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Systematic Literature Review of Audit Irregularities in Ghana's  
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## Systematic Literature Review of Audit Irregularities in Ghana's Public Sector

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### Abstract

**Purpose:** This paper seeks to carry out a systemic literature review on audit irregularities in the Ghanaian public sector, which highlights four thematic areas, institutional and governance failures, auditor capacity and ethical standards, internal controls and risk management, and accountability, transparency, and public involvement.

**Methodology:** The paper utilized systemic literature review (SLR) approach to evaluate critically, integrate, and analyze already published studies in contents about audit irregularities in Ghana public sectors using empirical and conceptual studies. The searchers methodology was reflected in a search of scholarly articles both peer-reviewed journals and institutional repositories utilising electronic databases. An inclusion criteria were formulated with respect to articles published in 2004 to 2025, in English, and address Ghana or the African countries.

**Findings:** It was found that audit irregularities in Ghana in its political system are fueled by political interference, weak institutional structures, lack of a strong audit independence, and the lack of technical capacity. The internal control systems tend to be incomplete or not working and the lapses in ethical standards of audit professionals further dilute the accountability to the people. Technological innovations and reforms in the ways of public financial management have been promising solutions but it has been evenly deployed.

**Unique Contribution to Theory, Policy and Practice:** These conclusions discourage the fact that there is an immediate necessity to reform the audit process in the Ghanaian public administration on a system-wide basis. Real solutions are strengthening institutional independence of the audit organizations, improving auditor education and ethical behavior, adding digital instruments to audit practice, and introduction participatory governance to facilitate accountability. The study offers a point of reference to policymakers, audit institutions, and development partners for improving governance and financial integrity.

**Keywords:** *Accountability, Auditor Ethics, Audit Irregularities, Governance Failures, Public Sector Audit*

## 1. INTRODUCTION

In Ghana, the public sector witnessing audit irregularities has remained a major challenge to financial administration, transparency and the delivery of services. These abnormalities encompass, poaching, unauthorized spending, lapse in financial releases, as well as mismanagement of funds. The reports of the Auditor-General used over the years have consistently established an issue on pervasive deficiencies in the audit procedure as well as the implementation of the audit recommendations. These are reoccurring problems that show the weaknesses of structures of institutions charged with the responsibility of ensuring accountability to the people. Such malpractices undermine people trust when they are not addressed and in the end they hamper socio-economic growth. New forms of academic literature indicate that such audit aberrations are representative of institutional and governance failure at large. Agyemang, Ohalehi, and Mgbame (2023) state that although there are reforms, occupational frauds occur because of the weaknesses in structure and the lack of ethics culture of audit institutions. Besides, the audit ineffectiveness, as defined by Oppong and Fofack (2023), is attributable to the lack of follow-up procedures and capacity shortages in such crucial spheres of life as healthcare. As much as the technical aspects of auditing have been addressed in terms of legislation and digitization many factors tend to be overlooked which include aspects of auditor independence, political will, and enforcement culture.

The audit anomalies literature in Ghana is disjointed as it is of a technical nature and in some cases it targets a sector and does not give the interplay of events that drive the problematic areas. Evidence to this can be seen in the fact that although Abdulai, Salakpi, and Nassè (2021) explore the issue of internal audit and financial reporting in the university setting, or Denny et al. (2024) study the role of audit machineries on the procurement practices, there is no holistic analysis looking at the institution, its operation, and society as a perspective. This gap is important to address, mostly because Ghana is going through financial reforms and aims to achieve international transparency and governance levels. In this systematic literature review, the researcher attempts to summarize evidence in thematic areas that have become known to the existing research. One of the areas that are critical is the institutional and governance failures of the audit system. Afadzinu, Nemeth, and Andras (2024) underscore the importance of lack of coordination between the supervisory firms, political influence, and institutional mandate gaps leading to rent space of mismanagement of funds. In the same sense, Tetteh and Agyenim-Boateng (2021) state that factors such as institutional pressure have generally inhibited the capacity of the auditors to pursue accountability, especially when conducting audits on sustainable development. The second major theme is audit capacity, competence and ethics of auditors. Ghana Internal auditors are usually ill equipped, with no essential training and ethical background to be able to



perform their job with good effect. Research by Aikins, Mensah, and Kumi-Kyereme (2022) and Abdulai et al. (2021) indicates the existence of poor morale among auditors, the lack of independence, and sufficient opportunities to develop professionally. Such limitations make it difficult to identify and disclose irregularities by the auditors in an objective and exhaustive manner.

