

Supreme Audit Institutions, Audit Recommendation Implementation, and Public Sector Accountability: A Comparative Systematic Review of Ghana and South Africa

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DOI: <https://doi.org/10.47772/IJRISS.2026.100800889>

Received: 02 September 2026; Accepted: 07 September 2026; Published: 19 September 2026

ABSTRACT

Supreme Audit Institutions (SAIs) play a pivotal role in promoting transparency, strengthening public financial management, and enhancing accountability within the public sector. However, the effectiveness of public auditing depends not only on the production of audit reports but also on the successful implementation of audit recommendations. This study systematically reviews the literature on Supreme Audit Institutions, the implementation of audit recommendations, and public sector accountability through a comparative analysis of Ghana and South Africa. Guided by the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA 2020) framework, the review synthesized evidence from 39 peer-reviewed studies, policy reports, and institutional publications published between 2010 and 2025. The findings reveal that while both countries possess constitutionally established SAIs with broad mandates for financial, compliance, and performance auditing, substantial differences exist in institutional independence, organizational capacity, enforcement mechanisms, and audit follow-up practices. South Africa demonstrates comparatively stronger institutional autonomy, financial independence, and legally enforceable audit follow-up systems, contributing to higher implementation of audit recommendations. In contrast, Ghana continues to face recurring challenges associated with political interference, resource constraints, weak enforcement, and inadequate coordination among oversight institutions, resulting in persistent audit findings across public institutions. The review further identifies political commitment, effective parliamentary oversight, organizational capacity, digital audit management systems, and transparent accountability mechanisms as critical determinants of successful implementation of audit recommendations. The study concludes that the effectiveness of Supreme Audit Institutions should be assessed not merely by the production of audit reports but by their ability to facilitate corrective action and improve governance outcomes. The review contributes to the public sector auditing literature by integrating institutional effectiveness with audit recommendation implementation and offers practical policy recommendations for strengthening accountability systems in Ghana, South Africa, and other African countries.

Keywords: Supreme audit institutions, Audit recommendation implementation, Public financial management, Public sector accountability, External auditing, Ghana, South Africa

INTRODUCTION

Effective Supreme Audit Institutions (SAIs) constitute a fundamental pillar of democratic governance, public financial management, and institutional accountability. Across both developed and developing economies, SAIs provide independent assurance over the legality, regularity, economy, efficiency, and effectiveness of government expenditure while promoting transparency in the management of public resources (INTOSAI, 2019; OECD, 2020). However, the value of public auditing extends beyond the publication of audit reports. The true effectiveness of an audit system depends on whether audit findings and recommendations are implemented to strengthen internal controls, improve organizational performance, and prevent the recurrence of financial irregularities (Van Looke & Put, 2011; World Bank, 2024). Consequently, the implementation of audit recommendations has become an essential component of the public accountability cycle and an important indicator of the institutional effectiveness of Supreme Audit Institutions.

International evidence demonstrates that countries with independent, adequately resourced, and legally empowered SAIs generally achieve higher levels of fiscal discipline, improved governance, and stronger public trust (INTOSAI, 2019; OECD, 2020). Nevertheless, many developing countries continue to experience a persistent "audit implementation gap," whereby recurring audit findings remain unresolved despite comprehensive legal and institutional frameworks (World Bank, 2024). This implementation gap weakens public sector accountability because audit recommendations frequently fail to translate into corrective administrative action, thereby allowing financial irregularities, procurement violations, and governance deficiencies to persist over successive audit cycles (Cordery & Hay, 2019).

The African public sector presents a particularly important context for examining this challenge. Although many African countries have strengthened constitutional protections for their SAIs and adopted international auditing standards, implementation of audit recommendations remains inconsistent due to political interference, limited institutional capacity, inadequate financial resources, weak enforcement mechanisms, and insufficient legislative follow-up (Afadzinu & Fayah, 2024; Matlala & Uwizeyimana, 2020). Comparative evidence further suggests that improvements in accountability depend not only on the legal mandates of audit institutions but also on their operational independence, organizational capacity, enforcement powers, and the willingness of governments to implement recommended reforms (INTOSAI, 2019; OECD, 2020).

