

INFLUENCE OF POLICY AUDITING OVER PROCUREMENT-ON-PROCUREMENT PERFORMANCE IN PUBLIC HEALTH FACILITIES IN KAKAMEGA COUNTY, KENYA

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Abstract

The procurement statute in addition to regulations, gives a variety of guidelines aimed at the entire tendering method. Even though public procurement having put in place to help direct the procurement functions in public establishments, certain domestic procurement dynamics have an impact on the variables that determine public procurement acquiescence and procurement performances within public health facilities. Thus, the purpose of the study was to establish the influence of policy auditing over procurement-on-procurement performance in public health facilities in Kakamega County, Kenya. It adopted a descriptive survey research design, with a target population of 346 individuals, including 12 Sub-County Directors of Health, 167 hospital superintendents, and 167 procurement officials. As the study's target population was small, it sampled the whole population. Accordingly, the study's sample processes used the census approach. The researcher collected data using questionnaires and interview guides. The instruments were validated by specialists in the area of study. Reliability of the instruments was determined through a pilot study where Spearman's rank correlation coefficient (r) analyzed for the two scores and was found to be 0.79, therefore, the instruments were reliable. Quantitative data was analyzed using descriptive and inferential statistics, and presented in tables, while, qualitative data was analyzed using the common themes, qualitative data extracted, organized, and then discussed under the main objective areas of the study. This was later presented using quotations. The study established that there is a statistically significant association between procurement audit activities like policy auditing, audit of procedures, audit of processes and audit of controls over procurement and procurement performance in public health facilities. It was therefore recommended that there should be consideration of policy auditing, audit of procedures, audit of processes and audit of controls over procurement. The information provided by this research will benefit policymakers, community members and academicians.

Keywords: Policy auditing, procurement performance, public health facilities

INTRODUCTION

The process of acquiring and analyzing enough information about government procurement activities towards determining whether the established measures have stayed tracked and summed up as public procurement audit. Accountability and openness are required to ensure prevention of inappropriate procurement practices, and enhance previous procurement performance, public procurement audits are, considered crucial for realizing the value addition to government procurement (Wayne State University, 2019). The primary goal of audits, particularly audits of public procurement, is to assess whether performance meets predetermined standards within predetermined limitations so that adjustments can be made to raise standards (Hart, Northmore & Gerhardt, 2018). The prevention of fraudulent, confirmation of successful and effective operations, assurance of trustworthy financial reporting, adherence to rules and regulations, addressing corruption, and prevention of future errors are some

The procurement audit examines internal regulations and processes if they have been documented and are aimed at guaranteeing compliance with organizational and technical standards, regardless of whether internal inventory control procedures and guidelines have been communicated to, and have been understood by, the staff members. Trying to implement inventory control, whether regulations have been, established to successfully address dangers associated with internal managing inventory, whether there is an advisory body and whether it meets regularly, and more (Library and Archives Canada, 2014). Public procurement constitutes up to 70% of the national budgets of West African economies, making it the largest market in sub-Saharan Africa.

Public procurement has been a contentious issue among African nations, particularly in the Sub-Saharan area. Most African nations are still in the growth stage, thus, there is a lot of interest in them. Billions of dollars in taxpayer money were squandered due to poor procurement. The frameworks of procurement regulations, according to McGinity (2014) research on African countries, are a guaranteed blueprint for achievement for public expenditure since they make it possible to supply fully certified, functional, as well as economic services to the public. On the other side, poorly managed public businesses offer additional chances for fraud and the embezzlement of billions of dollars since the public Ohkubo (2019). Seemingly, many who closely monitor government have observed how con artists and crooks are, exalted in African countries while watchful citizens are, ridiculed. The Public Procurement and Disposal Act (PPDA) of 2003 formed a statute like Uganda's Public Procurement and Disposal of Assets Authority. While undertaking public procurement, all public institutions must adhere to the PPDA's rules and procedures (Eyaa & Oluka, 2011). Like Kenya's southern neighbor, Tanzania, the Procurement Act defines an all-inclusive reporting of all protocols upon the factors essential toward public procurements, as well as the healthcare systems (Eyaa & Oluka, 2011). Proper documentation is required to provide audit trails that may be used to track down any fraudulent activities to prevent procurement process malpractices. These activities might be stopped by cutting the turnaround time, improving communication with all stakeholders, hiring qualified people, and managing the stocking system (Voleza, 2014). Moreover, lead times could be shortened by automation, Act harmonization to meet regional demands, and user training.

