

## Struggle Bribery in Ghana's Public Administration by Using Adequate Internal Auditing Profession

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### Abstract

The objective of this study is to explore all the elements of bribery in public administration in third countries by focusing our research on Ghana public administration and the techniques used by the internal auditors to struggle them. Nevertheless the questionnaires worn in this research permitted to obtain data from workers of selected public administration in order to clarify the importance of the Law established Internal Audit Agency Act (IAA Act), 2003 (Act 658) to struggle bribery. So after fourteen (14) years, there was an empirical evidence to prove that IAA has a real effect on bribery. However, Internal Audit Agency Act (IAA Act) 2003 (Act 658) has played an important role to maintain financial discipline and clearness. The research has also employed Structural Equation Model (SEM) including conceptual model of bribery, endogenous and exogenous variables to analyze the relation between bribery and an adequate internal audit profession (AIAP) in Ghana through Directors and Managers of selected public administrations. The study examined cautiously the effect the effect of the establishment of Internal Audit Agency Act, 2003 (Act 658) in struggling bribery in public administration in Ghana and gave advices for further research.

**Keywords:** Struggle, Bribery, Public Administration, Internal Auditing, Ghana, Structural Equation Modeling

### 1. Introduction

The most difficult subject that requires the attention of human existence is bribery. Though bribery is defined as being the act of taking or receiving bribes for private benefice, (in 1997, 2004, world Bank,). But other author have widenned this definition by including all the procedure of lying, untruthful used by an officer for own profit (Vicente and Kaufmann, 2005). So for that all the forms of bribery in public administration paralyse the increasing of the economy of the nation. It is awful for the growth because it conducts governments to be where they should not to be, thus rushing their authority of establishing policies in the different part of the country where help is needed (in 2005, world bank, later than ten years ago, the republic of Ghana declared the law about Internal Auditing Agency (act 658).

This law authorized the Internal Auditing Agency (IAA) as a central agency with four responsibilities: facilitation, supervision, coordination and monitoring of all the internal audits activities towards all the state institutions.

Management, by act is chosen to guarantee the creation of internal audit units and to provide the required elements to achieve its tasks.

On account of the tall bribery in the public administration in the country, it is useful for us to analyze the efficacy of this law, as Ghana has had a long history with bribery and misuse of public finance.

In 1970s, bribery was abundant, popular and quoted among the components that contribute to the lack of success of Ghana's public policies. After certain important changes in the 1980s to decrease bribery by establishing strict sanction for the guilty, everybody has remarked that bribery in the public administration has been greatly decreased (Kanpur and Areetey, 2008).

For the authors, there were scarcely any accusations in public administration about the state officers requesting and asking money to contractors before giving them the agreements. It was just caused by the difficult systems established by the government, Jeffries and the author Gyimah-Boadi (2000).

In 1990s, bribery spread out again in the public administration and people's life began hard. The great part of the residents of Ghana accused the bribery in public administration as a staple of the difficult life in the nation. Thus, added to the public administration, the bribery extents out between the police office in Ghana and all the policemen are contaminated. Not only low execution office, but also the low implementation officer are accused by Ghanaians (Ayee, 2002). Internal Audit Agency Act (I.A.A, Acte), 2003 (act 658) was acted out to verify the wrong use of the public administration finance, inspect all the resources (goods and services). The report of the activities was done by Internal Audit Agency (I.A.A) discovered that the public administration of Ghana had made loss. The amount of the cost is about USD 60 million. The aim of this loss is just about people in public administrations of Ghana have put aside the law about management of public funds to follow their personal way. The report also discovered that in 2010, the financial value of reported irregularity in the part of the administration who is responsible to sign the contract of the government with enterprises was superior to the

other administrations such as Ministries of Defence, Health, Transport, and Roads (Auditor-general's report, 2011). The 2012 Auditor-general's report has also published that there was a bad use of cash money which has caused the failure of these administration to pay wages and salaries collected into the general Funds.

In recent times, bribery has been shown as a phenomenon that affected the entire public administration, judiciary and legislature of Ghana, show IAR (2014). So in 2015, Ghana is known as the second country the most bribed in Africa (Pring, 2015).

It is useful to know that the increasing of bribery has a negative impact for the economy of third world countries (Hudson and Hamilton, 2014). And the growing of the bribery is multifaced and very hard to manage, and can be contended firmly in all the diverse sectors of the Economy (e.g campos and Syquia, in the year 2005, World Bank, 1997, 2005a and 2013).

In Ghana, the term bribery is shown to have take part to untruthfulness in all different part of the administration in the economy (Fosu and Aryeetey, 2008).

By using data from an inspection of a nucleus public administration leaders, we analysis the impact of regulation and law, principally the internal audit, Audit Agency Act, 2003 (Act 658) in struggle administration bribery in Ghana. thus we hypothesize that the whole application of the Decree is denying the truth of the predicate with regard of the bribery in all the public administrations. Our hypothesis is just done permitting to our view that struggle bribery in public administrations is possible if the internal auditing is well done as it was required.

Practicing correctly an internal auditing profession by raising the level of procedures can reduce the level of briberies in public administration in Ghana.

Public administrations are also supposed to fight contrary to bribery, but then the unqualified public administrations and the lack of using adequate internal auditing profession are quoted to be responsible of the method failures. So, our paper gives proof of how utilizing adequate internal auditing can struggle bribery in public administration specially in Ghana.

## 2. Literature review

There is an increasing literature about bribery and fraud and the profession of internal auditing in third world economy and also in developed economy, Gwilliam, D'onza et al and Albouni (2015). So many authors have presented their opinion by saying that some bad practices of internal audit professions cannot avoid and prevent bribery in such public and private administrations Richards (2002); the authors Muehlmann, Burnaby and Howe (2009); IIA (2010); Peter and Abbott and Parker (2012). But some authors like Clements and Thomas (2002); Halbouni (2015), reason that the first responsibility of internal auditors is not to supervise or to inspect bribery through all the programs established to stop this bad practice in some administration, but to help the administrations to recognize briberies. Per example, when internal auditors establish some irregularities during their supervision, in certain financial reports regarding the incomes due all the different forms of bribery Schneider, McMillan and Church (2001), so they have a free job to communicate or not, to report or not. In the year 2008, reported by the authors Halbouni (2015), thus, the result of an inspection made by internal auditors had shown the illegal activities in over 19% of fraud cases in their profession (ACFE, 2008). However, for ACFE, this proportion is an extreme growth compared to the 9% of fraud cases detected and shown by external auditors, Halbouni (2015) in the identical inspection. For the authors Halbouni, in spite hateful feeling of this weak percentage, ACFE (2008 and 2010) inferred that compared to external auditing, internal auditing is the more important in the function of detecting bribery in all the administrations. The IIA (1210, A2, p.6) desires internal auditors to have more skills to check not only the hazard caused by fraud but also the actions made by the leaders to resolution this danger. Most analytical studies on bribery goal attention at micro-models by focusing the theory through individual bribery in the country Kaufmann and Kraay (2002); Kaufmann and Vincente (2005); Graaf (2007).