Audit irregularities are also worsened by weak internal control systems and poor use of risk management. Quampah, Salia, and Fusheini (2021) argue that local government institutions in Ghana usually lack efficient mechanisms of control, and the fact that they are vulnerable to financial mismanagement still exists. As Owusu and Owusu-Boateng (2023) provide, there is only inconsistent application of the available tools when it comes to audit tools, which are not implemented in line with the larger business risks management plans. Lastly, there is unaddressed accountability and transparency in the field of public sector in Ghana. Maama and Marimuthu (2020) explain that the external audits are in most cases not followed by any consequential penalty or exposure, reducing even their deterrent nature. According to Gasela (2022), the involvement of citizens in the process of being audited can enhance compliance though little involvement of the citizens is evident in Ghana. Moreover, some more recent inventions, as blockchain-enabled audits accounted in the article by Celestin and Gidisu (2025), have potential in augmenting transparency and need political will and institutional preparedness to be deployed efficiently. Finding in this review will therefore merge results on these four thematic areas to give an overall picture of audit anomalies in the Ghanaian public sector. This is in an attempt to inform a policy, reinforce institutional structures, and aid the progression of transparent and accountable protective public financial management system.

## 2. METHODOLOGY

The paper utilized systemic literature review (SLR) approach to evaluate critically, integrate, and analyze already published studies in contents about audit irregularities in Ghana public sectors using empirical and conceptual studies. This was aimed at identifying some important areas in the form of institutional and governance failures, competence and ethics of audit firms, internal control systems, risk management practices and accountability and transparency in the audit process. A thorough search of the literature was done and based on the structured protocol that helps to select the literature that is relevant and of high quality in the situation of Ghana and other similar developing countries.

The searchers methodology was reflected in a search of scholarly articles both peer-reviewed journals and institutional repositories utilising electronic databases eg Emerald Insight, ScienceDirect, ResearchGate, Academia.edu, Semantic Scholar, Wiley Online Library, Springer,

Taylor & Francis and Google Scholar. The search strategy adopted Boolean searches and popular phrase searches such as, audit irregularities in Ghana, internal control in the public sector, competence of auditors in Ghana, governance and auditing, transparency in financial auditing, risk management in public audit level and the public participation in auditing system. Open access resources as well as subscription resources were searched so that scholarly resources could be comprehensively availed. An inclusion and exclusion criterion was used to make the research relevant and rigorous. The inclusion criteria were formulated with respect to articles published in 2004 to 2025, in English, and address Ghana or the African countries where the audit systems can be applied. The studies were incorporated in case they were based on public sector audit systems, audit institutions, internal control, accountability, governance structure or auditor ethics. Articles devoted only to the sphere of the private sector, non-English works, that were not in Africa, and those that did not have complete texts available were excluded.

The first search resulted in 150 articles. The number of 80 was left after the abstract review, excluding the duplicates and counter-related topics. Thereafter, an in-depth full-text analysis has been done to judge the quality of the methodology, its theme consistency, and the applicability in the Ghanaian context of the public sector. Going by this quality screening, a total of 59 articles were retained to analyze in details. The excluded studies were not empirically-based and methodologically not clear or were too far off contextually, to be used in advising the audit environment in Ghana.