Mwanjumwa and Simba (2015) conducted a study on factors Influencing Procurement Performance in Humanitarian Relief Organization a Case of International Committee of the Red Cross in Kenya. It is the effects of all these efforts and functions on the performance of the procurement departments of such organizations that the study aimed at examining under the procurement policies as the independent variables and procurement performance as the dependent variables. The research methodology used was descriptive study. The sample was purposively selected. Data was collected using Questionnaires, cleaned using Excel, coded, and analyzed quantitatively using Statistical Package for Social Sciences version 21 and findings presented by frequency and percentage tables. It was recommended that procurement policies should be streamlined by the policy makers to ensure that they do not inhibit delivery of critical services.

To prevent having to return money to the Treasury, it is also important to speed up the selection of the procurement method, the search for bids, the assessment procedures, and the appraisal of suppliers. Finally, yet importantly, senior management must support and value the implementation of JIT to lower or eliminate operating costs and provide value to the organization's strategic objectives while enabling them to realize their purpose and vision. To offer services, public organizations like the health sector must improve employee and stakeholder participation. According to Kumak (2018), the government spends between 70 and 80 percent of its budget on public procurement in other parts of Ghana. As a result, sanity in the process must be maintained at all costs. In this regard, procurement delays, embezzlement, and a lack of infrastructure building reduce the government's purchasing power and result in poor public services (Senzu & Ndebugri, 2017). To ensure adherence to the appropriate norms and procedures, Czibik et al., (2017) underline the importance for Tanzania's procurement department toward having robust oversight and management measures around the procuring power.

In Kenya, particularly in public procurement, there has been a progression from a history of obscure norms to current autonomous procurement institutions and regulating organizations. Nonetheless, the auditor general has observed instances of conspiracy and dishonesty among supply agents as well as the use of non-value-adding purchasing techniques (Migai, 2010). The absence of competition within public establishments, consultation, administration, an absence of openness besides answerability may be to blame for this. The present evaluations of the PPDA, which consider open space with even small and medium-sized businesses, have brought equity outdated back to life. When it comes to public bids, they are given preference. Indeed, the entire community, particularly public institutions in particular, gain much from a well-regulated and successful public procurement system, despite the obstacles it presents. Mshamu (2020) conducted a study to assess the effectiveness of procurement process in public sector, using Temeke Municipal Council as the case study. The researcher was able to show different factors that lead to procurement effectiveness and among them was lead time performance, cost efficiency, law compliance, ethical practices, and

effective procurement audit. In the discussion, the researcher referred to the procurement audit as a watchdog of the entire procurement process in the public sector since there was no assurance on the behavior and conduct of procurement professionals. However, the study did not show to what extent is procurement audit an important tool to watch over the entire procurement function in the sector. A study of Mwarizo (2021) which assessed the contribution of procurement audit in enhancing ethical and compliant of procurement practices showed that, among other factors procurement audit also improve the efficiency and effectiveness of the procurement function and the organization at large. Others impacts of procurement audit included the enhancement of ethical and compliance to the law. This descriptive study was conducted in Morogoro at the Sokoine University of Agriculture as a case study. The study did not elaborate much of the relationship between procurement audit and procurement effectiveness as expected, it just focused on identifying the impacts of procurement audit. And as a result, it ended by recommending procurement officials and heads of departments to ensure honesty and objective procurement audit for the betterment of the organization and prosperity.

During the pre-colonial era up until the present, Kenyan public procurement has experienced some transformation, with adherence to internationally recognized standards being a primary goal. Its expansion and development have been fueled by modifications to regulatory practices. At first, there were no rules throughout the 1960s, but from 1970 to 1980, things altered because of Treasury Circulars (Mwendwa, 2013). Mwendwa (2013) claims that Kenya's procurement regulations have gone through three stages: the colonial era (1978–2001), the reform era (2001–2010), along with the new constitution era (2010 to date). Most public organizations have not embraced the public procurement oversight authority's (PPOA) initiatives towards improving procurement compliances (Mwendwa, 2013).