Through these researches, three actions can be established to indicate the existence of bribery: arbitrary power decision or liberty of choice, personal interest and the insufficiency of administration's power, Adit (2003), Lin and Liu (2012).

Bribery is known as a big problem that affects a lot of economies and alters productions Mauro (1998), Yao and Wu (2008), brings around redistribution of incomes, creates out the non-beneficiaries, making a large difference among wealthy people and then poor people Li and Chen (2010).

Most of the authors of bribery reason that bribery in a country alters its economic growth and constitute a big barrier to create a real economic order, so reducing the value of social cohesion Wu and Yao (2008); Lin and Liu (2012); Hamilton and Hudson, (2014); Pring (2015).

Even if internal auditing is one side of the institutional governance, it is independent and it has much skills to complete financial worth and make better institution's business concern Teck and Goodwin (2001). We can approximately that also internal audit profession is a management-oriented field that addresses the whole sphere of functioning actions including a different form of guarantee and consulting helps Spraakman (1997); IIA

(2002b); Fresard, Dumontier and Dubois (2010). Thus, For IIA, the term internal audit profession is to assist the institution to achieve its goals by providing a methodical, disciplined system to esteem and to make better the procedures shown, Stern (1994); Dittenhofer and Sawyer (1996); Cenker and Nagy (2002); Goodwin (2004). But in certain developed economies, the occupation of internal audit is recognized by special situations. We can estimate the case of Singapore, the report of Nagy and Cenker (2001) enumerated the institutions which have the duty to have their own internal audit profession.

In the beginning of 1990s, there was a powerful global trend against sources from outside internal audit activities to government accounting institutions and other sources Covalleski, Moore and Rittersberg (1999). So therefore, the authors IIA has made its select for inside-firm internal audit, IIA (1999); Lavine and Martin (2000).

In spite of the great importance of internal audit, the movements towards the third (3) world nations are limited because of the political and economic situation of most public administrations and the recent growths in some sectors, shown the Schyf (2000); Brierley et al (2001); El-Nafabi and Gwilliam (2002); Yismaw and Mihret (2007); Gwilliam and Alzeban (2014). Thus, the government of Ghana has founded an Internal Auditing Agency Act (IAAA) 2003, (act 658) as a principal agency through the mission to supervise, facilitate, coordinate, and monitor all the internal audits activities towards all the state institutions in order to struggle bribery in public Administrations, Ghana it was identified as the second country in Africa the most bribed, show Pring (2015). For this situation has deeply hurtled our attention and has stimulated various questions, such as:

- \* Did the establishment of Internal Auditing Agency (IAA) 2003, (act 658) help to struggle bribery in public administrations in Ghana?
- \* What do public Agents, Managers and Directors know about Internal Auditing Agency (IAA) 2003, (act 658)?
- \* Did they trust and support the mission of Internal Auditing Agency (IAA) 2003, (act 658)?
- \* What is the rate of bribery in Ghana public administrations before and after the establishment of Internal Auditing Agency (IAA) 2003, (act 658)?
- \* What is the impact of Internal Auditing Agency (IAA) 2003, (act 658) on the economy of Ghana?

Our research will be focused surrounding these questions and we'll provide evidence of the real role of internal auditing in fighting bribery in public administrations.

Thus, by using the data collected during our inquiry, we analyse the impacts of Internal Auditing Agency (IAA) 2003, (act 658) in the term struggling bribery in public administration in Ghana. So, for that, we hypothesize the whole execution of Internal Auditing Agency (IAA) 2003, (act 658) it is not positivity affiliated to bribery in public administration. Our hypothesize is simply founded on our discernment that struggle bribery in public administration is contingent on Adequate Internal Auditing Profession (AIAP). However, when internal auditors are heighten and strict the level of AIAP and then bribery will be decrease in public administrations. But as we know that, administrations are expected to contribute to discontinue bribery, thus the agreement of the administration and the inadequacy of some agencies like Internal Auditing Agency (IAA) is quoted as the only responsible of the system failures.

### 3. Research methods

The research working Structural Equation Model (SEM) including conceptual model of bribery, endogenous and exogenous variables.

Structural Equation Model (SEM).

We examine bribery and Adequate Internal Auditing Profession (AIAP) after the establishment of the IAA, Act 2003 (Act 658) by utilizing SEM Bribery (Brib) and Adequate Internal Auditing Profession (AIAP) can be represented by a function below:

$$Bribery (Brib) = f(AIAP) \quad (1)$$

We suppose that AIAP by its establishment will help to fight briberies in public administration. In the path as Alzeban and Gwilliam (2014), we believe that the Internal Auditing Profession can be depicted by a combination of Adequate Internal Auditing Profession (AIAP) in the form:

$$AIAP_i = AIAP (X_i) \quad (2)$$

Where  $AIAP_i$  designates Adequate Internal Auditing Profession (AIAP) which is a function of the vector of factors ( $X_i$ ), so as the Cooperation among External and then Internal auditors (COOP), ownership and then the Volume of the Administration (VoA), the Autonomy of Internal Audit (AUTO), Certification and Annual of Usual Procedure (CAUP), Ability of Internal Auditors (ABIL) and range of the establishment of Act 658 (DECR). Through this conceptual model presented in the figure 1, we show the mutual effort between these variables. Since figure 1, thus, we can derive three (3) equations. So, This is the staple of our Adequate internal audit Profession (3), Autonomy (AUTO) (4) and Ability (5) model.

