

BINDURA UNIVERSITY OF SCIENCE EDUCATION

FACULTY OF COMMERCE

DEPARTMENT OF INTELLIGENCE AND SECURITY STUDIES



**THE EFFECTIVENESS OF INTERNAL CONTROL SYSTEMS IN PROCUREMENT
FRAUD DETERRENCE IN GOVERNMENT INSTITUTIONS. A CASE OF
MAKUMBE HOSPITAL**

BY

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DEDICATION

I dedicate my dissertation work to my family and many friends. A special feeling of gratitude to my mother, Rudo Gadzira whose words of encouragement and push for tenacity ring in my ears. My siblings, Ashley, Wayne and Wendy have never left my side and are very special.

ABSTRACT

The study's major goal was to evaluate the effectiveness of internal control systems in procurement fraud deterrence in government institutions. This was accomplished by evaluating the effectiveness of internal control systems, as well as the factors that influence their effectiveness and the challenges that come with adopting control systems in government organizations.

In order to achieve the aforementioned goals, relevant literature was reviewed. This leads to the section on methods. The research was conducted using a survey with a 100% response rate using questionnaires to collect data from the respondents. The responders were all Makumbe hospital personnel. Interviews were done to acquire detailed replies and to explain any confused responses, hence strengthening the validity and reliability of the data.

The main conclusions were that, despite widespread compliance with internal controls, the mechanisms in place are ineffective. Internal control difficulties were also recognized, as well as suggested methods to improve the efficacy of internal controls. The study also demonstrated the need of establishing a favourable atmosphere for efficient internal control implementation. There is no clear violation of the established control processes.

The result obtained was that Makumbe Hospital's internal controls are ineffective. Despite the presence of various problems such as outdated manuals, insufficient financing, and poor training, it was also decided that satisfactory adherence to the use of internal controls is in place.

According to the findings, management should keep policy and procedure manuals up to date and provide the required training to ensure that internal controls are effective. Management should also professionalize Makumbe Hospital by hiring, training, and developing skilled employees, according to the report. Furthermore, it was proposed that a continual conversation with the Ministry of Finance be maintained in order to minimize excessive budget overruns.

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LIST OF ACRONYMS

EU:	European Union
GDP:	Gross Domestic Product
OECD:	Organisation for Economic Co-operation Development
PRAZ:	Procurement Regulation Authority of Zimbabwe
WTO:	World Trade Organisation

CHAPTER 1

INTRODUCTION

1.0 INTRODUCTION

The study focuses on the assessment of the effectiveness of procurement control systems in government institutions. This chapter focuses on the introduction, background of the study, statement of the problem, objectives of the study and research questions. The chapter provides the significance of the study, limitations and delimitations of the study as well as the assumptions with a view to put this study into perspective. Further, the definitions of terms, structure of the research report and the summary of the study is highlighted.

1.1 BACKGROUND OF THE STUDY

Schiele and McCue (2006) recognized regulation of the procurement process as a critical factor in the G.D.P (Gross Domestic Product), and in response, the government of Ghana enacted the Procurement Act in 2003 to promote fair public procurement and the effective use of public resources (Ministry of finance Ghana, 2001). The law's passage in 2003 further assured that contemporary procurement trends were followed, bringing about the much-needed improvement in procurement effectiveness that had been hampered by unethical procurement practices including corruption and other misdeeds.

Like most developing nations, Zimbabwe has been struggling economically, which has resulted in the government Musanzikwa's subpar performance (2013). To guarantee sound financial management, the government creates rules. Value for money and the creation of cutting-edge procurement methods and systems should be the government's overarching goals. It takes a strong commitment to, and a clear direction from, the top to achieve the objective of continual improvement in public sector procurement (Thai, 2001). This offers a framework for the creation of strong organizational and administrative arrangements that will lead to a public procurement system that is more effective and efficient, together with the fundamental values and principles governing public administration as written in the constitution.

The procurement laws aim to increase efficiency, accountability, and value for money while also bringing consistency and standardization to public procurement. In addition, it aims to

eradicate corruption and promote fair competition (GOU, 2003). Therefore, the procurement laws aim to guarantee that market forces are permitted to operate effectively throughout the procurement process as well as that public procurement optimizes the public good. As a condition for payment, aid agencies typically reserve for themselves the right to examine the procurement procedure for particular contracts. Concern for the quality of public administration and initiatives to fight corruption have come to be linked to governance and execution culture. To guarantee the long-term success of its delivery program, the role of government is to rule efficiently by using best practices in all activities rather than relying on consensus judgments.