Yusuf, Tonya, and Mohamed (2021) in their study which aimed in identifying the impact of procurement audit towards the procurement performance in Tanzania showed different impacts of procurement audit such as enhancing law compliance and ethical practices in procurement, it improves the performance by ensuring the procurement goals are attained and if not, it proposes measures to improve the situation. This qualitative study was conducted in Dar es salaam and at TRA headquarters offices as the case study involving only 15 respondents as sample of the 25 respondents who were identified as the population. In this descriptive study, the researcher failed to show the significance level of procurement audit to the procurement performance. According to Ochiri (2014), the compliance audit ensures the audited public organization complies to the public procurement law and regulations, policies, procedures, and other relevant laws of the respective country in the procurement operations. By virtual of section 9(1)(b) and (i) of the PPA 2011, the Public Procurement Authority is mandated to monitor the extent of compliance to the Public Procurement Act, Public Procurement Regulations and other guidelines issued by the authority in the implementation of public financed projects. In carrying out the compliance audit, the Authority has prepared seven indicators to be used in assessing the extent of compliance to the PPA 2011, PPR 2013 and their amendments of 2016.

In the study of Etse and Asenso-Boakye (2020) it was revealed that the essence of implementing public procurement audit in Ghana was to ascertain whether procurement performance adheres to the pre-determined procurement goals and standards within the defined parameters so that needed changes can be adopted to improve procurement effectiveness. This study was evaluating the public procurement audit process in practice, a case study of the Public Procurement Authority offices in Kumasi and the procurement unit of the Kumasi Polytechnic in Ghana. In the study's recommendations, the researchers recommended a critical analysis of the procurement audit reports and called for a great emphasis to be put on the improvement of procurement standards thorough to improve the procurement performance in Ghana. The main criticism of this study is the sample size used. The researcher included only two public sector institutions in the study out more than 90 institutions that are in Ghana; and the study involved only one administrative region out of ten. Therefore, the study cannot be used to generalize for all the public sector institutions in Ghana.

Based upon the examination of the written and published material on procurement audits in addition to performance of an organization, the research came to, the conclusion that there was a need for a study to be undertaken in this area in Kenya. The research that was accessible showed that studies tend to be more industrialized nations than they are on more developing states, such as those in Africa (Sobhani et al. 2018). Prior studies, such as those by Mokogi et al. (2018) and Shale (2018), tended to concentrate on procurement management. In previous research, the areas of auditing policies, methods, processes, and controls were not adequately covered; this study aimed to rectify that. The research filled the research gap on the impacts of procurement auditing operations upon procurement performances within public health institutions.

Methodology

This study employed a descriptive survey research approach. In contrast to theory-based research designs, which were developed to offer insights on the why and how of the study, descriptive research designs have as their main goal the description of the situation or case being studied through the collection, analysis, and presentation of data (Oso & Onen, 2009). According to Saunders et al. (2014), a descriptive study design is expended whenever the researcher wants to describe the when, what, how, and why the circumstances as it relates to the research issue. The entity of the people constitutes the universe or the intended population being, considered in any subject of research (Kombo, 2006). All 346 individuals, including 12 Sub-County Directors of Health, 167 hospital superintendents, and 167 procurement officials, were included in the research population as depicted in Table 1:

Table 1 : Target population

Target group	Total population	Sampling technique	Sample size
Sub-County Directors of health	12	Census	12
Hospital Superintendents	167	Census	167
Procurement Officers	167	Census	167
Total	346		346

Source: Ministry of Health, Kakamega County Office (2022)

Due to different restrictions that can prevent studying the entire population, a researcher chooses a sample (Gay, 1992). As the study’s target population was limited, it sampled the whole population. Thus, the study’s sample processes used the census approach as shown in Table 2.:

Table 2 : Sampling Grid

Target group	Total population	Sampling technique	Sample size
Sub-County Directors of health	12	Census	12
Hospital Superintendents	167	Census	167
Procurement Officers	167	Census	167
Total	346		346

Source: Ministry of Health, Kakamega County Office (2022)

The researcher used questionnaires and an interview schedule as tools for data collection. Hospital directors and procurement executives filled out questionnaires to provide information. The questionnaires were considered appropriate since they were self-administrable, anonymous, and feature standardized questions to make the data analysis process easier. They also had a big number of responses (Orodho, 2005). Both closed-ended and open-ended questions were included in the questionnaires. The interview schedule was also used by the research to conduct a structured interview with the sub-county directors of health. They were regarded as trustworthy sources and experts who were very valuable to the study. To support the reliability and validity tests for the study, the researcher did a pilot test. This was used to collect the needed information; as a result, it was carried out to test for designing in addition to instrumentation flaws and toward producing alternative data for sample selections (Copper & Schindler, 2011). Research instrument piloting aimed toward verifying the instrument’s quality in harmony with the aims along with research questions of the study (Kothari, 2011). In instance, a study’s pilot phase allows for the examination of respondents' comprehension of the research instrument (Saunders et al., 2014).