$$AIAP_i = AIAP(CAUP_i, VoA_i, DECR_i, ABIL_i, AUTO) \quad (3)$$

$$AUTO_i = AUTO (DECR_i, COOP_i) \quad (4)$$

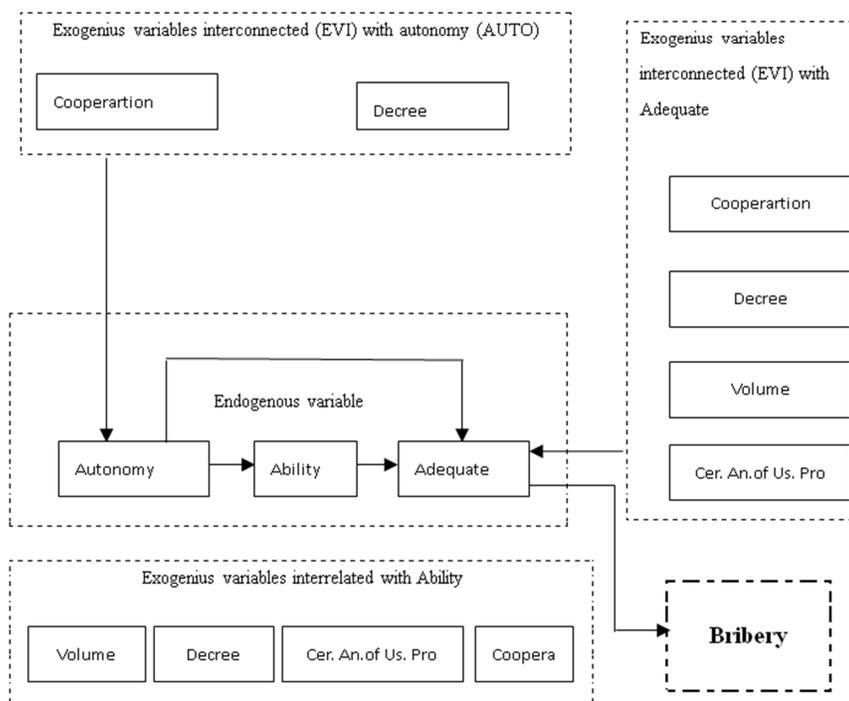
$$ABIL_i = ABIL(DEC Ri, Vo Ai, CAUP i, COOP i) \quad (5)$$

In figure 1, there three hidden elaborations: Adequate Internal Auditing Profession, ABIL. A hidden illustration only is a circumstance that is pretended to exist but can't straightly be noticed. So per example: work satisfaction, socio-economy status, knowledge's, etc...

Hidden variable is given a practical meaning determinate by method of matching assertions that correlate it to a set of seen indicators. Though, as we know, value is measured by term value examinations and benefits are measured by pointers, cache variable is given a practical meaning calculated by indicators the security, the level of health care, the quality of the environment, similar revenues, etc...

Hidden variables, connected to the indicators can be categorized into two groups called reflective and formative hidden variables, the authors Roth and Roth (2008). The together clarified that for a hidden variable to be thoughtful, its comes from the hidden variable to its indicators. For thus, a basis change in the indicators shows the modification of the hidden concept. Opposing, a hidden variable is constructive if the basis is from the indicator to the concept. This change between the together is beneficial because, permitting to Diamantopoulos et al (2008), the diverse kinds of the hidden construct settles the conjecture and the trustworthiness of the calculation model, a incorrect calculation of the model directors to distort estimators and weak model form.

**Bribery-Adequate- AUTO -Ability (B-3A) Model**



**Figure 1: The Conceptual Model**

The conceptual model in *Figure 1* has hidden variables (Ability, Adequate and Cooperation) and examines variables [Act 658 (Law), volume and the resources of the Administration, Cooperation with external auditors and Certification and Annuals with Administration]. Hidden variables in our paper as regard to all sort of situations or events that are not exist but seem to occur. The authors Folmer and Oud (2008). Generally, SEM licenses the management of hidden and seen variables in their cooperation inside an incorporate core or foundation, shown, Sorbom and Folmer (2001). A SEM, as proclaimed by Joreskog (1977), is composed with double substitute models: that an evaluable model and a skeletal model. So, what's precisely the difference enter the both models? For that, we clarify that the valuable model designated the cooperation's between hidden variable and perceived indicators, as long as the term skeletal model characterizes the cooperation between the hidden exogenous variables and the hidden endogenous variables as well as the cooperation between the hidden endogenous variables. The calculation that follows demonstration the calculation models for the endogenous and exogenous variables in a suitable way.

$$y = A_y n + \varepsilon \quad (6)$$

$$y = A_x \zeta + \delta \quad (7)$$

Where  $y$  is  $f \times 1$  vector of endogenous seen variables, and then  $x$  is a  $t \times 1$  vector of exogenous seen variables,  $n$  is a  $k \times 1$  vector of hidden endogenous variables and  $\zeta$  is an  $r \times 1$  vector of exogenous variables.  $A_y$  and  $A_x$  are  $f \times k$  and  $t \times r$  matrices of Coefficients (stoving's).

Finally,  $\zeta$  and  $\delta$  are  $f \times 1$  and  $t \times 1$  vectors of calculating mistakes of  $y$  and  $x$  in suitable way.

$$n = D_n + h\zeta + \delta \quad (8)$$

$D$  is an  $m \times m$  matrix with  $\beta_j$  symbolizing the result of the  $j$ th endogenous hidden variables on the  $i$ th endogenous hidden variables, for that, where the equation  $n$  and  $\zeta$  are described in equation six (6) and seven (7). But  $h$  is an  $m \times n$  matrix, so with  $y_{ji}$  symbolizing the result of  $j$ th exogenous hidden variables on the  $i$ th endogenous hidden variable and  $\zeta_i$  is an  $m \times m$  vector of commotions.

By utilizing SME through some softwares packages alike LISREL or STATA13.1, the belief of the model was performed. Through, the Table 1 indicate the anticipations for every variables we used in our research.

Table 1: Hypothesized cooperation's						
Independent variables	measurement	names of variable	Hypothesized influence on			
			adequate (AIAP)	ability (ABIL)	autonomous (AUTO)	bribery (BRIB)
Capability and volume of Administration	number of people and items of IA administration	VoA	+	+/-		
Ability	determined by A five-tools measured utilizing a five-point Likert balance	ABIL	+			
Adequate Internal Auditing Profession	determined by a six tools measured utilizing a five point Likert balance	AIAP				
Cooperation Between internal And external Auditors	determinate by a four-tool measured utilizing a five-point Likert balance	COOP	+	+	+	
Boost of implementation of Internal Audit decree	determined by the boost of implementing parts of the Act 658	DECR	+/-	+/-	+/-	
Skills of The personnel	Certification and average total of annual jobs in the Area of auditing	CAUP	+		+/-	
Autonomy	determined by a four (4)-tool Quantity utilizing a five (5)-point Likert balance	AUTO	+		+	
Bribery	determined by a four (4)-tool Quantity utilizing a five (5)-point Likert balance	BRIB				