Public procurement practices in the majority of nations are being influenced internationally due to the requirements attached by international financial organizations to procurement under their different loans and grants, thus the public must assume responsibility and act in accordance with its mission (Mehri and Hossein, 2004). According to Thai (2001), improving the efficiency of procurement processes is a constant issue for governments and the global development community. All nations agree that having strong national procurement processes is necessary to increase the efficiency with which public monies are used. The baseline indicator evaluates the effectiveness of the country's procurement policies. The indicator covers the public financial management act and policy circulars, as well as the procurement acts, procurement laws, and treasury instructions.

Due to the numerous interests and goals that the public procurement procedures attempt to concurrently satisfy as well as the numerous regulatory norms and rules that it must go by, it is a complicated subject. Public procurement's main goals include making sure tax payers receive value for their money, improving efficiency and effectiveness, guaranteeing fair competition among suppliers, assuring accountability and transparency, ethics, etc. (Commonwealth Procurement Guidelines, 2005).

Although there is a growing body of literature on the value of good procurement laws in Zimbabwe, it is clear that little study has been done on how these policies affect service delivery in particular. The Zimbabwean constitution goes some far in defining the goals that public procurement should have. The government must enact and put into effect laws and policies that foster competence, accountability, transparency, personal integrity, and financial probity, according to section 9 of the constitution. According to Section 9 of the constitution, laws and procurement procedures that limit the admission of numerous parties and favour

certain suppliers of goods and services based on their country, ethnicity, or race encourage corrupt behaviour (Public Procurement act, 1999).

The Constitution is followed by the Procurement Act, which was approved in 1999 and went into effect in August 2001. The key portions of the legislation may be studied to learn more about public procurement in Zimbabwe. The State Procurement Board (SPB), any Ministry, department, or other division of the government or statutory authority are among the designated bodies that the Act applies to. The Procurement Act governs the procurement of both the federal and local governments.

1.2 STATEMENT OF THE PROBLEM

Public procurement is still tainted by low quality goods and services, despite the government of Zimbabwe's efforts to increase efficiency and effectiveness in the acquisition of goods and services by creating legislation like the Public Procurement Act and regulations. The procurement mechanism used by the Ministry of Sports, Arts, and Culture is defective, which costs the State a lot of money since it is inefficient. Without holding a tender or failing to follow the correct processes in accordance with the procurement system's rules and procedures, goods and services are procured. In order to investigate the efficiency of internal control systems in preventing procurement fraud.

1.3 RESEARCH OBJECTIVES

The study was based on four objectives which are as follows:

- i. To identify the legal regime for procurement in Zimbabwe.
- ii. To assess the effectiveness of procurement laws in government institutions in deterring fraud.
- iii. To ascertain factors affecting the effectiveness of internal procurement systems in procurement fraud deterrence.
- iv. To ascertain the challenges faced by government institutions in implementation of procurement control systems.

1.4 RESEARCH QUESTIONS

- i. What is the legal framework that governs public procurement in Zimbabwe?
- ii. How effective are procurement laws in government institutions in deterring fraud?
- iii. What are the factors affecting the effectiveness of internal procurement systems in procurement fraud deterrence?
- iv. What are the challenges faced by government institutions in implementation of procurement control systems?

1.5 AIM OF THE STUDY

The aim of the study is to assess the effectiveness of procurement control systems for procurement fraud deterrence in government institutions. Furthermore, the study seeks to explore the challenges faced by financial regulators like PRAZ in fighting procurement fraud.

1.6 ASSUMPTIONS

For the purpose of carrying out this study, the researcher assumes that the respondents are able to read and write. He assumes that the sample size that was chosen represents the entire population and the respondents were willing to participate during the research and therefore the information provided by the respondents was correct and unbiased.

1.7 SIGNIFICANCE OF THE STUDY

Sustainable procurement strategies have demonstrated to give great benefits to the many public sector organisations following the rising push from the government to put sustainable procurement into effect. An examination of current literature can demonstrate that efficient implementation of sustainable procurement has the ability to avoid fraud, minimize costs, enhance value for money, reduce risks, boost reputation and improve margins. According to Kennard (2006), the benefits of implementing a sustainable procurement policy would primarily focus on cost containment through the use of a more comprehensive whole life costing methodology. The Makumbe Hospital, the Government of Zimbabwe, particularly the Ministry of Finance and the State Procurement Board, the academic community, and other organizations with a procurement function are all expected to benefit from this study.