The completed field questionnaires were sorted out to ensure correctness and completeness. Those that are lacking were seen as spoiled. Open-ended questions and in-depth interviews provided qualitative data that were evaluated qualitatively utilizing content analysis as well as categorized into themes along with patterns that relate to the research topics. This made it easier for the researcher to find and in addition, created distinct classifications in the data that remain dissimilar to one another. The researcher manually assigned codes to produce themes and categories. Responses to quantitative analysis were coded into category variables (Mbwesa, 2006). Chi-square was used as the statistical method for inferential statistics in quantitative data analysis, while descriptive statistics using frequencies and percentages were used for descriptive statistics. The value of the collected data in addressing the study topics was evaluated. In addition, qualitative research, according to Maalim (1999), is a methodical, subjective strategy used to characterize and provide meaning to life events. To analyze qualitative data, similar themes were found, and the data was then grouped, debated, and extracted under the key research objectives. The information was then presented by way of quotes.

A high degree of anonymity, confidentiality, and truthfulness was upheld throughout the investigation. These, according to Mugenda and Mugenda (2013), are crucial concerns in social research. The respondents were informed of the research’s objective, methods, advantages, and potential risks. They were also informed of their right toward withdrawing from the study at any time and their right to refrain from participating at any time since confidentiality of their replies were guaranteed. They were required to sign an informed consent form indicating their consent towards participating in the study and pressure or incentive of any type were used to get a person to participate in study.

Results

The study adopted descriptive and inferential statistical analysis. This helped to determine the influence of policy auditing over procurement-on-procurement performance in public health facilities in Kakamega County, Kenya. For analysis, descriptive statistics (frequency, percentage, and mean distribution) for the level of agreement on a five-point Likert scale of the variable, policy auditing over procurement was determined and summarized in Table 3.

Table 3: Descriptive statistics for policy auditing over procurement-on-procurement performance in public health facilities

Statements		SD	D	U	A	SA	MEAN
Compliance audit ensures procurement performance on health facilities	F	27	20	27	109	129	3.94
	%	8.7	6.4	8.7	34.9	41.3	
Adherence to the pre-determined procurement goals and standards within the defined parameters ensures procurement performance on health facilities	F	6	53	17	126	110	3.90
	%	1.9	17.0	5.4	40.4	35.3	
Enhancing ethical practices in procurement ensures procurement performance on health facilities	F	6	7	63	82		4.19
	%	1.9	2.2	20.2	26.3	49.4	
Observing standard operating procedure in procurement ensures procurement performance on health facilities	F	3	37	17	95	160	4.19
	%	1.0	11.9	5.4	30.4	51.3	

Table 3 shows that 129(41.3%) of the respondents strongly agreed with the statement that compliance audit ensured procurement performance on health facilities, 109(34.9%) agreed, 27(8.7%) strongly disagreed, 27(8.7%) were undecided and 20(6.4%) disagreed with the statement. The study findings suggested that the respondents tended to agree (Mean=3.94) that compliance audit ensured procurement performance on health facilities. This was supported by an interviewee who had the following to say;

“... Compliance audit ensures the audited public organization comply to the public procurement law and regulations, policies, procedures, and other relevant laws of the respective country in the procurement operations...” Female Participant, 45 years, Sub-County Director of health.

This implies that evidence of compliance audit ensures procurement performance on health facilities, hence, increases procurement performance on health facilities. This is in line with the findings of Ochriri (2014) that in carrying out the compliance audit, the Authority have prepared seven indicators to be used in assessing the extent of compliance to the PPA 2011, PPR 2013 and their amendments of 2016.