The equations used to the theoretical model can be represented by two (02) sorts of model: the balance model and the fundamental model

a. The model of balance

$$\begin{pmatrix} \text{BRIB 1} \\ \text{BRIB 2} \\ \text{BRIB 3} \\ \text{AIAP 1} \\ \cdot \\ \text{AIAP 6} \\ \text{ABIL 1} \\ \cdot \\ \text{ABIL 5} \\ \text{AUTO 1} \\ \cdot \\ \text{AUTO 7} \end{pmatrix} = \begin{pmatrix} \varepsilon_{1.1} & 0 & 0 & 0 \\ \varepsilon_{2.1} & 0 & 0 & 0 \\ \varepsilon_{3.1} & 0 & 0 & 0 \\ 0 & \varepsilon_{4.2} & 0 & 0 \\ \cdot & \cdot & \cdot & \cdot \\ 0 & \varepsilon_{9.2} & 0 & 0 \\ 0 & 0 & \varepsilon_{10.3} & 0 \\ \cdot & \cdot & \cdot & \cdot \\ 0 & 0 & \varepsilon_{14.3} & 0 \\ 0 & 0 & 0 & \varepsilon_{15.4} \\ \cdot & \cdot & \cdot & \cdot \\ 0 & 0 & 0 & \varepsilon_{21.4} \end{pmatrix} \times \begin{pmatrix} \text{BRIB} \\ \text{AIAP} \\ \text{ABIL} \\ \text{AUTO} \end{pmatrix} + \begin{pmatrix} \varepsilon_1 \\ \varepsilon_2 \\ \varepsilon_3 \\ \varepsilon_4 \\ \varepsilon_5 \\ \cdot \\ \cdot \\ \cdot \\ \cdot \\ \varepsilon_{21} \end{pmatrix}$$

$$\begin{pmatrix} G_1 \\ G_2 \\ G_3 \\ G_4 \\ \text{DECR} \\ \text{VoA} \\ \text{CAUP} \end{pmatrix} = \begin{pmatrix} \varepsilon_{1.1} & 0 & 0 & 0 \\ \varepsilon_{2.1} & 0 & 0 & 0 \\ \varepsilon_{3.1} & 0 & 0 & 0 \\ \varepsilon_{4.1} & 0 & 0 & 0 \\ 0 & 1 & 0 & 0 \\ 0 & 0 & 1 & 0 \\ 0 & 0 & 0 & 1 \end{pmatrix} \times \begin{pmatrix} \text{COOP} \\ \text{DECR} \\ \text{VoA} \\ \text{CAUP} \end{pmatrix} + \begin{pmatrix} \lambda_1 \\ \lambda_2 \\ \lambda_3 \\ \lambda_4 \\ 0 \\ 0 \\ 0 \end{pmatrix}$$

b. Fundamental model

$$\begin{pmatrix} \text{BRIB} \\ \text{AIAP} \\ \text{ABIL} \\ \text{AUTO} \end{pmatrix} = \begin{pmatrix} 0 & 0 & 0 & 0 \\ p_{2.1} & 0 & 0 & 0 \\ 0 & p_{3.2} & 0 & 0 \\ 0 & p_{4.2} & p_{4.3} & 0 \end{pmatrix} \begin{pmatrix} \text{BRIB} \\ \text{AIAP} \\ \text{ABIL} \\ \text{AUTO} \end{pmatrix} + \begin{pmatrix} 0 & 0 & 0 & 0 \\ \check{s}_{2.1} & \check{s}_{2.2} & \check{s}_{2.3} & \check{s}_{2.4} \\ \check{s}_{3.1} & \check{s}_{3.2} & \check{s}_{3.3} & \check{s}_{3.4} \\ \check{s}_{4.1} & \check{s}_{4.2} & \check{s}_{4.3} & \check{s}_{4.4} \end{pmatrix} \times \begin{pmatrix} \text{COOP} \\ \text{DECR} \\ \text{VoA} \\ \text{CAUP} \end{pmatrix} + \begin{pmatrix} \zeta_1 \\ \zeta_2 \\ \zeta_3 \\ \zeta_4 \end{pmatrix}$$

4. FINDING AND RESULTS

a. The scrutiny

This research is done in Accra, the capital of Ghana from January 2017 to April 2017 (four months). For that, we decided to do our study in Accra for the reason that it is the biggest town of the country. Accra is also the most important administrative and economic city of the country. Most of the big public administrations are in Accra.

The greatest part of our study was the fact to collect data. In order to reduce the percentage of errors, we have preselected the most important public administrations, and then we have contacted the administrators with some questionnaires to collect information about the elements that influence the adequate internal auditing in public administration. As we were in China, our friends (10 friends) who lived in Accra helped us to collect all

the information we needed to write our paper.

b. Data collection and sampling

As we explained in 2.a, we obtained the data after questioning the workers in the preselected public Administration in Accra. We verified the impact of law and regulations, focusing on Internal Audit Act (Act 658) in its objective to struggle bribery in Ghana. For thus, in this country we have questioned six hundred (600) public administration workers including the Directors, Managers and a large diversity units and personnel of Internal Audit divisions of all the part of the public administrations. We asked fourteen (14) questions to each agent. The questions are in two parts. The first part (eight questions) was about their personal information and the second part (six questions) was about their knowledge for the internal auditing Act (Act 658). To make easier the data collections, and then we have sent out questionnaires to the preselectioned administrations and a key person in the administration was tasked to conduct the questioning towards the others agent of the administration by following up the questionnaires on the paper in order to give a real response.

We conducted ourselves the questionnaires for the directors and the heads of the administration. Subsequently collecting the questionnaires papers, then we take out whole the implosive and incomplete responses questionnaires since the dataset. However, at the whole, twelve (12) questionnaires were taken for the data analysis corresponding to question rate of 85% (eighty-five per cent) on the whole questionnaires and 96% of answer rate on the entire answers. The response rate for every collection of respondent is showed in table 2 like this: heads of Administrations ( managers / chief of unit, Directors) percentage (100 %) and personnel of internal audit unit 92 %.

The selected questionnaire was connected to the independent variables, bribery and other adequate internal auditing procedures. (See appendix). The study used a lot of scales of Adequate Internal Audit Profession (AIAP). For these factors contain the administration’s knowledge skillfulness to plan, to put in action the recommendations of internal audit, to evaluate the firmness of the findings which created goals and aims, to make better the productivity of the administration, to test and improve risk and so on.

Table 2: sample repartition and real answer rate

Respondents' form	quantities Units/administration	quantity / unit	Total sample	Present time	answer rate
Administration Heads/managers	10	4	40	40	100%
Other personnel Of Units/Admini- tration	10	56	560	534	92%
<b>Total</b>			<b>600</b>	<b>574</b>	<b>96%</b>

We also measured the six (6) indicators of AIAP and the score is presented in table three (3). At the finale of the quantity of the AIAP1, we create that eighty six pour cent (86%) of persons (respondents) who answered the questions agree or fully agree (score of 4 to 5 ) with the indicators AIAP1. Contrary, four point eight pour cent (4.8%) (Respondents) fully disagree or disagree score of one to two (1-2) with the indicators of AIAP1. So for that, nine pour cent (9%) of persons who replied (respondents) the questions are uncertain (score 3).