Ghana and South Africa provide an informative comparative setting for understanding these institutional dynamics. Both countries possess constitutionally established Supreme Audit Institutions with mandates covering financial, compliance, and performance auditing. Ghana's Audit Service operates under Articles 187–189 of the 1992 Constitution and the Audit Service Act, 2000 (Act 584), while South Africa's Auditor-General derives its authority from Chapter 9 of the 1996 Constitution and the Public Audit Act, 2004. Both institutions are expected to safeguard public resources, strengthen accountability, and support parliamentary oversight. Despite these constitutional similarities, their operational performance differs considerably. South Africa's Auditor-General enjoys relatively stronger institutional independence, financial autonomy, and enforcement mechanisms, whereas Ghana continues to face challenges associated with executive influence, limited resources, fragmented oversight, and weak implementation of audit recommendations (World Bank, 2024; Hatchard, 2018; Thusi & Matyana, 2024).

The implementation of audit recommendations represents one of the most significant distinctions between the two governance systems. While Ghana has introduced several reforms—including the Public Financial Management Act, 2016 (Act 921), Audit Committees, Internal Audit Units, and recent implementation guidelines—evidence indicates that many Ministries, Departments and Agencies (MDAs) continue to exhibit low compliance with Auditor-General recommendations, resulting in recurring audit observations and persistent weaknesses in financial management (World Bank, 2024). Conversely, South Africa has strengthened follow-up mechanisms through its Public Audit Amendment Act and the introduction of the Material Irregularity process, enabling the Auditor-General to compel remedial action and improve accountability within audited institutions (AGSA, 2024; Thusi & Matyana, 2024). These contrasting experiences suggest that the effectiveness of public auditing depends not merely on constitutional mandates but also on institutional arrangements that ensure audit recommendations are implemented.

Although substantial literature exists on Supreme Audit Institutions and separate studies have examined audit recommendation implementation, few systematic reviews integrate these two streams of research within a comparative African context. Existing studies largely assess institutional independence, legal mandates, or governance outcomes in isolation, with limited attention to how institutional characteristics of SAIs shape the implementation of audit recommendations and ultimately influence public sector accountability. Addressing this gap is particularly important because implementation represents the stage at which audit findings generate tangible governance improvements and strengthen public financial management.

Accordingly, this study conducts a systematic comparative literature review of Supreme Audit Institutions and audit recommendation implementation in Ghana and South Africa. Specifically, the study synthesizes evidence on the legal and institutional frameworks governing both SAIs, examines the determinants of effective implementation of audit recommendations, compares the institutional and operational factors influencing accountability outcomes, and identifies lessons that Ghana can adopt from South Africa to strengthen audit

follow-up mechanisms and improve public sector governance. By integrating the literature on SAI effectiveness with evidence on audit recommendation implementation, this review contributes to the broader scholarship on public sector auditing, governance reform, and public financial accountability while offering practical policy recommendations for strengthening oversight institutions across Africa.

METHODOLOGY

Research Design

This study employed a systematic literature review (SLR) using the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA 2020) framework to synthesize existing evidence on the relationship between Supreme Audit Institutions (SAIs), the implementation of audit recommendations, and public sector accountability in Ghana and South Africa. A systematic review was considered appropriate because it provides a transparent, rigorous, and reproducible approach for identifying, evaluating, and synthesizing empirical and conceptual studies while minimizing researcher bias (Page et al., 2021; Snyder, 2019).

Unlike traditional narrative reviews, systematic reviews employ explicit search strategies, predefined inclusion and exclusion criteria, and structured quality assessment procedures to produce reliable evidence for policy and academic research. Given the growing body of literature on public sector auditing, audit follow-up, and governance reforms, the systematic review approach allows for the integration of findings from diverse contexts to identify common patterns, institutional differences, and evidence-based lessons applicable to Ghana and South Africa.

Search Strategy

A comprehensive literature search was conducted using internationally recognized academic databases, including Scopus, Web of Science, JSTOR, Emerald Insight, ScienceDirect, SpringerLink, Taylor & Francis Online, Wiley Online Library, and Google Scholar. To complement peer-reviewed literature, authoritative grey literature was retrieved from institutional repositories and international organizations, including International Organization of Supreme Audit Institutions (INTOSAI), African Organization of English-speaking Supreme Audit Institutions (AFROSAI-E), Ghana Audit Service, Auditor-General South Africa (AGSA), World Bank, International Monetary Fund (IMF), Organisation for Economic Co-operation and Development (OECD), Ministry of Finance (Ghana), Internal Audit Agency (Ghana), Public Accounts Committee reports, and Government policy documents and legislative instruments.

The search focused on publications released between 2010 and 2025, a period that captures major public financial management reforms, developments in international auditing standards, and recent governance reforms affecting Supreme Audit Institutions.