1.8 DELIMITATIONS

The research placed emphasis on the effectiveness of internal control systems in procurement fraud deterrence. The time frame of the research is from December 2020 to August 2021. A case study of Makumbe Hospital

1.9 LIMITATIONS OF THE STUDY

The researcher encountered the following limitations;

- i. High transport costs limited the number of trips which the researcher had to make in order to collect more data to enrich the study. This was overcome by the use of WhatsApp messages and phone calls to the respondents to get required data for the study.
- ii. Another problem the researcher faced was lack of sufficient resources in gathering both primary and secondary data. The researcher used the fewer resources that was available in the most productive way and looked further for help and assistance and this helped him gather as much data as possible. There were few studies in the subject hence literature review became limited. The researcher had to use internet, newspapers, reports and some government publications so as to gather more information.
- iii. Time and money devoted to the research depended on a mere non-income earner university student, this compromised the quality of results to some extent. Also, the time was limited at the researcher's disposal due to academic commitments and definitely hamper the quality of the findings. Incomplete information is obtained from various government institutions concerning decisions based on financial statement analysis.
- iv. As this research focuses primarily on literature reviews which are limited to collecting and analysing past information across various government institutions, the research findings will be limited in context. Moreover, the research findings are generalized to all government procurement fraud.

1.10 CHAPTER SUMMARY

This chapter introduced the study by providing the background of the study, statement of problem, significance of the study, delimitations and limitations encountered by the researcher.

CHAPTER II

LITERATURE REVIEW

2.0 INTRODUCTION

This chapter seeks to evaluate the literature on related topics as well as the pertinent literature. The theoretical framework pertaining to the researcher's concepts is further examined in this chapter. Additionally, it will include factual data from earlier studies on the subject. The researcher will also take a look at the gap analysis, which piqued her curiosity in concentrating on certain regions.

2.1 CONCEPTUAL AND THEORETICAL FRAMEWORK

2.1.1 PUBLIC PROCUREMENT

Public procurement refers to the acquisition of goods, services and works by a procuring entity using public funds. Public funds are collected through taxes and must be spent in a transparent and accountable manner (Hui et al. 2011). Many countries have reformed procurement laws and regulations in order to improve transparency and accountability. However, the major challenge has been the failure by procurement officials to comply with these regulations (Lisa 2010).

A large amount of government spending goes into public procurement. According to Mahmood (2010:12), 18.42% of the global gross domestic product is made up of public procurement (GDP). According to estimates, between 9 and 13 percent of the GDP of rising nations come through public procurement. As procurement authorities at public entities are bound by rules, policies, and processes, public procurement is a crucial duty that needs special attention (Odhiambo & Kamau 2003). Despite this, De Lange (2011) discovered that inadequate administration of public procurement regulations results in large financial losses every year. Therefore, it is important to manage public sector employees so that they abide by all applicable laws, rules, and guidelines.

2.1.2 THE PUBLIC PROCUREMENT LEGAL FRAMEWORK

Public procurement is an important function of government. However, a number of challenges are faced Shaw (2010). The sheer magnitude of procurement outlays has a great impact on the economy and needs to be well managed. Indeed, in all countries in the world, estimates of the financial activities of government procurement managers are believed to be in the order of 10-30 % of GNP Caldwell et al (2009).

In Zimbabwe, the two principal directives in public procurement are the Procurement Act (Zimbabwe Government 1999) and the Procurement Regulations (Zimbabwe Government 2002). The Procurement Regulations detail the public procurement procedure in the country.

According to Arrow Smith and Tribus (2008) and Shaw, public procurement has been a crucial instrument for accomplishing both economic and social goals (2010). As a result, there are several laws and regulations that must be followed, which is difficult. Furthermore, for projects backed by loans from The World Bank, the World Bank outlines the main issues or goals of public procurement. These include ensuring that the loan is only used to purchase the materials and services required for the project, fostering transparency or integrity, ensuring fair competition for all qualified bidders from the World Bank's eligible countries, and supporting the growth of indigenous manufacturers and contractors by allowing local buyers to include a margin of preference for local manufacturers and contractors (Maurer, 2004).

The degree of knowledge with the procurement requirements, as stated by De Boer and Telgen (1998) and cited by Gelderman et al. (2006), is one of the causes of non-compliance with the regulations. According to De Boer and Telgen (1998), many towns found it difficult to comply with the rules when the Netherlands' public procurement legislation first came into effect because they were unfamiliar with them. In a study on compliance with EU procurement regulations, Gelderman et al. (2006) provided support for this assertion. It is probable that knowledge of the legislation is still lacking given that the procurement profession is still relatively young in Uganda and that the regulations just went into effect in 2003. On the other hand, it's conceivable that individuals who are familiar with the rules understand them so well that they are aware of how to take advantage of the loopholes. It is important to keep in mind that the uncertainty in public procurement procedures may give rise to questionable behaviours like opaque tendering and biased supplier selection, which might lead to low compliance levels.

