UNIVERSITY OF CAPE COAST

POLICY IMPLEMENTATION AND BUREAUCRACY IN GHANA

AUDIT SERVICE IN THE CENTRAL REGION

BUAKA FRANCIS

2017

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AUDIT SERVICE IN THE CENTRAL REGION

Dissertation submitted to the Department of Management of the School of
Business in the College of Humanities and Legal Studies, University of Cape
Coast, in partial fulfilment of the requirements for the award of Master of
Business Administration degree in General Management

BY

FRANCIS BUAKA

December 2017

DECLARATION

Candidate's Declaration

I hereby declare that this dissertation is the result of my own original research

and that no part of it has been presented for another degree in this university or

elsewhere.

Signature: ……………………………… Date: ....

Name: Francis Buaka

Supervisor's Declaration

I hereby declare that the preparation and presentation of this dissertation were

supervised in accordance with the guidelines on supervision of dissertations laid

down by the University of Cape Coast.

Supervisor's Signature: ……………………… Date …………………………

Name: Dr. Ferdinand Ahiakpor

ABSTRACT

Policy failure has been a concern for social scientists for some time now, yet there are no clear answers as to why certain policies do not achieve their intended purpose. Moreover, studies on policy implementation in service institutions neglect the audit service. This study investigated the challenges of policy implementation in the Ghana Audit Service (GAS) with emphasis on bureaucracy in the Central Region of Ghana. The study was a cross sectional survey and was quantitative in nature. The study used primary data collected in October, 2015. Percentage distributions, cross tabulations, bar graphs and pie charts were used in the analysis. It was found out that the service does not have a policy implementation team and employees are fairly unhappy about the way in which policies are organised and implemented in the service. The key challenges of policy implementation include resource constraints, bureaucracy, poor communication, and poor disposition of clients. Respondents were also dissatisfied with level of computerisation and the level of decentralisation of operations, discretion exercised by staff, and unavailability of a well-organised database and networking system. It has been recommended that the service should institute a policy implementation team to improve upon the way policies are organised and interpreted as well as educate employees on all policies. The service should ensure resource adequacy and improve upon communication in the service. The government should also educate the general public on the work of the GAS to improve the disposition of clients of the GAS. The GAS should speed up the implementation of the ICT policy. Finally, the service should also be fully decentralised and allow auditors some level of discretion.

ACKNOWLEDGEMENTS

The process of completing this study involves inspiration from a number of people. Many of whom provided valuable counsel, constructive criticism and invaluable encouragement as I struggled to bring this work to a successful conclusion. I wish to acknowledge the people who participated in the process of bringing the work into existence.

My sincerest appreciation goes Dr Ferdinand Ahiakpor of the Department of Economics at the University of Cape Coast. I indeed appreciate his guidance, encouragement, detailed evaluation of the work and invaluable suggestions offered throughout the study.

I am very much grateful to the staff and management of the Ghana Audit Service especially the various districts of the Central Region where the data was collected.

DEDICATION

To my family especially my brother, Wisdom Buaka, of blessed memory

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CHAPTER ONE

INTRODUCTION

Background to the Study

Policy disappointment has been a worry for researchers throughout the past decades, yet there are no clear solutions as to why certain policies do not achieve their intended purpose (Blanco-Mancilla, 2011). In the 1970s the work of Pressman and Wildavsky (1973) marked the commencement of a research area within policy studies concerned with policy implementation. A popular question is why well-designed national policies fail to be implemented in local settings. "The most common answer that researchers give to similar questions is one of bad execution" (Blanco-Mancilla, 2011, p. 9). This brings to the forth what is referred to as the "implementation gap" by Dunsire in 1978, according Blanco-Mancilla. Despite the bounteous amount of studies on policy implementation, the question remains unanswered. According to Saetren (2005), "we know surprisingly little" after decades of studies on public policy implementation. Consequently, the study of policy execution has been referred to as the "missing link" in policy analysis (Hargrove, 1975; Williams, 2010; Smith, 2011).

The need to attach importance to policy implementation in organisations seems to stem from institutional roles in development (Smith, 2011). It is believed that institutional organisations play key roles in the development of every nation hence their failure to effectively implement policies can spell doom. Ineffective policy implementation in sectors such as health, education, water and sanitation, energy supply, and social security are particularly

important given that these sectors involve delivery of essential public services to the population (Blanco-Mancilla, 2011).

Poor service provision, especially in the developing countries, has been a major worry. Global organisations, like the World Bank, have stressed the need to improve the provision of basic services. The 2004 World Development Report was devoted to "making services work for poor people" and argued that services are failing in access, quantity, and in quality (Blanco-Mancilla, 2011; World Bank, 2003).

Given that proper policy implementation in service institutions is necessary for growth and development of nations in general, policy implementation in audit service cannot be ignored. This is because audit service ensures that other institutions or service providers implement their policies according to laid down rules and principles and demonstrate proper accountability (United Nations General Assembly, 2014). In the evolving and contemporary era of democratic governance, the demands of citizens to have a say in the manner in which they are governed are increasingly being pushed to new frontiers (Smith, 2011). There are therefore growing worldwide calls for government and state institutions to be made more accountable.

On these premises, countries that are faced with corruption especially developing economies should hold audit services in high esteem. The World Health Organisation (WHO) and the Inter-American Development Bank (IDB) identify the fact that improving service delivery is one of the key measures to attain the Millennium Development Goals (MDGs). These organisations urge governments of developing countries to emphasise the provision of basic services (Stein & Tommasi, 2008).

Even beyond the MDGs, one can notice the reflection of accountability and proper policy implementation in the Sustainable Development Goals (SDGs). Specifically, the third target of SDG8 seeks to promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalisation and growth of micro, small-and medium-sized enterprises, including through access to financial services. Goal 16.5 seeks to substantially reduce corruption and bribery in all their forms and goal 16.6 seeks to develop effective, accountable and transparent institutions at all levels by the year 2030 (United Nations General Assembly, 2014).

As a result of this relevance of accountability in the development of nations, all countries formulate policies to ensure it and reduce corruption so as to achieve growth and development (United Nations General Assembly, 2014). Key among them is the institution of audit services. In Ghana, similar approach is adopted. The Ghana Audit Service was established as a statutory body. It exists as a supreme audit institution of the country bound only by the constitution and the law (Audit Service Act 2000) (Act 584). Its mandate includes auditing public accounts of all public offices in Ghana, including the courts, the central and local government administrations, the Universities and public institutions. It also includes the accounts of any public corporation or other body or organization established by an Act of Parliament, the Bank of Ghana and accounts of a statutory corporation, a state enterprise or a public commercial institution operating under its own enactment (Dziany, 2011; GAS, 2012a).

Though policies are crucial to organizational and national development, policy process (formulation and implementation) has frequently been faced with many challenges of dissimilar degrees and gravity. The emphasis is on the process which policies go through from formulation to execution. "Some of the factors that influence the processes of policy implementation are the actors involved and their beliefs; service delivery arrangements; management practices; and citizen participation and accountability" (Blanco-Mancilla, 2011, p. 3). Most of these are frequently cited in the literature as key factors in public policy and service delivery. Actors involved refers to the individuals, institutions and agencies that advocate the policy or are in charge of execution; Service delivery arrangements are the modes through which services are delivered to the population; management practices refer to elements such as stating clear goals, providing incentives and controls, monitoring performance, delegating functions and responsibilities; and citizen and community participation involves accountability mechanisms by which service users can monitor service providers and make them more responsive to their needs (Blanco-Mancilla, 2011; Dziany, 2011; Oppong (2013).

These factors may jointly create complicated situations around policy implementation which may be termed as bureaucracy. The term bureaucracy refers to all the rules and procedures followed by government departments and similar organizations, especially when one thinks that these are complicated and cause long delays. These policy challenges within the public sector such as Ghana Audit Service are not really recent issues but also things of long standing (Dziany, 2011). The presumption is that the policy procedures in the Audit Service are likely to be marred by bureaucracy. The study therefore pays

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particular attention to the possible effects of one that has received very little attention in the service delivery literature, despite its increasing relevance.

Problem Statement

It is well documented worldwide that, inadequacies in public policy process caused adversities and financial loss to nations (Price, 2002). Consequently, policy failure has been a concern for social scientists during the past decades (Blanco-Mancilla, 2011), yet there are no clear solutions as to why some policies are not executed as envisioned. Moreover, a number of studies have been conducted on policy implementation some of which include Howlett and Ramesh (1995), Oppong (2013), Browne and Wildavsky (1984), Matland (1995), Winter (2003), Elmore (1978) and Ayee (1994). However, researches on policy implementation in service institutions neglect a critical service that ensures that other service providers execute their policies as enacted (the audit service).

If the Ghana Audit Service is to play critical role in development of the country by making sure that other institutions judiciously implement their policies especially in terms of accountability, then any factor that militates against policy implementation in the GAS should call for concern. The Ghana Audit Service receives huge injections of funds from the central government to carry out its statutory duties (Dziany, 2011). Without sound policy process and procedures, the attainment of its goals will be impossible.

In spite of the urgency of sound policy process and procedures in the GAS, very limited studies have investigated policy implementation in the GAS. The only study (Dziany, 2011) that has investigated this process with reference to bureaucracy, found that general satisfaction with policy implementation was

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good. However, the work of Dziany (2011) was limited to only Ashanti Region of the country. Secondly, the study failed to establish whether this level of satisfaction was associated with the ranks of the respondents even though senior staffs, ranging from Assistant Auditor General to Principal Auditor, constituted more than half (53.9%) of the respondents. This study is therefore designed to investigate the challenges of policy implementation in the GAS with emphasis on bureaucracy in the Central Region of Ghana.

Objectives of the Study

The main objective of the study is to investigate the challenges of policy implementation in the GAS with emphasis on bureaucracy. Specifically, the study seeks to:

1. Explore the key policies implemented by the Ghana Audit Services;

2. Examine the official procedure for policy implementation in the Ghana Audit Service;

3. Identify the challenges of policy implementation in the Ghana Audit Services;

4. Examine the effects of bureaucracy on policy implementation in the Ghana Audit Services;

5. Examine key mechanisms put in place in the Ghana Audit Service to cope with bureaucracy.

Research questions

In an attempt to achieve the objectives of the study, the following research questions were asked:

1. What policies are implemented by the Ghana Audit Services?

2. Is the official procedure for policy implementation in the Ghana Audit Service too bureaucratic?

3. What are the challenges of policy implementation in the Ghana Audit Services?

4. What are the effects of bureaucracy on policy implementation in the Ghana Audit Services?

5. Are there clear mechanisms in place in the Ghana Audit Service to help cope with bureaucracy?

Significance of the study

The focus of this study is to investigate the challenges of policy implementation in the Ghana Audit Services. The above questions, when addressed, will help learn of the issues that contribute to the success or failure of translating policy into practice. A closer look at the way policies are being carried out after they are enacted contributes to a better understanding of those factors that enable or constrain policy implementation. Effective policy implementation leads to better service delivery. The Dissertation pays particular attention to one issue that has received very little attention in the service delivery literature, despite its increasing relevance.

The findings of this study will be relevant to several actors of the economy some of which include employers (organisations), employees, the academia, policy makers, and the general public. More importantly, this Dissertation seeks to offer both politicians and service providers a study that can provide guidance for future policy and decision making.

The study would evoke the interest of policy makers. This is because if policies are meant to increase productivity, then attempt to reduce factors that

militate against policy implementation cannot be ignored. The study would also be a relevant source of literature for people in the academia, especially the behavioural scientists. This is because though policy implementation has been studied in many sectors, researches on its relationship with bureaucracy especially in the audit service are scant.

The desire of every employer is optimum productivity so as to achieve the maximum profit for the organisation. This can only be achieved when the employees work at their best. But unnecessary bureaucracy is one major factor that has been identified in the literature to affect the performance of employees. Therefore, the employers and/or management cannot ignore the influence of bureaucracy in attaining the organizational set goals. The findings of this study would also be of relevance to employees because being aware of the external factors that influence their stress, steps can be taken to reduce stress thereby alleviate health problems and health cost, taking bureaucracy as a stressor. This would also help them remain upbeat and contribute meaningfully to the realisation of their individual goals which in the long run help achieve the goals of the organisation. Finally, the general public especially the clients of the Audit Service would not only enjoy good relationship with audit staff but also benefit from high productivity which may increase standard of living.

Delimitation/Scope of the Study

Though the study aimed at investigating the challenges of policy implementation in the Ghana Audit Service, it has been conducted with specific emphasis on bureaucracy and it has been limited to the Central Region of Ghana. The study was cross sectional survey in nature – examining the situation at one-time period.

Organisation of the Study

The study has been organised into five chapters. Chapter one, which is the introductory chapter, presents a background to the study, problem statement, objectives of the study, research questions, significance and scope of the study as well as the organisation of the study. Chapter two presents a review of related literature, both theoretical and empirical as well as the conceptual framework that underpins the study. Chapter three comprises the methodologies and techniques employed in conducting the study. Chapter four presents results and discussions while chapter five consists of the summary, conclusions and recommendations of the study.

CHAPTER TWO

LITERATURE REVIEW

Introduction

This chapter presents a review of relevant and related literature to the study. The chapter opens with an overview of bureaucracy where various definitions, principles and theories were explored. The characteristics of bureaucratic organisation and the effects and benefits of bureaucracy were also examined.   This was followed by an overview of the concept of public policy where its meaning, theories, challenges and solutions were explored. The chapter also presents review of related empirical studies and concludes with a brief background of the Ghana Audit Service.

Overview of Bureaucracy

The term 'bureaucracy' has been widely used with invidious connotations directed at government and business. Bureaucracy as conceptually used in Public Administration is often associated with conduct of public affairs and the activities of public officials (Doublegist, 2013). Therefore, bureaucracies are found in political, religious, business, military, educational and other organizations. Bureaucracy had its origin in the industrialized world and was transferred to the less developed nations of the world, according to Doublegist.

Bureaucracy implies an organization characterised by rules, procedure, impersonal relations, elaborate and fairly rigid hierarchy of authority, responsibility and relationships (Doublegist, 2013). According to Dziany (2011), bureaucracy from customers and employees view point is an array of negative forces, attitudes or actions that are harmful to customer and employee

satisfaction. Herbert Hicks and Gullet cited in (Okpata, 2006, p.74) referred to bureaucracy as "A label, and not epithet, bureaucracy denotes an integrated hierarchy of specialized offices, defined systematic rules an impersonal routinized structure wherein legitimatized authority rest in the office and not in the person of the incumbent." Adebayo cited in Doublegist (2013) stated that bureaucracy appeared to have acquired an opprobrious meaning, and odious connotations hence it is associated with inefficiency, lack of initiative, unintelligence rigidity in approach to human problems, and downright stubbornness on the part of official. This perception is very typical of Ghanaians and indeed has gained permanence in recent times and has so manifested in the way civil servants went about their business and duties.

Finally, having looked at bureaucracy by different authors, it can be seen that bureaucracy is a situation in formally structured organization where work is done collectively in accordance with laid down rules and principles to achieve collective results. People are paid for full time work and placed in positions according to seniority and expertise.

From the definitions above, one can notice diverse views about bureaucracy. In one sense bureaucracy is a positive factor and it is a negative factor to efficiency in the other sense. Anderson, Newland and Stillman (1998) noticed that bureaucracy has both good and adverse qualities, and saw it as a neutral term rather than as a hostile negative trait of large organization.

 According to Doublegist (2013, p. 1):

bureaucracy is expected to function within specific norm of rationality; this marked a shift from over reliance on the primary relations and cultural values of the non-industrialised nations. Administration is all

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about carrying out activities to achieve public goal; and achievement of public goal rest on proper control and co-ordination which enhances administrative efficiency that involves competing successfully large and complicated task that no one individual could accomplish alone. Thus, bureaucracy instils efficient and effective way of management organization in large scale. Therefore, to achieve control and co-ordination in a large organization demands that bureaucracy principles be enthroned.

However, in developing nations like Ghana, bureaucracy has come to be basically linked with unnecessary red-tapism and inefficiency. That is official rules and procedures seem to be unnecessary and cause delay. According to Johnston (2011) and Dziany (2011), because bureaucracy is concerned with people in organization, it is harmful to organizational effectiveness. It weakens employee morale and commitment. It divides people within the organization against each other, and misdirects their energy into conflict or competition with each other instead of mission achievement.