Similarly, 126(40.4%) of the respondents agreed with the statement that adherence to the pre-determined procurement goals and standards within the defined parameters ensured procurement performance on health facilities, 110(35.3%) strongly agreed, 53(17.0%) disagreed, 17(5.4%) were undecided and 6(1.9%) strongly disagreed with the statement. It emerged from the study that the respondents tended to agree (Mean=3.90) that adherence to the pre-determined procurement goals and standards within the defined parameters ensured procurement performance on health facilities. This implies that evidence of adherence to the pre-determined procurement goals and standards within the defined parameters enhances procurement performance on health facilities. This supports the findings of Etse and Asenso-Boakye (2020) that adherence to the pre-determined procurement goals and standards within the defined parameters so that needed changes can be adopted to improve procurement effectiveness.

Additionally, 154(49.4%) of the respondents strongly agreed with the statement that enhancing ethical practices in procurement ensured procurement performance on health facilities, 82(26.3%) agreed, 63(20.2%) were undecided, 7(2.2%) disagreed and 6(1.9%) strongly disagreed with the statement. The study findings suggested that the respondents agreed (Mean=4.19) that enhancing law compliance and ethical practices in procurement ensured procurement performance on health facilities. This implies that evidence of enhancing ethical practices in procurement performance on health facilities improves. This is in line with Yusuf, Tonya, and Mohamed (2021) that enhancing law compliance and ethical practices in procurement improves performance by ensuring the procurement goals are attained and if not, it proposes measures to improve the situation.

Lastly, 160(51.3%) of the respondents strongly agreed with the statement that observing standard operating procedure in procurement ensured procurement performance on health facilities, 95(30.4%) agreed, 37(11.9%) disagreed, 17(5.4%) were undecided and 3(1.0%) strongly disagreed with the statement. It emerged from the study that the respondents agreed (Mean=4.19) that observing standard operating procedure in procurement ensured procurement performance on health facilities. This implies that evidence of observing standard operating procedure in procurement enhances performance on health facilities. This agrees with the findings of Mshamu (2020) that observing standard operating procedure in procurement lead to the procurement effectiveness.

These descriptive statistics of objective one was followed by a Chi-square test of association. The Chi-square test at $p \leq 0.05$ significance level illustrating statistically significant association between policy auditing over procurement and procurement performance in public health facilities in Kakamega County, Kenya is as summarized in Table 4.6. To achieve this, the hypothesis below was tested.

H₀₁: *There is no significant association between policy auditing over procurement and procurement performance in public health facilities in Kakamega County, Kenya.*

Table 4: Chi-square test of association between policy auditing over procurement and procurement performance in public health facilities

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	533.464 ^a	132	.000
Likelihood Ratio	275.085	132	.000
Linear-by-Linear Association	94.806	1	.000
N of Valid Cases	312		

a. 152 cells (97.4%) have expected count less than 5. The minimum expected count is .01.

Table 4 shows that the p value ($p=0.000$) for policy auditing over procurement was less than 0.05. Therefore, the hypothesis, “there is no significant association between policy auditing over procurement and procurement performance in public health facilities in Kakamega County, Kenya” was rejected. This implies that there is statistically significant association between policy auditing over procurement and procurement performance in public health facilities in Kakamega County, Kenya.

Conclusion

The study findings suggested that the respondents tended to agree that compliance audit ensured procurement performance on health facilities. Similarly, it emerged from the study that the respondents tended to agree that adherence to the pre-determined procurement goals and standards within the defined parameters ensured procurement performance on health facilities. Additionally, the study findings suggested that the respondents agreed that enhancing law compliance and ethical practices in procurement ensured procurement performance on health facilities. Lastly, it emerged from the study that the respondents agreed that observing standard operating procedure in procurement ensured procurement performance on health facilities. Chi-square test of association revealed that there is statistically significant association between policy auditing over procurement and procurement performance in public health facilities in Kakamega County, Kenya.

Therefore, from the findings, the study concludes that procurement audit activities like policy auditing over procurement, audit of procedures over procurement, audit of processes over procurement and audit of controls over procurement influence procurement performance in public health facilities. It is concluded that there is a statistically significant association ($p=.000$) between policy auditing over procurement and procurement performance in public health facilities. Consequently, when there is compliance audit, adherence to the pre-determined procurement goals and standards, enhancement of law compliance and ethical practices in procurement and observing standard operating procedure in procurement, performance of procurement in public health facilities improves. Based on the study objective and the results, the study recommends there is there is a need for the government to review the policy auditing over procurement.

