

The Impact of Audit Transparency on Public Financial Accountability: A Case Study of the Ghana Audit Service

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Abstract

This study examines the impact of audit transparency on public financial accountability, with a specific focus on the Ghana Audit Service. Despite the crucial role of audit transparency in promoting accountability and value for money in the management of public funds, there is a research gap in understanding its specific effects within the Ghanaian context. The objectives of this study are twofold: first, to evaluate the transparency measures employed by the Ghana Audit Service and their effectiveness in enhancing public financial accountability, and second, to provide insights and recommendations for improving audit transparency practices. The research methodology involves a comprehensive examination of the transparency mechanisms implemented by the Ghana Audit Service, including document analysis, interviews, and surveys. The significance of this study lies in its potential to contribute to the existing literature on audit transparency and public financial accountability while providing practical guidance for policymakers and auditors in Ghana and other developing countries.

Keywords: Good Governance; Financial control; Performance measurement; Public audit; Value for money