Many of those (respondents) who answered the questions about the Adequate indicators AIAP2 agree or fully agree (from score of 4 to 5) depicting eighty three points four percent (83,4%) and twelve pourcent (12.7%), (respondents) are uncertain score three (3). But, At the close of AIAP2, we find persons (respondents) who disagree or fully disagree (score of 1 to 2) representing 3.9%.

The results also describe that most of the people who answered (respondents) for AIAP3 agree or fully assent with another. So, their % represent eighty two percent (82.5%), score of four to five (4 - 5) while five point three percent (5.3%) of the persons who answer (respondents) disagree or fully disagree score of one of to two (1 - 2) and then twelve point two percent (12.2%) of the persons who responded are uncertain (score 3).

Many of those (respondents) who answered the questions about the Adequate indicators AIAP2 agree or fully agree (from score of 4 to 5) depicting eighty three points four percent (83.4%) and twelve point seven percent (12.7%) (Respondents) are uncertain, score three (3). At the finale of AIAP2, we discovery persons (respondents) who disagree or fully disagree (score of 1 to 2) representing 3.9%.

The results also describe that most of the people who answered (respondents) for AIAP3 agree or completely agree. Their percentage represent eighty two point five percent (82.5%), score of four to five (4 - 5),

while five point three percent (5.3%) of people who answer (respondents) disagree or fully disagree, score of one to two (1 - 2) and 12.2% of the persons who responded are uncertain (score 3).

The measures of indicators of the AIAP4 has required our concentration. It is valuable to be acquainted with that AIAP4 is how internal auditors keep and organized their report after auditing the public administrations. It is essential to disclose that the document of an auditor is capital in the occupation of auditing. Thus afterward the examination to know how the internal auditors documents are kept and organized we found that 62.5 % of people (respondents) who answered the questions agree, score four (4) and 12.7 % of people (respondents) who responded the questions fully agree (score 5 ) with the indicators AIAP4. To sum up, totally 75.2% of people (respondents) who answered the questions agree or fully agree (score of 4 to 5). Contrary, 4.5% (respondents) disagree or fully disagree (score of 1 to 2) with the pointers of AIAP4, as long as, 20.7% of persons who answered (respondents) the questions are uncertain (score 3).

As we know, all job are civility needs people who have certain abilities, certain skills to do it. The job of audit cannot be freed from responsibility. For that, We have decided to see if internal auditors have the talents to work . Regarding the procedures of the indicators of AIAP5 we establish that (65.7%) of persons (respondents) who responded the questions agree or fully agree, score of 4 to 5. Opposing, (0.9%) (respondents) be different or fully disagree (score of 1 to 2) with the indicators of AIAP4, while (33.4%) of persons who have answered (respondents) the questions are uncertain (score 3).

Concerning the procedure of management decision making fully altered by the reports and conclusions Of the internal represented by the measure indicators AIAP6 we establish that (58.9 %) who responded the questions, be agreed or fully agree, score of (4 to 5). The reflect which has required our concentration is the scores of one to two (1 - 2). No one is agreed or fully agree that the method of management decision making fully altered the reports and conclusions of the internal auditing. Though, forty point one percent one (41.1%) (Respondents) of persons who answered (respondents) the questions are uncertain (score 3)

As partial conclusion of the study, we can powerfully confirm that a small quantity of people who work in public Administration of Ghana have distinct view (disagree) of Adequate internal Auditing while a large amount agree through it. Thus, these % are absorbed on (574) who answered the questions (respondents) used in the analysis corresponding to the answer rate of 96%.

In order to measure the case of “bribery”, so, we used three (3) declarations adapted since a transparency international question for estimated bribery. To demonstration the level of disagreement or agreement of whom we asked the questions about the report, we also secondhand the five-point Linkert equilibrium. The results are put on display in table four (4).

The conclusion of the indicators for BRIB1 demonstrate that forty four point six percent (44.6%) of persons who responded the questions (respondents) agree or fully agree (score of 4 to 5) that IAA, (Act 658) engage in physical encounter, briberies in public administration.

Contrary, 49.7% of people who answered the questions (respondents) disagree or fully disagree (score of 1 to 2) that internal audit act , (Act 658) fought in contradiction of bribery in public administration (BPA), while five point seven per cent (5.7%) are uncurtains score three (3).

BRIB2, the second indicator describes that fifty one point two percent (51.2%) of persons who answered the queries (respondents) agree or fully agree (score of 4 to 5) that because of IAA, (Act 658) the level of bribery in public administration has reduced made smaller. Opposing, 39% of individuals who replied the questions (respondents) disagree or fully disagree (score of 1 to 2) that internal audit act (IAA), (Act 658) has reduced the degree of bribery in public administration, while nine point eight percent (9.8%) are uncurtains score three (3).

The results of Likert balance show that most of the people who answered (respondents) for BRIB3 questionnaires agree or fully agree that throughout their professions, they hold themselves away since bribery but they have never take part. Their percentage characterize 61.9%, score of four to five (4 - 5) though 27.6% of persons who answer (respondents) disagree or fully disagree (score of one to two and 10.5% of the individuals who answered are uncertain (score 3). So the specifics of wholly the indicators of Linkert balance are given in table 4.

Table N°3: Organization of the scores of indicators for adequate internal audit profession (AIAP)

Indicators	Designations	Scores				
		1	2	3	4	5
AIAP1	The actions of internal audit (IA) conformed with the examination from the IA office	1.1	3.6	9.3	60.1	25.9
AIAP2	IA is conscientious for the administration's needs and performs them in a suitable way	1.1	2.8	12.7	60.3	23.1
AIAP3	Positive confirmation of IA reports by external auditors	2.2	3.1	12.2	70.2	12.3
AIAP4	The IA report are well organized and well kepted	1.8	2.7	20.7	62.1	12.7
AIAP5	the IA (internal auditors) are skillful and well trained	0.1	0.8	33.4	59.9	5.8
AIAP6	The process of management decision making Is completely altered by the reports and ends of the internal audit bureau	--	--	41.1	48.5	10.4

Table N°4: Organization of the scores of the indicators for bribery in public administration (BRIB)

Indicators	Designations	Scores				
		1	2	3	4	5
BRIB1	IAAAct 2003 (Act 658) did the Different in the way of struggle bribery	21.5	28.2	5.7	37.2	7.4
BRIB2	The agency of internal audit contribute To struggle bribery in public administration	27.2	11.8	9.8	48.1	3.1
BRIB3	It is hard for Agents to keep themselves away from Bribery during their job	17.5	10.1	10.5	49.6	12.3

The agents of the public administration were also tested with the five indicators concerning the ability (ABIL) in table N°5. We used the five (5) point Likert Balance for every one indicator. Nevertheless, The results of methods of the ABIL1 show that only thirteen point three per cent (13.3%) of people (respondents) who replied the questions agree or fully agree (score of 4 to 5) that internal audit Center has successfully skilled internal auditors (IA). The enormous part of those who replied the questionnaires sixty nine point six percent (69.6%) of the (defendants) be different or fully disagree (score of 1 to 2) with the indicators of ABIL1 and seventeen point one per cent (17.1%) of persons who answered (respondents) the questions are uncertain (score 3).

