newly created OSP or EOCO; we don't know*" (Field Note, 2025)

Another political scientist from the University of Ghana also expressed the opinion that although it is of utmost importance to recognize and appreciate the fact that the 1992 Constitution empowers Parliament with the authority to establish the Public Accounts Committee, which is specifically tasked with the critical function of scrutinizing and examining the audited accounts, it is equally essential to highlight and emphasize the inherent limitation that Parliament faces, as it is unable to transcend or extend its examination beyond the confines of the audited accounts in circumstances where those audited accounts have not yet been formally presented or laid before the distinguished assembly of the august house. He indicated that:

> "…. going beyond this mandate in cases where the audited accounts have not been laid before Parliament means assuming powers that you don't have. Per Article 187(2), it is only the Auditor-General who audits and reports to the Public Accounts Committee of Ghana and those of all public offices. *So, it is only the financial transactions of these Institutions that come under examination in the course of the functions and operations of PAC. So, if the Auditor-General has not laid its reports before Parliament, then PAC cannot act. So, we can see that the implication is that the Constitution limits PACs' work, as it examines reports presented by the A-G only. And the reports from A-G can delay creating a whole lot of backlogs of cases*" (Field Note, 2025).

A representative from Imani Ghana also expounded upon the perspective that the Public Accounts Committee (PAC) is currently facing a significant challenge regarding the accumulation of pending reports that require their attention, which they are unfortunately unable to address promptly, thereby resulting in notable deficiencies in their operational timeline and efficiency. He further queried by adding that "*when they are not able to work within the timeline with their reports, how can they work within the timeline for their recommendations?*"

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4.2.4 Ineffective sanctions for non-compliance with PACs recommendations.

When questions were asked regarding the existence of any legal frameworks or procedural repercussions that could be imposed upon individuals or entities for failing to adhere to the recommendations put forth by PAC, a representative from the current PAC elucidated that the legal statutes embodied within the Public financial Management Act of 2016 (Act 921) in in conjunction with the Audit Service Act of 2000 (Act 584) merely furnish a foundational legal backing for the enforcement of the recommendations issued by the audit bodies and PAC. This endorsement obligates both audit committees as well as MDAs and MMDAs to actively ensure that the recommendations articulated by the Auditor-General and the PAC are duly implemented; however, it is crucial to note that in terms of possessing a robust legal framework that would empower the imposition of sanctions against specific individuals for their failure to comply with these recommendations, PAC finds itself in a position where it must defer to the authority and legal expertise of the Attorney General.

A former member of the Finance Committee, in support of the opinions articulated by a member of the current PAC, also articulated the notion that, because the PAC lacks both the authoritative mandate and the requisite power to enforce compliance or to impose sanctions upon individuals who fail to adhere to the recommendations put forth by the PAC, it becomes imperative for the PAC to depend on the legal expertise and enforcement capabilities of the Attorney General to ensure that its recommendations are taken seriously and acted upon. He also added that:

> "*… In theory or law, there are various procedures, but in practice, sanctions are rarely applied, because it is the government of the day that appoints the AG and the various MCEs and DCEs. The AG, too, doesn't want to prosecute his own party people. From my line of work, you will not see the sanctions being rigorously applied as some of us may wish that it should, yes, so in effect, the sanctions are rarely applied, there are limited prosecution or penalties for non-*

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> *compliance, yes, because many audit report committees are inactive and follow-up by PAC is largely inconsistent, yes, you don't see them doing the follow-up, it's not an everyday thing, yeah, it's not an everyday thing, so that is one thing that we should understand, yes, that's one thing that we should understand, so I can conclude by saying that while legal framework exists, enforcement is relatively weak and also PAC relies more on public pressure and parliamentary oversight than on enforceable penalties*" (Field Note, 2025)

A member of PIAC also articulated that the PAC has no legal backing to sanction individuals for the failure to comply with PAC's recommendations, adding that:

> "*There is no legal backing to punish people for not complying with PAC's recommendations. That is why we are recommending that people should be surcharged. Individuals responsible for the situation should be surcharged and made to pay from their pocket, not from the state*" (Field Note, 2025).

The perspectives expressed by the respondents regarding the absence of a well-defined and organized framework designed to guarantee adherence to regulations and the observed ineffectiveness of the penalties imposed for non-compliance are further substantiated by McGee (2002), who emphatically asserted that it is of utmost importance for any parliament to develop and implement efficient follow-up mechanisms that are crucial in ensuring the proper execution of audit findings and recommendations, which are necessary for the enhancement and optimization of public expenditure as well as the overall administration of governmental functions.

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4.3 The Extent to which MDAs and MMDAs Implement the Recommendations of PAC as Perceived by Key Stakeholders.

The second objective of the study was to ascertain the various perspectives and insights of respondents regarding the extent to which MDAs and MMDAs implement the recommendations of PAC.

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4.3.1 Steps taken by MDAs and MMDAs in Implementing PAC's Recommendations.