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APPENDICES

Appendix I: Introductory Letter

I am **Barrack Ochieng Nyaranga** a postgraduate student pursuing a master’s degree in Procurement and Supply Management at Mount Kenya University on, **“influence of procurement audit activities on procurement performance in public health facilities, in Kakamega County, Kenya.”** I earnestly call for your authorization toward your participation in this research. To maintain privacy, we will employ unique identifiers adequately than names. There is no risk to the research subjects, and the information gathered will not be disclosed. I respectfully seek your approval of the enclosed document prior to seeking your help. I understand the purpose of this study; consequently, even though I would afterwards alter my decision, I am interested in participating in it now.

Subject (coded)

Signature..... Date.....

Principal investigator

Name: **Barrack Ochieng Nyaranga**

Signature.....

For complains or clarification, please contact.

Chairperson,
MKU IREC,
P.O. BOX 342-01000,
THIKA

Appendix II: Questionnaire

Please answer all the questions truthfully. The opinions presented here are private and only intended for scholarly purposes. Answer each question by checking the box or line supplied.

SECTION 1: BACKGROUND INFORMATION

1. What is your gender?
 Male Female
4. For how many years have you worked in the ministry of health?
 <5 years 5-10 years More than 10 years
3. Please provide the highest level of education you have attained.
 Secondary Certificate Diploma Degree Masters

SECTION 2: Influence of policy auditing policies over procurement-on-procurement performance in public health facilities

Please rank the following statement on Likert scale ranging from strongly disagree to, strongly agree. Where; **1= Strongly Disagree 2= Disagree 3= Undecided 4= Agree 5= Strongly Agree.**

Statements	1	2	3	4	5
Compliance audit ensures procurement performance on health facilities					
Adherence to the pre-determined procurement goals and standards within the defined parameters ensures procurement performance on health facilities					
Enhancing ethical practices in procurement ensures procurement performance on health facilities					
Observing standard operating procedure in procurement ensures procurement performance on health facilities					

SECTION 3: Influence of audit of procedures over procurement-on-procurement performance in public health facilities

Please rank the following statement on Likert scale ranging from strongly disagree toward strongly agree. Where; **1= Strongly Disagree 2= Disagree 3= Undecided 4= Agree 5= Strongly Agree.**

Statements	1	2	3	4	5
Evidence of deliveries audit improves procurement performance on health facilities.					
Supplier selection procedures audit on performance audit enhance procurement performance on health facilities.					
Evidence on payment audit increase procurement performance on health facilities.					
Evidence on risk evaluation audit improves procurement performance on health facilities.					

SECTION 4: Influence of audit of processes over procurement-on-procurement performance in public health facilities

Please rank the following statement on Likert scale ranging from strongly disagree toward strongly agree. Where; **1= Strongly Disagree 2= Disagree 3= Undecided 4= Agree 5= Strongly Agree.**

Statement	1	2	3	4	5
Preparing regular internal audit ensure procurement performance					
Preparing regular external audit ensure procurement performance					
Preparing regular report audit ensure procurement performance					
Developing annual procurement plans to enhance accountability and transparency ensure procurement performance					

SECTION 5: Influence of audit of controls over procurement-on-procurement performance in public health facilities.

Please rank the following statement on Likert scale ranging from strongly disagree toward strongly agree. Where; **1= Strongly Disagree 2= Disagree 3= Undecided 4= Agree 5= Strongly Agree.**

Statement	1	2	3	4	5
Internal audit monitoring system improves procurement performance on health facilities.					
Fraud risk mitigation enhanced procurement performance on health facilities					
Internal audit control structure increases procurement performance on health facilities.					
Management regulations enhance procurement performance on health facilities.					

SECTION 6: Procurement performance in public health facilities.