According to some theories, compliance may be hampered by internal stakeholders' lack of expertise with the procurement process.

Lack of professionalism is listed as another reason for non-compliance by De Boer and Telgen (1998). Public procurement officials in Uganda had a high level of incompetence, according to the PPDA Audit Report (2008), which may still be attributed to the field's relative youth in Uganda. Basheka and Mugabira (2008), who assert that there is little to no professionalism in public procurement, support this claim.

Furthermore, Shaw (2010) contends that as more nations transition to regional or global economies, public procurement practitioners face a new challenge: how to adhere to social and economic procurement goals and government procurement regulations without breaking regional or global trade agreements. In order to benefit from special provisions, it is necessary to carefully study trade agreements. For instance, it is difficult to comply with national economic policies (in fostering domestic firms) without treating foreign firms unfairly as provided in regional trade agreements and/or the World Trade Organization (WTO) agreements. Article XVI of the WTO Agreement on Government Procurement (GPA) states that entities "must not impose, solicit, or consider offsets in the qualification and selection of suppliers, products, or services, or in the assessment of tenders and award of contracts."

2.1.2 EFFECTIVENESS OF PROCUREMENT LAWS IN GOVERNMENT INSTITUTIONS

One thing that affects how services are delivered is procurement policy. A procurement rule, according to Nichols (2002), is one of the core purposes of procurement that has the ability to improve service delivery and the efficiency of government operations. It is what starts the complete process of procuring services through procurement in government (Lambsdorff, 2007). According to Schooner and Whiteman (2000), both developed and developing nations generally agree that procurement policies play a significant role in promoting efficient and effective service delivery in public sector companies. It can contribute to public sector management at both the federal and local levels (Rogers et al., 2007).

A procurement policy is formed by three main ideas, claims Bailey (2010:1–10). The first step is to establish fair business procedures and level the playing field for all prospective suppliers. The second rule is to make sure that the general public is treated fairly so that the goods and services that are acquired reflect the best and most efficient use of tax money. The third rule is

to uphold the highest levels of probity throughout the procurement procedure to reduce the likelihood of corruption. Chizu (2013) agreed that standard practices are used to achieve openness in public procurement. Guidelines for how public procurement choices are made are provided through standard procedures.

Rasheed (2004) believes that although laws and practices have been put in place to prevent discrimination in government procurement, it is unclear how effective they have been. However, Okoronkwo (2010), who conducted study on the Sub-Saharan procurement system, claimed that flaws in the procurement policy result in misuse and improper management of public funds. In his Budget Speech (2011:175), the Honourable Minister of Finance Tendai Biti disclosed that personnel involved in procurement are not protecting public monies. He continued by claiming that from 2003 to 2011, "dubious vendors" who failed to meet their bidding objectives cost the Zimbabwean government US\$11 678 809.00, and that the difficulties associated with procurement management remained unappreciated.

According to Shaw (2010), every organization should have efficient procurement processes to safeguard shareholder money because procurement has a significant role to play. Governments purchase products and employ a sophisticated contractual framework created to safeguard the public interest in order to maintain accountability and transparency services. Mr. Rasheed (2004). Tether (1997) contends that while public sector procurement must adhere to a variety of rules and policies established to achieve desirable social as well as economic financial and public audit requirements, private sector procurement is carried out under the sponsorship of each individual firm's governance policies. In addition, there are transaction costs associated with negotiation and opportunism that are specific to public procurement Globerman and Vining (1996).

Additionally, Benslimane et al. (2005) assert that the overall goal and objective of procurement is to conduct procurement-related activities in a way that ensures the goods and services acquired are of the right quality, come from the appropriate source, are affordable, and can be delivered in the appropriate quantities to the appropriate location at the appropriate time.

The goals make an effort to clarify that getting value for your money and enhancing better service delivery are your top priorities when it comes to procurement. But it is challenging to guarantee timely delivery in the public sector due to bureaucracy (JIT). In addition, Caldwell et al. (2009) list three crucial procurement concepts. Efficiency, responsibility, and transparency.