When the participants in the study were asked about the procedural measures undertaken by various MMDAs as well as MDAs to effectively implement the recommendations put forth by PAC, a representative from the current PAC meticulously outlined a chronological sequence of actions delineated in both the Public Financial Management Act of 2016 (Act 921) and Audit Service Act of 2000 (Act 584), which collectively articulate the prescribed procedure through which MMDAs and MDAs are required to operationalize the recommendations of the PAC. He elaborated that following the convening of a public hearing by the PAC, coupled with the subsequent issuance of a formal report, the stipulations within the Public Financial Management Act of 2016 (Act 921) impose a legal obligation upon the ARIC of each MDA and MMDA to thoroughly examine the recommendations articulated by both the PAC and the Auditor-General, thereby ensuring that appropriate remedial measures are not only initiated but also that the necessary amendments are executed in a timely and effective manner, following established protocols and standards. He further added that:

> "*Apart from ARIC, every institution, I mean, MDAs and MMDAs are tasked or required to develop an action plan to address the recommendations, such as recovering misappropriated funds, strengthening internal controls or disciplining responsible officers. So, all these are part of the process. And also, reporting progress. Audit committees must prepare and submit implementation status reports to the Auditor-General, Parliament, and also the Office of the President of the Republic*" (Field Note, 2025).

The representative from PIAC, giving credence to the perspective of the current member of PAC, also argued that after receiving PAC's report, there is a review of the specific findings and recommendations from the report by the audit committees of the various MDAs and MMDAs. He posited that:

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> "*issues are matched with the Auditor-General's original observation for clarity. Because there could be an instance where what the Auditor-General may have cited, maybe the internal control of that institution could have already been identified and then solutions could have already been implemented. And then, it could be a work in progress. So, ideally, what will happen is that there should be a matchup. Because we all know that the Auditor-General's reports come s annually. So, probably, maybe the internal audit of that institution may have already identified the problem, and they are trying to resolve it. So, by the time that they appear before the Public Account Committee, probably a lot of work may have been done. So, that disparity or that clarity must be established and then also to look at what the best thing to do. And also, most institutions also develop what they call an action plan*" (Field Note, 2025)

A Political Scientist from the University of Ghana, articulating a perspective in congruence with that shared by the representative of the current PAC and the member of PIAC, also added that the procedures stipulated by the Public Financial Management Act (Act 921) and the Audit Service Act of 2000 (Act 584) have just become a routine for the MDAs and MMDAs as they know that PAC will not be able to follow up, or they are not effective with the implementation of their report recommendations. He indicated that:

> "*they don't take them seriously. They only appear, answer a few questions, and then go back. Apart from the simple issues of providing receipts to cover certain purchases and other things, I don't see any strong steps taken by the MMDAs. You don't hear or see anything till it's another year and the Auditor-General publishes another account, and then PAC comes to do a public hearing that these MMDAs appear again if they are concerned*" (Field Note, 2025)

4.3.2 Non-compliance with PACs' recommendations.

A significant majority of the respondents expressed profound dissatisfaction and disappointment regarding the ongoing and seemingly unyielding tendency of MMDAs and MDAs to disregard and fail to adhere to the well-founded recommendations put forth by the PAC. The participant representing the Ghana Centre for Democratic Development articulated the position that MMDAs

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and MDAs consistently fail to comply with the implementation of PAC's recommendations, suggesting that had these entities actively engaged in the application of PAC's recommendations, there would likely have been a notable reduction in the number of infractions identified and reported by the Auditor-General on an annual basis.

A representative from the IEA, agreeing with the perspective of the representative from the Ghana Centre for Democratic Development, also added that:

> "*there are a lot of instances where MDAs fail to implement the recommendations of PAC. PAC recommends that assemblies should go and put some things in place, and then you see it repeated in the subsequent years. That tells you that they are not serious about the process, because if they ask you to go and implement this, you go, you don't implement it, and it appears in the subsequent reports, you appear, they ask you to go again*" (Field Note, 2025)

The representative from Imani-Ghana further articulated the observation that, in general, Ghanaians exhibit a notable tendency to disregard established rules and directives intended to guide behaviour. Furthermore, he also added that the punitive measures imposed for non-compliance with these regulations and instructions are not sufficiently severe or impactful to deter individuals from continuing to flout these rules and guidelines, thereby perpetuating a culture of rule-breaking within the society. He further added that:

> "*the non-adherence to the instructions is a major concern that we should be worried about*" (Field Note, 2025)

In addition to the aforementioned concern regarding the relatively lenient sanctions, which serve as a significant motivating factor for the observed non-compliance with the recommendations put forth by PAC, the political scientist affiliated with the University of Ghana further elucidated the notion that the apparent inadequacy in the enforcement of established rules and regulations within the Ghanaian context also plays a substantial role in exacerbating the stark non-compliance with

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the recommendations issued by the PAC. He emphasised that this lack of stringent enforcement mechanisms not only undermines the effectiveness of the PAC's recommendations but also fosters an environment where accountability is diminished, thereby discouraging adherence to governance protocols. He noted that:

> "*the non-compliance of PAC's recommendations is as a result of the shared disrespect and disregard by these civil servants for what they do. Hmm. They have a system where people don't enforce. The enforcement of almost every rule, every law in this country is not followed to the letter. You don't get the enforcement officers, you know, do their job very well*" (Field Note, 2025)

Furthermore, the former member of PAC also reiterated the assertion that the increasing prevalence of non-compliance with the recommendations by PAC can be attributed significantly to the evident absence of a robust and effective supervisory role being exercised over MMDAs and MDAs. He noted that

> "*because the primary duty of a Member of Parliament is to make laws and to some extent try and bring developments to their locality in the Ghanaian context, and the absence of permanent staff for PAC, how do we know that these MDAs and MMDAs have actually implemented these recommendations of PAC? Nothing shows, no supervision and the same infractions keep occurring year in year out*" (Field Note, 2025).