A thematic synthesis approach was used in extracting the data. Data, including its publication year, the name of authors, the country where a study was carried out, a research design, the central findings, and limitation were coded with the help of Microsoft Excel. The data extracted was grouped into the critical themes areas of the research paper; institutional and governance failures in the audit systems, capacity and ethical competence of the auditors, internal controls and risk management practices and accountability, transparency, and engagement of the citizens. Themes were adopted as the most important organizational framework due to the fact that the research was able to grasp both conceptual and methodological patterns of the literature that was reviewed. Quality analysis of the selected studies was carried out considering the following evaluation criteria research objectives clarity, the correctness of the methodology, data validity, and the resources contribution in the understanding of audit irregularities in the public sector. More importance was given to the recent empirical works that employed strong methods of analysis or had new ideas that can be applied in Ghana. The top-ranked journals and respected policy institutes were given emphasis to ensure academically strong works.

Review processes were transparent, replicable, and methodologically sound and relied on PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) guidelines. It was seen that the empirical papers included were 39, conceptual or theoretical papers 13, and 7 case-based or policy document papers included in the final review. The historical context as well as the present fact regarding the development of public audit systems was represented by the publication years varying between 2004 and 2025. Among the journals involved there were Journal of Accounting and Public Policy, Financial Accountability & Management, International Journal of Public Sector Management, Cogent Business & Management, Emerald Journal of Applied Accounting Research, and so on. Most of the studies were performed in Ghana but the others tested cross country information pertaining to Nigeria, South Africa, Liberia and Kenya. This research approach created a fair, extensive and context-sensitive literature review of the audit irregularities in the Ghanaian public sector. The thematic synthesis of the findings of the research also adds to a better understanding of systematic audit failure and forms an evidence-based and context-relevant framework of the reform.

### **3. DISCUSSION OF FINDINGS**

#### **3.1 Institutional and Governance Failures in Audit Systems**

Failure in institutional and governance structures at the public sector audit systems remain to erode the effectiveness of accountability mechanisms in the economies of the developing countries and Ghana is not an exception. An analysis of findings by Yao, Yusheng and Bah (2017) shows that one of the key elements that cause financial irregularities in the public sector of Ghana is the poor internal control systems indicating that the system had issues that could not allow proper governance. Babalola (2020), in a similar breath, stressed the fact that governance weaknesses and ineffective oversight mechanisms translate into insufficient and ineffective internal controls and auditing procedures, which result in misspending of public finances. As Cordery and Hay (2022) stated, uncertainty of the environment around the public finance deteriorates the vulnerability of the governance that leads to the weakening and audit increasingly. The results of their study indicate that the objectivity of assurance provided by the auditors working in the sphere of audit in the public sector is worsened by institutional instability and a failure to maintain independence of audit. Johnsen (2019) further stated among the reasons why the trust in audit institutions and governance structures has gone down is the changing societal demands and political influences, which have made most governance systems to become useless or outdated.

According to Azinogo and Erasmus (2025), they investigated the issues of corporate governance in the African public institutions and identified the problems of auspicious effectiveness,

accountability and transparency which are generally challenged by institutional inertia and political interference. According to the research, audit systems will fail to play their watchdog functions in the absence of strong governance structures. Similarly, Lodhia and Burritt (2004) in their study of universal status of an accountability audit in public oversight systems in the National Bank of Fiji expressed how a lousy accountability infrastructure in state directories can result in important audit shortcomings which is indicative of the same trend taking place in other developing economies. In addition to this, Asare (2009) suggested that performance improvement and good governance can be achieved through internal auditing, which is well designed in the system of governance. Nevertheless, at a number of places of work in the public sector, the audit units are forced to adopt mandated roles rather than strategic roles and this restricts the influence of governance. Gustavson and Sundstrm (2018) have made a contribution to state scholar-practitioners to consider institutional capacity and autonomy as a central factor in the success of auditing in curbing corruption.