Boolean operators and combinations of keywords were employed to maximize retrieval of relevant studies. Representative search strings included "Supreme Audit Institution*" AND Ghana, "Supreme Audit Institution*" AND South Africa, "Audit recommendation*" AND implementation, "Audit follow-up" AND public sector, "Public financial management" AND accountability, "Auditor-General" AND governance, "Audit committee*" AND compliance, "Performance audit" AND Africa, "Public sector auditing" AND governance, and "External audit" AND accountability. Backward and forward citation tracking was additionally employed to identify influential studies that were not retrieved during the initial database searches.

Inclusion and Exclusion Criteria

Clear eligibility criteria were established before the literature search to enhance transparency and reduce selection bias. Studies were included if they examined Supreme Audit Institutions, Auditor-General institutions, or external public auditing; investigated audit recommendation implementation or audit follow-up mechanisms; focused on public sector accountability, governance, or public financial management; examined Ghana, South Africa, or provided comparative international evidence relevant to the study objectives; were published in peer-

reviewed journals, books, conference proceedings, government reports, or reports produced by reputable international organizations; were written in English; and were published between 2010 and 2025.

Studies were excluded if they focused exclusively on private-sector auditing; discussed internal auditing without reference to external public auditing; lacked methodological transparency; consisted solely of newspaper articles, opinion pieces, blogs, or editorial commentaries without empirical or conceptual evidence; duplicated previously identified publications; or were unavailable in full text.

Study Selection

The study selection process followed the four stages recommended under the PRISMA 2020 framework. The initial database search identified 1,186 records from academic databases and institutional repositories. After removing duplicate publications, 810 unique records remained for title and abstract screening. During the screening stage, publications unrelated to Supreme Audit Institutions, audit recommendation implementation, or public financial accountability were excluded, leaving 162 studies for full-text assessment.

The full-text review evaluated methodological quality, conceptual relevance, and alignment with the objectives of the review. Studies that lacked sufficient evidence, methodological rigor, or direct relevance were excluded. Ultimately, 39 studies met all eligibility criteria and were included in the final qualitative synthesis. Figure 1 presents the PRISMA flow diagram of the identified studies, screening, selection, and included studies.

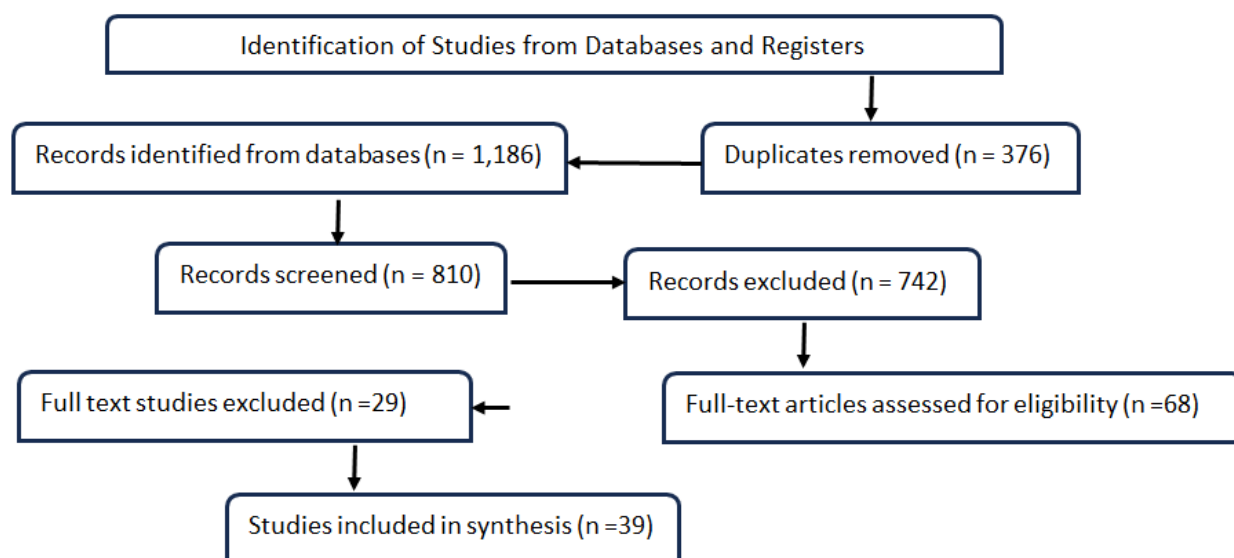


Figure 1: PRISMA Flow Diagram for Studies of Identification, Screening, and Synthesis

Quality Assessment

To improve the credibility of the review, the methodological quality of eligible studies was assessed using established criteria adapted from systematic review guidelines (Kitchenham & Charters, 2007; Page et al., 2021). Each publication was evaluated based on clarity of research objectives, methodological rigor, appropriateness of research design, transparency of data collection and analysis, credibility of findings, relevance to the research objectives, and contribution to public sector auditing literature. Peer-reviewed journal articles were considered to possess higher methodological reliability, while institutional reports were assessed based on organizational credibility, methodological transparency, and consistency with internationally accepted auditing standards.

