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The Role of Auditing in Strengthening Financial Management the Public Sector of Ghana

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Abstract

This research examines the role of auditing in strengthening financial management practices in the public sector in Ghana by exploring how auditing contributes to improved financial management practices and identifies the challenges and opportunities faced by auditors in the public sector. The research uses a qualitative research approach, including interviews with auditors and financial management professionals in the public sector in Ghana. The data collected was analyzed using thematic analysis to identify key themes and patterns related to the role of auditing in strengthening financial management in the public sector. The research provided insights into the impact of auditing on financial management practices in the public sector in Ghana and also addresses the challenges faced by auditors in the public sector and identify strategies for addressing these challenges.

Keywords: Accountability, Governance, Objectivity, Public sector auditing, Transparency