Meeting the "six rights" of supply is the focus of the efficiency and cost-effectiveness principles (price, right time, right quantity, quality services, and delivery to the required places and from the most cost effective source). According to Arrowsmith and Quinot (2013), procurement is a purchasing activity whose goal is to provide the buyer with the most value for their money. Value may refer to more than simply price in complicated purchases, since quality concerns must also be taken into consideration. Furthermore, the lowest initial cost might not be the same as the lowest cost throughout the course of using the purchased item. However, the fundamental idea remains the same: getting the most value for your money is the ultimate goal of prudent procurement.

Nwogwugwu (2005) concurred that the ideal public procurement is quick and easy, yielding beneficial outcomes without drawn-out delays. Efficiency also entails practicality, particularly when it comes to compatibility with the administrative tools and technical skills of the purchasing body and its procurement staff.

In order to guarantee that public organizations, receive the most value for their money, efficiency and effectiveness in public procurement are crucial, according to Basheka (2009). Value for money must be the foundation of public procurement procedures. According to the OECD (2007), in order to improve planning and administration, procurement authorities need to be provided with the right tools, and their decisions must be well-researched. Thai (2001) further explained the significance of good procedures, emphasizing how they cut expenses and deliver results quickly while poor processes result in waste and delays. Service delivery, economic growth, the expansion of the private sector, and decentralization are all development challenges that are greatly impacted by inefficient procurement.

Basheka (2009) went on to say that the whole procurement cycle, from the planning stage to the contract administration stage, delivers efficiency and value for money. Therefore, the proper implementation of fully written procurement standards and procedures, such as pre- and post-qualification procedures, pre- and post-bid conference procedures, bid evaluation procedures, and bid challenge procedures, is essentially how the efficiency of public procurement is measured.

2.1.3 FACTORS AFFECTING THE EFFECTIVENESS OF INTERNAL PROCUREMENT SYSTEMS IN PROCUREMENT FRAUD DETERRENCE

The lack of internal management, according to Mensah and Ameyaw (2012), is a significant barrier to the adoption of sustainable procurement techniques in the public sector. They pointed out that an organization would have difficulty making its operations sustainable if it lacks adequate structures since sustainability calls for complex but straightforward structural mechanisms in the supply chain, such as quality controls.

According to Blair and Wrigh (2012), people frequently assume that sustainable products are expensive or need a significant upfront investment. Similar to this, Brammer and Walker (2011) theorized that the adoption of sustainable procurement is hindered by the rising cost of green items. The underlying idea behind this outcome is that sustainable practices provide marginal economic and sustainability advantages. On the contrary, the United Nations (2008) which pointed out that green goods, services and works do not cost more in the long-run.

The commitment of resources is crucial for the effective implementation of sustainable procurement. Sarkis, Lai, and Zhu (2008). According to Telewa (2014), implementation of sustainable procurement methods might occasionally be difficult due to a lack of funding for internal or external help. Many areas of the public sector lacked professional procurement skills, according to Defra (2006). Lack of training, knowledge, and accountability, according to the United Kingdom Task Force (2005), are obstacles to integrating sustainable procurement.

One of the major challenges impeding the adoption of sustainable procurement, according to Blair and Wright (2012), is a lack of top management support. The foundational elements for implementing sustainable procurement include organizational cultures, structures, and procedures that are favourable to and supportive of sustainable solutions. The Sustainable Procurement Task Force (Defra, 2006) agrees that a major obstacle to achieving sustainable development objectives through procurement priorities is a lack of senior management support.

2.1.4 CHALLENGES IN IMPLEMENTATION OF PROCUREMENT REGULATIONS

Burnell (2010) asserts that because the procurement processes in the majority of developing nations are out-of-date, there are more flaws and gaps in them. The majority of developing nations see these procurement methods as being in the grey, and their staffs are untrained in them. Uncertain reporting routes for any violations in the procurement system and a lack of skilled workers were also mentioned.

Brunel (2010) advised using qualified personnel in the procurement system and recommending routine system training. He also suggests that top management be notified of abnormalities through specific routes, that grey areas be eliminated, and that public procurement procurement procedures be standardized.

Public procurement cannot be seen as a just "clerical routine" in light of the issues listed above and others, such as the rapid advancements in technology. Instead, procurement practitioners should be involved in strategic procurement planning (Hinson McCue, 2004). Public procurement professionals have vehemently contested the industry's clerical reputation in recent years. Consequently, establishing public procurement as a profession presents additional difficulty. It is crucial to develop a body of knowledge in public procurement, one of a profession's characteristics, according to Thai et al (2005). He stated that those working in public procurement currently face and will continue to confront several difficulties. Public procurement professionals in each nation confront unique obstacles, as well as issues that are similar to those faced by their international colleagues but at a different degree. Each nation has its own unique economic, social, cultural, and political context. Therefore, one of the main obstacles in public procurement is to some part overcome the unfavourable perception and the objective fact.