Data Extraction

A standardized data extraction framework was developed to ensure consistency throughout the review. The following information was extracted from each study: author(s), publication year, country or geographical focus, study objectives, theoretical framework, research methodology, institutional context, principal findings, barriers to audit recommendation implementation, determinants of Supreme Audit Institution effectiveness, governance

implications, and policy recommendations. The standardized extraction procedure enhanced consistency and facilitated cross-study comparisons.

Data Analysis

The extracted evidence was analyzed using thematic synthesis, an approach widely adopted in qualitative systematic reviews. Following Braun and Clarke's (2006) thematic analysis procedure, studies were coded and organized into recurring themes that emerged across the literature. Five major themes were identified: legal and institutional independence of Supreme Audit Institutions; organizational capacity and operational effectiveness of SAIs; audit recommendation implementation and follow-up mechanisms; barriers and enablers of public sector accountability; and Governance outcomes and lessons for public financial management reforms. The thematic synthesis enabled comparisons between Ghana and South Africa while identifying common institutional challenges, contextual differences, and transferable governance lessons.

Reliability and Validity

Several strategies were adopted to enhance the reliability and validity of the review. First, a comprehensive search strategy across multiple databases minimized publication bias. Second, explicit inclusion and exclusion criteria ensured transparency and reproducibility. Third, evidence was triangulated across peer-reviewed literature, government publications, and reports from internationally recognized organizations, including INTOSAI, the World Bank, OECD, and AFROSAI-E. Finally, adherence to the PRISMA 2020 reporting guidelines enhanced methodological transparency and strengthened the overall credibility of the review.

The systematic and transparent methodology provides a robust foundation for synthesizing current evidence on Supreme Audit Institutions, audit recommendation implementation, and public sector accountability while generating practical lessons for strengthening governance reforms in Ghana and South Africa as indicated in Table 1. Table 1 presents the summaries of the included studies used in the thematic analysis.

Table 1 Summaries of Studies Included in the Thematic Analysis

Theme	Representative Studies	Country/ Context	Research Design	Key Findings	Contribution to the Present Review
Institutional Independence of Supreme Audit Institutions	Pimpong (2020); Hatchard (2018); World Bank (2024); INTOSAI (2019); OECD (2020)	Ghana, South Africa, International	Comparative reviews, policy analyses, institutional reports	Institutional independence significantly influences audit quality, credibility, and accountability outcomes. South Africa demonstrates stronger constitutional and operational independence than Ghana.	Established institutional independence as a prerequisite for effective public sector auditing.
Legal and Regulatory Frameworks	Audit Service Act (2000); Public Financial Management Act (2016); Public Audit Act (2004); Constitution of Ghana (1992); Constitution of South Africa (1996)	Ghana and South Africa	Legal and policy analysis	Both countries possess strong constitutional mandates for external auditing; however, enforcement and operational autonomy differ considerably.	Demonstrated that legal provisions alone do not guarantee effective accountability.

Organizational Capacity of SAIs	AGSA (2024); BusinessGhana (2019); OECD (2020); World Bank (2024); AFROSAI-E reports	Ghana, South Africa	Institutional reports and comparative studies	Human resource capacity, financial autonomy, digital technologies, and professional competence significantly improve audit performance. Ghana continues to experience resource constraints affecting audit effectiveness.	Identified organizational capacity as a major determinant of audit quality.
Audit Recommendation Implementation	World Bank (2024); Oppong et al. (2025a); Agyemang et al. (2022); Internal Audit Agency reports	Ghana	Empirical studies and policy reports	Weak implementation results in recurring audit findings. Poor management commitment, inadequate monitoring, and weak sanctions reduce compliance with audit recommendations.	Demonstrated that implementation is the critical link between audit reporting and governance improvement.
Audit Follow-up and Enforcement Mechanisms	Thusi & Matyana (2024); AGSA (2024); INTOSAI (2019); Cape Times (2025)	South Africa	Case studies, institutional reports	South Africa's Material Irregularity mechanism has strengthened enforcement and improved compliance with audit recommendations, although implementation challenges remain in some municipalities.	Shows the importance of legally enforceable follow-up mechanisms.
Role of Parliamentary Oversight	Public Accounts Committee reports; World Bank (2024); OECD (2020)	Ghana and South Africa	Policy reviews	Effective Public Accounts Committees improve implementation of audit recommendations through hearings, monitoring, and accountability processes. Weak parliamentary oversight contributes to implementation failures.	Highlights legislative oversight as an essential accountability mechanism.
Internal Audit, Audit Committees and Governance	Internal Audit Agency reports; Agyemang et al. (2022); OECD (2020)	Ghana	Empirical and policy studies	Effective collaboration between Internal Audit Units, Audit Committees, and management enhances implementation of audit recommendations and strengthens internal controls.	Demonstrates that internal governance structures complement external auditing.
Public Financial Accountability and Governance Outcomes	Cordery & Hay (2019); OECD (2020); World Bank (2024); INTOSAI (2019); Bediako et al. (2025); Ocansey et al. (2025)	International , Ghana, South Africa	Comparative and conceptual studies	Effective SAIs improve transparency, fiscal discipline, anti-corruption efforts, and public confidence when audit recommendations are implemented.	Provides the theoretical link between auditing and governance outcomes.