It should be noted that bureaucracy is an administrative system designed to accomplish large-scale administrative tasks by systematically coordinating the work of many individuals. Weber has observed three types of power in organisations: traditional, charismatic and rational-legal or bureaucratic. Weber has emphasised that bureaucratic type of power is the ideal one (Chand, 2015). The negative perception of bureaucracy can undermine its functionality in the third world countries, given that some level of bureaucracy may be beneficial to efficiency of institutions. It can equally create doubts in the mind of many whether it is actually suitable for large organizations like the civil service.

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(Oppong, 2013). However, from the views outlined above, one may conclude that bureaucracy is a matter of degree. Too much of it can be detrimental while moderate level may be beneficial.

Principles of bureaucracy

Max Weber cited in Johnston (2015) and Dziany (2011) identifies six major principles of bureaucracy as: (1) a formal hierarchical structure – in an organization, each level controls the level below and is controlled by the level above. A formal hierarchy is the basis of central planning and centralized decision making. (2) Management by rules – controlling by rules allows decisions made at high levels to be executed consistently by all lower levels. (3) Organization by functional specialty – work is to be done by specialists, and people are organized into units based on the type of work they do or skills they have. (4) An "up-focused" or "in-focused" mission – if the mission is described as "up-focused," then the organization's purpose is to serve the stockholders, the board, or whatever agency empowered it. If the mission is to serve the organization itself, and those within it, e.g., to produce high profits, to gain market share, or to produce a cash stream, then the mission is described as "in-focused." (5) Purposely impersonal – the idea is to treat all employees equally and customers equally, and not be influenced by individual differences. (6) Employment based on technical qualifications – there may also be protection from arbitrary dismissal.

Chand (2015) explicitly state these principles as (1) administration through well-defined rules; (2) a hierarchy of authority and chain of command throughout the organization, with a regulated system of appeal; (3) assignment of activities to individuals as fixed duties; and (4) decision making on rational

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and objective criteria so that all decisions are impersonal. The rest are (5) employment and promotion based on demonstrated competence; protection against arbitrary dismissal, and training of officials and finally, (6) office holding as a career within the hierarchical order. There is also a concept of fixed salary based on status or rank rather than on the work performed and a guaranteed pension on superannuation as security for old age.

Theory of Bureaucracy

The main theory that underpins this study is the theory of bureaucracy also known as the theory of impersonal management. Bureaucratic Theory was developed by a German Sociologist and political economist, Max Weber. According to Chand (2015), Weber perceived bureaucracy as certain characteristics of organizational design. The organisation has a well-defined line of authority. It has clear rules and regulations which are strictly followed.

Weber thought of bureaucracy as "the most efficient form that could be used most effectively for complex organizations-business, example- arising out of the needs of modern society" (Chand, 2015, P. 6). Thus, bureaucratic organisation in Webber's views is the most efficient form of organisation. Weber names it as rational-legal. It is rational because specific objectives of the organisation are laid down and organisation is designed to achieve them and it is legal because authority flows from a clearly defined set of rules, procedures and roles. Webber's bureaucratic model of organization seems to be the most rational means of carrying out imperative control over human beings and has influenced a modern thinking lot in these areas, according to Chand.

Characteristics of Bureaucratic Organizations

Bureaucratic organisations share some characteristics in common. Johnston (2015) identifies eight major characteristics of what is called the "bureaucratic form." According to Johnston (2015), virtually all organizations that use the bureaucratic form seem to suffer the same suffocating and immobilizing symptoms that people call "bureaucracy."

The characteristics of the bureaucratic organization are: (1) most employees blame their organization's "bureaucracy" on senior management. They assume that management must want it, or it would not be tolerated. (2) Senior managers do not want or like "bureaucracy" any more than the rest of the employees. The detestable effects of bureaucracy victimise everyone, regardless of level. Senior managers have not known what to do to get rid of it. Executives have tried many things to eliminate "bureaucracy," but the "program-of-the-year" approach generally has not worked, because they have been fighting symptoms, not the root cause. (3) The root cause of "bureaucracy" is the organizing model, the "bureaucratic form." Yet, the bureaucratic form is so pervasive that its destructive nature is seldom questioned.

In addition are (4) if one were starting a new enterprise today, "bureaucracy" could be avoided by using a new organizing model called the "mission-driven" model. Moreover, (5) existing bureaucratic organizations can reduce the amount of "bureaucracy" by changing one or more of the basic organizing principles, either temporarily or permanently. Johnston outlined four steps de-bureaucratizing by changing basic organizing principles as: (a) make an assessment of the present state of the organization to learn how much permission to change and commitment to change is available from stakeholders

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and senior management. (b) Depending on the amount of available commitment, choose the optimal goal state: a modest goal, a moderate goal, or an ambitious goal. (c) The goal state will suggest the strategy for changing the organization. The strategy will range from a minimum effort based mostly on training to a maximum effort based on reorganization and a new way of managing called "continuous improvement." (d) Continuous improvement is an entirely new way of operating in which the people closest to the product or customer, working in teams, are empowered to continuously improve the organization's quality, service, or both.

Again, (6) Management people in the existing organization will need to learn and use new ways of managing. They will need to learn what they have been doing that adds to the "bureaucracy" in the organization. They will need to learn new ways of doing their jobs that diminish the amount of bureaucracy within the organization. Most importantly, they will need to provide empowerment for those who work for them, and protection and coaching to those who accept and act upon the offered empowerment.

The rest are (7) people in the organization who currently are not managing will play a vital new role in the de-bureaucratized organization. The labour/management war, if it exists in an organization, must end. Everyone in the organization will need to act as one unified team, driven by a common mission, and aligned by a common vision of the new organization. People who today are not formally managing will be grouped into teams in which the brainpower, skills, talents, and experience of the individuals will be harnessed to continuously improve the organization's quality, service, or both. People who are presently not in managerial positions will be drawn to enrol in the change

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effort because their new, expanded role offers less bureaucracy and more opportunity for motivation through personal growth, achievement, responsibility, recognition and more interesting work. Finally, (8) what the vision of an organization might look like, and be like, when one has achieved his or her desired goal, he or she would discover the rewards that come from working in an organization of empowered people who are satisfying or even dazzling their customers, and are doing so with few, if any, of the immobilizing and suffocating effects of bureaucracy.

Effect of Bureaucracy Within an Organization

There are organizational symptoms that customers and employees describe as "bureaucracy." The effects of bureaucracy, the bureaucratic organizing form, are the destructive by-products we call "bureaucracy" (Johnston, 2015). In an organization, each department has its own agenda. Some departments do not cooperate to help other departments get the job done. This leads to delays in proceedings resulting in ineffective implementation of policies.

In addition, heads of departments feel responsible first for protecting the department, its people and its budget, even before helping to achieve the organization's mission also another bureaucratic form. Work environment also have a strong bureaucratic effect on organization's output. It includes large amounts of unhealthy stress on people which reduce their output. Internal communications to employees within the organization which is poor causing distortion to reflect what the organization would like to be, rather than what it really is. Furthermore, employee's mistakes and failures being denied and covered up or ignored have negative effect on the organization. Because of

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bureaucracy, responsibility for mistakes and failure tends to be denied, and where possible, blame is shifted to others (Dziany, 2011; Johnston, 2015).

Bureaucracy has effect on policies, practices and procedures within an organization. It tends to grow endlessly and to be followed more and more rigidly (Oppong, 2013). It retards policy implementation and hence growth of organizations. However, bureaucratic effects also arise from political influence. There is political in-fighting, with executives striving for personal advancement and power. Promotions are more likely to be made on the basis of politics, rather than actual achievements on the job (Smith, 2011). Thus, have strong effect on organization's performance.

Specifically, bureaucracy has a number of effects on Customers and employees. A bureaucratic organization has rigid policies and procedures that may be described as "red tape." Again, policies of bureaucratic organization policies may not satisfy the customer's individual situation, and the employees take refuge behind the idea that the policy is the same for all customers. That is a bureaucratic organization seems inflexible and unresponsive to a customer's individual situation. Customers also describe organizations as "bureaucratic" when the organization has standard procedures, policies or practices that seem designed solely for the benefit of the organization and which work to the disadvantage of customers (Dziany, 2011; Oppong, 2011; Smith, 2011).

Bureaucratic organizations make it seem very difficult to get exceptions approved. Then also customers think of an organization as "bureaucratic" when the organization is unwilling to admit mistakes and attempts to shift blame for their own mistakes onto the customer. Moreover, to the customers, bureaucracy is associated with the idea of not being innovative. Customers often mention

that bureaucratic organizations are slow to innovate, and seem reluctant to change as times change or events dictate (Dziany, 2011; Johnston, 2015).

According to Johnston (2015), once customers characterize an organization as bureaucratic, they also tend to believe that the organization has products and services of inferior quality (compared with non-bureaucratic organizations). Again, customers describe organizations that are hard to reach during company hours, and that during busy periods may hardly be reachable at all, as "bureaucratic." Once again, they associate lack of access with being bureaucratic, and they cite inaccessibility as an example of "not caring", according to Johnston.

In conclusion, to customers and employees, bureaucracy is an array of negative forces, attitudes or actions that are damaging to customer and employee satisfaction. Bureaucracy is therefore damaging to organizational effectiveness because it weakens employee morale and commitment. It divides people within the organization against each other, and misdirects their energy into conflict or competition with each other instead of mission achievement.

Some Benefits of Bureaucracy in Organizations

Bureaucracy organisation has been considered once superior than ad hoc or temporary structure. In spite of the numerous negative effects of bureaucracy, the concept has a number of benefits. It has been termed as rational and ideal leading to efficiency. The efficiency in bureaucratic organisation comes through rationality and predictability of behaviour because everyone knows the consequence of his action become actually the action is undertaken (Chand, 2015). One major advantage of bureaucracy is that the rules and procedures are decided for every work and it leads to consistency in employee behaviour

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(Dziany, 2011; Smith, 2011; Chand, 2015). As a result, the management process becomes easy since employees are bound to follow the rules and procedures (Chand, 2015). Thus, there is consistency in organizations that are managed by rules and regulations.

Another benefit of bureaucracy in organizations is that top executives or management would have control over the entire organization. This enables clients of the organization to know who to hold responsible when they encounter problems (Dziany, 2011). It stands to reason therefore that in organizations in where the senior members are highly educated, knowledgeable and experienced but the subordinates are less endowed with these attributes, it seemed vital to concentrate on control. Thus, bureaucratic forms though hindering progress, allow management to exhibit full control on the organization. For instance, if the entire organization was managed by rules, then top management could be sure that the organization would be controlled by their decisions (Johnston, 2015).

Most of the public-sector offices are government agencies. Bureaucracy within these organizations theoretically results in people serving government but not the head of agencies. In addition, because of specialization of different departments within the organization, bureaucratic forms promised accountability and expertise control of affairs in these departments.

Other advantages of bureaucracy, according to Chand (2015), are that (1) the duties and responsibilities of each job are clearly defined hence there is no question of overlapping or conflicting job duties; (2) The selection process and promotion procedures are based on merit and expertise. It assists in putting right persons on right jobs. Hence there is optimum utilisation of human

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resources; (3) The division of labour assists workers in becoming experts in their jobs. The performance of employees improves considerably. Finally, (4) the enterprise does not suffer when some persons leave it. If one person leaves then some other occupies that place and the work does not suffer.

In conclusion, it should be noted that Weber's model will be performed in those enterprises where change is not anticipated. Big business houses and government departments use this type of organisation. Weber is credited for attempting to develop Bureaucratic model for the first time. However, the model has some drawbacks. It has rigidity, impersonality, excessive cost of control, and excessive dependence on superiors. In spite of these limitations this model is very useful in large enterprises.

Overview of Policy

This section takes a look at the term "public policy". Its meaning and types have been explored. This is followed by the concept of policy implementation, challenges associated with the implementation and how to address such challenges. The section ends with the theories of policy implementation.

Meaning of Policy

The term policy has been viewed differently by several authors. Policy can be considered as a "Statement of Intent" or a "Commitment" (Dziany, 2011). According to Dziany (201), policy may also refer to the process of making important organizational decisions, including the identification of different alternatives such as programs or spending priorities, and choosing among them on the basis of the impact they will have.

On the part of Dye (1984) as cited in Ezugwu (2013), public policy is defined as what government chooses to do or not to do. Dye (1984) cited in

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Ezugwu (2013), went further to explain that government does many things; they regulate conflict within society, they organise society to carry on conflict with other societies, and they distribute great varieties of symbolic rewards and material services to members of the society and extracts money from the society, most at times in the form of taxes. Similarly, Henry (1999) categorically stated that public policy is what public administrators execute. Thus, policies may regulate behaviour, organize bureaucrats, distributes benefits, and extracts taxes or all of these at once.

According to the Institute for the Study of Public Policy Implementation (2012), public policy is the result of congressional legislation, presidential executive orders, and actions taken to solve some public problems or issues. Again, the Companion Website for The American Government 2012 cited in Ezugwu (2013), also defined public policy as purposive, goal- oriented action that is taken by government to deal with societal problems. Similarly, Egonmwan 2004 cited in Ezugwu (2013), sees public policy as a government program of action which stands for various degrees of goal articulation and normative regulations of government activities, that is what government intends to do or achieve and how it intends to do it.

The analysis of the various definitions connotes that the term policy could be described as a principle or rule to guide decisions and achieve rational outcome(s). Public policy incorporates the goals and aspirations of the government and how it intends to execute them. Policies can be understood as political, management, financial, and administrative mechanisms arranged. The term may apply to government, private sector organizations and groups, as well as individuals.

Torjman (2005) suggested different ways to look at policy as:

a. Substantive and administrative policies: Substantive policy is concerned with the legislation, programs and practices that govern the practical aspects of community work. The dimensions of this type policies includes, income security, employment initiatives, and childcare services among others. Administrative policy on the other hand focuses largely upon administrative procedures, for instance, the collection of statistical information on neighbourhoods and the evaluation of complex community programs.

b. Vertical and horizontal policies: Substantive and administrative policy can be further classified as vertical or horizontal policy. Vertical policy refers to policy that is developed within the organization that has responsibility for its implementation. Vertical policy may be thought of as the normal or traditional way in which policy decisions are made. It is developed within a single organizational structure and generally starts with broad overarching policy, sometimes called "corporate" or "framework" policy. Such decisions are made at head office and guide subsequent decisions throughout the organization even though regional or "strategic" policy might be developed at the regional level, which translates the national decisions to the regional level, taking into consideration the specific context. Horizontal policies are however made for the implementation by other organisations.

c. Reactive and proactive policy: Reactive policy emerges in response to a concern or crisis that must be addressed whereas proactive policies, by

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contrast, are introduced and pursued through deliberate choice (Torjman, 2005; Dziany, 2011).

d. Current and future policy: Finally, there policies that are currently on the public agenda and those that are not (Smith, 2003; Torjman, 2005). Issues already on the public policy agenda often have high profile. A formal process to amend or improve the existing arrangement generally is in place.

The Concept of Policy Implementation

According to Ezugwu (2013, p. 5), "policy implementation is a sub part and a stage of the general public policy process. Hence for a meaningful understanding of this concept to be achieved, a basic knowledge of the term policy or public Policy is required". In this regard, attempt was made towards the explanation of the concept above. The term policy implementation is explained in several ways. Some of which are as follows: According to (Makinde, 2005; Dziany, 2011), Adamolekun, explains policy implementation as the activities that are carried out in the light of established policies.

According to Egonmwan (1984) policy implementation refers to the activities that are carried out in the light of established policies. It also refers to the process of converting financial, material, technical and human inputs into outputs – goods and services (Dziany, 2011; Egonmwan, 1984). Edwards (1980) cited in (Dziany, 2011; Makinde, 2005) defines policy implementation as a stage of policy making between the establishment of a policy and the consequences of the policy for the people whom it affects. It also involves a wide variety of actions such as issuing and enforcing directives, disbursing funds, making loans, and assigning and hiring personnel.

Parki and Kimiebi (2011), defined public policy implementation as the acts and process of converting a policy into reality or simply enforcing it. In their opinion, implementation is the process of transforming policy mandates into actions, and policy goals into reality. The Standard Dictionary definition of the term implementation is simply "to put into effects according to some definite plan or procedure". In this regard, policy implementation can be thought of as a deliberate and sequential set of activities directed towards putting a policy into effects or making it occur. Hence, policy implementation here is the action taken to accomplish the intents, objectives and desired outcomes of a policy.

In conclusion therefore, policy implementation can be seen as the concrete act and or process of carrying out some actions in order to put into effects those decisions and policies made by the government. It is also the realistic activities of putting policies into concrete actions by converting the made policies, laws and orders into tangible realities. From the above definitions, it can be noticed that (1) policy implementation is an activity not a theory; (2) it is a process and not a one-day act; (3) policy implementation is done in relation with the provision of law and policy mandates; (4) It is specifically carried out to solve some perceived public problems; and (5) It has a specific targeted population.