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4.3.3 The Effect of Political Interference on the Implementation of PAC's Recommendation.

The empirical data gathered present a clear and unanimous consensus among respondents, indicating that political interference has been inimical to the implementation of PAC's recommendations. A representative from the Ministry of Justice and Attorney General articulated the notion that the overwhelming prevalence of partisanship has been a significant impediment to the establishment of accountability within the political landscape of Ghana, given that certain

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recommendations by PAC tend to be at odds with the prevailing stances and decisions of various political factions, which consequently results in these political entities engaging in strategic manoeuvring or scheming to ensure that their base or grassroots remain satisfied and that their financial backers do not express discontent or dissatisfaction with their political actions or decisions.

The participant from PIAC expressed the view that PAC's recommendations are not implemented largely due to partisan interferences. He added that:

> "*when your political party is in power, you are hardly sanctioned. The political parties feel that if they allow them to be sanctioned, it is going to affect their votes in the party, or it is going to affect the number of people voting for them. So, obviously, they will not enforce most of the rules that have been recommended by the Public Accounts Committee. So, to a large extent, the excessive partisanship is not helping*" (Field Note, 2025)

The representative from the Ghana Anti-Corruption Coalition claimed that the MMDCEs at the various MMDAs are all politicians and, as such, his/her fellow politicians won't give them up, especially if their political party is in government. He also iterated that:

> "*so if somebody is fingered as a person who has misconducted himself in his office in terms of management of funds, and the person is a politician, normally don't forget that politicians cover themselves. So, if they don't want to expose him, then that means the matter will not go far, and this thing is against accountability in the first place*" (Field Note, 2025)

The viewpoints articulated by the respondents in this study is corroborated by the scholarly work of McGee (2002), who posited the compelling argument that the fundamental cornerstone underlying the effective functioning of PAC lies in the strict adherence to a non-partisan framework by its members as they diligently engage in the execution of their responsibilities and obligations.

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4.4 Challenges that Affected the Performance of PAC During the Period Under Review.

The third objective of the study was to ascertain the various perspectives and insights of respondents regarding the challenges that affected PAC's performance during the 7th Parliament of the Fourth Republic.

4.4.1 Institutional Challenges facing PAC.

It is imperative and immensely insightful to emphasise that all respondents acknowledged and validated the notion that PAC faces numerous institutional challenges that impede their course of work.

Inadequate Logistics and Resources

It is particularly significant to highlight that a current member of PAC expressed the viewpoint that the functioning and overall effectiveness of the PAC's operations are substantially hindered and obstructed by a severe lack of adequate logistical support and essential resources necessary for the successful execution of its duties. To him;

> "*the work of PAC is such that they cannot just sit down in Accra and call for people to report to Accra. They need to go there, to other parts of Ghana. So, if they want to travel to the municipal district offices, it's a challenge. So, logistics is one, and the vast nature of the country makes it difficult. So, we have to visit every district, every metropolis and every municipality. That obviously is a challenge. One, we are members of Parliament, and we have to be in Parliament. So, we have to also perform our committee duties, visit all these districts and metropolitan assemblies and municipal assemblies. It's a challenge, one. So timing, logistics, resources, transportation, the nature of our roads, all challenges to the effective discharge of their duties*" (Field Note, 2025).

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Delayed Audit Reports

A representative from the Institute of Economic Affairs emphatically and unequivocally reiterated the critical perspective that the prolonged delay in obtaining the report from the Auditor-General imposes substantial limitations on the operational efficacy of the Public Accounts Committee (PAC), as this situation not only generates a multitude of backlogs but also compels various chairs of the PAC to engage in the review and analysis of issues that transpired during the tenure of their respective governments. He also indicated that:

> "*as I said earlier on, delay in Auditor General's report, yes, of course. As I cited earlier, you see, the PAC does face delay in receiving the Auditor General's report and this has a significant impact on the oversight role that the PAC may want to play. This could also, the impact could be felt, for example, one delay in hearing. When audit reports arrive late, PAC cannot conduct timely public hearing. What are they even going to do as a source document? Because don't forget that the Auditor General's report is the primary document or is the source data that PAC actually relies on. So, if the documents arrive very late, definitely, you don't expect that PAC's hearing should happen before. So, I mean, the whole thing is really frustrating, yes, it's really frustrating. Now, this means financial irregularities may go undressed for years, allowing issues to worsen or be covered up*" (Field Note, 2025).