Political Commitment and Accountability	Antwi et al. (2025); Oppong et al. (2025b); Cape Times (2025); OECD (2020)	Ghana and South Africa	Governance studies	Political commitment strongly influences implementation of audit findings. Political interference weakens accountability despite strong legal frameworks.	Identifies political will as the principal contextual determinant of SAI effectiveness.
Digital Transformation and Future Directions	OECD (2020); AGSA (2024); World Bank (2024)	International	Policy and institutional reports	Digital audit management systems, data analytics, and electronic recommendation tracking improve monitoring, transparency, and implementation rates.	Suggests technology-enabled reforms for strengthening future audit systems.

Source: Synthesized by the author from the reviewed literature (2025).

Table 2 also presents the thematic synthesis of evidence of Ghana and South Africa, and their overall interpretation.

Table 2 Thematic Synthesis of Evidence

Theme	Number of Studies	Main Evidence	Ghana	South Africa	Overall Interpretation
Institutional Independence	9	Constitutional safeguards, financial autonomy, operational independence	Moderate independence with political influence	Strong constitutional and operational independence	Independence is necessary but not sufficient for effectiveness.
Organizational Capacity	8	Funding, staffing, ICT, professional competence	Resource constraints and staffing shortages	Strong funding, technology and skilled workforce	Institutional capacity significantly influences audit quality.
Audit Recommendation Implementation	10	Audit follow-up, management action plans, enforcement	Low implementation and recurring audit findings	Stronger enforcement through Material Irregularity framework	Implementation is the weakest link in the accountability cycle.
Accountability and Governance	7	Parliamentary oversight, transparency, sanctions	Weak follow-up and recurring financial irregularities	Stronger oversight but implementation gaps remain	Accountability depends on coordinated oversight institutions.
Comparative Lessons	5	Best practices, regional learning, governance reforms	Requires stronger enforcement and digital tracking	Model for institutional independence and audit follow-up	Institutional reforms should emphasize implementation rather than reporting alone.

Source: Author's synthesis of the reviewed studies.

FINDINGS AND DISCUSSION

The systematic review synthesized evidence from **39 studies** published between 2010 and 2025. The literature consistently demonstrates that the effectiveness of Supreme Audit Institutions (SAIs) extends beyond constitutional mandates and audit reporting. Rather, institutional independence, organizational capacity, enforcement mechanisms, political commitment, and effective implementation of audit recommendations collectively determine whether public audits contribute to improved governance and public financial accountability. Five major themes emerged from the synthesis.

Institutional Independence and Legal Frameworks

The reviewed studies indicate that both Ghana and South Africa possess constitutionally established Supreme Audit Institutions whose mandates broadly comply with the principles of the International Organization of Supreme Audit Institutions (INTOSAI). The constitutions of both countries provide legal authority for conducting financial, compliance, and performance audits while requiring the Auditor-General to report audit findings to Parliament.

Despite these constitutional similarities, the evidence reveals significant differences in institutional independence. South Africa's Auditor-General enjoys stronger constitutional protection, greater financial autonomy, and more effective operational independence than Ghana's Audit Service. The Public Audit Act and subsequent legislative reforms have strengthened AGSA's authority to enforce corrective actions through the Material Irregularity process, thereby enhancing compliance with audit findings. Conversely, Ghana's Audit Service continues to experience budgetary constraints, executive influence, and institutional limitations that constrain its operational effectiveness.