Given these elements of policy implementation, the process is affected by so many factors which most often, hinder its success. Hence, Pressman and Mater (1984) as cited in Ezugwu (2013) states that paradoxically, implementation is in many ways a slippery subject as it is affected by so many factors. For instance, vague and contradictory policies are difficult to implement and in most cases, various factors make policy vague. Makinde (2005) also

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stated that policy implementation is mostly affected by environment, resources, culture and external factors of time dimensions.

Challenges of Policy Implementation

Policy implementation and service delivery are critical for both the public and private sectors. However, policy implementation is one of the major problems confronting developing nations (Makinde, 2005). Problems associated with policy implementation occur when the desired result on the target or beneficiaries are not achieved. Such problems arise because of missing of certain critical factors which are communication, resources, dispositions or attitudes and bureaucratic structure (Dziany, 2011; Edwards, 1980; Makinde, 2005). These factors operate interactively to hinder policy implementation.

Communication is an essential ingredient for effective implementation of public policy. Through communication, orders to implement policies are expected to be transmitted to the appropriate personnel in a clear manner while such orders must be accurate and consistent. Inadequate information can lead to a misunderstanding on the part of the implementers who may be confused as to what exactly are required of them (Dziany, 2011; Makinde, 2005).

Another challenge to policy implementation is inadequate resources. Resources comprise both the human and material such as adequate number of staff who are well equipped to carry out the implementation, relevant and adequate information on implementation process, the authority to ensure that policies are carried out as they are intended, and facilities such as land, equipment, buildings among others as may be deemed necessary for the successful implementation of the policy (Paki & Kimiebi, 2011).

Another important factor that influences policy implementation is disposition or attitude. According to Dziany (2011), most implementers can exercise considerable discretion in the implementation of policies because of either their independence from their nominal superiors who formulate the policies or as a result of the complexity of the policy itself. The way the implementers exercise their discretion depends, to a large extent, on their disposition toward the policy. Therefore, the level of success will depend on how the implementers see the policies as affecting their organizational and personal interests (Makinde, 2005).

Difficulty of policy implementation can still arise if there is no efficient bureaucratic structure especially when dealing with complex policies. According to Edwards (1980) cited in (Dziany, 2011), where there is organizational fragmentation it may hinder the coordination that is necessary to successfully implement a complex policy especially one that requires the cooperation of many people.

Addressing Challenges of Policy Implementation

There are a number of things that can be done to address the challenges associated with policy implementation. Roseveare (2008) asserts that policymakers need to build genuine consensus among all stakeholders on the aims of policy implementation concerning a particular program. If all people are involved, then actual making of the progress of the policy would easily be attained.

In addition, all political players and stakeholders need to develop realistic expectations about the policy program being implemented. Stakeholders, especially grassroots staff who the policy are concerned need to

be fully involved in designing and framing the policy changes (Paki & Kimiebi, 2011). Policymakers are also sometimes tempted to transform indicators that can be measured into goals and targets for projects, because they can be used to show progress over time. Roseveare (2008) however cautioned that this approach can crowd out other goals that may have important underlying merits and that society may consider important.

Theories of Policy Implementation

The theory of policy implementation is made up of different models for the study of policy implementation. These models add simplicity and clarity to the thinking about politics and public policy, identify critical aspects and relationships about policy problems, and also recommend explanations for public policy as well as estimate its consequences (Scribd, 2012). Therefore, implementation models are mental constructs that offer a better understanding of the formation and implementation of policies (Lester & Stewart, 2000). The common models of policy implementation include the complexity of joint action, the top-down model, the bottom-up and the interactive model.

Complexity of joint action propounded by Pressman and Wildavsky (1984) refers to the number of actors, in addition to the principal, whose agreement either explicitly or implicitly must be secured before a policy can successfully be implemented (Ayee, 1992; Oppong, 2013). There is a junction point between the actors known as veto, according to Sabatier (1983) as cited in Oppong (2013) therefore there is the presence of multiple actors and perspectives. These actors according to Pressman and Wildavsky (1984) have distinctive perspectives. When a program depends on so many actors and participants, there may be opposing dimensions in the policy process and many

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clearance points leading to delays and likely failure of the policy. The consequences of different actors with different perceptions are proliferation of veto or decision/clearance points, muddling of objectives due to diverse perspectives, heightened conflict and intergroup rivalry, divided loyalty, lack of coordination and the diversion of energy in the playing out of a number of loosely interrelated games (Ayee, 1992; Oppong, 2013).

The complexity of joint action is helpful in understanding the role of actors, actions and relationships or power play and their implications for the implementation of policies in the Ghana Audit Service. It will also help in identifying the sources of conflict and interference as well as lack of coordination during the implementation of such policies (Paki & Kimiebi, 2011).

Top-down Approach to policy implementation

In general, Top-down implementation is the carrying out of a policy decision – by statute, executive order, or court decision; whereas the authoritative decisions are "centrally located" by actors who seek to produce the "desired effects" (Girdwood, 2013; Matland, 1995). The top-down implementation approach is a clear-cut system of command and control – from the government to the project, which concerns the people. The top-down system showcases: (1) clear and consistent goals – articulated at the top of the hierarchical environment, (2) knowledge of pertinent cause and effects, (3) clear hierarchy of authority, (4) rules established at the top and policy is aligned with the rules, (5) resources / capacity to carry out the commands from the top (Girdwood, 2013). It is consistent with overhead democracy, whereas elected

officials delegate implementation authority to non-elected public servants (civil service) who are accountable to the democratically elected officials.

However, Deleon and Deleon (2002) point out that top-downers may implement policy with standards that citizens do not understand, which might also circumvent their rational preferences. When this happens, top-down becomes a "tactic" and not a strategy for implementation. In addition, this approach has three criticisms. First, top-downers often initiate their analysis with the statutory language, which "fails to consider the significance of actions taken earlier in the policy-making process" (Matland, 1995, p. 147). Thus, implementers often engage cues from various groups, which differ in intensity and history, none of which may be reflected in the statutory language. Second, top-down implementers ignore or eliminate the political aspects of implementation (Matland, 1995). For instance, top-downers set clear goals for a policy, while the legislation "often requires ambiguous language and contradictory goals" in order to gain enough votes for passage, according to Matland. Thus, a Weberian approach may be desirable in theory, but its practice may result in "policy failure" (Matland, 1995, p. 148). Finally, top-down implementers see the "statute framers as key actors," however, local officials and people impacted by the policy could more reasonable be considered as the key independent variable of analysis (Girdwood, 2013).

Bottom-up Approach to policy implementation

The bottom-up implementation approach initiates with the target groups and service deliverers, because they find that the target groups are the actual implementers of policy. Thus bottom-up designers begin their implementation strategy formation with the target groups and service deliverers, because they

find that the target groups are the actual implementers of policy (Girdwood, 2013; Matland, 1995). Moreover, bottom-uppers contend that if local bureaucrats are not allowed discretion in the implementation process with respect to local conditions, then the policy will "likely fail" (Matland, 1995, p. 148). Accordingly, goals, strategies, and activities must be deployed with special attention to the people the policy will directly impact. Thus, evaluation based upon the street-level bureaucrat would be the best practice (Girdwood, 2013; Matland, 1995).

Discretion by agents is the underlying premise of the bottom-up approach (Elder, 2011 as cited in Girdwood, 2013) hence the approach is at times guilty of the following two criticisms. First, street-level bureaucrats are usually not accountable to the people. In this case, the local agents may intentionally subvert the elected officials' policy goals and engage personal sub goals (Matland, 1995). Second, bottom-uppers ignore the fact that many policies are created in a top-down manner, and likely in a manner which reinforces top-down authority.

Studies on Policy Implementation

Before the 1970s, policy implementation was viewed as forthright based on the assumption that once a policy was made, implementation would obviously follow suit (Howlett & Ramesh, 1995; Oppong, 2013). The work of Pressman and Wildavsky (1984) came to refute this idea and brought the issue of implementation to the lime light. Therefore, implementation came to be seen as a complex phenomenon and as such could not be "simply classified as a technical exercise involving calculated choices of appropriate techniques" (Turner & Hulme, 1997, p. 75).

Matland (1995) has contended that implementation theories are the result of evolutions over three generations of research. Matland reckons that the first generation of research ranged from the early 1970s to the 1980s then followed by the second generation from the 1980s to the 1990s. The third generation of research is from 1990 and onwards.

Winter (2003) maintains that first-generation studies concentrated on exploration and theory generation. Goggin et al. (1990, p. 13) on their part argue that the first-generation research specifically focused on "how a single authoritative decision was carried out, either at a single location or at multiple sites." According to Oppong (2013), the scholarly works of Pressman and Wildavsky in 1984 played a significant role in first generation implementation studies.

The second-generation implementation studies focused on describing and analysing the relationships between policy and practice. The work of Elmore (1978) is substantial in this generation. Oppong (2013) contends that the third generation of implementation studies was championed by the work of Goggin (1990). Oppong maintains that this generation was concerned about making the process of implementation more scientific and therefore moved from theory building to the testing of empirical evidence.

Studies on policy implementation have generally centred on effective or ineffective implementation. Elmore (1978) has advanced four main elements in the effective implementation of policies. According to Elmore, first, there is the need for clearly specified tasks and objectives that accurately reflect the intent of policy. Secondly, there should be a management plan that allocates tasks and performance standards to subunits. Thirdly, there should be an objective means

of measuring sub-unit performance. Finally, there should be a system of management controls and social sanctions sufficient to hold subordinates accountable for their performance (Elmore, 1978; Oppong, 2013). Elmore (1978) suggests that a failure of implementation means lapses of planning, specification and control.

According to Grindle (1980) as cited in Oppong (2013), there has been the realization that implementation of policies, even when successful involves far more than a mechanical translation of goals into routine procedures. It thus involves fundamental questions about conflict decision making, and who gets what in a society. According to Grindle and Thomas cited in (Oppong, 2013, p. 15), public policy "results from the conflict, bargaining and coalition formation among a potentially large number of societal groups, organized to protect or advance particular interests common to their members." The implementation process in the developing world is characterized by competition and conflict among individual and groups who have been excluded from the preceding stages of the policy making process and as a result would want to make a last attempt at this stage to pursue their interest by competing for access to scarce resources (Grindle, 1980; Smith, 1985). At this stage of the policy process, many political battles are fought between actors who are either intensely or marginally involved in the implementation over the allocation of scarce resources.

There has been growing concern over the implementation of public policies in Ghana, like most developing countries, by both government and scholars of public policy. One critical work that have imparted the implementation literature in Ghana is that of Ayee in 1994. Ayee (1994)

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employed Complexity of Joint Action and Implementation as Evolution models to explain how implementation of decentralization programmes since the first Republic, (1957-1966) which was strengthened under the Provisional National Defence Council (PNDC) (1981-1992) have kept reoccurring.

Precisely, Ayee (1994) argued that the implementation of decentralization policies involved the fundamental questions about conflict and who gets what in society. In this work, Ayee (1994) contends that strategies, resources and power positions of the actors in the implementation stage are the determinants of the outcome of the conflict and of who gets what, when and how (Oppong, 2013). Aye found out that a large number of state institutions operate with different interest as a result of multiplicity of veto points.

Therefore, because the actors have differing perspectives, the chances of implementing decentralization policies in Ghana are low. Using the implementation as evolution model, the study also contends that the failure of successive governments to use failed programmes as a learning process was responsible for the under-achievement of the decentralized stated goals. The studye concluded that "lack of political commitment, coordination, communication, finance and personnel" keep recurring (Ayee, 1994, p. 3; Oppong, 2013, p. 17).

Another study of interest on policy implementation, Agbevade (2009) as cited in Oppong (2013) sought to find out the extent to which the National Health Insurance Scheme (NHIS) achieved the aim of increasing access in Ghana. The study discovered that the NHIS had led to a reduction in the financial burden in accessing health care due to the pre-financing of health care. Thus, people pay for their health care cost in advance hence relieved from the

shock of having to pay for the cost of health care at point of receiving healthcare. The study however found out that lack of institutional capacity, incapable human resource capacity, lack of efficient and effective management and lack of accountability from the scheme managers were hindering the accessibility of healthcare to the residents.

The current study employs Top-down Approach to policy implementation to examine the effects of bureaucracy on policy implementation in the Ghana Audit Services (GAS). The Top-down implementation is the carrying out of a policy decision – by statute, executive order, or court decision; whereas the authoritative decisions are "centrally located" by actors who seek to produce the "desired effects" (Girdwood, 2013; Matland, 1995). The approach presents a clear-cut system of command and control. The GAS generally implements policies enacted by the government or other international bodies to which it belongs.

The Ghana Audit Service

The Ghana Audit Service (GAS) was established in London as a colonial audit department in 1910. It was originally called the Gold Coast Audit Department but it later changed to the Auditor-General's Department. The 1969 Constitution of Ghana extended financial and administrative autonomy to the agency, and the 1972 Audit Service Decree established it as the GAS and strengthened its independence by establishing a seven-member Audit Service Board as its governing body. The Audit Service Act of 2000 (Act 584) further enhanced the mandate of the GAS.

Mission and vision of the GAS

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The Audit Service exists to promote good governance in the areas of transparency, accountability and probity in the public financial management system of Ghana by auditing to recognized international auditing standards, the management of public resources and reporting to Parliament. The vision is to be one of the leading Supreme Audit Institutions in the world, delivering professional, excellent, and cost-effective auditing services (Ghana Audit Service, 2012a).

Mandate

By law, the GAS is required to audit all public accounts of Ghana and report on them to Parliament within 6 months after the end of each financial year. Its mandate includes accounts of the courts, central and local government administrations, public universities and other schools, and all public corporations or other bodies or organizations established by an act of Parliament. The auditor-general also has authority to conduct compliance, financial, and performance audits on his own initiative or at the request of the president or Parliament (Ghana Audit Service, 2012a).

The core functions of the Audit Service are:

1. Ensure that the auditing activities of the Audit Service as spelt out in the Audit Service Act are carried out in accordance with best international practices

2. Monitor the use and management of all Public funds and report to Parliament. This covers Constitutional, Statutory and any other body or organization established by an Act of Parliament

The Structure of Ghana Audit Service

The Ghana Audit Service has five (5) main departments. The Auditor-General of Ghana is the head of the Service. A Deputy Auditor-General (DAG) heads each department. These departments are:

1. Central Government Audit Department: has the primary responsibility for the audit of all the Ministries, Departments and Agencies (MDAs) of Central Government, including Ghana's foreign missions abroad. For this purpose, the Audit Service has offices in most MDAs in Accra. At the Regional and District levels, audits of MDAs are carried out by offices located in those regions and districts.

2. Commercial Audit Department: is responsible for the audit of Public Boards, Corporations, the Bank of Ghana, tertiary and other Statutory Institutions.

3. Educational Institutions and District Assemblies: is responsible for the audit of entities including all the Metropolitan, Municipal and District Assemblies, Pre-University public Educational Institutions, as well as Traditional Councils.

4. Performance Audits Department: is made up of three sections, namely: Performance Audit, Special Funds Audit, and Information Technology Audit.

5. Section 13(e) of the Audit Service Act 2000, (Act 584) mandates the Auditor General to audit programmes and activities of public offices with due regard to economy, efficiency and effectiveness in the use of resources.

6. Finance and Administration: provides support services to all audit staff across the country. It is made up of units such as Accounts, Budget, Payroll, Human Resource, Information Technology Technical, Training and Human Resource Development, Estates, Procurement, Transport, Security and Stores and Correspondence.

There are other units which come directly under the Auditor-General's office such as Internal Audit, Legal, Public Affairs, Quality Assurance, Parliamentary and Planning, Research, Monitoring and Evaluation Units.

Regional and District Audit Offices

Besides the five main departments in the Service there are 10 regional offices located in the various political regional capitals and there are also 58 District Audit Offices throughout the country. The Regional offices are headed by Assistant Auditors General whereas the district offices are headed by Directors, Assistant Directors and in some cases Principal Auditors (Ghana Audit Service, 2012a).

Policy Monitoring and Evaluation within the Ghana Audit Service

Monitoring and evaluation of policy in Ghana Audit Service is done to achieve some aims, amongst which are: first, to monitor and evaluate results and impacts of policy activities. Policies are formulated and carried out to achieve some specific tasks. These needs to be assessed to determine the effect and gaps of the policy implications. Second, to provide a basis for decision-making on amendments and improvements of accounting policies and to promote accountability for resource in organizations.