The Political Scientist from the University of Ghana's Department of Political Science also indicated the significant concern that the protracted delay in the dissemination of audit reports by the Auditor-General results in a profound loss of relevance and currency, which consequently necessitates that the Public Accounts Committee (PAC) is compelled to engage in the review of reports that are no longer timely or pertinent, thereby severely diminishing both the overall efficacy and the substantive impact of the work undertaken by the PAC in the realm of public financial accountability. He added that:

> "*the effectiveness of PAC isn't visibly seen because of the late submission of the audit reports from the Auditor-General. Sometimes, and I know for a fact that*

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> *PAC has to deliberate on reports which are about 2, 3 years old. Do you know what can happen in 2 years? A lot can happen and can change. And funny thing is that sometimes, I should say most of the time, the people mentioned to have embezzled money would have left their posts, either have been promoted or they are dead now*" (Field Note, 2025)

4.4.2 Political Interference.

The aggregated views of all respondents reveal that a major impediment inhibiting the performance of PAC has been political interference. The participant from the IEA posited that the operational efficacy and overall performance of the PAC are invariably subject to a multitude of influences, which encompass both external pressures exerted by outside entities and internal dynamics, as well as the interventions of prominent public figures whose actions and decisions can have substantial ramifications on the committee's effectiveness.

A respondent from the Imani-Ghana indicated that;

> "*Yes. There's political interference. As I indicated earlier, the pressure from external pressure from political figures high high-profile figures, on the committee chair, especially, to relax on certain issues. It's a major challenge of the committee. And I indicated that at a point in time, the committee chair revealed that to us, that there's so much pressure on them to consider some people. So if we're able to succumb to this kind of pressure, then, realise that it will impact on the work of the committee. We'll not get the quality of work that we want. Then we'll be wasting resources to let the committee sit, and then we don't get the needed results*" (Field Note, 2025).

A representative affiliated with PIAC expressed his profound lamentation regarding the escalating prevalence of political interference that seems to pervade virtually every facet of governance and societal functioning in Ghana. Furthermore, he articulated that even the former Auditor-General, Mr. Yaw Domelevo, was unfortunately not exempt from this troubling trend, particularly when he

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endeavoured to investigate certain discrepancies related to financial figures associated with the administration of the preceding government.

Corroborating this perspective shared by a respondent from PIAC is the viewpoint of a respondent from Ghana Anti-Corruption Coalition, who posited that:

> "*Yes, of course, there are. And I believe that there is this strong hegemony in our Parliament, where you realise that there are some people who are parliamentarians, who probably have issues with their MNBCs. You understand? Yes. Now, they will make sure that everything is implemented or set to the latter in terms of findings. Now, if I don't have any issues with my MNDCE, if something comes, we all wrap our shoulders at the same time. You understand? Yes. Mind you, the MP who is part of the Public Accounts Committee is also part of the Assembly, per the laws. So, you can just imagine what will happen*" (Field Note, 2025)

4.4.3 Capacity Constraints Hindering the Performance of PAC

A former member of PAC eloquently expressed the perspective that the overall efficacy and operational performance of the PAC are significantly obstructed and impeded by various capacity deficiencies, including, but not limited to, a lack of essential technical expertise and a shortage of permanent personnel who possess the requisite skills and knowledge necessary to ensure the organisation's success and sustainability in achieving its objectives. He further added that:

> "*yeah, we lack capacity in the PAC. You take a look at us, most of us are not financial or audit professionals. Yet, we are expected to interrogate complex audit reports. This weakens the depth and quality of oversight. So let the right people do the job. Recruit qualified people into that committee*" (Field Note, 2025)

A current member of PAC also articulated the concern that the committee is significantly deficient in the presence of a specialised technical team comprised of qualified accountants, experienced auditors, and proficient legal experts whose primary function would be to provide essential support

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to the committee members engaged in conducting reviews and hearings, which impacts the accuracy and comprehensive depth of their analytical assessments and evaluations. To him;

> "*The committee secretariat is understaffed, leading to delays in preparing reports, conducting follow ups and organising gearings. There is also a lack of continuous training for members to keep up with evolving public financial management standards and audit oversight. Frequent turn-off of MPs means PAC loses institutional memory and continuity, especially when experienced members are not re-elected*" (Field Note, 2025)

A participant from the Department of Political Science, University of Ghana, expressed the view that the criteria for the selection of members of PAC are problematic, as the various political parties do not select members based on their expertise, which would go a long way to help the committee. He further added that:

> "*you look at the criteria for the composition of the committee. The party caucuses choose. So there are many instances where many of the committee members do not have the requisite knowledge to be in that committee. Yeah, you may say that, what if there isn't any accountant who was elected as an MP? Yeah, that's both possible and impossible. Definitely, there will be. But in most instances, like I am talking about, you will see all the accountants and people with a finance background pushed mainly to the finance committee, while only a few are pushed to the PAC. That isn't helpful*" (Field Note, 2025).