These findings support institutional theory, which argues that legal frameworks alone are insufficient to guarantee institutional effectiveness. Instead, organizational legitimacy depends on the ability of institutions to exercise their statutory mandates without undue political interference. Similar observations have been reported by Cordery and Hay (2019), who argue that effective public auditing requires both formal independence and practical operational autonomy. The findings also corroborate the Lima Declaration and the Mexico Declaration on SAI Independence (ISSAI 10), which emphasize that financial, administrative, and operational independence constitute essential conditions for effective public auditing.

Organizational Capacity and Operational Effectiveness

The review consistently identifies organizational capacity as a major determinant of SAI performance. Although both countries have adopted International Standards of Supreme Audit Institutions (ISSAIs), their implementation capacities differ substantially.

South Africa demonstrates comparatively stronger institutional capacity through adequate funding, specialized human resources, investment in digital auditing technologies, continuous professional development, and sophisticated performance auditing practices. These institutional capabilities enable AGSA to undertake complex financial, compliance, forensic, and value-for-money audits while maintaining timely reporting.

In contrast, Ghana's Audit Service continues to experience shortages of qualified personnel, inadequate financial resources, limited forensic audit capacity, and insufficient investment in audit technologies. Several studies report that staffing shortages and delayed budget releases reduce audit coverage and weaken follow-up activities, particularly within Ministries, Departments and Agencies (MDAs).

The findings suggest that organizational resources directly influence audit quality and institutional effectiveness. This supports the Resource-Based View, which argues that sustainable institutional performance depends upon valuable organizational capabilities, human capital, and technological resources. Similar conclusions have been reported by OECD (2020), which identifies professional competence, digital transformation, and organizational learning as critical drivers of effective Supreme Audit Institutions.

Implementation of Audit Recommendations

One of the strongest themes emerging from the review concerns the implementation of audit recommendations. Across both countries, the publication of audit reports does not automatically translate into improved governance outcomes. Instead, implementation represents the weakest stage of the accountability cycle.

Evidence from Ghana indicates persistent challenges in translating audit findings into corrective administrative action despite the Public Financial Management Act, 2016 (Act 921), the establishment of Audit Committees, Internal Audit Units, and the issuance of Audit Recommendation Implementation Guidelines. Many Ministries, Departments and Agencies continue to record recurring audit findings, suggesting limited compliance with Auditor-General recommendations.

South Africa performs relatively better because of stronger institutional follow-up mechanisms, clearer accountability arrangements, and legally enforceable audit outcomes. Nevertheless, several studies report that implementation challenges remain, particularly within municipalities and state-owned enterprises where political instability, weak governance, and administrative capacity constraints continue to undermine compliance.

These findings demonstrate that audit effectiveness depends not merely on identifying irregularities but on ensuring that corrective actions are implemented. Consistent with Agency Theory, audit recommendations reduce information asymmetry between public officials (agents) and citizens (principals); however, accountability is achieved only when enforcement mechanisms compel agents to address identified deficiencies. The findings further support previous studies arguing that implementation should be regarded as the final stage of the audit process rather than an optional administrative activity.

Barriers to Effective Audit Recommendation Implementation

The review identified several recurring barriers that constrain implementation across both countries. The most frequently reported challenge is inadequate management commitment. Senior management in some public institutions demonstrates limited ownership of audit findings, often perceiving audit reports as compliance exercises rather than opportunities for organizational improvement. Resource constraints also emerge consistently throughout the literature. Financial limitations restrict the implementation of recommended system upgrades, recruitment of qualified personnel, and modernization of internal control systems. Technical capacity deficiencies further impede implementation, particularly where specialized financial management or information technology expertise is required. Political interference remains another significant barrier, particularly where audit findings implicate politically connected officials. Weak enforcement mechanisms and inconsistent application of sanctions reduce incentives for timely compliance, thereby contributing to recurring audit observations.

Institutional fragmentation further complicates implementation. Poor coordination among the Auditor-General, Internal Audit Units, Audit Committees, Ministries of Finance, Parliamentary Public Accounts Committees, and anti-corruption agencies often results in unclear responsibilities and duplication of oversight activities. Finally, organizational culture influences implementation. Several studies report that public officials frequently perceive audit recommendations as punitive rather than developmental, limiting organizational learning and reducing commitment to continuous improvement. These findings reinforce Accountability Theory, which emphasizes that accountability systems require clearly defined responsibilities, effective monitoring, transparency, and enforceable sanctions to produce behavioural change.