Chapter Summary

This chapter reviewed related literature to the study. It opened with an overview of bureaucracy where various definitions, principles and theories were explored. The characteristics of bureaucratic organisation and the effects and benefits of bureaucracy were also examined. This was followed by an overview of the concept of public policy where its meaning, theories, challenges and solutions were explored. The chapter concluded with a review of related empirical studies and concludes with a brief background of the Ghana Audit Service.

It was revealed that the key challenges with policy implementation in Ghana, especially in the National Health Insurance Scheme (NHIS) (Oppong, 2013) and the GAS (Dziany, 2011) were lack of institutional capacity, incapable human resource capacity, lack of efficient and effective management, and lack of accountability from managers. Particularly in the GAS, centralisation of policy formulation with its attendant bureaucracy is the main cause of difficulty in implementing policies. For example, training of staff relating to policies were also carried out in headquarters without serious involvement of Regional and District Heads which created policy implementation gaps (Dziany, 2011).

CHAPTER THREE

METHODOLOGY

Introduction

This study seeks to investigate the challenges of policy implementation in the GAS with emphasis on bureaucracy. This chapter is devoted to the description of the methodology employed in the conduct of the study. It focuses on the research design, population, sample, data collection instrument and procedure, and data analysis that was used in order to achieve the objective of the study.

Research design

The study was primarily quantitative in its approach to research granted that it employed means for testing objective theories by examining the relationship among variables and numbered data was analysed using statistical procedures (Creswell, 2014). By implication, the study is enshrined in the Positivist paradigm of Epistemology. In nature, the study was cross sectional survey, and it is both explanatory and descriptive. Positivist paradigm predominates in science and assumes that science quantitatively measures independent facts about a single apprehensible reality (Agbanyo & Obeng, 2016; Healy & Perry, 2000). The essence was to ensure objective and value-judgement-free measurement of the variables of interest. The principles of positivism ensure quantifiable observations that lead to quantitative statistical analysis.

Cross-sectional analysis has the advantage of avoiding various complicating aspects of the use of data drawn from various points in time, such as serial correlation. It also has the advantage that the data analysis itself does

not need an assumption that the nature of the relationships between variables is stable over time.

A major strength of using a survey design according to Singleton, Straits and Straits (1993) is that, a survey work can be used for both exploratory and descriptive purposes and also allows for direct contact between the researcher and the respondents of the study during the process of data collection. It further helps in obtaining detailed and precise information from the respondents. Survey designs has advantage of being economical and also saves time in data collection given that a sample is used to represent the population. However, in a survey, respondents might not give true responses to some or all of the questions posed. One reason is that survey design depends on reports of behaviour rather than observation of the behaviour. Sometimes respondents find it difficult to give answers to questions they find sensitive for instance questions related to decisions of management of one's employer, as in this study. According to Singleton et al (1993), the result of this problem is that of measurement error brought about by respondent's lack of truthfulness, not understanding the questions or worse of all not able to recollect past events and situations accurately. For instance, in this study respondents were required to recall the number of times they attended in-service training.

Study area

The Central Region is located in southern Ghana and it is one of the ten administrative regions. It is bordered by Ashanti and Eastern regions to the north, Western region to the west, Greater Accra region to the east, and to the south by the Gulf of Guinea. The region currently has twenty (20) political administrative districts but has eleven (11) auditing districts. Cape coast A,

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Cape coast B, Cape coast C, Elmina, Apam, Twifo Praso, Winneba, Saltpond, Dunkwa-on-Ofin, Assin Foso, and Swedru.

The Central region is renowned for its many elite higher educational institutions. The region is a hub of education in Ghana, with some of the best schools in the country. The Central region attains many tourist attractions such castles, forts and beaches stretched along the Central region's coastline. The region's economy is dominated by services followed by mining and fishing. The Central Region is a major centre for tourism within south Ghana and it has some of the most beautiful beaches, a national park (Kakum National Park) and two castles – Cape Coast Castle and Elmina Castle which are prominent UNESCO World Heritage Sites and serve as a reminder of the slave trade.

Population and Sample

This study targeted the entire population of Audit Service workers in the Central Region of Ghana. The Audit Service currently employs around 148 staff in the region. Since the population in the region is not too large, the entire all the staff in the region (148) are sampled for the study. However, out of the total number of 148 respondents selected for the study, 120 employees completed the questionnaires, giving a response rate of 81.08%.

Data Collection Instrument

The study used questionnaires as a data collection instrument (see Appendix A). The instrument was chosen because all the respondents are literate. Questionnaire has been rated higher over other instruments in this study because data is offered by the respondents with limited interference on the part of researcher. Again, questionnaire was deemed the most appropriate research instrument for this study because they offer greater assurance of anonymity, less

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opportunity for bias and errors, consistent and uniform measure of variation (Obeng, 2014). Finally, given the time available for the study questionnaire was deemed most appropriate because it could produce quick results compared with interview for instance.

The instrument was self-developed based on the literature reviewed. The questionnaire has six main parts: A-F. Part A captures the background information of respondents; Part B elicit information on knowledge and awareness of policies in the GAS; Part C deals with policy implementation in the Ghana Audit Service; Part D covers the challenges of policy implementation in the Ghana Audit Services; while Part E deals with effects of bureaucracy on policy implementation in the Ghana Audit Services; and Part F covers mechanisms to cope with bureaucracy.

Creswell (2014) has suggested the need to pilot-test a new instrument within a population similar to that from which the sample for the study would be taken. Based on this suggestion, the test instrument was pilot-tested on a randomly selected sample of 20 GAS workers from Takoradi in the Western Region. Takoradi was chosen because it lies outside the study area but similar to the study area. The pre-testing of questionnaire was conducted in order to find out the difficulties to be encountered in the collection of data. It also enabled the researcher to streamline and modify some of the questions for easier and better responses.

Procedure

The questionnaires were administered to the respondents personally by the researcher. Permission was sought from the participants before the conduct of the study. This was done through sending of introductory letters to the

management of the selected offices and their approval received before the commencement of the data collection. The researcher also made telephone calls and prior visits to management so that data gathering periods was scheduled at convenient hours in order not to unduly interrupt their work schedules. For the sake of anonymity, no names or any identifiable information from respondents was taken so as to prevent possible victimization. The respondents were informed that their participation would be voluntary and as such they could opt out at any stage of the research process.

Data processing and analysis

Data was captured, cleaned and analysed by the use of STATA version 14. The package is considered suitable because it summarises and creates appropriate tables and examines relationships between variables and performs tests of statistical significance. Percentage distribution and cross tabulation were used as methods of analysis and results were presented in tables and graphs.

Chapter summary

The chapter describes the methodology employed in the conduct of the study. It focuses on the research design, population, sample, data collection instrument and procedure, and data analysis that was used in order to achieve the objective of the study.

CHAPTER FOUR

RESULTS AND DISCUSSION

Introduction

This study investigated the nature of bureaucracy and its effects on policy implementation in the Ghana Audit Service. This chapter presents the discussion of empirical results. Percentage distributions, cross tabulations, bar graphs and pie charts are used in the analysis of this research. The chapter consists of the background of respondents; key policies implemented in the GAS; procedure for policy implementation in the GAS; challenges of policy implementation in the GAS; effects of bureaucracy on policy implementation in the GAS; and key mechanisms in the GAS to cope with bureaucracy. The analysis is based on primary data collected in October, 2015. Out of the total number of 148 respondents selected for the study, 120 employees completed the questionnaires, giving a response rate of 81.08%.

Characteristics of respondents

This section describes the background characteristics of respondents. The characteristics of interest are age, sex, experience, academic and professional qualification, rank in service and finally the respondents' audit district. Table 1 shows the age, sex and experience of the respondents.

Table 1: Age, sex and experience of respondents in years

	Male			Female		
Variable	Mean	Min	Max	Mean	Min	Max
Age	39.30	25	58	40.13	24	57
Experience	15.38	3	38	7.83	4	19
Observations		96			24	

Source: Field study (Buaka, 2015)

Table 1 indicates that on average, a male respondent in this study is about thirty-nine (39) years of age and has experience of about fifteen (15) years of work. The youngest male respondent is 25 years old and the oldest employee is 58 years old. The least experienced male employee has worked for at least three years whereas the most experienced one has worked for about 38 years.

With regard to female respondents, Table 1 indicates that on average, a female respondent in this study is about forty (40) years of age and has experience of about eight (7.83) years of work. The youngest female respondent is 24 years old and the oldest employee is 57 years old. The least experienced female employee has worked for at least four years whereas the most experienced one has worked for about 19 years.

For the sex distribution of respondents, Table 1 indicates that out of the 120 respondents in the study, 96 (80%) were males and 24 (20%) were females. One could say that the Ghana Audit Service is dominated by males. The male dominance of the service is not surprising since most organizations in Ghana are male dominated. Secondly, auditing has to do with mathematics and accounting principles however these two principles seem to be "female unfriendly" in the schools of Ghana.

Another characteristic of interest is the educational background of the respondents.

Table 2: Academic educational qualification of respondents

Level of education	Frequency	Percent
Masters	12	10.00
First degree	84	70.00
Diploma	24	20.00
Total	120	100.00

Source: Field study (Buaka, 2015)

The data suggests that all respondents in this study had acquired at least a Diploma. From Table 2, it can be seen that most of the respondents, 84 constituting 70%, acquired first degree. This is followed by diploma holders who constituted 20% of the respondents. The remaining 12 respondents (10%) hold masters' degree in different areas.

In addition to the academic qualification of the respondents, the study is also interested in the professional qualification of the respondents. The professional qualifications studied include the Association of Chartered Certified Accountants (ACCA), Chartered Institute of Management Accountants (CIMA) and the Institute of Chartered Accountants (ICA, Ghana). The results are captured in Table 3.

Table 3: Professional qualification of respondents

Professional qualification	Frequency	Percent
None	40	33.33
ICA	56	46.67
ACCA	12	10.00
CIMA	12	10.00
Total	120	100.00

Source: Field study (Buaka, 2015)

The results suggest that approximately half (46.67%) of the respondents are chartered accountants from the Institute of Chartered Accountants (ICA), Ghana. Ten (10%) each of them belong to CIMA and ACCA while the remaining 33.33% do not have any professional qualifications.

The study also involves a wide range of officers with different ranks. Table 4 shows the ranks of the respondents.

Table 4: Rank of respondents

Rank in service	Frequency	Percent
Assist auditor general	1	0.83
Assist director of audit	11	9.17
Director of audit	23	19.17
Principal auditor	27	22.50
Senior auditor	24	20.00
Auditor	24	20.00
Auxiliary staff	10	8.33
Total	120	100.00

Source: Field study (Buaka, 2015)

The sample for the study comprises at least one Assistant Auditor General and that constitute 0.83% of the sample. It also includes 10 auxiliary staff constituting 8.33% of the sample. Most of the respondents are of the ranks ranging from Auditor to Assistant Director of Audit.

Table 5: Audit district of respondents

Audit district	Frequency	Percent
Cape Coast – A	8	6.67
Cape Coast – B	9	7.50
Cape Coast – C	9	7.50
Elmina	11	9.17
Apam	10	8.33
Twifo	9	7.50
Saltpond	13	10.83
Winneba	13	10.83
Dunkwa-on-Ofin	10	8.33
Assin Foso	10	8.33
Swedru	14	11.67
Regional Office	4	3.33
Total	120	100.00

Source: Field study (Buaka, 2015)

Table 5 suggests that the study covers all the eleven (11) audit district of the Central Region. Each of the districts is proportionately represented following the sampling technique discussed in under the methodology.

Key Policies Implemented in the GAS

This section typically examines the respondents' awareness of key policies implemented in the service. Before the actual policies were examined, the various sources of the policies were also explored. Figure 1 presents the results on whether the respondents were aware if the GAS implements her own policies.
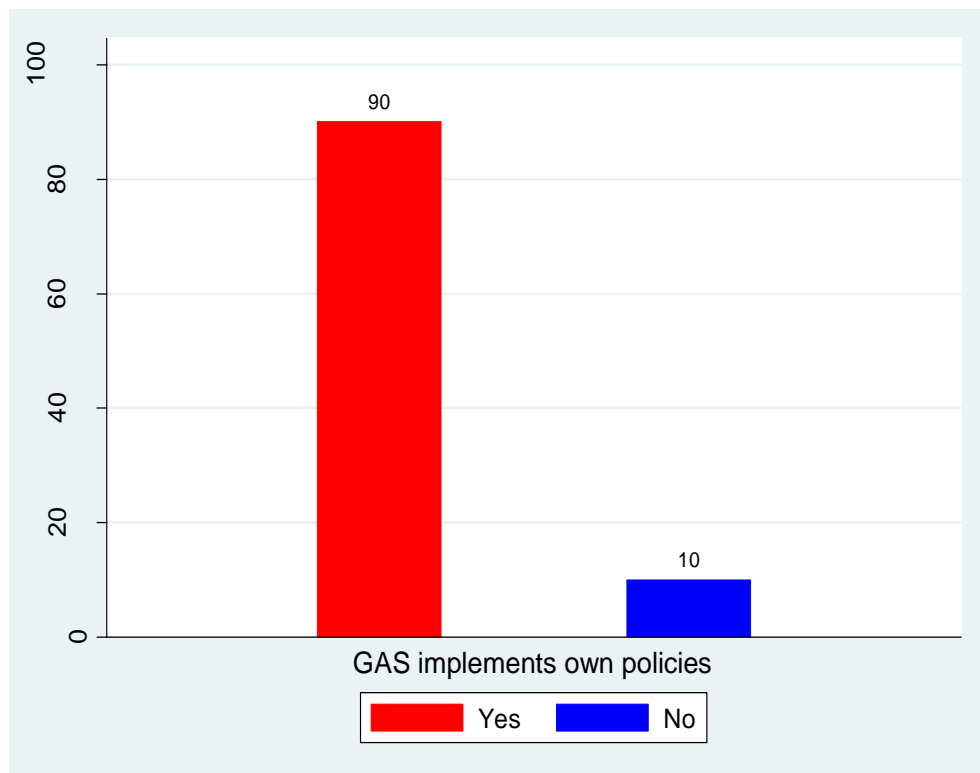

Figure 1: The Ghana Audit Service implements her own policies

Source: Field study (Buaka, 2015)

The indication is that almost all the respondents (90%) were aware that the service implements her own policies. It is however important to know that about 10% of the respondents were not aware of the GAS doing so. This finding corroborates Dziany (2011) in that in both studies, majority of the respondents confirm awareness of the service formulating and implementing its own policies. In a similar study in the Ashanti Region, Dziany (2001, p. 58) found that "67.1% of respondents know that GAS formulate and implement their own policies, whiles 32.9% said they do not know". The percentage difference between the current finding and the finding of Dziany (2011) may be as a result of time factor and regional differential. With time, education within the service, probably informed by Dziany's discovery, could change the level of awareness among employees.