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4.5 DISCUSSION OF RESEARCH FINDINGS

4.5.1 Research Objective 1: To assess the formal mechanisms put in place to implement the PAC recommendations.

In the preceding sections, it is evident that there exist various mechanisms employed by PAC to diligently oversee and monitor the effective implementation of the recommendations that it has put forth. One of the primary mechanisms that is used by PAC is the Audit Report and Implementation Committee (ARIC), which serves a crucial role in the accountability process; this

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committee is, according to the stipulations outlined in the Public Financial Management Act (Act 921), mandated to be established within every MDA as well as MMDA. This particular committee functions as an essential mechanism through which the PAC can ensure that its reports are not only acknowledged but also effectively acted upon, thereby facilitating the monitoring of the implementation process. Furthermore, an additional mechanism that is employed by the PAC is a stipulation within the Public Financial Management Act (Act 921), which imposes a requirement upon the Principal Spending Officer of every MDA and MMDA to diligently submit comprehensive reports to both the Minister of the respective designated ministry and the Auditor-General. Nevertheless, it is imperative to note that despite the existence of these mechanisms, they have exhibited a significant degree of ineffectiveness or inadequacy, as they have not demonstrably contributed to the enhancement of public accountability within the context of Ghana. While these mechanisms are ostensibly in place for the purpose of upholding accountability, their practical impact has been limited, raising questions about their design and functionality.

These assertions of respondents are corroborated by Onumah and Yao Krah (2012), who posited that the observed ineffectiveness of the various mechanisms employed by PAC in the execution of its recommendations can largely be attributed to a significant deterioration of the Audit Report Implementation Committee concept. Also, the failure of successive governments to establish the Financial Administration Tribunal after 12 years of the passage of the Financial Administration Act, 2003 (Act 654), which provides a pragmatic framework and related sanctions for non-enforcement of PAC recommendations, has led to the continuous ineffectiveness of the mechanisms used by PAC to monitor the implementation of its recommendations (Appau & Anku-Tsede, 2015). Dauda et. al (2020) asserted that the depreciating levels of accountability in Ghana

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can be attributed to the ineffective mechanisms used by PAC to monitor the implementation of its recommendations.

Earlier studies by scholars such as Hedger and Blick (2008) revealed that to achieve a more effective PAC, it is not merely adequate to accept the recommendations put forth by the PAC, but it is crucial to emphasize the necessity of putting these recommendations into practice, and for the government to recognize and acknowledge that its actions are subject to scrutiny and oversight in this regard. However, the study revealed that the inadequacies inherent in the mechanisms used by PAC to effectively monitor and ensure the implementation of its numerous recommendations can be attributed to the deficiency of a well-defined and structured framework that is necessary to enforce compliance with its various recommendations. This critical absence of statutory powers, which would allow the PAC to extend its authority beyond the mere scrutiny and examination of the audited accounts that are meticulously prepared and presented by the Auditor-General, to include the ability to impose penalties on individuals who fail to adhere to or demonstrate blatant non-compliance with the mandated recommendations, has, over the years, significantly contributed to the ineffectiveness and inefficiency of the PAC in fulfilling its intended role and purpose.

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Additionally, the lack of a comprehensive and well-established legal framework that would empower the Public Accounts Committee (PAC) to impose appropriate sanctions against particular individuals who fail to adhere to the recommendations put forth by the PAC has significantly contributed to the ongoing issue of persistent non-compliance with the directives issued by the committee. The Public Management Act of 2016 (Act 921) alongside the Audit Service Act of 2000 (Act 584) provides a certain degree of legal authority to PAC and other auditing bodies, thereby enabling them to enforce the recommendations they propose; however, when the matter

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shifts to the imposition of sanctions on individuals found to be non-compliant, PAC is compelled to rely on the jurisdiction and legal acumen of the Attorney General, who ultimately holds the discretion to decide whether or not to initiate legal proceedings in a court of law. Thus, this reliance on external authority not only undermines the efficacy of the PAC's recommendations but also perpetuates a cycle of non-compliance, as individuals may feel emboldened to disregard the PAC's directives, knowing that the consequences of their actions are contingent upon the decisions of another party.

The viewpoints expressed by the respondents align closely with the findings of Afadzinu et al. (2024), who articulated that there is a clear lack of consequences for non-compliance and mechanisms for monitoring and follow-up on the implementation of audit recommendations. This underscores a critical gap in Ghana's accountability framework, suggesting that without the imposition of tangible consequences for deviations from prescribed protocols, as well as robust mechanisms to ensure thorough oversight and evaluation of adherence to audit directives, the integrity of the overall compliance process is severely compromised.

4.5.2 Research Objective 2: To assess the extent to which the PAC's Recommendations have been implemented by the Management of Various Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs) as perceived by Key Stakeholders.

To commerce, it is of paramount importance to acknowledge the significant legislative frameworks established by the Public Management Act of 2016 (Act 921), alongside the Audit Service Act of 2000 (Act 584), which collectively delineate a systematic and chronological process that must be

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adhered to by both MDAs as well as MMDAs in their endeavour to effectively implement the recommendations put forth by PAC. This prescribed sequence not only mandates a legal duty on the part of the Audit Report Implementation Committee (ARIC) within each MDA and MMDA but also necessitates a comprehensive and meticulous examination of the recommendations articulated by the PAC as well as those provided by the Auditor-General. The ultimate aim of this chronological sequence is to ensure that PAC's recommendations are not only scrutinised but also practically executed promptly.