Factors Facilitating Effective Public Sector Accountability

While many studies emphasize implementation challenges, the review also identifies several institutional factors that enhance audit effectiveness. Strong political commitment consistently emerges as one of the most important facilitators of successful implementation. Government leadership that prioritizes accountability significantly improves institutional responsiveness to audit findings. Independent and adequately resourced Audit Committees also strengthen implementation by providing continuous oversight and monitoring corrective actions. Similarly,

well-trained Internal Audit Units improve institutional learning and facilitate continuous follow-up. Digital audit management systems represent another important enabling factor. Countries utilizing electronic audit recommendation tracking systems demonstrate higher implementation rates because responsibilities, deadlines, and progress can be monitored transparently. Legislative oversight also contributes significantly to accountability. Effective Parliamentary Public Accounts Committees increase pressure on public institutions to implement audit recommendations while strengthening transparency through public hearings. Citizen participation and civil society oversight provide additional external accountability mechanisms. Public disclosure of audit findings increases reputational pressure on public institutions and encourages greater compliance with audit recommendations. Collectively, these findings demonstrate that effective implementation requires an integrated accountability ecosystem involving Supreme Audit Institutions, internal auditors, legislatures, executive agencies, civil society organizations, and citizens.

Comparative Lessons from Ghana and South Africa

The comparative analysis demonstrates that constitutional establishment alone does not determine institutional effectiveness. Instead, successful Supreme Audit Institutions combine legal independence with adequate financial resources, professional competence, political support, effective enforcement mechanisms, and systematic audit follow-up.

South Africa illustrates how stronger institutional independence, financial autonomy, and legally enforceable follow-up mechanisms can improve implementation of audit recommendations and strengthen accountability. Nevertheless, persistent governance challenges within municipalities indicate that even highly independent SAIs cannot substitute for political commitment and effective public administration.

Conversely, Ghana demonstrates that comprehensive legal reforms without equally strong implementation mechanisms are insufficient to produce sustained improvements in public financial management. Despite substantial reforms introduced through the Public Financial Management Act, Internal Audit Agency reforms, and strengthened Audit Committees, recurring audit findings indicate continuing weaknesses in institutional coordination, enforcement, and compliance.

The comparative evidence therefore suggests that Ghana's future reforms should extend beyond legislative amendments to include stronger operational independence for the Auditor-General, improved financial autonomy, digital audit tracking systems, enhanced parliamentary oversight, and consistent enforcement of audit recommendations. In all, the findings confirm that effective Supreme Audit Institutions function not merely as external auditors but as strategic governance institutions whose influence depends on their ability to transform audit evidence into measurable improvements in accountability, transparency, and public sector performance.

CONCLUSION, POLICY IMPLICATIONS, AND RECOMMENDATIONS

Conclusion

This systematic review examined the institutional effectiveness of Supreme Audit Institutions (SAIs), the implementation of audit recommendations, and their contribution to public sector accountability through a comparative analysis of Ghana and South Africa. Synthesizing evidence from 39 studies published between 2010 and 2025, the review demonstrates that effective public auditing extends beyond the constitutional establishment of audit institutions. Rather, the impact of SAIs depends on a combination of institutional independence, organizational capacity, effective audit follow-up, political commitment, and robust accountability mechanisms.

The findings reveal that both Ghana and South Africa have well-established constitutional and legal frameworks governing their SAIs. However, important differences exist in their operational effectiveness. South Africa's Auditor-General benefits from stronger institutional autonomy, greater financial independence, more sophisticated audit methodologies, and legally enforceable follow-up mechanisms, all of which contribute to comparatively higher implementation of audit recommendations. In contrast, Ghana continues to experience recurring challenges associated with political interference, resource constraints, inadequate follow-up systems,

and inconsistent enforcement of audit recommendations. Consequently, many audit findings recur annually, limiting the contribution of external auditing to improved financial management and public sector performance.

The review further establishes that the implementation of audit recommendations constitutes the critical link between audit reporting and governance improvement. Audit reports generate value only when public institutions implement corrective actions that strengthen internal controls, improve financial discipline, enhance service delivery, and reduce opportunities for corruption. Weak implementation therefore undermines the effectiveness of even the most technically competent audit institutions.

From a theoretical perspective, the findings reinforce Agency Theory, Institutional Theory, Accountability Theory, and the Resource-Based View by demonstrating that accountability is achieved through the interaction of legal frameworks, institutional capacity, political commitment, and organizational resources. Effective Supreme Audit Institutions require not only statutory authority but also operational independence, professional competence, and supportive governance environments that encourage compliance with audit recommendations.

Therefore, the comparative evidence suggests that strengthening public sector accountability requires moving beyond an audit-reporting culture toward an implementation-oriented accountability system in which audit recommendations are systematically monitored, enforced, and integrated into public sector management reforms.