The next source of policies implemented by the GAS explored was policies of other government institutions. The question posed was whether the GAS implements policies of other government institutions. The results show that most of the respondents (70%) were aware that the GAS implements policies of other government institutions. According to the GAS (2012a), by law, the GAS is required to audit all public accounts of Ghana and report on them to Parliament within 6 months after the end of each financial year. Its mandate includes accounts of the courts, central and local government administrations, public universities and other schools, and all public corporations or other bodies or organizations established by an act of Parliament (GAS, 2012a).
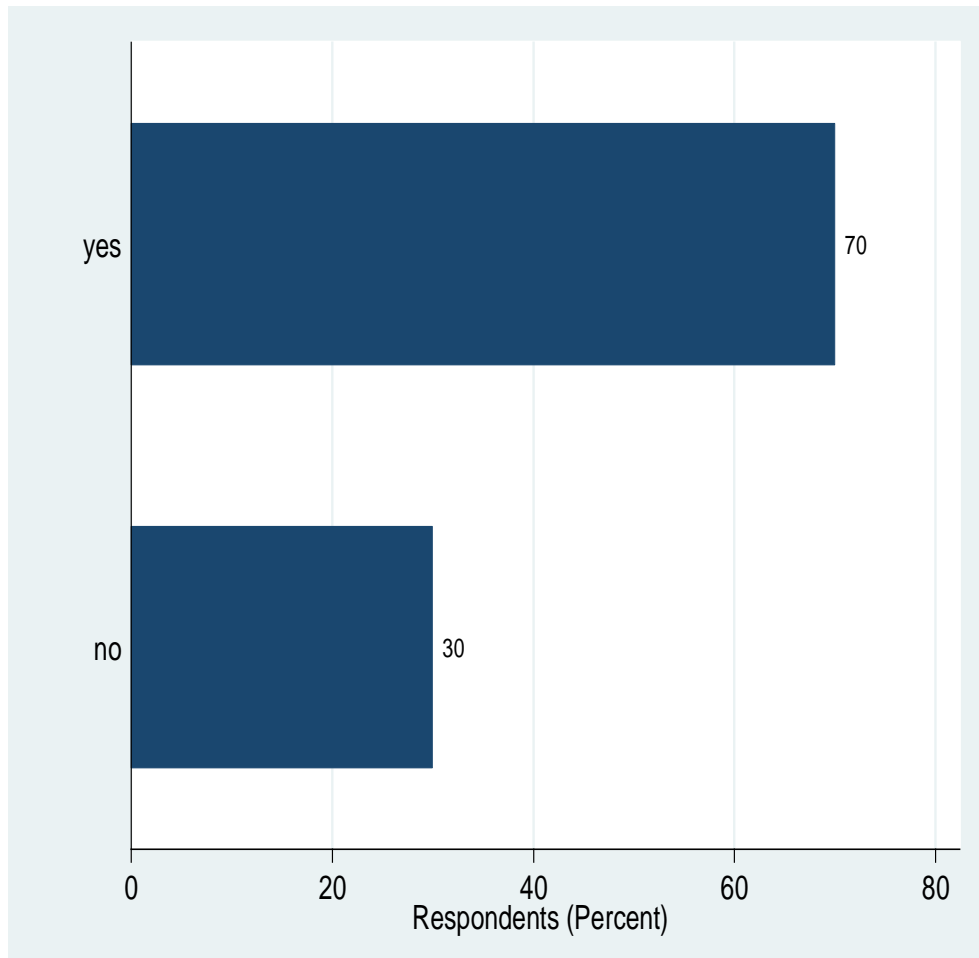
Figure 2: The GAS implements policy of other government institutions

Source: Field study (Buaka, 2015)

It is therefore prudent that the staff of the GAS know the policies of other government institutions so as to properly ensure the implementation of such policies.

The final source of policies explored was the International Organisation of Supreme Audit Institutions.
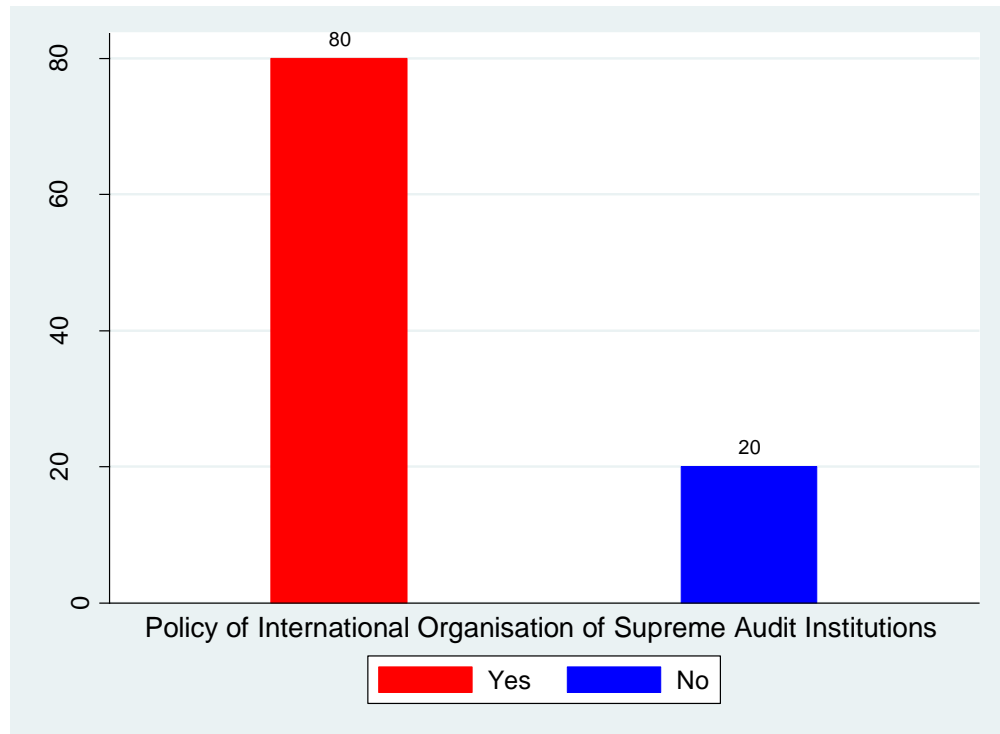
Figure 3: Policy of International Organisation of Supreme Audit Institutions

Source: Field study (Buaka, 2015)

Similar to the other sources of policies, majority (80%) of the respondents registered their awareness of the GAS implementing the policies of the International Organisation of Supreme Audit Institutions. Ghana is a member of the International Organisation of Supreme Audit institutions (INTOSIA) hence does not only organise its policies in line with that of INTOSIA but also implements policies of INTOSIA. For example, with the assistance of European Union, the GAS benefited from Financial, Performance and Information Technology audit procedures which were introduced to a cross-section of the field staff in line with INTOSIA (Dziany, 2011).

To know whether respondents were aware of specific policies implemented by the GAS, respondents were asked to indicate their full awareness of the policies in Table 6.

Table 6: Respondents' awareness of policies in the GAS

Fully aware of the following policies?	Frequency	Percent
Field standards	96	80.00
Human resources	96	80.00
Study leave	84	70.00
Performance appraisal	108	90.00
Quality assurances	107	89.17
Training	108	90.00
ICT	84	70.00
Fixed asset (vehicle)	11	9.17

Source: Field study (Buaka, 2015)

The results suggest that performance appraisal and the training policies are the most well-known policies. According to Table 6, exactly 90% of the respondents are fully aware of both performance appraisal and training policies. This is followed by quality assurance (89%). Field standard and human resource policies have equal popularity (80%) as well as study leave and ICT (70%). It is however interesting to know that out of the 120 respondents, only 11 accounting for 9.17% are aware of the fixed asset policy. Follow up questions indicate that though a larger number of respondents are aware of these policies, some respondents have not benefited from a number of the policies.

On the whole, awareness of policies is on the higher side in the region compared to the Ashanti Region. For instance, in 2011 only 10% of respondents were aware of Field Standards in the Ashanti Region, according to Dziany (2011) while the Central Region recorded 80% in the 2015 according the current study.

Procedure for Policy Implementation in the GAS

This section examines the official procedure for policy implementation in the GAS. The main concern here is to explore the existence of policy implementation team and the role of such team or its alternatives.

Table 7: Policy implementation team exists in the GAS

Policy implementation team exists in the GAS	Freq.	Percent
Yes	20	16.67
No	100	83.33
Total	120	100.00

Source: Field study (Buaka, 2015)

Based on the results in Table 7, it could be concluded that the GAS does not have a policy implementation team, given that as many as 100 out of the 120 respondents (83.33%) responded "no" to the existence of such team in the service. This is probably a great source of policy implementation problems in the service policy implementation teams are usually responsible for smooth execution of organisational policies.

Table 8: Employees sign confidentiality agreement

Employees sign confidentiality agreement	Frequency	Percent
Yes	120	100.0
No	0	0.00
TOTAL	120	100.0

Source: Field study (Buaka, 2015)

For the question, as to whether employees of the service sign confidential agreements, all the respondents (100%) responded in affirmation.

It was also deemed necessary to fine out the opinion of employees about how implementation of policies is organised in the services. Respondents were asked to indicate their agreement or disagreement with the statement that policy implementation is well organised in the service. The responses are illustrated in Figure 4.
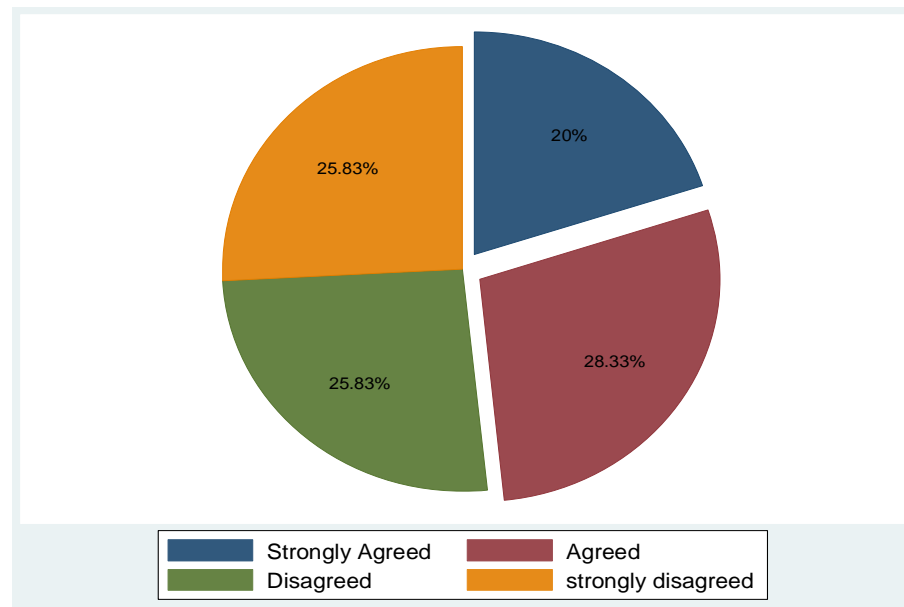

Figure 4: Organisation of policy implementation in the GAS

Source: Field study (Buaka, 2015)

Given that as many as 51.67 % of the respondents either strongly disagreed or disagreed, it could be said that most of the respondents are not in favour of the way policies are organised in the service.

Similarly, the views of employees about how implementation of policies is interpreted to staff of the service. Respondents were asked to indicate their

agreement or disagreement with the statement that policy implementation is well interpreted in the service. The responses are illustrated in Figure 5.
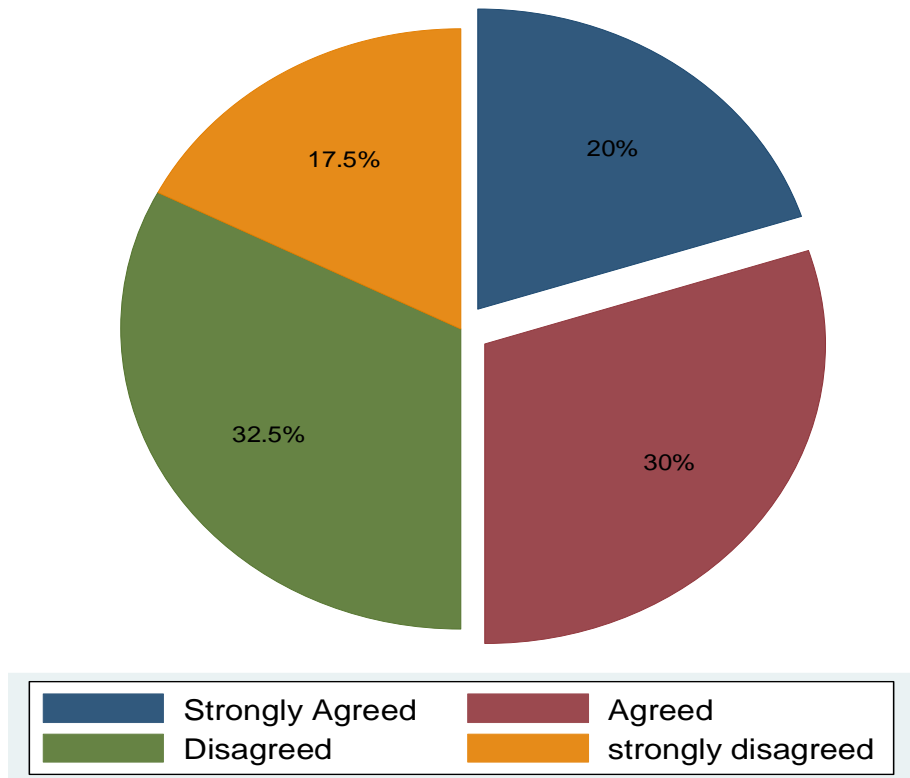

Figure 5: Interpretation of policy implementation in the GAS

Source: Field study (Buaka, 2015)

There seems to be mixed feeling among respondents regarding interpretation of policy implementation. The results in Figure 5 show a split of the views of the respondents given that exactly 50% of the respondents agreed with the statement while another 50% disagreed.

The satisfaction of respondents with policy implementation in the service was also sought. Respondents were consequently asked to indicate their level of satisfaction with policy implementation in the Ghana Audit Service. The level of satisfaction was rated from poor to excellent and result is illustrated in Figure 6.
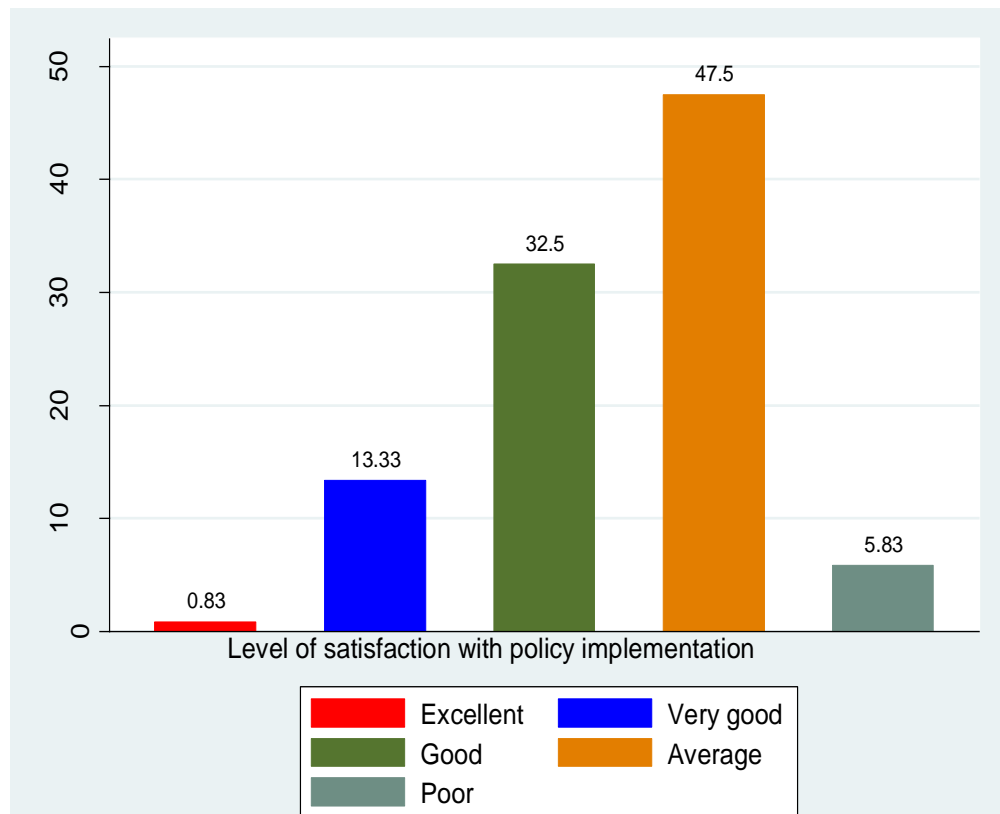
Figure 6: Level of satisfaction with policy implementation in the GAS

Source: Field study (Buaka, 2015)

It is evident from Figure 6 that majority of the respondents are fairly satisfied with the way policies are implemented in the service. A total of 53.33 percent (47.5 average and 5.83 poor) of respondents were either poorly satisfied or satisfied on average. This level of satisfaction of policy implementation in the GAS corroborates Dziany (2011), a similar study in which most respondents scored policy implementation in GAS as good. The implication is that employees felt fairly satisfied with most policies and their implementation strategies. Now Grindle (1980) as cited in Oppong (2013), argues that there has been the realization that implementation of policies, even when successful involves far more than a mechanical translation of goals into routine procedures.

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It thus involves fundamental questions about conflict decision making, and who gets what in a society. It was therefore deemed necessary to find out if the satisfaction with policy implementation cut across all ranks of the staff in the GAS.

Consequently, and finally, the study examined possible discrepancies in level of satisfaction among various ranks in the service. Ranks of respondents was therefore cross-tabulated with level of satisfaction. Table 9 captures the result of this cross-tabulation.