Nevertheless, it is crucial to acknowledge that the aforementioned procedures have, over time, transitioned into a mere "routine" for numerous MDAs and MMDAs, which has led to a persistent and troubling trend where these entities consistently exhibit a failure to adhere to the implementation of the recommendations put forth by PAC. This situation has ultimately culminated in a gradual yet discernible increase in the frequency and severity of infractions that have been identified and subsequently reported by the Auditor-General on an annual basis, illustrating a concerning lack of accountability and compliance within these governmental bodies. Also, there exists a significant deficiency in the rigorous enforcement mechanisms that are essential for guaranteeing adherence to the recommendations that have been articulated and disseminated by PAC. This widespread phenomenon of non-compliance with the directives put forth by the PAC is further intensified by the glaring lack of a robust and effective supervisory framework that is necessary to oversee the operations and activities of both MDAs as well as MMDAs.

The findings of this study concur with the study of Andrews (2010), whose study found that despite the presence of established laws and systematic processes within the framework of African Public Financial Management (PFM) systems, these regulatory measures seldom translate into

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meaningful changes in actual behavioural practices. That is to say, while there may have been notable advancements in the formulation of legislation and procedural guidelines, the crucial aspect of effective implementation remains significantly lacking and has not yet reached a satisfactory level of enhancement or efficacy (Andrews, 2010).

In a related context, it was the consensus among the respondents that the pervasive nature of political interference has, in fact, manifested itself as a malignant force that has severely undermined the prospects for sustainable development within the nation of Ghana, and it is crucial to note that PAC has not remained unscathed by this detrimental phenomenon. A considerable number of the recommendations put forth by the PAC have not been able to find effective implementation in practice, largely due to the obstructive nature of political interference, as it often occurs that many of these recommendations stand in stark opposition to the entrenched positions and decisions taken by the various existing political parties, thereby hindering progress.

These assertions of the respondents are consistent with the findings of Dauda et al. (2020), whose findings revealed that despite the ostensibly well-intentioned rationale behind the decision to appoint the chair of PAC from the ranks of the opposition – aimed at fostering a heightened degree of autonomy and independence within the committee – there exists a persistent pattern of excessive politicization that has pervaded the operations of the PAC, both internally within the committee dynamics and externally in the manner in which it administers sanctions against individuals who fail to adhere to the recommendations of PAC. Furthermore, the findings underscore a troubling paradox wherein the intended objective of enhancing impartial oversight is undermined by the very political influences that the committee was meant to transcend. Thus, it becomes increasingly evident that the politicisation of the PAC not only hampers its ability to fulfil its mandate

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effectively but also raises critical questions regarding the overall accountability mechanisms in place within the governmental framework.

4.5.3 Research Objective 3: To examine some of the Challenges facing the PAC and how it can be addressed to ensure effective public financial management in Ghana.

The results undeniably illustrated that PAC faces a multitude of challenges, among which several are rooted in the very frameworks and structures of institutions that govern and influence its operations.

From the discussions under this objective, it has become increasingly evident that PAC is beset by a myriad of institutional challenges, among which the most prominent are the inadequacies in logistics and resources, coupled with the persistent issue of delayed reports that significantly hinder its operational capabilities. The findings that emerged from this in-depth analysis unequivocally indicated that the PAC is considerably deficient in the essential logistics and resources that are imperative for the successful execution of its critical functions, thereby compromising its overall effectiveness in fulfilling its mandate. Furthermore, the recurrent delays in the issuance of audit reports have emerged as a significant limitation, serving to detrimentally impact the operational efficiency of the PAC, as timely reporting is crucial for maintaining accountability and transparency in financial governance.

Undoubtedly, Hedger and Blick (2008) espoused that the absence of adequate logistics, insufficient resources, and a shortage of qualified personnel constitute one of the greatest constraints on the effectiveness of PAC in many developing countries. Ofori-Mensah and Rutherford (2011) asserted that although Ghana's PAC receives a financial allocation that is equivalent to that of other

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committees operating within the same governmental framework, it is crucial to underscore the fact that such funding is insufficient to adequately support the extensive range of responsibilities that the PAC is tasked with, responsibilities that far exceed those of its counterpart committees. The respondents' perspectives greatly supplement and support the scholarly opinions of eminent scholars such as Gyimah Boadi (2002), Hedger and Blick (2008), Lindberg and Yongmei (2008), and Sakyi (2010) who collectively have consistently expressed the notion that Ghana's Public Accounts Committee functions ineffectively, primarily attributable to the inadequate provision of robust technical support that is essential for the effective functioning of the committee.