Assakaf, Samsudin, and Othman (2018) conducted a literature review confirming the connection between public auditing and corruption control and came to the conclusion that poor governance leads to the development of conditions favorable to manipulating audits. A comparative view with a focus on Nigeria was presented by Abdul-Baki, Diab, and Kadir (2023), which indicated how the institutionalized corruption prevents the hoped-for audit reforms, which, in turn, consolidates governance failures. An analysis of the Supreme Audit Institution of Liberia by Fully and David (2020) showed audit delays and institutional bottlenecks as the great challenges to timely and quality audit results. Such institutional inefficiencies are a product of larger governance failure, which not only prolongs accountability but also lets the issue of financial mismanagement remain unchecked. To improve audit performance, Ulugbek (2025) underlined that there is need of strategic reforms at the governance level such as provision of clearer audit mandates, resources and capacity. These factors are usually lacking in the scheme of things when it comes to public auditing systems in Ghana where lack of institutional cohesiveness shuns systematic changes of auditing.

The review points out a number of issues which were critical gaps. To begin with, there is scanty empirical knowledge about the ways through which governance reforms can be implemented in the audit institutions in the Ghanaian context. Second, the talk of internal controls and audit processes leaves very little discussion of political economy that determines performance of audit. Third, a lot of the literature available has not gone to the extent of suggesting institutional solutions that will help in renewal, in the public audit arena in particular. The intended way of fixing these gaps is to enhance accountability and to minimize public sector finance irregularities. The current

research aims at filling these blanks by integrating empirical and conceptual evidence in order to suggest a model to balance the audit roles and principles of institutional governance. The proposed study by scrutinizing the relationship between the independence of audit, institutional design, and governance accountability should be able to help in the development of policy considerations that will be relevant to the Ghanaian social-political and economic environment.

### **3.2 Capacity, Competence, and Ethical Standards of Auditors**

The trust, accountability, and effectiveness in public sector auditors rely on capacity and competence of the auditors as well as the ethical standards of the auditors as their pillars. Augustine (2025) brought out the revolutionary nature of the auditing in local government on ensuring accountability, transparency as well as ethics especially at the grassroots of governance. Nonetheless, the researchers were also aware of the fact that low ethical virtue and lack of adequate skills of auditors might hurt service provision. This was further supported in Pakaya (2025) where the author has presented the need to reinforce the importance of auditor competence, audit quality and fraud prevention proactive strategies as elements central to enhance the trust; these attributes are however not uniformly maintained in most of the public schools. Supriadi et al. (2025) investigated the role of internal audit activities in preventing fraud in the government sector and suggested that due to a lack of sufficient capacity and training, these initiatives are not very effective. This claim is affirmed by a systematic literature review by Yanuarisa et al. (2025) that discovered that the governance of public procurement is frequently affected by the inefficiency of internal audit practices and occasional lack of the professional standards. In the same manner, a study undertaken by Nair and AB (2025) showed that ethical paradigms affect fiscal discipline, as many cases of fiscal abnormalities tend to be perpetuated due to lack of profound normative ethical underpinnings. According to Manik, Sudirman, and Lubis (2025), the quality of audit in government institutions is directly associated with presence of punishments and performance-oriented rewards and incentives which are generally lacking within the public sector of Ghana. It would affect how talented auditors are recruited and retained. Nouraldeem (2025) criticized the claim that technical expertise is the only essential quality that ensures the success of the audits, implying that the effect of auditors, especially competent and independent ones, cannot identify the presence of fraud even when performing their responsibilities unless competent and independent auditors exercise reasonable professional skepticism. According to Alhassan et al. (2025), gender and professional qualification are examples of demographic variables that largely determine the competence of auditors, integrity, and ethical behavior, but they have never been thoroughly investigated in Ghana.