For ABIL2 18.0% of the respondent are uncertain that the number of the personnel of the internal audit and their competency equals to the range of the internal operations' zone. Score three (3). Similar to ABIL1, simply a

few party of the respondents for the indicators of ABIL2 agree or fully agree (from score of four to five) portraying 9.3 per cent. This rate is also feeble and that can be one cause of the bribery in public administration. Act the conclusion of the examination of ABIL2, we discovery that greatest of persons (respondents) disagree or fully disagree that the number of the personnel of the internal audit and their competency equals to the range of the internal operations' area (score of one to two). Their percentage (%) symbolizes 72.7 percent (%).

In the same context of results, the indicators show that 53.1 per cent (%) of the people who has replied (respondents) for ABIL3 are uncertain that the personnel of internal audit have an innate capacity to utilize MT (Modern Technology) like special software for IA. So these pointers too show that a great part of the respondent 66.3 per cent (%) disagree or fully disagree score of one to two (1 - 2) that the personnel of internal audit have an innate capacity to utilize MT (Modern Technology) like special software for IA, while 20.9 percent of persons who reply (respondents) agree or fully agree (score of 4 to 5) that the personnel of internal audit have an innate capacity to utilize MT (Modern Technology) like special software for internal auditors.

Analyzing the signs of ABIL4, A lot of the defendants be different or completely disagree (from score of 1 to 2) depicting the 74,5 per cent (%) and 10.9 percent (%) (defendants) are uncertain score three (3), while fourteen point six percent (14.6%) accept or fully accept that, by using their job's technics, the IA over successfully their activities on time and published a clear report.

The results of the indicators according to Likert balance for ABIL5 show that most of the people who answered (respondents) the questions for this area disagree or fully disagree that it is possible for internal auditors to inspect each financial report on time and canvas the projected range of the activities of the auditors score of one (1) to two (2). Their % characterize 70.1 per cent (%) while a small part of them agree or fully agree 10.7% (score of 4 to 2) and 19.2% of the people who answered are uncertain (score 3). The details of all the results are in table 5.

The frequencies of sharing the score of the indicators for the autonomy (AUTO) of internal auditors are presented in table 6. In this case, we use seven indicators from AUTO1 to AUTO7.

It is useful to reveal that, according to the indicators of the five-point of Likert balance, AUTO1 indicates that 20% of people (respondents) who answered the questions agree or fully agree (score of 4 to 5 ) that the personnel of internal audit are sufficiently permitted by management to carry out their occupational responsibilities and assignment.

The great part of those who answered the questionnaires 44.2% (of the respondents) disagree or fully disagree (score of 1 to 2) with the indicators of AUTO1 and 17.1% of people who answered (respondents) the questions are uncertain (score 3) that the personnel of internal audit are sufficiently permitted by management to carry out their occupational responsibilities and assignment. For AUTO2, 34.2% of the respondent are uncertain (score 3) that the Chief of the internal audit bureau talks to the members of his bureau to allow the internal audit to accomplish its duties. The survey indicates that most of people (respondents) disagree or fully disagree that the Chief of the internal audit bureau talks to the members of his bureau to allow the internal audit to accomplish its duties (score of 1 to 2). Their percentage represents 39.7%. The indicators for AUTO2 show that 26.1% of the respondents agree or fully agree (score of 4 to 5) that the Chief of the internal audit bureau talks to the members of his bureau to allow the internal audit to accomplish its duties.

Concerning the AUTO3, the indicators show that 28.6 % of the people who answered (respondents) are uncertain (score 3) that the official group of internal audit who supervise and direct their activities have face to face contact with internal audit. These indicators also show that a great part of the respondent 43.6% disagree or fully disagree (score of 1 to 2) that the official group of internal audit who supervise and direct their activities have face to face contact with internal audit IA, while 21.3 per cent of people who has answers (respondents) agree, score four (4) and 6.5 per cent (%) totally be agreed score five (5) that the official group of internal audit who supervise and direct their activities have face to face contact with internal audit.

Concerning the presence of conflict of interest between internal auditors represented with AUTO4 the analysis of this indicator displays that 41.6 percent (%) of the persons who make answer or reply agree (score 4) that there is a presence of conflict of interest between internal auditors and 9.4 percent wholly agree score 5. though, in entire, fifty one percent (51%) of persons who make response regarding this indicator (AUTO4) agree or fully agree (score 4 to 5) that there is presence of conflict of interest between IA. 17.0 percent (respondents) are uncertain of score three (3), while thirty two percent (32%) of persons who make answer disagree or fully disagree (score of 1 to 2) that there is presence of conflict of interest between IA. For them, there is not any attendance of conflict of interest between internal auditors.

For the indicator AUTO5 which is the fact to know if the official group of internal audit who supervise and direct their activities consents to replace the chief of internal audit bureau by a new one the consequences, give approval to Likert balance for AUTO5 demonstration that most of the people who make reply for the questions of this area disagree or fully disagree score of 1 to 2. Their % symbolizes 42.8 per cent. The % of persons who make answer giving their agreement or disagreement (score of 4 to 5) is a little bit above those who disagree or fully disagree. It symbolizes 47.2 percent while one point zero percent (1.0%) of the persons who make reply are

uncertain (score 3) that The official group of internal audit who supervise and direct their activities consents to replace the chief of internal audit bureau by a novel one. So the details of completely the response are in table N°5.