Every procuring organization is required to establish a procurement committee, chosen and chaired by the Accounting Officer, that shall advise the board of the composition of the procurement, in accordance with Procurement Regulations No171/-2 Section (14). The director of finance, the director of administration, the officer in charge of procurement, and directors from other divisions make up the procurement committee. According to Section (19) of the same Act, the procurement organization must evaluate the supplier's capacity to deliver, as well as its staff, equipment, financial situation, and legal history.

All procurement procedures (usage of competitive quotations, informal and formal tender) in the public sector are governed by procurement regulations put in place by the State Procurement Board. The procurement legislation, according to OECD (2011), controls the procedure through which commercial firms are prohibited from bidding on government contracts. It stops dishonest corporations from bidding on contracts with the government. Anyone acting legally who violates the law will be fined. The conditions to be satisfied and the processes to be followed while conducting formal bids, informal tenders, and competitive quotations are highlighted in Regulation 171/02 Sect.

Additionally, each procurement organization has an internal audit unit in place to save public dollars by examining the efficacy and efficiency of the internal control system and financial management. Internal audit enhances the operations of the procurement entities while using public monies. The unit is in charge of making sure that the business follows procurement guidelines while procuring both products and services.

Controls must be in place while procuring, according to the United Nations Article on Procurement (2009: 41-44), in order to protect public monies. All products and services must not be acquired outside of budgets, it was noted, and the acquisitions must also be approved by the proper authorities. The text further said that gifts from suppliers cannot be accepted by the procurement personnel and that all requirements must be authorized. Creating channels for high management to be informed of any abnormalities is another control strategy.

The participation and dedication of all societal groups, improved information exchange, accountability, openness, equality, inclusivity, and the application of the law are all necessary for effective governance. Promoting efficiency, accountability, and openness in the management of public finances is necessary, particularly through audit procedures and public procurement.

According to Ronald Wells (2009), procurement controls (policies and procedures) are essentially the guidelines put in place to regulate how an organization acquires the products and services it needs to operate effectively. He claims that a company's general operations manual often includes procurement regulations. It outlines the rationale behind the policy, the limitations imposed on employees, the duties of buying department staff, and other particular steps or processes.

2.2 THEORETICAL FRAMEWORK

The major goal of this study was to evaluate how successful government entities' procurement policies were. The underlying ideas include transaction cost economics theory, institutional theory, and leadership theories.

2.2.1 LEADERSHIP THEORY

The three main leadership philosophies, according to CPA Ireland (2013), are visionary leadership style, managerial style, and strategic style. The strategic manager, who is an organization's most valuable asset, is created when the roles of visionary and management are combined. Any organization's management and performance depend on strong leadership. The skills and performance of an organization's senior management team are clearly correlated. Every phase of the strategic management process is influenced by the senior management team. The decisions and actions of senior management have an influence on the creation and execution of the organization's strategy, whether they are used to determine the strategic direction of the organization or to take use of its core competencies for competitive advantage. To increase the chance of longer-term strategic effectiveness, the organization and senior management need to employ a suitable mix of leadership styles.

Senior management will employ a strategic leadership style, but the team should strive to strike a balance between a more visionary and a more managerial style of leadership. The strategic performance of an organization is ultimately dependent on the suitable senior management leadership activities and leadership styles. This indicates that if all senior management's management approaches are taken into account when developing and implementing strategy, sustainable procurement will be effective.

2.2.2 INSTITUTIONAL THEORY

In their investigation of institutionalized groups in 1977, John Meyer and Brian Johnson advanced the hypothesis. More than intense market forces, theorists assert that the institutional environment may have a significant impact on how formal structures emerge inside an organization. Additionally, they argue that when innovative structures achieve a certain amount

of legitimization, the environments in which they boost technical efficiency in early adopting businesses are legitimized. It is considered unreasonable and careless to reject them.

The institutional theory, according to Johnsen, Howard, and Miemczyk (2014), explains why organizations frequently adopt similar behaviours and practices. Using the institutional theory, one may investigate how various organizational tactics result in the acceptance of environmental management practices (Fowler, 2007; Tate, 2010).

Our theory is pertinent to this study because it aims to explain the special function of the institutional setting of public procurement as well as the evolution of the social structure's constituent parts through time. These will aid in the investigation of the variables affecting the adoption and use of sustainable procurement policies at Makumbe hospital.