Legodi, Coetzee, and Erasmus (2025) carried out a periodical study on the South African municipalities and indicated the beneficial impact of effective audit committees on the improvement of auditor oversight and competence. Though the results are not Ghana-specific, they provide lessons, which can be transferred to Nigeria regarding the importance of having institutional mechanisms to support the performance of auditors. Abubakr et al. (2025) carried the discussion further to discuss how the internal auditors, the external auditors and stakeholders should interact in the fight to inhibit creative accounting practices which needs high levels of competency and ethical dedication. Natan-Krup and Mizrahi (2025) emphasized circumstances when auditors will expand the scope of audit procedures which are highly often predetermined by the assumptions of society and sense of ethical duty. The relatively recent role of Artificial Intelligence (AI) in auditing of the government has been proposed by Genaro-Moya, Lopez-Hernandez and Godz (2025), who implied that technological development can increase competence levels of auditors but also demands new skills, rules and ethics. As a participant at the discussion, Akininyi, Akpan, and Umoren (2025) touched differently on the use of forensic accounting in buttressing financial integrity stating that, auditors should demonstrate not only analytical competence but also moral integrity. Jayanti and Fadjarenie (2025) have shown how the external auditors of the government can facilitate social accountability within any program of welfare activities when the issues of ethics are not compromised. Based on the review, a number of gaps come out. To begin with, auditor training and ethical models scantily understand how they are applied in the Ghanaian public institutions. Second, in the literature, there is less focus on the systems causes of unethical conduct and competence withering, like political interposition and institutional inertia. Third, emerging technologies, such as AI and the ethical aspects of auditing have not been merged, leaving a gap in understanding auditors on how to handle the questions of tomorrow.

It is within this context that this research will aim to fill these research gaps through summary of the existing knowledge and the proposed contextual framework of improving auditor capacity, competence, and ethics in Ghana. The research will help in the development of comprehensive approach towards enhancement of audit effectiveness and accountability within the public sector since individual auditor attributes have been linked with institutional systems and the overarching governance context.

### **3.3 Internal Control Systems and Risk Management Practices**

The important basis of ensuring financial accountability and optimality in the public sector is the internal control systems and the risk management practices. According to Gyimah, Addai and

Tetteh (2024), poor internal control systems within the local governments in developing nations are a key determinant of why financial anomalies occur in the local governments. They found out that there is a strong relationship between the strength of internal controls and the occurrence of financial malpractice, which shows why organizations with efficient risk control systems should ward off occurrence of these anomalies. In his review, Abdul-Hafiz (2020) revealed that the internal audits of the public institutions based in the Upper West Region of Ghana played the biggest role in the prevalence of fraud prevention and detection but were minimized by the lack of resources and autonomy.

Pious et al. (2023) investigated employees perception of internal control and how they impacted on the output of service delivery in the public institutions. They found that output was better when staff believed that internal controls were effective and this might indicate that there was a psychological component of success with internal audit. Along the same lines, Amegble (2021) has evaluated internal control systems in senior high schools in the Volta Region of Ghana and has found that the weak practices in policy implementation and monitoring have led to the existence of loopholes in the field of financial mismanagement. Sadat (2020) gave an insight about the anti-corruption measures undertaken by the internal audit departments within the Ghanaian public institutions with reference to their success and inability to deal with the challenges. Likewise, Attipoe (2021) explored the scope of internal audit practices in Agotime-Ziope District Assembly and raised that, although internal audit functions could be effective in preventing the occurrence of material weaknesses, they have not been effective due to insufficient training and weak provision of legislations. The study conducted by Quampah, Salia, and Fusheini (2021) showed that among the factors that have influence on effectiveness of internal audit in local government institutions are independence of the auditors of the local government institutions, the support of the management of the local government institutions, and sufficient funding of internal auditors of the local government institutions. In their study, they have observed that until these core determinants are eliminated, internal control systems will still remain sub-optimally functional. These conclusions were further confirmed by Joseph (2022) in the case study of the public institutions in the Municipality of Ablekuma-North, according to which the failure of internal audits was caused by the disunity of fragmented systems, which contributed to the dysregulation of control and the general increase of financial risks.

In their framework, Boudjelka (2025) has overviewed different global models of internal sector control in the public side and has concluded by saying that contextual adaptation is essential in optimizing the results of that governance. His contribution poses that best practices of the internal audit system ought to be adopted in Ghana and not just that, the best practices need to be

harmonized with the local local or local administrative systems and policy settings. In a review of the problems encountered by internal auditors in Ghana, Dwamena (n.d.) established that role ambiguity, political intrusion and poor training undermines performance in auditing.