Policy Implications

The findings have important implications for policymakers, public sector managers, legislators, development partners, and Supreme Audit Institutions across Africa. First, governments should recognize that strengthening SAIs requires more than constitutional reforms. Ensuring financial autonomy, operational independence, and adequate human and technological resources is essential for improving audit quality and institutional effectiveness. Second, audit recommendation implementation should become a core performance indicator for Ministries, Departments and Agencies (MDAs). Public institutions should be required to prepare time-bound management action plans following the publication of Auditor-General reports, with implementation progress monitored periodically. Third, legislative oversight institutions, particularly Parliamentary Public Accounts Committees, should be strengthened to improve follow-up of audit findings. Regular public hearings, mandatory implementation timelines, and transparent reporting of compliance levels would significantly enhance accountability. Fourth, governments should invest in digital audit management systems capable of tracking audit recommendations from issuance to implementation. Such systems would improve coordination among the Auditor-General, Internal Audit Units, Audit Committees, Ministries of Finance, and oversight agencies while providing real-time information on implementation progress. Finally, development partners and regional organizations, including INTOSAI and AFROSAI-E, should continue supporting capacity-building initiatives aimed at strengthening professional competencies, performance auditing, forensic auditing, and digital auditing across African Supreme Audit Institutions.

Recommendations

Based on the synthesized evidence, the study proposes the following recommendations.

Governments should reinforce the constitutional and statutory independence of Supreme Audit Institutions by safeguarding their financial autonomy, protecting Auditor-General appointments from political interference, and ensuring that approved budgets are released in full and on time. Independent audit institutions are better positioned to undertake objective audits and hold public officials accountable.

A centralized electronic Audit Recommendation Management System should be established to monitor the implementation status of recommendations issued by the Auditor-General. The system should record responsible institutions, implementation deadlines, progress updates, supporting evidence, and outstanding actions. Such a platform would improve transparency and facilitate continuous monitoring by Parliament, Audit Committees, and oversight institutions.

Audit Committees should become more proactive in monitoring management responses to external audit findings. Internal Audit Units should collaborate closely with external auditors to ensure that recommendations are implemented promptly and effectively. Continuous professional development should be provided to enhance their technical competencies.

Parliamentary Public Accounts Committees should conduct regular follow-up hearings on unresolved audit findings and require accounting officers to report on implementation progress. Legislative sanctions for persistent non-compliance should be strengthened to improve institutional accountability.

Governments should invest in recruiting qualified auditors, expanding forensic audit capabilities, strengthening information technology infrastructure, and providing continuous professional education in emerging areas such as data analytics, cybersecurity auditing, environmental auditing, and performance auditing.

Audit reports, implementation status reports, and corrective action plans should be made publicly accessible through online transparency portals. Increased public access to audit information would strengthen social accountability, encourage civil society participation, and enhance public trust in government institutions.

African countries should strengthen knowledge-sharing platforms through AFROSAI-E and INTOSAI to facilitate the exchange of best practices in audit methodologies, digital auditing, audit recommendation implementation, and institutional reforms. Ghana can particularly benefit from adapting selected aspects of South Africa's audit follow-up and enforcement mechanisms while tailoring reforms to its own governance context.

Limitations of the Study

This study is subject to several limitations. First, as a systematic literature review, it relies exclusively on published studies and official reports rather than primary empirical data. Consequently, the findings reflect the quality and availability of existing evidence. Second, although the review employed a comprehensive search strategy, relevant studies published in languages other than English or outside the selected databases may not have been captured. Third, governance reforms continue to evolve rapidly. Legislative amendments and institutional changes introduced after the review period may influence future audit practices and implementation mechanisms. Despite these limitations, the systematic review provides a comprehensive synthesis of current knowledge and offers robust evidence for informing policy reforms and future research.

Directions for Future Research

Future studies should move beyond systematic reviews by conducting empirical investigations into the determinants of audit recommendation implementation within public institutions. Longitudinal studies examining implementation trends over time would provide deeper insights into the sustainability of governance reforms. Comparative research involving additional African countries would also enhance understanding of how institutional, political, and socio-economic contexts influence SAI effectiveness across the continent. Further research should examine the impact of digital auditing technologies, artificial intelligence, data analytics, and integrated financial management information systems on audit quality and implementation of recommendations. Finally, mixed-methods studies involving auditors, accounting officers, Audit Committees, legislators, and policymakers would provide richer evidence regarding behavioural, organizational, and political factors affecting audit follow-up and public sector accountability.

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