Again, the findings once again illustrated that the pervasive issue of political interference significantly obstructs not only the operational efficiency but also the overall performance of PAC in a pronounced manner. Such interference, which arises from a confluence of both external and internal pressures, along with the interventions by notable public figures, has resulted in considerable consequences that detrimentally affect the committee's ability to fulfil its crucial oversight responsibilities effectively. The research findings elucidated that the experiences and subsequent removal of the former Auditor-General, Mr. Daniel Yaw Domelevo, serve as a pertinent illustration of the disturbing trend characterised by the increasing incidence of political interference within institutional frameworks. Furthermore, the study found that there seems to be a notable and concerning absence of both political will and a genuine commitment from the executive branch of government, which appears to significantly hinder the effective implementation of crucial financial legislation that is necessary for maintaining economic stability and accountability. This particular observation is vividly illustrated by the rather indifferent and lackadaisical demeanour exhibited by the Attorney-General, who has demonstrated a troubling

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reluctance to proactively initiate prosecutorial charges against individuals who have engaged in financial malpractices.

Finally, the findings have conclusively demonstrated that the overall efficacy and operational performance of PAC is significantly impaired and severely constrained by various capacity-related deficiencies, which include, but are not limited to, the critical shortage of indispensable technical expertise, as well as the glaring absence of a stable and permanent staff comprising individuals who possess the essential skills, knowledge and competencies that are absolutely necessary to guarantee the successful functioning and ultimate achievement of the committee's objectives and goals.



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CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.1 INTRODUCTION

This chapter presented a summary of the findings derived from the preceding chapter. The key findings were derived by juxtaposing the data collected from the respondents with the existing body of literature on the subject matter. In examining the effectiveness of PAC, neutrality and professionalism were maintained throughout the data collection and analysis, allowing participants' perspectives to guide meaning rather than imposing preconceived views. A well-founded conclusion is reached, which will then establish the foundation for a general understanding and recommendations. The chapter also provides recommendations for addressing various topical issues relevant to the institutions and authorities. These recommendations aim to enhance the effectiveness of PAC in promoting public accountability in Ghana's Fourth Republic.

5.2 SUMMARY OF FINDINGS

The general objective of the study was to evaluate the effectiveness of PAC in enhancing public accountability, with a particular emphasis on tracking PAC reports to verify the degree of compliance with PAC recommendations based on the A-G's reports. The study adopted a qualitative research design to achieve this general objective, gathering data from participants through semi-structured interviews. The key findings, which were rigorously generated in response to the research questions specified at the study's inception, are summarised and synthesised in this chapter.

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The key findings have been summarised and presented under various thematic headings. These thematic headings were created based on the research questions, which were in turn derived from the study's objectives.

5.2.1 To what extent did the Public Accounts Committee provide the mechanisms for the implementation of its recommendations?

The study revealed that there are various mechanisms used by the PAC to oversee and monitor the effective implementation of the recommendations that the PAC issues. One of these mechanisms is the Audit Report and Implementation Committee (ARIC). The PFM Act (Act 921) mandates the ARIC to be created in every MDA and MMDA. One of the functions of ARIC is to track the progress of the implementation of the A-G and PAC's recommendations. The other mechanism used by PAC to monitor the implementation of its recommendations is a stipulation in the PFM Act (Act 921), which mandates the Principal Spending Officer of every MDA and MMDA to submit comprehensive reports to both the Minister of the designated ministry and the Auditor-General.

Notwithstanding the presence of these mechanisms, the study further established that these mechanisms have proven to be predominantly ineffective, as they have not significantly facilitated the improvement of public accountability in Ghana. The persistent ineffectiveness of the mechanisms employed by PAC to oversee the execution of its recommendations can be attributed to the inability of successive governments to establish the Financial Administration Tribunal, more than a decade after the enactment of the Financial Administration Act, 2003 (Act 654).

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The study also established that the increasing non-compliance with PAC's recommendations is a result of the absence of a well-defined, structured and statutory power that would empower the PAC to extend its authority beyond mere oversight and analysis of audited financial statements. This framework would ideally encompass the capability to impose sanctions on individuals who either fail to comply with or openly disregard the PAC's recommendations.

The study found that the Public Accounts Committee's (PAC) reliance on the jurisdictional authority and legal expertise of the Attorney General, who ultimately holds the discretionary power to determine the initiation of legal action in court, has diminished the efficacy of PAC's recommendations. This dependency has also engendered a detrimental cycle of non-compliance, as individuals may feel incentivised to flout PAC's directives, cognizant that the repercussions of their actions are subject to the determinations of an external authority rather than PAC itself.

5.2.2 To assess the extent to which the PAC's recommendations have been implemented by the management of the various Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs) as perceived by key stakeholders.

The study underscored that the Public Financial Management Act (Act 921), alongside the Audit Service Act of 2000 (Act 584), collectively delineate a systematic and chronological procedure that both MDAs and MMDAs are obligated to follow to effectively actualise the recommendations proposed by the Public Accounts Committee (PAC). However, the study further revealed that these systematic procedures, as seen in the PFM Act (Act 921) and the Audit Service Act (Act 584), have gradually devolved into a mere "formality", resulting in the ongoing disregard for the PAC's

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recommendations by these entities. This has ultimately led to a notable escalation in both the frequency and severity of violations that the Auditor General continues to report annually.