The current study added value to the discussion by determining the major drivers of audit effectiveness in higher learning institutions. In their work, they revealed the importance of proper reporting lines maintenance, professional development, and regular audit review as the ways to strengthen internal control mechanisms. Although much research on this has been conducted there are still big gaps. To begin with, the fusion of risk management and internal control in the public sector of Ghana lacks in empirical research. Internal controls and risk frameworks are studied in a number of cases as two distinct systems instead of being related to one another. Secondly, longitudinal data about the progress and development of internal audit practice and its effects to risk mitigation over time is also missing. Thirdly, there are limited studies to determine how digital tools and adoption of the technology can make audit efficient and lower risk.

These gaps are critical in ensuring that management of risk and internal control within the public sector is improved. This paper endeavour to close these gaps through synthesis of existing literature and suggests a unified framework of congruence between internal controls and proactive risk management strategies. The combination of audit frameworks and proper risk strategies can minimize financial anomalies and enhance institutional accountability in the unique governance of Ghana. It will also provide synergistic relationship between the strength of audit structures and proper risk policies to reduce financial anomalies and enhance institutional accountability.

### **3.4 Accountability, Transparency, and Public Engagement**

Good governance and effective management of public funds depend on accountability, transparency and public interaction. This is a good evaluation of the effects of internal and external control systems in developing practices of accountability of Ghanaian public institutions (Ataribanam, 2024). This research observes that despite the existence of such control systems, their incorporation into management of decision-making procedures and service delivery is not strong enough, therefore attacking the idea of transparency and the people engagement. On the same note, Maama and Marimuthu (2020) highlight the importance of external auditing as a way of enhancing accountability in the local governance system in Ghana. They demonstrate that audits are used instead of serving as instruments of increasing transparency and prodding citizen involvement. Tetteh and Agyenim-Boateng (2023) indiscussour how institutional pressures enter into the adoption of auditing of Sustainable Development Goals (SDGs) in Ghana, and how the public auditors in that country undergo substantial constraints owing to bureaucratic lethargy and

lack of administration control. The absence of strategic alignment of auditing with the overall direction of governance restrains the results of the auditing to have effectiveness in enhancing transparent and accountable governance. According to Napari and Amaning (2022), public sector accounting is exceptionally important to the accountability of institutions. The lack of engrossed reporting system and little financial literacy among the stakeholders however inhibits the propagation of accounting system concept of facilitating good public relation.

New frontiers also exist in ensuring accountability in the emerging technologies. In their works, Celestin and Gidisu (2025) investigate the topic of blockchain-enabled audits among the public companies in Ghana and reveal the idea that these advances have the potential to enhance transparency and traceability of financial operations. However, they warn that there are implementation barriers like technical capacity and policy preparedness that must be taken care of. Similarly, Musah et al. (2025) focus on the plurality of the electronic procurement (E-procurement) systems on the accountability of the public sector. According to their empirical evidence, although the E-procurement enhances transparency in the procurement activities, its effects are rendered ineffective due to inadequate enforcement mechanisms and education of the stakeholders.

Attigbo and Arhin (2025) study the case of the Ghana Integrated Financial Management Information System (GIFMIS) and note that its implementation has resulted in improved real-time oversight of the public expenditure, which leads to fiscal transparency. However, they also mention that technical breakdowns and inaccuracies in the data are still common, which have challenges with its effective application to the area of public accountability. Sefa-Nyarko, Okafor-Yarwood, and Boadu (2021) examine how Ghana Right to Information (RTI) law contributes to transparency and accountability in the process of managing petroleum revenues. They emphasize the transformational value of the RTI law in their analysis and also put a lot of weightage on the fact that the effectiveness of RTI law is not fully realized due to bureaucratic complications and the lack of citizen awareness. Awoonor (2025) is more all-embracing in that he examines the Public Finance Management Act (PFMA) in Ghana, Nigeria, and South Africa. He discovers that the PFMA structures are targeted towards entrenching fiscal accountability, but their effectiveness relies on the intensity of political drive and enforcement capability which differ considerably across the context. Such results are close to the case in Ghana, where the framework is in place, but still not fully operationalized because of systematic governance issues. The review is found to have quite significant gaps. First, there is no proper citizens participation in the audit and financial management procedures which restricts the empowerment and accountability demand. Second, such digital innovations as blockchain and E-procurement have great potentials but are not currently fully implemented in the financial system of public establishments because of



infrastructure and policy constraints. Third, majority of the research focuses more on institutional machineries with little or no emphasis on the aspect of civic participation which is also a co-factor of transparency and accountability.