Table 9: Ranks and level of satisfaction with policy implementation

Level of satisfaction	A A Gen	AD of Aud	Director of Aud	Principal Auditor	Senior Auditor	Auditor	Auxiliary	Total
Excellent	1	0	0	0	0	0	0	1
	(100.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(100.00)
Very good	0	9	5	2	0	0	0	16
	(0.00)	(56.25)	(31.25)	(12.50)	(0.00)	(0.00)	(0.00)	(100.00)
Good	0	2	17	12	2	6	0	39
	(0.00)	(5.13)	(43.59)	(30.77)	(5.13)	(15.38)	(0.00)	(100.00)
Average	0	0	1	13	20	15	8	57
	(0.00)	(0.00)	(1.75)	(22.81)	(35.09)	(26.32)	(14.04)	(100.00)
Poor	0	0	0	0	2	3	2	7
	(0.00)	(0.00)	(0.00)	(0.00)	(28.57)	(42.86)	(28.57)	(100.00)
Total	1	11	23	27	24	24	10	120
	(0.83)	(9.17)	(19.17)	(22.50)	(20.00)	(20.00)	(8.33)	(100.00)

Source: Field study (Buaka, 2015),   NB: Row percentage in parenthesis

A close look at Table 9 reveals some association between rank of officers and their level of satisfaction with policy implementation in the GAS. It is evident from the results that junior staff or lower ranked-officers are less satisfied with policies and their implementation in the Ghana Audit Service. All the respondents who ranked the implementation as poor, were either senior auditors or of lower ranks whereas the only Assistant Auditor General in the

sample rated the implementation as excellent. Moreover, all the 16 respondents who rated the implementation as very good were principal auditors or of higher ranks.

Challenges of policy implementation in the GAS

The success or failure of any policy depends on a host of factors. Just as some factors can enhance the success of policies, others also hinder policies from achieving their desired targets. According to Edwards (1980), Makinde (2005), and Dziany (2011), problems associated with policy implementation occur when the desired result on the target or beneficiaries are not achieved. Such problems arise because of missing of certain critical factors which are communication, resources, dispositions or attitudes and bureaucratic structure.

This study therefore examines how these factors affect policy implementation in the Ghana Audit Service. Respondents were asked to indicate the extent to which they agree or disagree with bureaucracy as a challenge to policy implementation the GAS. Figure 7 illustrates the results.
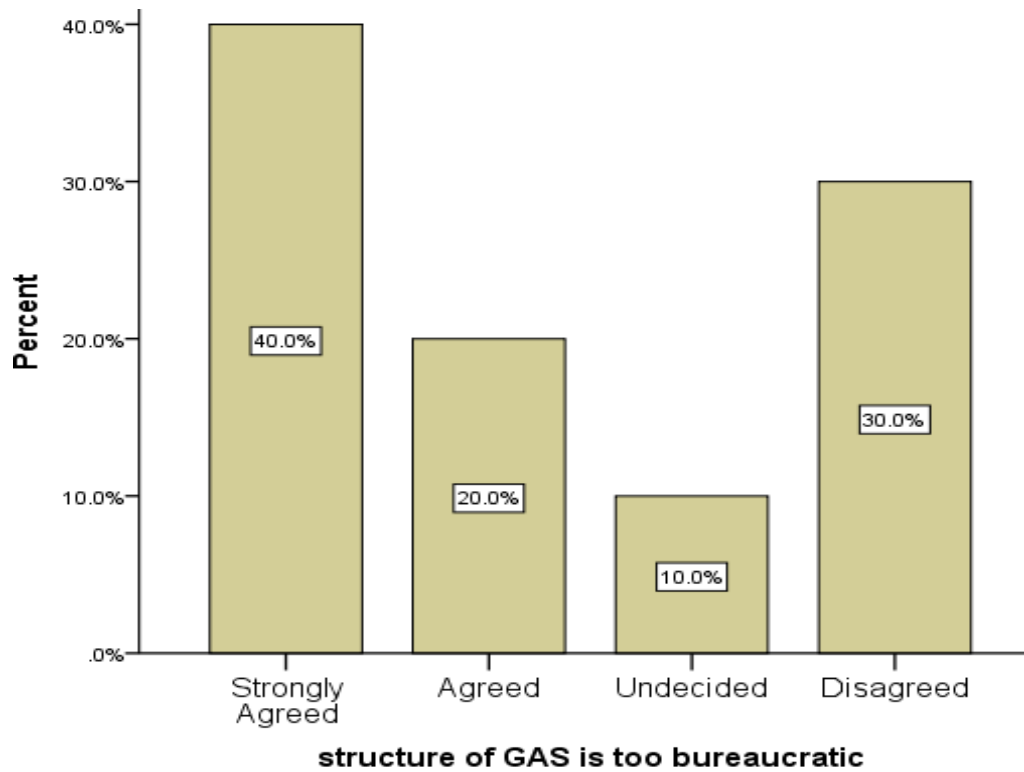
Figure 7: Bureaucracy as a challenge to policy implementation in the GAS

Source: Field study (Buaka, 2015)

From Figure 7, it can be said that more than half of the respondents (40% + 20% = 60%) are of the opinion that there exists bureaucracy in the GAS and that this bureaucracy poses challenges to policy implementation. Bureaucracy in this study is a situation in formally structured organization where work is done collectively strictly in accordance with laid down rules and principles to achieve collective results. According to the respondents, the main effect of bureaucracy in the service is the delay of implementing policies.

In addition to bureaucracy is the ambiguity of policies. Policy is said to be ambiguous if it is not clear on its objectives and strategies. Such policies eventually are difficult to implement. Figure 8 shows the responses on whether ambiguity of policies is a challenge to policy implementation in the GAS.
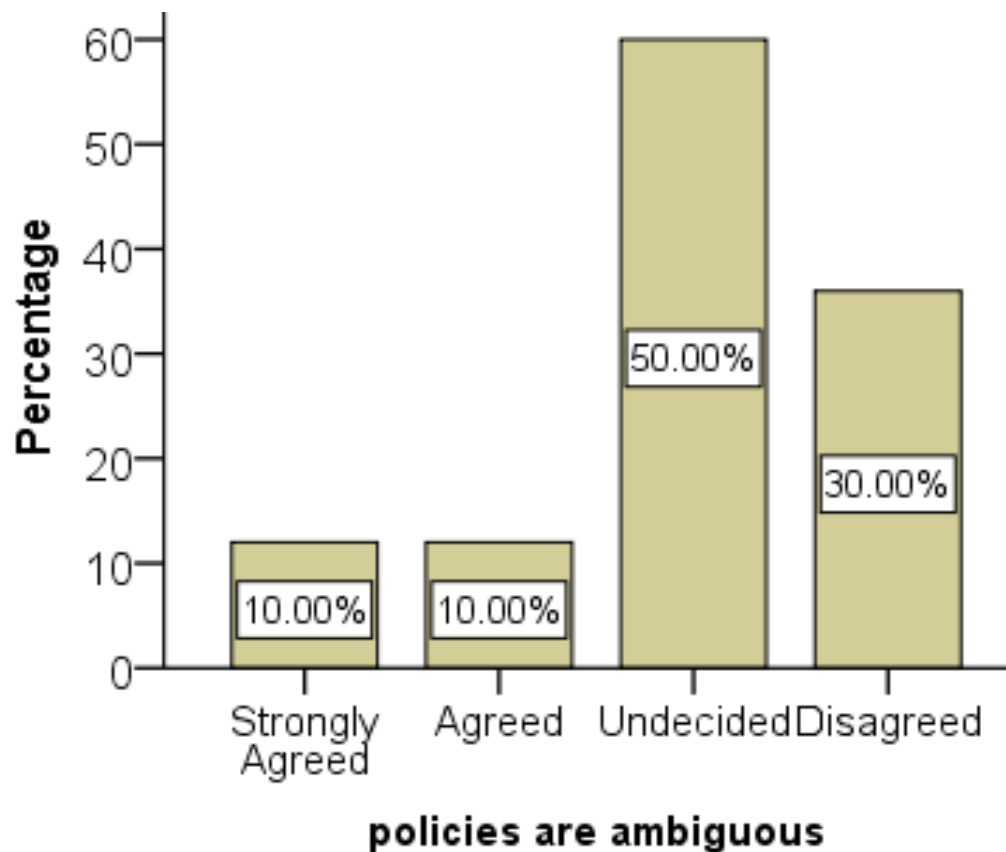
60

Figure 8: Ambiguity as a challenge to policy implementation in the GAS

Source: Field study (Buaka, 2015)

Given that as many as 30% disagreed with this statement and 50% were uncertain, it is obvious to conclude that ambiguity of policies is not a challenge to implementation in the GAS. Following the theories of policy implementation, where simplicity and clarity of public policy are identified as critical aspects and relationships about policy problems (Scribd, 2012), one can say that simplicity and clarity GAS policies are achieved.

The next factor examined was communication problems. That is how the policies are communicated to employees from point of formulation through execution to the evaluation stages. Figure 9 captures the results.
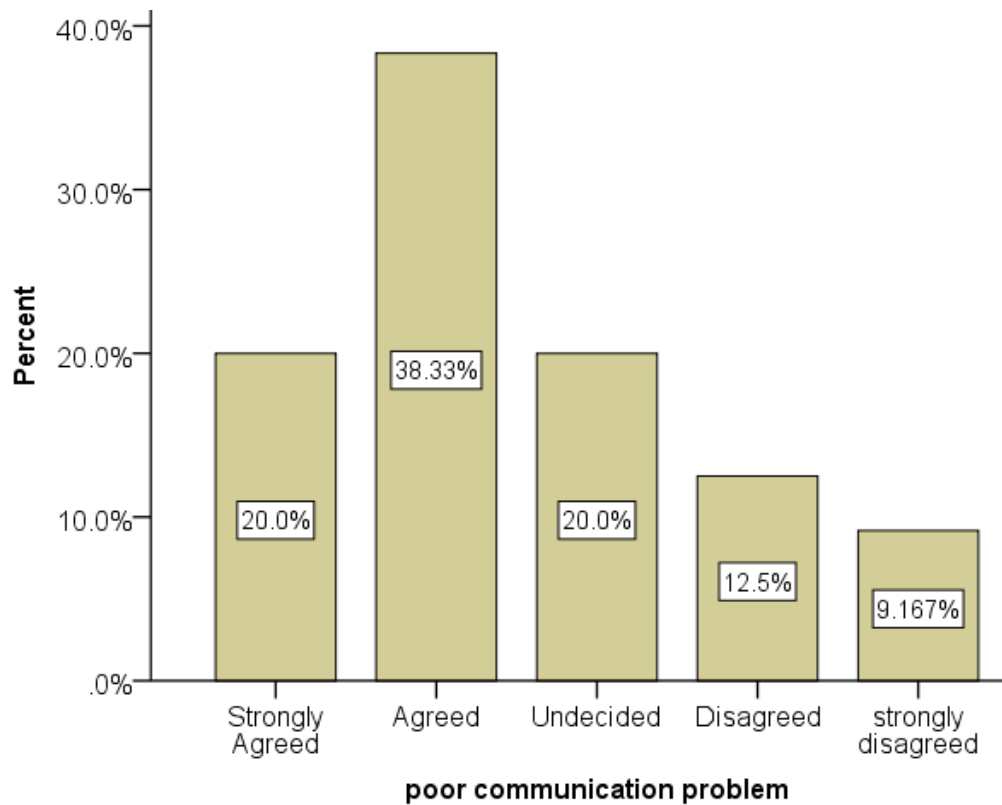
61

Figure 9: Poor communication as a challenge to policy implementation

Source: Field study (Buaka, 2015)

Similar to the problem of bureaucracy, it can be said that more than half of the respondents 58.3% are of the opinion that poor communication is a serious challenge to policy implementation in the GAS. From some follow up questions, some respondents linked this poor communication to the level of bureaucracy in the service. In general, policies implementation in the Gas follow Top-down approach where "the authoritative decisions are 'centrally located' by actors who seek to produce the 'desired effects' (Girdwood, 2013). The top-down implementation approach is a clear-cut system of command and control. This system requires a clear and consistent goals which must be communicated to the implementers. It therefore stands to reason that the GAS has a lot to do in

terms of communication if the goals are to be achieved with the help of its employees.

The study also sought the view of respondents on how resource limitation affects the implementation of policies in the service and the results is displayed in Figure 10.
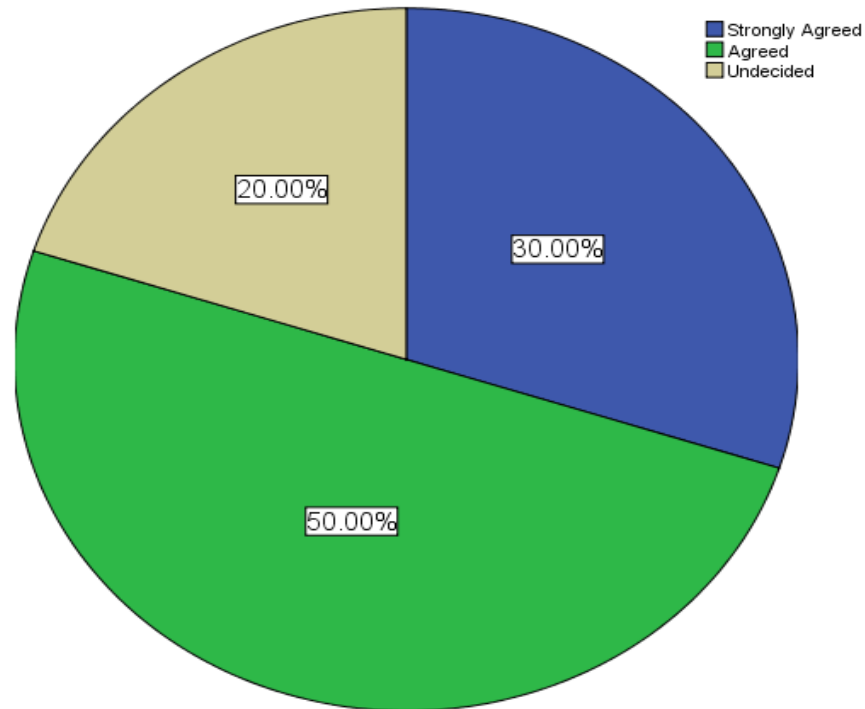
Figure 10: Resource constraints as a challenge to policy implementation

Source: Field study (Buaka, 2015)

Resource constraints seems to be the most serious challenge to policy implementation the Ghana Audit Service. Exactly fifty percent (50%) of the respondents confirm resource constraints as a serious challenge whilst as many as thirty percent of them strongly agreed to the assertion. This makes a total of 80% of the respondents that declared their support for the statement. Following Makinde (2005) where inadequate resources is noted as key challenge to policy implementation, it ca be concluded in this study that the GAS has a serious

concern. This is because resources which comprise both the human and material, relevant and adequate information on implementation process, the authority to ensure that policies are carried out as they are intended, and facilities such as cars for transportation of staff are deemed necessary for the successful implementation of many policies.

Finally, the disposition or attitude of clients was studied as a challenge to policy implementation in the Ghana Audit Service.
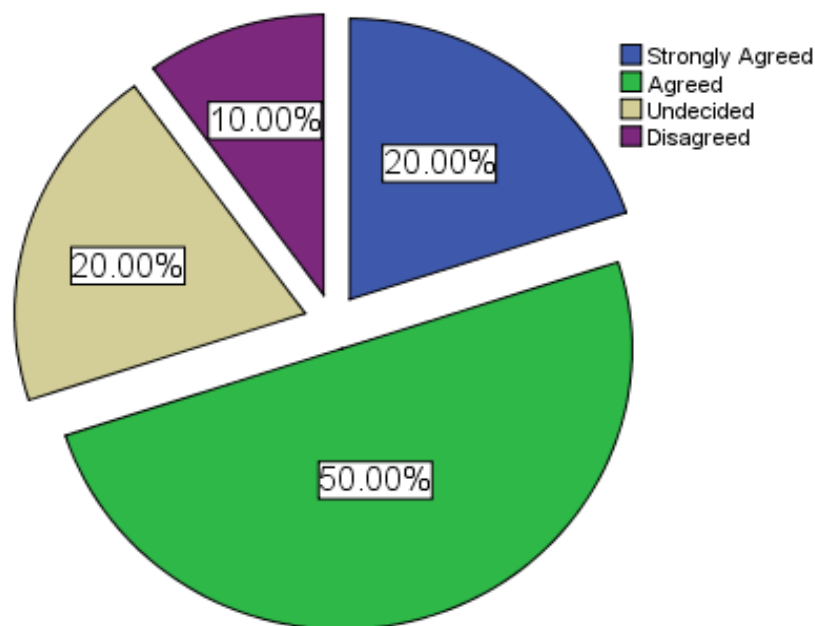
Figure 11: Poor disposition clients as a challenge to policy implementation

Source: Field study (Buaka, 2015)

Similar to resource constraints, exactly fifty percent (50%) of the respondents endorse poor disposition clients as a serious challenge whilst twenty percent of them strongly agreed to the claim. This makes a total of 70% of the respondents that declared their support for the statement. Inaccurate records keeping and fear of indictment for corruption on the part of clients were cited as few of the numerous challenges auditors face with clients.