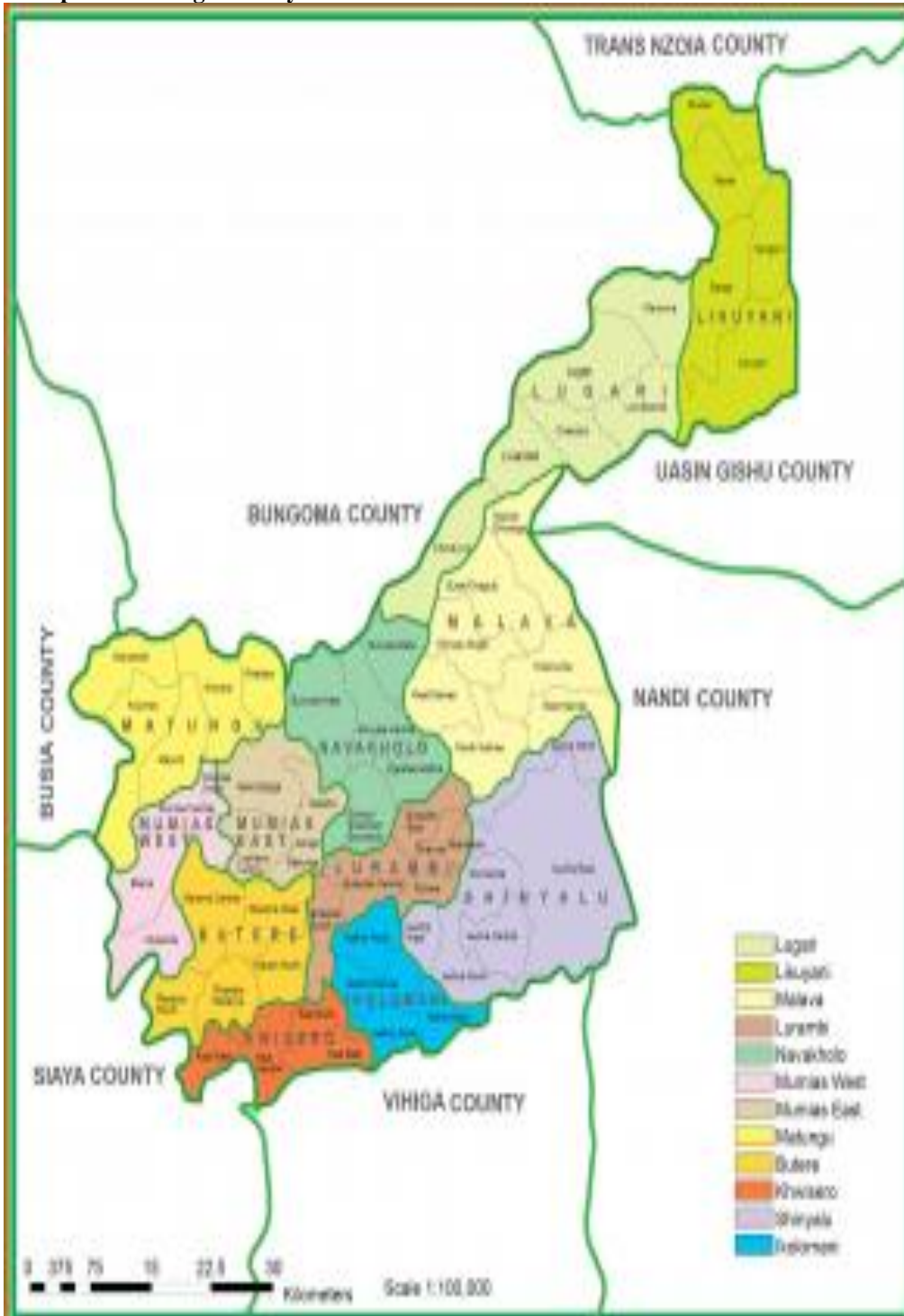
Please rank the following statement on Likert scale ranging from strongly disagree toward strongly agree. Where; **1= Strongly Disagree 2= Disagree 3= Undecided 4= Agree 5= Strongly Agree.**

Statement	1	2	3	4	5
Best quality and best price/cost of the procured goods because of the better procurement audit activities.					
Timely delivery because of the better procurement audit activities.					
Better services and works because of the better procurement audit activities.					
Early payments to suppliers because of the better procurement audit activities.					

Appendix III: Interview Schedule for Sub-County Directors of health

- i. In your view, does audit policy auditing influence procurement performance in public health facilities in Kakamega County?
- ii. In your view, does audit of procedures influence procurement performance in public health facilities in Kakamega County?
- iii. How would you rate the reporting audit of processes on procurement performance in public health facilities in Kakamega County?
- iv. In your view, do you think there is a relationship between audits of controls over procurement-on-procurement performance in public health facilities in Kakamega County?

Appendix IV: Map of Kakamega County



Source: Map hill (2018)

Appendix V: Similarity Index