In this paper, it is also the aim to fill these lapses through the combination of ideas of governance, technology and civic involvement to come up with a holistic approach to ameliorate the levels of accountability and transparency within the Ghanaian public sector. The synthesis of the empirical results and consideration of the contact zone between the policy, technology, and citizen engagement will allow the study to give practically-applicable recommendations on tailoring the public financial management systems to the principles of democratic accountability.

### **3.5 Key Findings**

The literature that was examined was spread across publication PT and was largely was of Ghanaian origin with additional insights provided by its African neighbors. Four large thematic frames formed the thematic synthesis as follows: (1) Institutional and Governance Failures in Audit Systems, (2) Capacity, Competence, and Ethical Standards of Auditors, (3) Internal Control Systems and Risk Management Practices, and (4) Accountability, Transparency, and Public Engagement.

Some main issues developed within these thematic areas. It was revealed that governance and institutional weaknesses always compromise the effectiveness of audit functions within the Ghanaian public sector. Political interference, absence of audit independence and outdated mandatory audit were identified as being consistent barriers. Moreover, there was an undertrained auditors, lack of regulatory oversight, and enforcement of the professional ethics that challenged auditor capacity and ethical behavior. The internal control systems were mostly ineffective, fragmented, and reactive, as well as poorly resourced. Moreover, there are legal frameworks, which foster accountability, but their operationalization is not uniform and the interest of the masses in the process of the audit is weak. The comparisons and contrasts were also unveiled in the synthesis. To take an example, although many studies confirmed that effective internal control systems are able to reduce cases of fraud and by extension improve the results of audits (Gyimah et al., 2024; Addai et al., 2024), others indicated that such systems are in themselves inadequate in situations of deeply rooted political control or systematic corruption (Assakaf et al., 2018; Abdul-Baki et al., 2023). Along the same lines, the increasing role of technological breakthroughs like blockchain and e-procurement in enhancing accountability was emphasized in some studies (Celestin & Gidisu, 2025; Musah et al., 2025), but also that, despite this, without the competence of humans and their ethical discipline, such tools cannot have the intended effect (Nouraldeen,

2025; Yanuarisa et al., 2025).

Concerning the gaps in theoretical and methodological approaches, some limitations were identified. Theoretically, much research was conducted with no intellectual framework to guide the study, but instead using narrative descriptions of audit malfunction. Most studies have seldom put in practice any governance or institutional theories as a means to examine audit irregularities with some research lacking in depth of analysis and also findings that can be generalized. Methodologically, the vast majority of empirical studies used case studies or qualitative design, and they contained small amounts of longitudinal information and thus limited possibilities to explain alterations in audit systems over time. Moreover, some papers failed to indicate clearly how they collected the data or how reliable their information is making the strength of their conclusions very weak. There were also problems of data as there were no comprehensive government audit reports as well as the accessibility of internal audit records. Other literatures relied on secondary data or a few interviews with the audit officials who might be unable to give the totality of absorbent problems within the system. In addition, many studies lack citizen insights which curtail the realization of the role of the engagement of the populace in the achievement of accountability.