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Effects of bureaucracy on policy implementation in the GAS

The purpose of this section is to examine the effects of bureaucracy on the policy implementation in the Ghana Audit Service. The level of bureaucracy was first determined and its effects on delay of policies and difficulty in getting exceptions approved were subsequently examined. In some preliminary questions, it was found out that about 90% of the respondents confirm the existence of laid-down rules and regulations that are strictly followed in the service. The respondents were asked to indicate the perceived level of bureaucracy in the service on a scale of low to very high and responses are illustrated in Figure 12.

It could be observed from Figure 12 that all respondents perceived the level of bureaucracy in the service to be at least moderate. However most (60.83%) of the respondents rated bureaucracy in the service to be either high or very high.
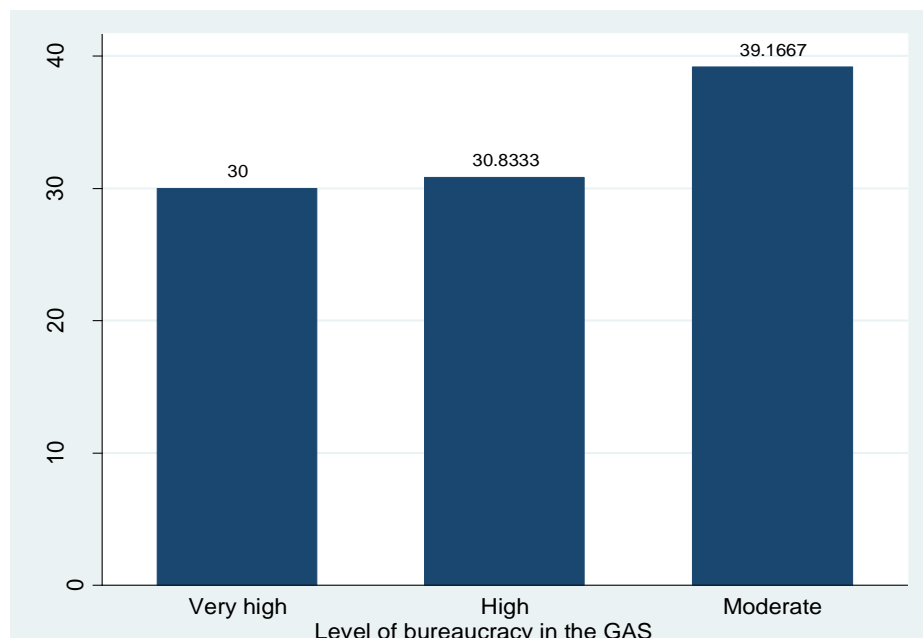

Figure 12: Level of bureaucracy in the Ghana Audit Service

Source: Field study (Buaka, 2015)

Given that the level of bureaucracy seems to be high in the service, the study deemed it necessary to explore its effects on policy implementation. The question was posed whether bureaucracy delays or retards policy implementation in the Ghana Audit Service? Table 10 illustrates the results.

Table 10: Does bureaucracy retard policy implementation?

Bureaucracy retards policy implementation in the GAS?	Freq.	Percent
Yes	72	60.00
No	48	40.00
Total	120	100.00

Source: Field study (Buaka, 2015)

The results in Table 10 suggests that most (60%) of the respondents confirm the assertion that the highly bureaucratic an organisation, the more policies are delayed and that the GAS is no exception to this phenomenon. The implication is that bureaucracy may make it difficult for employees to exercise discretion, and probably it takes a long time to get some processes approved. It can also mean that exceptions that may be considered for speed implementation of some policies may also go unapproved hence undue delays in the implementation of certain policies.

Moreover, the study went further to examine the effects of bureaucracy on the approval of exceptions. The interest was whether exceptions could be approved to speed up the process of policy implementation in the absence of stringent rules and regulations. The results are in Table 11.

Table 11: Bureaucracy makes it very difficult to get exceptions approved

Bureaucracy makes it difficult to get exceptions approved	Freq.	Percent
Yes	78	65.00
No	42	35.00
Total	120	100.00

Source: Field study (Buaka, 2015)

The results suggest that majority of respondents (65%) believed that bureaucracy even makes it very difficult to get exceptions approved. It stands to reason that bureaucracy is a clear barrier to policy implementation in the Ghana Audit Service. The finding substantiates Johnston (2015) that bureaucratic organisations make it seem very difficult to get exceptions approved.

The implication, according to Johnston (2015), is that once the organization is characterised as bureaucratic, customers will also tend to believe that the organization has services of inferior quality. They may also believe that the GAS is hard to reach and associate this lack of access with being "not caring". The question then is what measures does the GAS put in place to mitigate these effects of bureaucracy in the service?

Key Mechanisms in the Gas to Cope with Bureaucracy

There is one thing identifying a problem and the other thing is to find out solutions to the identified problems. This section seeks to examine the key measures put in place by the GAS to alleviate the effects of bureaucracy in the service? The emphasis is on elimination of paper work, decentralisation, clear instructions, discretion and readiness of needed information in a data base.
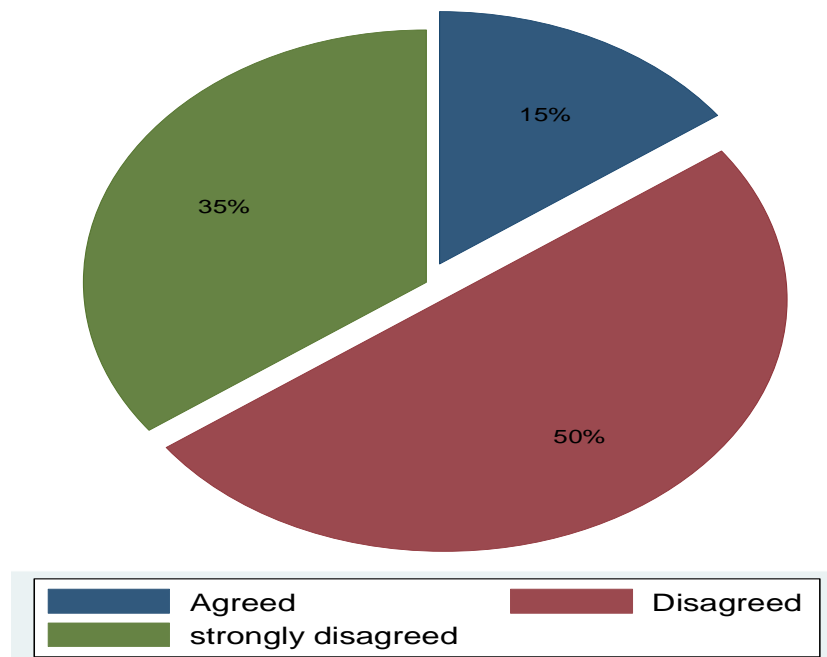
Figure 13: Elimination of paper work in the Ghana Audit Service

Source: Field study (Buaka, 2015)

It is believed that as organisations move away from paper work and computerise their operations, organisational activities are more easily carried out. The respondents were therefore required to indicate their agreement or otherwise with the assertion that the GAS tries to eliminate paper work in order to fasten processes and the responses are captured in Figure 13.

It follows from the results in Figure 13 that efforts by the GAS to computerise the operations of the audit staff have not satisfied the respondents. This also confirms the less popularity of the ICT program of the service (Table 6). From a follow-up question (item 22 in the instrument), most of the respondents said they have not been introduced to Computer Assisted Audit Technique. The Computer Assisted Audit Techniques is the current way of auditing. It involves using software, applications, to extract data and analyse data, cull out trends within data, identify exceptions, potential fraud within data,

among other things. As the modern trend in auditing, the GAS is also expected to move in the direction of international standard by moving away from the paper to paperless system (Bierstaker et al., 2001). Dziany (2011) also found in his study in the Ashanti Region that majority of respondents (55.3%) said the GAS has moved along the international standards by introducing the Computer Assisted Audit Techniques however a large number of them were not introduced to the programme.

Another potential way of reducing the effects of bureaucracy is to decentralise the operations of an organisation. It was therefore deemed essential to find out how decentralisation has been carried out in the service.
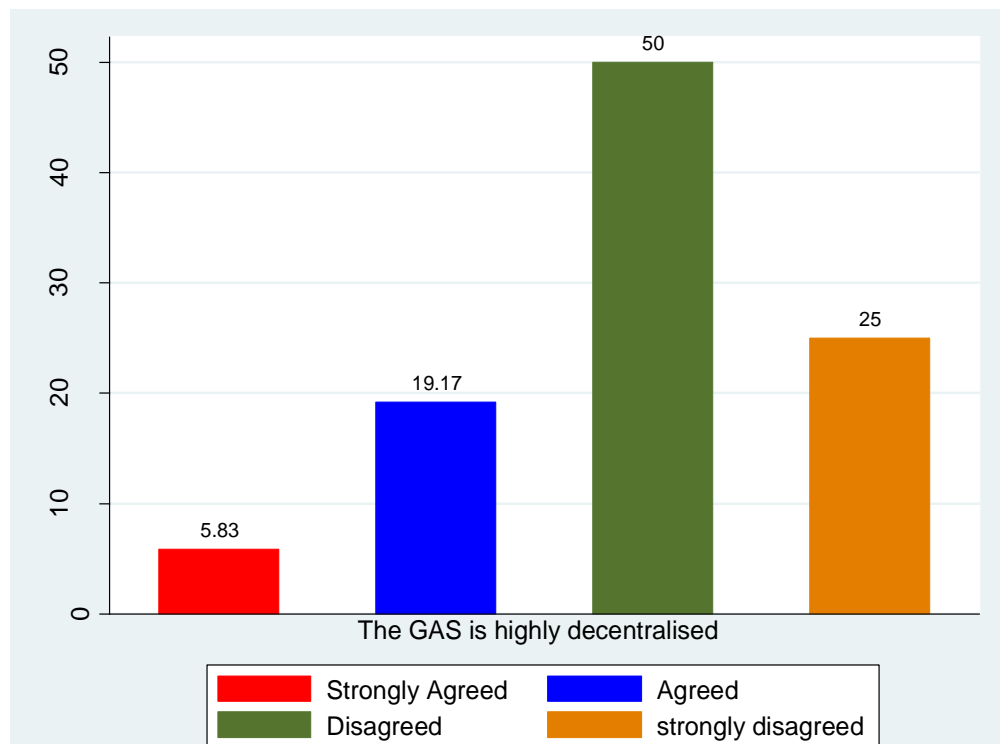
Figure 14: Policy Implementation is highly decentralised in the GAS

Source: Field study (Buaka, 2015)

Majority of respondents registered their dissatisfaction with the decentralisation in the Ghana Audit Service. As many as 75% of the respondents either disagreed or strongly disagreed with the claim that the service is highly

decentralised. This finding supports Dziany (2011) in the sense that as much as 64% of respondents in the previous study suggested decentralisation could help improve policy implementation within the service. This suggested that even as of 2011, employees were not satisfied with the level of decentralisation in the GAS. In the current study, most respondents believed that the decentralization of policy issues to regional and districts levels would enable staff participate in the formulation and implementation of policies and thereby adoption of policies easy.

To reduce bureaucracy, supervisors are encouraged to give clear instructions. The study also found out how clear the instructions given in the GAS are. The question posed was whether respondents give or receive clear instructions.
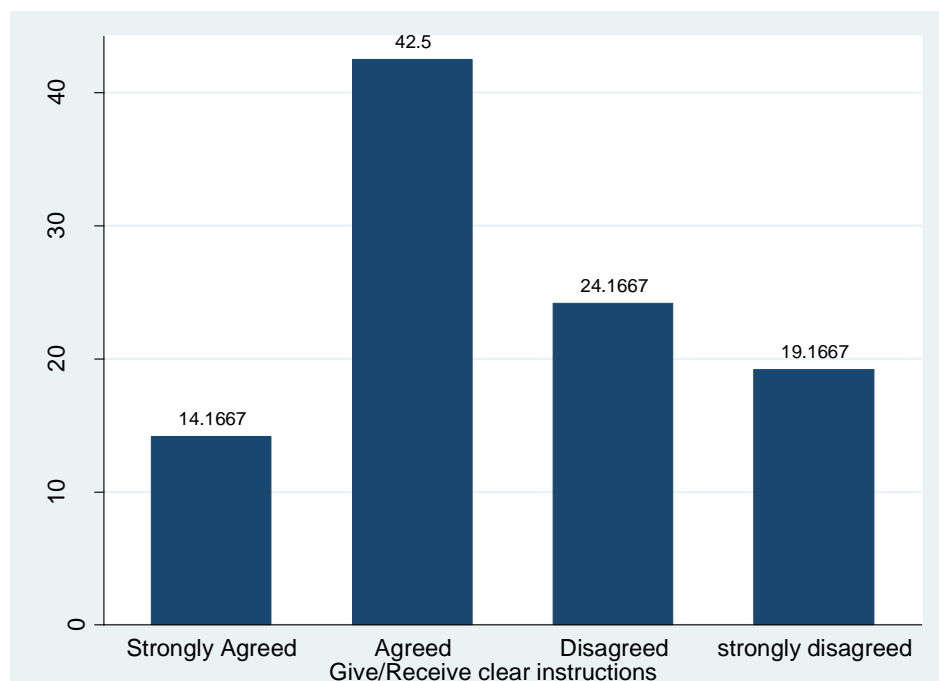
Figure 15: Clarity of instructions in the GAS

Source: Field study (Buaka, 2015)

From the responses in Figure 15, it can be said that instructions in the service are quite clear given that as high as 56.67% of the respondents either agree or strongly agree that instructions are clear in the service. Notwithstanding, the remaining 43.33% either disagreed or strongly disagreed that instructions are clear. In customer-driven organizations, front-line people won't be standing around waiting for instructions from above (Johnston, 2011). It is necessary that the front liners know what is needed, and they will be "empowered" to do what is needed.

Closely related to the clear instruction is employee discretion at work. In a situation where employees can exercise their discretion at work, laid down rules are not stringently adhered to. This is an indication of less bureaucracy and is hypothesised to enhance policy implementation.

Figure 16: Employee discretion at work in the GAS

Source: Field study (Buaka, 2015)

According to the results, generally, auditors follow laid down procedures quite rigidly. This conclusion follows the fact that as many as 30% of the respondents disagreed while 22.5% strongly disagreed that auditors exercise their discretion while carrying out their responsibilities. The implications are that most implementers in the service cannot exercise c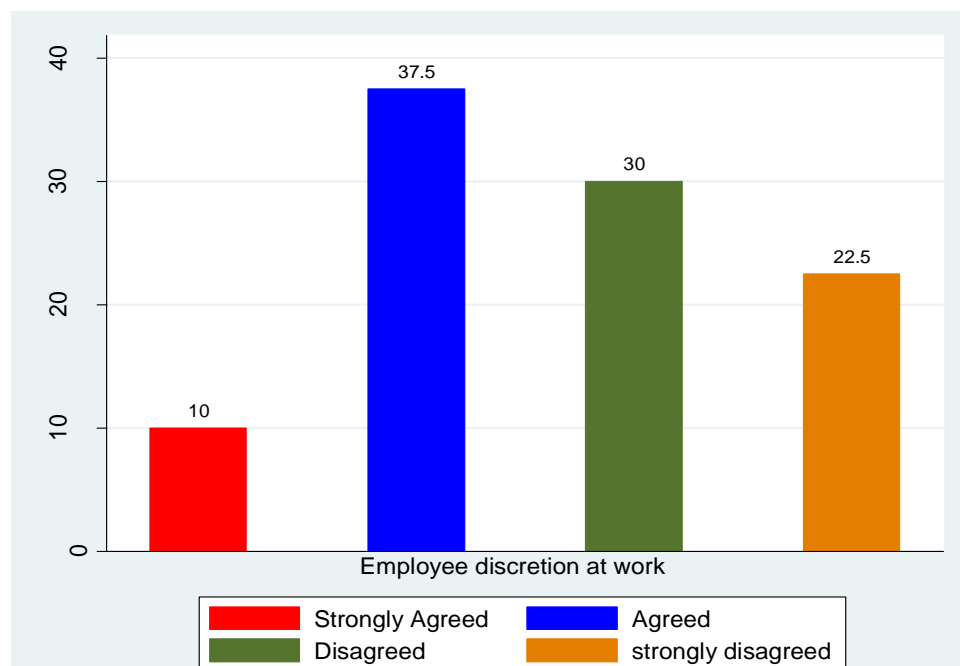onsiderable discretion in the implementation of policies because they are not all that independent from their superiors who formulate the policies. It could also mean that policies I the GAS are complexity hence employees may not fully understand them and make discretionary decisions in the course of implementation. It is also known that the way the implementers exercise their discretion depends on their disposition toward the policy. Therefore, the level of success will depend on how the implementers see the policies as affecting their organizational and personal interests (Makinde, 2005).