As we know, it is very important for one Administration to collaborate with other administrations. This big weight of this subject thrusts us to formulate the sign AUTO6. At the conclusion of our study, the indicators display that 21.0 per cent of the people who make answer (defendants) are uncertain (score 3) that excepted the chief of the finance agency, the internal audit (IA) office also encounters the members of other bureau such as the bureau of security, management, etc... . furthermore, these indicators also display that the respondent 28.4 per cent disagree or fully disagree (score of 1 to 2) that excepted the chief of the finance bureau, the IA office too encounters the members of other bureau such as the bureau of management, security, etc..., while 38.4% of people who answer (respondents) agree score four (4) and 12.2 percent completely agree, score five (5) that excluded the chief of the finance office, the internal audit bureau also meets the members of other bureau such as the bureau of security, management, etc...

We decided to know if the personnel of the internal audit has free access towards all bureau and has no problem to meet all the agents in the public Administration. Thus we expressed the indicator AUTO7. The examination of this pointer shows that 28.2 percent of the people who make answer or reply agree (score 4) that the personnel of the internal audit has free access towards all bureau and has no problem to meet all the agents in the public . 10.3 percent completely agree, score five. So, in whole, 38.5 percent of persons who make answer concerning this indicator (AUTO7) agree or fully agree (score 4 to 5) that the personnel of the internal audit has free access towards all bureau and has no problem to meet all the agents in the public Administration. 26.5 percent (defendants) are uncertain, score three (3), while 35 percent of persons who make reply be different or fully disagree (score of 1 to 2) that the personnel of the internal audit has free access towards all bureau and has no problem to meet all the agents in the public Administration.

The frequencies of sharing the score of the indicators for the cooperation (COOP) between internal and external auditors are presented in table N°7. So In this circumstance, we utilize 4 indicators and we call them COOP1, COOP2, COOP3 and COOP4.

According to the indicators of the five-point of Likert balance, thus the results of COOP1 designates that 26.7 percent (%) of people (defendants) who replied the questions agree or fully agree (score of 4 to 5 ) that external auditors are amicable and provide sympathy and help to internal auditors.

The great part of those who answered the questionnaires 52.5 percent (%) of the respondents be different or fully disagree (score of 1 to 2) with the indicator of COOP1. So for them, external auditors are not friendly. Even if 52.5 percent of the answers are opposite that external auditors are hearty, we noted that 20.8 percent of people who responded (respondents) the questions are enable to affirm if yes or no external auditors are amical and provide sympathy and help to IA. They are doubtful, score 3 for those group of defendants. But for COOP2, we observed that 23.5 percent of the respondent are uncertain, score three that external auditors are kinds towards IA. The examination shows that a few part of people (respondents) disagree or fully disagree that external auditors are kinds towards internal auditors, score of one to two. So their percentage signifies 24.0 percent (%) Opposing to the COOP1, The indicator for COOP2 shows that 52.5% of the defendants accept or fully accept (score of 4 to 5) that external auditors are kinds towards internal auditors.

Concerning to COOP3, the indicators show that 29.9 per cent of the people who replied (respondents) are uncertain (score 3) that external auditors are ready to give a liberty to internal auditors to make known in details their responsibility. These indicators too display that a great part of the defendant 59.6 percent be defend or completely disagree score of 1 to 2 that external auditors are ready to give a liberty to internal auditors to make known in details their accountability, while 8.0 percent of people who reply (respondents) agree, score 4 and 2.5 percent fully agree, score 5 that external auditors are ready to give a liberty to internal auditors to make known in details their responsibilities.

Concerning our survey to know if both external and internal auditors work together in the domain where they have common profits using the pointer COOP4, we establish that 19.4 percent of the persons who have reply merely agree (score 4) that both external and internal auditors work together in the domain where they have common advantage and just 1.2 percent wholly agree, score five (5). So, in whole, 20.6 percent of persons who make answer regarding this indicator (COOP4) agree or fully agree (score 4 to 5) that both external and internal auditors work together in the domain where they have common gains while 22.3 percent (defendants) are uncertain, score three. 57.1 percent of people who have response be different or entirely different (score of 1 to 2) that both external and internal auditors work together in the domain where they have common profits.

Table N°5: Organization of the scores of the indicators for Ability (ABIL)

Indicators	Designations	Scores				
		1	2	3	4	5
ABIL1	internal audit Center has successfully skilled internal auditors	9.4	60.2	17.1	8.8	4.5
ABIL2	the number of the personnel of the internal audit and their competency equals to the range of the internal operations' area	14.0	58.7	18.0	7.6	1.7
ABIL3	the personnel of internal audit have an innate capacity to utilize CT (Contemporary Technology) similar distinct software for internal auditors	13.2	53.1	12.8	11.4	9.5
ABIL4	by using their profession's technics, the internal auditors finished successfully their activities on time and published a clear report	11.5	63.0	10.9	9.7	4.9
ABIL5	it is possible for internal auditors to inspect each financial report on time and canvas the projected variety of the accomplishments of the auditors	8.8	61.3	19.2	10.0	0.7

Table 6: Organization of the scores of the indicators for Autonomy (AUTO)

Indicators	Designations	Scores				
		1	2	3	4	5
AUTO1	the personnel of internal audit are sufficiently permitted by management to carry out their occupational responsibilities and assignment	2.7	41.5	35.8	16.4	3.6
AUTO2	the Principal of the IA agency talks to the members of his bureau to allow the IA to achieve its duties	3.0	36.7	34.2	20.5	5.6
AUTO3	official collection of IA who direct their Activities and supervise have face to face exchange with IA s	6.5	37.1	28.6	21.3	6.5
AUTO4	the presence of conflict of interest between internal auditors	1.1	30.9	17.0	41.6	9.4
AUTO5	The official member of official collectivity of IA who survey and direct their consents to replace the principal of IA agency by a new one	4.2	38.6	10.0	32.3	14.9
AUTO6	omitted the principal of the finance bureau, the internal audit bureau also meets the members of other bureau such as the bureau of security, management, etc...	0.5	27.9	21.0	38.4	12.2
AUTO7	the people of the IA has free access towards all bureau and has no problem to meet all the agents	4.1	30.9	26.5	28.2	10.3

Table N°7: Organization of the scores of indicators for Cooperation (COOP)

Indicators	Designations	Scores				
		1	2	3	4	5
COOP1	the external auditors are friendly and supply compassion and assistance to IA	5.2	47.3	20.8	25.3	1.4
COOP2	the external auditors are types to internal auditors	0.6	23.4	23.5	50.2	2.3
COOP3	the external auditors are ready to offer a liberty to internal auditors to make knowledge in details their responsibility	14.5	45.1	29.9	8.0	2.5
COOP4	both external and IA work together in the domain where they have common profits	9.2	47.9	22.3	19.4	1.2

## 5. Discussion

Our research examined the relation between internal audit profession and bribery by analyzing how the announcement and the proclamation of the decree about IAA Act, 2003 (Act 658) has collaborated to struggle bribery in public administration in Ghana. Using the SEM and a sample of people from preselected public administrations such as Administrators, personnel, Leaders and Managers the results of our study determine the equivalence or the interaction between Act 658 and bribery in public administration in Ghana. Specifically, our research displays a strong link between Adequate Internal Audit Profession (AIAP) and the reduction of bribery in Ghana's public administration.