These findings are both academic and practical. The policy implication of the study is that there is an urgent need to reform the auditing practices in order to raise the institutional independence, update the audit mandates, and improve the auditor training and ethics regulation. It also emphasizes the merit of incorporating digital technologies in audit in an effort to conduct audit processes, but with circumspection. Theoretically, this synthesis reveals the significance of embracing more theory-based and methodologically sound researches towards investigating audit irregularities. Further research directions can be identified as the interplay between audit performance and politics economy processes, the importance of citizen participation in enhancing audit accountability and making a comparison with other African countries with a view to determining which best practices are adaptable. In a practical sense, audit agencies such as the Audit Service in Ghana can make use of pilot programs to test the applicability of blockchain or artificial intelligence tools in auditors. The limitations of this review are present. To begin with, there is a possibility of missing out on some pertinent grey literature despite the extensive approach of search strategy. Second, the last group of articles was restricted to the English language publications that might exclude study published in Francophone or Lusophone countries in Africa which have similar issues. Third, although useful as a method of categorizing the general theme, it is possible that the thematic classification oversimplified dynamics occurring between governance and ethics as well as between control systems.

Studies in the future would require mixed-methods review, inclusion of other stakeholders other than auditors, and longitudinal designs that assess change over a certain period of time. Besides, it may be of benefit to create a regionally-specific theoretical framework to explain the nature of audit governance in sub-Saharan Africa.

#### **4. CONCLUSION AND RECOMMENDATIONS**

The purpose of the study was to critically review the situation in the public sector auditing in Ghana considering especially institutional and governance failings, auditor capacity and ethics, internal control systems and accountability practices. In a systematic literature review of 59 peer-reviewed and institutional articles having published in the period of 2004 through 2025, the research found the broad distribution of weaknesses in audit governance frameworks, operational inefficiencies in internal control system, and in the auditor competence and ethical practices. All these shortcomings have undermined the accountability role of the public audits, eroded the confidence of the populace and limited the capability of the audit bodies to identify and avert misuse of finances. The principal conclusions show that the regulatory models of public auditing are already in place; however, they are not implemented properly since institutional capabilities are not sufficient, there is a certain political control, and the professional autonomy is lacking. Moreover, internal audit functions are frequently downgraded to procedural and with little feel of strategy, and most auditors lack technical training and ethical base enough to be effective scrutinizers. It was also noted in the study that emerging information and communication technologies like e-procurement and blockchain provide potential opportunities of enhancing audit transparency and accountability, yet their usage in Ghana is low and understudied.

The contribution of the present paper rests on its integrative nature in the sense that it synthesized various lines of literature in different thematic fields of audit. The synthesis of the results, as applied to a thematic analysis, does not only demystify the structure of systemic failures of audits in Ghana; it additionally forms a comprehensive profile evidence describing the system that could direct the reform. Furthermore, the review shows the relevance of looking within the local political, administrative, and institutional contexts of Ghana and other developing economies on the best practices the world has to offer.

On the basis of evidence collected, this research proposes a multi-faceted solution to reform. First, the audit organizations charged with the duty of conducting the audits should be institutionally independent of political control and be resourced to conduct independent audits. Secondly, the area of building capacity should focus on both technical skills as well as ethical expertise of the auditors with continuous professional education being an inseparable part of the audit governance system.

Third, audit requirement must be increased by incorporating performance based auditing and risk based auditing with the representation of financial compliance but within the assessment of wider governance consequences. Fourth, it should employ to improve transparency, efficiency, and audit trial integrity digital tools, customized financial management solutions, blockchain-based ledgers, and audit analytics with the assistance of AI. This is only the beginning to investigate the subject further as research is necessary in some major aspects. Further empirical research should be done to evaluate the real effect of audit reforms and technological inventions on accountability outcome in Ghana. Across-region studies in sub-Saharan Africa might assist to discover best practices that can be used and adjustable policy models that can be applied. Also, the theory-driven research ought to be taken to a higher level so as to determine how power politics, bureaucratic interests, and public participation influence the failure or success of audit systems.

To sum everything up, it is not only a bunch of technical changes that should reinforce public sector audit systems in Ghana; instead, an institutionalized change in norms, cultures within the professions, and political resolve is needed. This paper will provide a base on which such reforms can be built on and maintained and provides a green light to future research avenues that can be established further to inform the policy and practice of health.

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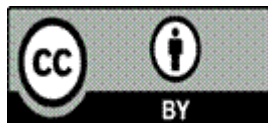


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