2.2.3 TRANSACTION COST ECONOMICS THEORY

Williamson (2008) claims that the theory identifies and explains both the circumstances in which a corporation should manage an economic exchange internally and the circumstances in which it should manage an economic exchange externally. According to Buchanan (2001), the theory and game theory have a lot in common since both presuppose that the parties to a contract are aware of the strategic contexts in which they are situated and have chosen their positions accordingly.

When analysing the bidding process, Brammer and Walker (2011) emphasized the significance of transaction costs in an organization. Parties must submit bids for the proper quality of products and services, they pointed out.

Because it aims to explain the economics involved with conducting a transaction at Makumbe hospital, the Transaction Cost Economics theory is pertinent to this study. This will make it easier to comprehend every expense involved in a transaction and how they affect the successful use of sustainable procurement procedures.

2.3 EMPIRICAL EVIDENCE

2.3.1 THE PUBLIC PROCUREMENT LEGAL FRAMEWORK

Ngari (2012) In order to determine the impact of the public procurement disposal act on public procurement, research was conducted in Kenya on how public procurement and disposal laws affect procurement in parastatals. The Public Procurement Disposal Act enhances the competitiveness of the procurement process among parastatals and promotes ethical standards in procurement, according to the researcher's sample of 30 firms. The study concluded that that PPDA improved the competitiveness of the procurement processes among parastatals. In addition, PPDA improved the quality of services and goods delivered, and finally it promoted ethical standards among Parastatals in procurement. On the challenges of PPDA, the study concluded that corrupt officers, unresponsive bids ignorance of the PPDA guidelines, inefficiency of the PPDA on enforcing the penalties to the offenders and lack of organizational incentives & pressures for Public procurement guidelines implementation were to a great extent challenges.

Reducing Corruption Robert and Klitgaard (2005). The principle-agent-client paradigm, in which the principal, a policy maker, authorizes his agent (a public servant), to offer services to customers, was utilized by the researchers to explain the occurrence of corruption (service recipients). In this framework, Klitgaard identifies three circumstances in which corruption is likely to take place: a monopoly of power by agents (such as customs officers) over clients (such as tax payers); discretionary decision power over the provision of services from the side of agents in front of principals. Klitgaard claims that corruption can take the form of grand and petty. Klitgaard outlines the advantages and disadvantages of corruption within this framework, in addition to its rewards and penalties.

2.3.2 EFFECTIVENESS OF PROCUREMENT LAWS IN GOVERNMENT INSTITUTIONS

The installation and maintenance of more stringent internal control systems is the first stage in the fight against procurement fraud. Regulators in Ghana focused heavily on internal control systems as a technique to assist improve the quality of financial reporting in the wake of international financial reporting crises. Empirical data from Ghana revealed an enhanced average level of efficacy following the installation of tighter internal control systems, according

to a research by Onumah, Kuipo, and Obeng (2015) that examined the effectiveness of internal control systems of listed enterprises there. Five elements of internal control systems, including the control environment, information and communication, risk assessment, control activities, and monitoring, were evaluated in the study, which concentrated on a sample of annual reports from 33 companies listed on the Ghana Stock Exchange. When it comes to preventing fraud, these categories are not exclusive to the situation in Ghana.

Mithemo E and others (2013) Their study was conducted in Kenya. The goal of the study was to ascertain how procurement regulations affected Kenyan governmental organizations' ability to administer the procurement process. Using a sample of 25 of the 50 individuals who work for the Kenyan Rural Roads Authority, the researchers' study found that, despite the government's efforts to better the execution of procurement standards, there is still a poor degree of adherence to these rules in Kenya.

Onumoh, Kuipo, and Obengibid provide more perspectives. They contend that the majority of organizations' internal control systems are far from being fool proof and that this leaves potential for improvement. Their study on the efficiency of internal control systems for listed companies in Ghana, which was previously mentioned, revealed that there is still considerable development to be done, particularly in the areas of control activities and monitoring. In their conclusion, they emphasized the need for management at those listed businesses to take prompt, appropriate action to adopt changes that would increase the efficacy of their control systems. In this regard, they noted that the management's failure to take such prompt action would eventually undermine the overall efficacy of the control system.

Baar-mirita R and Adu Sarfo P (2013) In Ghana, a study was conducted to determine how the procurement legislation affected public financial management in the Ashanti area. The study's goal was to examine the extent to which the Procurement Act has achieved openness in the use of public resources, the reasons why procurement procedures take longer than expected, and how the Procurement Act has affected government spending in the Ashanti area. The authors took a random sample of 70 contractors from a total of 90 and came to the conclusion that the procurement act had a significant impact on lowering government spending by reducing financial leakage and wastage through efficient auditing, spending, monitoring, cost effectiveness, and competition that produced value for money.