Our research indicates the usefulness of Internal Auditing compared to the external auditing and proposes that the creation of the internal audit agency (IAA) Act, 2003 has had two impacts: the first impact is that IAA Act, 2003 has increased internal auditing professions in Ghana and has made them become better by stopping illegal practices throughout their works. The second influence is that the growth of the report of bribery in public administrations can be induced to the inappropriate application of the adequate internal auditing profession and this situation has given support to external auditors to find bribery in many public administration in Ghana. Consequently, our study has great significance for Government and public administration zones. It do prominent the internal auditing (IA) profession, Sarens and Arena (2015).

The internal audit agency Act, 2003 (Act 658) has given to governments the tools to control bribery by public leaders by authorizing all the public administration to have an internal audit bureau in order to protect the quality assurance of IA. Therefore, As we know, the founding of internal auditing bureau in public administrations can help them to decrease the degree of bribery. Consequently, that can be a great occasion to the development of the economy of the nation, show Azone and Arena (2006).

It is also useful to give to internal audit bureau the autonomy to do their jobs and to help internal auditors to obtain the logistics necessary for the adequate auditing profession. The resources would make not difficult their work and could reduce many errors done during their occupation. The most excellent functioning of a office depends on the logistics used in the agency. Thus when the logistics are suitable that can stimulate the job and makes it more excellent, so the agency can encounter the challenge of nowadays commercial zones. Thus when the logistics are inappropriate, that cylinder place a break to the characteristic of work.

Public administration needs to recruit internal auditors with tall ability. The skills of an IA can struggle bribery in public administration. An IA with great ability can avoid many errors due the carelessness's of some crucial points in the auditing reports. Internal auditors (IA) in public administration need to be trained so they have to require some periodic training to improve their skills and also they need to perceive an appropriate salary to allow them to do their job consciously and the ability necessary to succeed as it was mentioned in IIA's code

of Morals. The profession of internal auditing (PIA) in Ghanaian's public administrations are influenced by the factors like the high level of autonomy of the internal auditors (IA), the founding of IA activity Act, 2003 (Act 658), aptitude of internal auditors (IA) as well as the volume of the IA bureau. We see that these causes are frequently too readily for internal auditing jobs.

## 6. CONCLUSION

To conclude, we can testify, from our research, that an adequate internal audit profession can contribute to struggle bribery in public administration but it is useful to notice that our research does not provide an anti-biotic to reducing bribery in public administration, We used only some factors that could struggle bribery in public administration, but many other factors we did not mention in our study could be used and could be efficient to struggle bribery in public administration. We have focused our research only on Act 658 to study only one side of bribery in Ghana: bribery in Public Administration. We can strongly know that utilizing an adequate audit profession and the application without reserve can struggle bribery in public administration in Ghana and can stimulate the Economy of the country. So, Ghana will become one of the most developed country in Africa. And the development of Ghana will allow Ghanians to avoid hard life in the city. Even if bribery still exists in all the world, we know, that in African countries such as the republic of Ghanan, bribery is one of the manifold gangrene for the Economy growth, so people must strongly fight it.

## 7. RECOMMENDATION

Our research did not take into account all sort of briberies in public administration and the actions used to struggle and stop them are limited because of the short periode we had to gather all the informations. And as we noticed in our conclusion that our paper does not provide an anti-biotic to reducing bribery in public administration, but using an adequate internal audit can struggle bribery in public administration. So then government of Africa's countries might pay attention to this paper because it related how to follow the laws by internal auditors can be benefits for public administrations. Thus, it is beneficial for the future study to seek other actions established to decrease bribery in Ghana like the Public Stop Corruption Act, 2006 (Act 720), Financial Management Act, 2003 (Act 654), the Anti-currency Laundering Act, 2008 (Act 749) and Acquisition Act, 2003 (Act 663).

We can also recommend for further study to use a large scope approach concerning all the administrations and laws promulgated must be used if the determinants contributing to bribery seem to uncover the topic of study.

## APPENDIX

### Questionnaire

_____	Questionnaire No
_____	Date of Interview
<b>Part A: Personal Information</b>	
Instructions: Please Tick the appropriate respondents to questions in this section	
1)	_____ Sex of respondent 1 = Male <input type="checkbox"/> 2 = Female <input type="checkbox"/>
2)	_____ Date of birth [Day/Month/Year]
3)	_____ Pace of birth
4)	_____ Age of Respondent [in year]
5)	_____ Number of years of education
6)	_____ Year of practice as an Auditor/Manager
7)	_____ How many year have you been with your department
8)	_____ What is the size of your audit department [no. of employees]
<b>Part B; Knowledge of Internal Audit Act [Act 658]</b>	
1)	Are you aware [heard or read] of the Internal Audit Act 2003 [Act 658]? 1 <input type="checkbox"/> = Yes <input type="checkbox"/> 2= No
2)	How you been trained on the Act? 1 <input type="checkbox"/> = Yes <input type="checkbox"/> 2 = No
3)	If yes, to what extent has this helped in your line of 4 duty? 1 = Not at all <input type="checkbox"/> 5 = Very Much <input type="checkbox"/> 4 = Much <input type="checkbox"/> 5 = Very Much <input type="checkbox"/>
4)	To what extent has contents of Act 658 been implemented in your department? 1 = No at all Extensive <input type="checkbox"/> 2 = A little Extensive
5)	In your opinion has the implementation of the internal audit Act reduced the level of administrative corruption?
6)	1 = fully disagree <input type="checkbox"/> 2 = disagree <input type="checkbox"/> 3 = Uncertain <input type="checkbox"/> 4 = agree <input type="checkbox"/>

5 = fully agree

**Using the following Likert Balance, please TICK [ ] the appropriate response to each of the statements showing the extent of your agreement: Likert balance: 1 = Fully Disagree 2 = Disagree 3 = Uncertain 4 = Agree 5 = Fully Agree**

This questionnaire has the objectives to gather your knowledge's and opinions as Personnel of Internal Audit Bureau of this institution on how the establishment of the Internal Audit Act, 2003 (Act 658) influence the adequation of the audit process and the extend it has help in reducing bribery in public administration. Responses provided are purely for academic process hence anonymity is highly assured

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