The study also revealed that the Public Accounts Committee, a crucial body responsible for overseeing governmental expenditures and ensuring accountability, has not been insulated from the detrimental and widespread occurrence of political interference, which often undermines its effectiveness. A significant proportion of the recommendations put forth by the PAC, which are intended to enhance transparency and efficiency within public financial management, have regrettably not been implemented with the necessary rigour, primarily due to the obstructive exertion by political entities and their vested interests.

5.2.3 To examine some of the challenges facing the PAC and how it can be addressed to ensure effective public financial management in Ghana.

The study revealed that the Public Accounts Committee is profoundly hindered by a plethora of institutional challenges that significantly impede its operational capabilities. Among the most salient of these challenges are the glaring inadequacies concerning logistics and the allocation of necessary resources, which are vital for the committee's effective functioning. PAC is markedly lacking in the fundamental logistics and resources that are indispensable for the successful realisation of its pivotal functions, which, as a direct consequence, severely undermines its overall efficiency and efficacy in fulfilling its mandate. Consequently, this situation raises pressing concerns regarding the committee's ability to operate optimally and achieve its intended outcomes in the context of public financial accountability and oversight.

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The study also identified that the persistent and often recurring delays associated with the issuance of audit reports are a significant limitation, affecting operational efficiency.

The study revealed a seeming absence of both political will and genuine commitment emanating from the executive branch, which appears to serve as a substantial obstacle to the effective enactment of essential financial legislation fundamental to promoting accountability within the financial system. This is strikingly exemplified by the rather apathetic and lackadaisical attitude displayed by the Attorney General's office, which has regrettably shown a disconcerting unwillingness to take proactive measures to initiate prosecutorial actions against individuals implicated in various forms of financial wrongdoing and malpractice.

5.3 CONCLUSION

Based on the above, the study makes the following conclusions.

Firstly, the study indicated that the Public Accounts Committee (PAC) has demonstrated a considerable degree of ineffectiveness in its fundamental objective of enhancing and enriching public accountability, particularly in light of the alarming and growing persistence of continued non-compliance with the recommendations put forth by the PAC.

Secondly, the study also indicated that the formal mechanisms put in place in Ghana's financial framework, such as Audit Reports and Implementation Committee (ARIC), to implement the recommendations of PAC have been ineffective. The deficiency of these formal mechanisms can largely be attributed to the failure of successive governments to establish the Financial Administration Tribunal and the absence of statutory powers by the PAC to sanction individuals who either fail to comply with or openly disregard the PAC's recommendations.

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Thirdly, the study also established that PAC's recommendations have consistently not been implemented to the fullest by the various Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs). The decreasing rate of implementing PAC recommendations is evident in the increasing number of infractions reported in the various annual audit reports from the Auditor-General.

Finally, the study indicated that PAC faces a myriad of institutional challenges, including inadequate logistics and resources, as well as persistent and recurring delays in the issuance of audit reports. Additionally, the lack of political will on the part of the Attorney General's office to take proactive measures and initiate prosecutorial actions against those implicated in various forms of financial wrongdoing and malpractice has continually undermined the promotion of accountability in Ghana.

5.4 RECOMMENDATIONS

Based on the findings and conclusions, the following recommendations are proposed to enhance the effectiveness of PAC in ensuring accountability and promoting healthy public financial management in Ghana's Fourth Republic.

First, the study recommends the revision of the existing framework governing the mandate of PAC to give it the authority to impose sanctions on culprits. This would serve as a deterrent against non-compliance, on both individuals and institutions that demonstrate a failure to adhere to the recommendations delineated by the PAC.

Secondly, the need for the legislative branch of government to formally establish a systematic approach for the regular submission of periodic status reports concerning the progress and

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adherence to the implementation of PAC recommendations. This initiative will facilitate a more straightforward process of identifying and ascertaining which Ministries, Departments, and Agencies (MDAs), as well as Metropolitan, Municipal, and District Assemblies (MMDAs), have not complied with the directives issued by the PAC.

Secondly, PAC must be equipped with adequate resources and logistical support. Adequate logistical support and resources, in terms of both fiscal and human resources, will enable PAC to conduct regular sittings and hearings across the country. The presence of skilled staff will also help members who may not be financial experts to interpret complex audit findings. Also, providing adequate funding to PAC will make it less susceptible to resource constraints that could weaken its oversight function, thereby fostering citizens' trust in parliamentary accountability.

Finally, PAC should consistently undertake comprehensive and systematic capacity-building initiatives for both its members and the support staff who assist them in their functions, with the ultimate goal of ensuring that they are capable of providing effective and rigorous oversight in their operations. The significance of this capacity building cannot be overstated, as it serves to equip the members of the committee with the essential technical skills, in-depth knowledge, and critical competencies that are necessary for them to thoroughly scrutinise public finances, accurately interpret and analyse audit reports, and hold public officials accountable for their actions and decisions. Such capacity-building efforts can be implemented through a variety of mechanisms, including but not limited to targeted training sessions, professional skills enhancement programs, developmental workshops, and opportunities for academic study that can broaden their understanding and expertise in relevant areas. Thus, the establishment of a robust framework for capacity building is imperative, as it not only empowers committee members and

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staff but also enhances the overall efficacy and integrity of the oversight process within the realm of public finance management.



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