Finally, the study explored the existence of database in the service where staff can access needed information with ease. Questions in this regard also sought to find out the networking of the operations of the service. The belief is that when individuals can easily access information in such ways, executing policies may become easier. Following the non-popularity of the ICT policy, it is not surprising that there are no well organised database and networking system in the service where employees can easily access information.
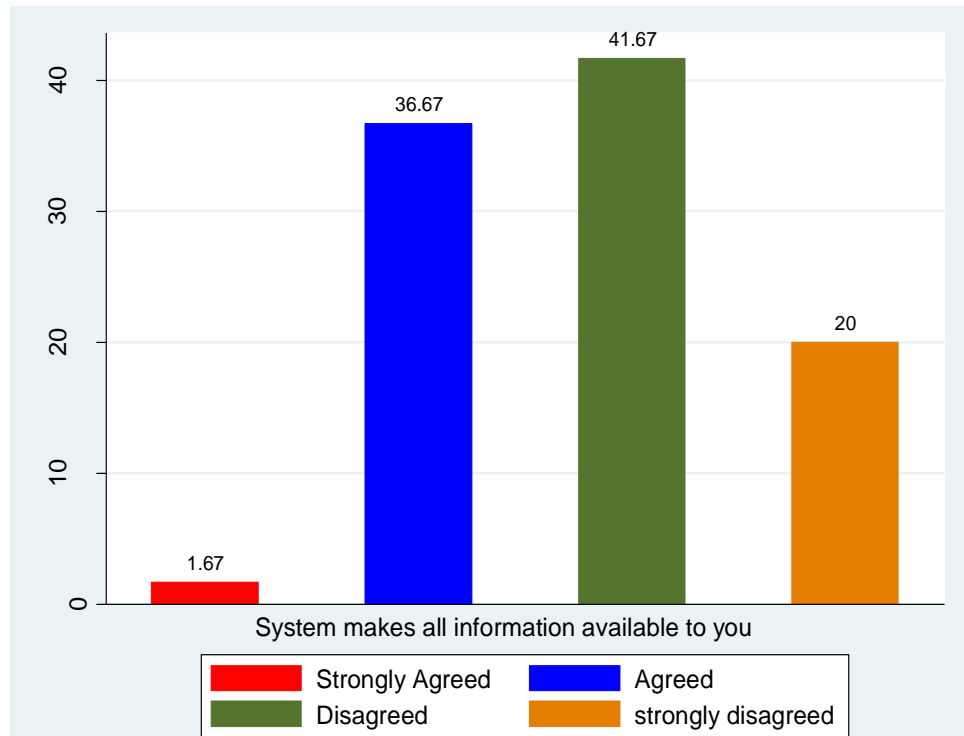
Figure 17: Readiness of information to staff in the GAS

Source: Field study (Buaka, 2015)

As many as 61.67% of the respondents either agreed or strongly disagreed that such system exists. The implication is that it may get to a point where an employee will get stack on a task and be waiting for instructions or clarity of issues before he or she can continue working. This will surely delay work since discretion is also limited in the service.

Chapter summary

This chapter presents the presentation and discussion of empirical results on the nature of bureaucracy and its implications for policy implementation in the Ghana Audit Service. Percentage distributions, cross tabulations, bar graphs and pie charts were used in the analysis and presentation of the results. The results are categorised into the background of respondents; key policies implemented in the GAS; procedure for policy implementation in

the GAS; challenges of policy implementation in the GAS; effects of bureaucracy on policy implementation in the GAS; and key mechanisms in the GAS to cope with bureaucracy. In all, information about 120 148 respondents was analysed.

The study found out that almost all respondents in the study (90%) were aware that the service implements her own policies and that 70% of the respondents were aware that the GAS implements policies of other government institutions. Again, majority (80%) of the respondents were also aware that the GAS implements the policies of the international organisation of supreme audit institutions. The study also found that performance appraisal and the training policies are the most well-known policies (90%), followed by quality assurance (89%), field standard and human resource (80%), study leave and ICT (70%). However, only 9.17% are aware of the fixed asset policy.

In terms of procedure for policy implementation, the study found that the GAS does not have a policy implementation team and more than half (51.67 %) of the respondents were not in favour of the way policies are organised in the service hence majority of the respondents (53.33%) were just fairly satisfied with the way policies are implemented in the service. Finally, junior staff or officers are less satisfied with policies and their implementation in the Ghana Audit Service compared to senior staff.

More than half of the respondents (60%) are of the opinion that there exists bureaucracy in the GAS and that this bureaucracy poses challenges to policy implementation. Other challenges of policy implementation are poor communication, resource constraints, and poor disposition of clients. All respondents see the level of bureaucracy in the service to be at least moderate

with majority (60.83%) of them rating bureaucracy in the service to be either high or very high. It was also found that bureaucracy delays policies implementation and even makes it very difficult to get exceptions approved.

Finally, in terms of the mechanisms to cope with bureaucracy, the study recorded that efforts by the GAS to computerise the operations of the audit staff have not satisfied the respondents. As many as 75% of respondents also registered their dissatisfaction with the decentralisation in the GAS while auditors follow laid down procedures quite rigidly without discretion. There are also no well organised database and networking system in the service where employees can easily access information. Finally, however, as high as 56.67% of the respondents either agree or strongly agree that instructions are clear in the service.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Introduction

This final chapter summarizes the major findings of the empirical study undertaken on bureaucracy and policy implementation in the Ghana Audit Service in the Central Region of Ghana. The chapter has four sections including summary of major findings, conclusions, recommendations and study limitations.

Summary

Policy failure has been a concern for social scientists for sometimes now (Blanco-Mancilla, 2011), yet there are no clear answers as to why certain policies do not achieve their intended purpose. Moreover, a number of studies have been conducted on policy implementation but such researches in service institutions neglect a critical service that ensures that other service providers execute their policies as enacted (the audit service). This study was therefore designed to comprehensively investigate the challenges of policy implementation in the GAS with emphasis on bureaucracy in the Central Region of Ghana. The research was typically a cross sectional survey and was quantitative in nature. The study used primary data which was collected using a well-designed questionnaire. Percentage distributions, cross tabulations, bar graphs and pie charts are used in the analysis of this research.

There were a number of findings. With regard to the policies implemented in the GAS the study found out that almost all respondents in the study (90%) were aware that the service implements her own policies and that 70% of the respondents were aware that the GAS implements policies of other

government institutions. Again, majority (80%) of the respondents registered their awareness of the GAS implementing the policies of the international organisation of supreme audit institutions. The study also found that performance appraisal and the training policies are the most well-known policies (90%), followed by quality assurance (89%), field standard and human resource (80%), study leave and ICT (70%). However, only 9.17% are aware of the fixed asset policy.

In terms of procedure for policy implementation, the study found that the GAS does not have a policy implementation team and more than half of the respondents were not in favour of the way policies are organised in the service hence majority of the respondents were not satisfied with the way policies are implemented in the service. Finally, junior staff or officers are less satisfied with policies and their implementation in the Ghana Audit Service compared to senior staff.

More than half of the respondents (60%) are of the opinion that there exists bureaucracy in the GAS and that this bureaucracy poses challenges to policy implementation. Other challenges of policy implementation are poor communication, resource constraints, and poor disposition of clients. All respondents see the level of bureaucracy in the service to be at least moderate with majority (60.83%) of them rating bureaucracy in the service to be either high or very high. It was also found that bureaucracy delays policies implementation and even makes it very difficult to get exceptions approved.

Finally, in terms of the mechanisms to cope with bureaucracy, the study recorded that efforts by the GAS to computerise the operations of the audit staff have not satisfied the respondents. As many as 75% of respondents also

registered their dissatisfaction with the decentralisation in the GAS while auditors follow laid down procedures quite rigidly without discretion. There are also no well organised database and networking system in the service where employees can easily access information. Finally, however, as high as 56.67% of the respondents either agree or strongly agree that instructions are clear in the service.

Conclusions

Based on the analysis and findings, the study concludes that: the key policies of the GAS include performance appraisal, training, quality assurance, field standard, human resource, study leave, fixed asset policies. Most of the respondents are aware of all the policies except the ICT and the fixed asset policies. The GAS does not have a policy implementation team. Employees are not happy about the way policies are organised in the service and majority of the respondents are only fairly satisfied with the way policies are implemented in the service. Moreover, junior staff or officers are less satisfied with policy implementation in the Ghana Audit Service while senior staff are more satisfied.

The key challenges of policy implementation in the Ghana Audit Services include resource constraints, bureaucracy, poor communication, and poor disposition of clients. Perceived level of bureaucracy in the service is rated from moderate to very high and delays policies in the service and even makes it very difficult to get exceptions approved. Finally, employees are dissatisfied with level of computerisation of operations, the level of decentralisation, discretion exercised by staff, and unavailability of a well-organised database and networking system in the service where employees can easily access information.

The study also concludes that, in terms of the mechanisms to cope with bureaucracy, the efforts by the GAS to computerise the operations of the audit staff have not satisfied the respondents. Given the poor computerisation, the service therefore lacks organised database and networking system which enables employees easily access information. Similarly, the extent of decentralisation in the GAS as a way of demystifying policy implementation does not please respondents.

Recommendations

It has been recommended that the Ghana Audit Service should educate employees on all policies especially the ICT and the fixed asset policies. The GAS should institute a policy implementation team and improve upon the way policies are organised in the service. The Ghana Audit Services should ensure resource adequacy and improve upon communication in the service. The government should also educate the general public on the work of the GAS to improve the disposition of clients of the GAS. The GAS should speed up the implementation of the ICT policy, computerise the operations of the service and establish a database where employees can easily access information. Finally, the service should also be fully decentralised and allow auditors some level of discretion.

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APPENDICES

Appendix A: QUESTIONNAIRE

QUESTIONNAIRE

This questionnaire is part of a research dissertation which attempts to find the impact of bureaucracy on policy implementation in the Ghana Audit Service. The information sought from you would be kept strictly confidential and would be used only for academic research purposes. Kindly co-operate to make this study a success.

PART A

BACKGROUND INFORMATION

1. Sex of respondent: Male [   ]   Female   [   ]

2. Please indicate your highest level of education

    a. Doctorate (PhD)   [   ]

    b. Masters   [   ]

    c. First degree   [   ]

    d. Diploma   [   ]

    e. Secondary/Technical/Vocational [   ]

    f. Basic   [   ]

3. Indicate your rank in Ghana Audit Service

    a. Assistant Auditor General [ ]

    b. Asst. Director of Audit   [ ]

    c. Director of Audit   [ ]

    d. Principal Auditor   [ ]

    e. Senior Auditor   [ ]

    f. Auditor   [ ]

    g. Auxiliary staff   [ ]

4. For how many years have you been working in Ghana Audit Service?

    ……………………………………………………………………..

5. Indicate your audit district …………………………………………...

PART B

Knowledge and Awareness of Policies in the GAS

6. Do you know if the Ghana Audit Service formulates and implements its own policies?   a) Yes [   ]   b) No [   ]

7. Do you know if the Ghana Audit Service implements policies of other government institutions?   a) Yes [   ]   b) No [   ]

8. Do you know if the GAS implements policies of the International Organisation of Supreme Audit Institutions? a) Yes [   ]   b) No [   ]

9. Which of the following policies do you know to be implemented by the GAS? Tick all that are applicable.

   a. Field Standards   [   ]
   b. Human resource   [   ]
   c. Study leave policy   [   ]
   d. Performance appraisal policy   [   ]
   e. Quality assurance policy   [   ]
   f. Training policy   [   ]
   g. ICT policy   [   ]

10. Please   indicate   any   other   policies   you   know?

    …...…………………………………………………………………………

    …………………………………………………………………………………

    …………………………………………………………………………………

PART C

Policy implementation in the Ghana Audit Service

11. The GAS has a policy implementation team that monitors and evaluates various policies

    Yes [   ]   No [   ]

12. Employees (especially those handling sensitive information) sign a confidentiality agreement to ensure privacy and confidentiality

    Yes [   ]   No [   ]

13. Implementation teams support practitioners and monitor the use of new practices   Yes [   ]   No [   ]

14. Implementation Teams regularly do performance assessment of policies

    Yes [   ]   No [   ]

15. Implementers use feedback loops and improvement cycles to quickly resolve barriers and identify additional supports needed at local, regional and state levels.

     Yes [ ]   No [ ]

16. In your view policy implementation is well organised in the GAS
    a. Strongly Agree   [ ]
    b. Agree   [ ]
    c. Undecided   [ ]
    d. Disagree   [ ]
    e. Strongly Disagree [ ]

17. There are regular training and educational programmes on the GAS policies
    Yes [ ]   No [ ]
  18. Have you attended any training workshop organized by the service?

     Yes [ ]   No [ ]

19. The GAS revises policies, procedures, guidance and forms to support the new practices.

     Yes [ ]   No [ ]

20. Are you well informed about all GAS policies?

     Yes [ ]   No [ ]

21. In your view policy implementation is well interpreted to staff in the GAS

    a. Strongly Agree   [ ]
    b. Agree   [ ]
    c. Undecided   [ ]
    d. Disagree   [ ]
    e. Strongly Disagree [ ]

22. Have you been introduced to Computer Assisted Audit Technique?
    Yes [ ]   No [ ]

23. Do you think there is enough support for the policy from the Board of Directors, Executive Director, and Senior Management Groups?
    Yes [ ]   No [ ]

24. The GAS provides reliable means of transportation to assist its staff work outside the office?

     Yes [ ]   No [ ]

25. The GAS often has enough budgetary allocation to finance its activities?

Yes [ ]   No [ ]

26. If yes, are these finances/monies released on time to finance its activities?

Yes [ ]   No [ ]

27. Indicate your level of satisfaction with policy implementation in GAS?

a. Excellent

b. Very Good

c. Good

d. Average

e. Poor

PART D

Challenges of policy implementation in the Ghana Audit Services

Please indicate the extent to which you agree or disagree with the following factors as challenges to policy implementation the GAS.

Note SA = Strongly Agree, A = Agree, U = Undecided, D = Disagree and SD = Strongly Disagree

Challenge to implementation	SA	A	U	D	SD
28. The structure of the GAS is too bureaucratic					
29. Policies are ambiguous					
30. Communication problem in the GAS.					
31. Resources and logistic constraints					
32. Dispositions or attitudes of staff and management					
33. Dispositions or attitudes of clients					

PART E

Effects of bureaucracy on policy implementation in the Ghana Audit Services

34. The GAS has laid down rules and regulation that are followed strictly

Yes [ ]   No [ ]

35. Do you think there is bureaucracy in policy implementation in GAS?

Yes [ ]   No [ ]

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36. If yes, indicate the level of bureaucracy that exists in the GAS.

        a. Very high   [ ]

        b. High   [ ]

        c. Moderate   [ ]

        d. Low   [ ]

        e. Very low   [ ]

37. Do some departments not cooperate to help other departments get the job done?

     Yes [ ]   No [ ]

38. Does this lead to delays in proceedings resulting in ineffective implementation of policies

   Yes [ ]   No [ ]

39. Does bureaucracy in the GAS result in large amounts of unhealthy stress on people which reduce their output?   Yes [ ]   No [ ]

40. Do you think bureaucracy retards policy implementation in the GAS?

   Yes [ ]   No [ ]

41. Do you think bureaucracy makes it seem very difficult to get exceptions approved?

   Yes [ ]   No [ ]

PART F

Mechanisms to cope with bureaucracy

Statement	SA	A	U	D	SD
42. The GAS tries to eliminate paperwork whenever possible for example by the use of computer programmes.					
43. Your job is well defined and you always know what you want to get done.					
44. The GAS is highly decentralised					
45. You give/receive clear instructions about how to handle things					

46. You are empowered to do certain things with your discretion					
47. There is a system in place to enable you have the information you need ready					
48. The GAS always employs action-oriented people.					
49. The GAS rewards action oriented people.					

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Appendix B: Map of the Central Region of Ghana