2.3.3 CHALLENGES IN IMPLEMENTATION OF PROCUREMENT REGULATIONS

Nagitta P.O. and Eyaa S (2011) The study on the causes of non-compliance in public procurement in Uganda was conducted there. The study's goal was to add to the conversation around Uganda's public procurement rules' non-compliance. Only one of the three professional, familiarity with procurement regulations, and institutional factors variables, professional familiarity, is a significant predictor of compliance, according to the authors' sample of 120 disposing and procurement entities, and the model accounts for 52.4% of the variation in compliance with regulations.

The research of Eyaa S and Nagitta P.O. provides more information on the difficulties impacting the application of procurement regulations (2011). The study on the causes of non-compliance in public procurement in Uganda was conducted there. The study's goal was to add to the conversation around Uganda's public procurement rules' non-compliance. Only one of the three professional, familiarity with procurement regulations, and institutional factors variables, professional familiarity, is a significant predictor of compliance, according to the authors' sample of 120 disposing and procurement entities, and the model accounts for 52.4% of the variation in compliance with regulations.

The authors provide an outline of methods to lessen corruption after identifying its hazards. In their analysis, they reached the same result as Fjeldstadt (1998), namely that while compensation levels should at least equate to a liveable income, rising pay levels does not always improve ethical conduct. The authors recommend reducing opportunities for rent-seeking behaviour by streamlining and simplifying the legal operational framework, computerizing business procedures, enacting an ethics code with strong managerial support at the central and local levels, establishing an internal audit, and developing open and transparent relationships with the private sector.

(2011) Brammer and Walker, UK A research on sustainable procurement methods in the UK public sector was conducted by Brammer and Walker in 2011. They discovered that some of the barriers to sustainable procurement were budgetary limits, the belief that sustainable items are expensive, a lack of senior management support, and the lack of sustainable product availability. They advised governments to offer explicit legal support for sustainable procurement as well as enough budgetary flexibility for businesses to engage in SP, which may only be financially advantageous when considered over the long term.

2.3.4 FACTORS AFFECTING THE EFFECTIVENESS OF PROCUREMENT LAWS IN GOVERNMENT INSTITUTIONS

Chari and Chiriseri (2014) conducted study in Zimbabwe on the variables influencing the adoption of sustainable procurement. A sample of 300 procurement and administrative staff members were subjected to questionnaires and interviews by the researchers in order to gather data. The researchers conducted interviews and employed a questionnaire in a descriptive study methodology. They also used pre-existing paperwork. They discovered that there were no sustainable buying processes in place. While other aspects, such as the social and environmental issues, were not taken into account while making purchasing choices, purchase orders were being given based on the lowest offer. They also found that a barrier to the adoption of sustainable procurement was a lack of managerial support. Lack of understanding of the idea and the perception that sustainable items are expensive were factors in the adoption of sustainable procurement, as was the availability of sustainable products. Employee education and training on sustainability practices was advised by their study.

Chelangat, Ombui, and Omwenga (2015) conducted research to identify the variables influencing the successful adoption of sustainable procurement techniques in Kenya's public sector. The study explicitly identifies how organizational structure, organizational resource capability, regulatory environment, and cost of maintained goods affect the efficient use of procurement processes in Kenya's public sector administration. The study found that these elements had a big impact on Kenya's government public sector's adoption of sustainable procurement. According to the report, the government and other interested parties should make sure that organizational and structural changes are made to facilitate the implementation of green procurement. Organizations must provide top-level management assistance and work to strengthen their ties with stakeholders. The paper makes the case that environmental policies that support sustainable procurement should be adopted by the government, and those that already exist should be evaluated to incorporate other sustainability-related problems. Additionally, legislation governing sustainable procurement must be passed by the government and put into effect to increase compliance.

2.4 GAP ANALYSIS

According to the thorough literature study this researcher did, there aren't many studies that have looked at how well internal control mechanisms work to prevent procurement fraud in the government of African nations in general and Zimbabwe in particular. The study was conducted as a result of the fact that small and medium-sized businesses (SMEs) are heavily discussed in the majority of papers, journals, and other publications regarding how governments affect public procurement that are mostly cantered on western nations. Additionally, because public procurement procedures vary, this study will examine how government regulation affects public sector procurement.

Klitgaard and Robert (2005) respond to more pertinent practical queries about the policy decisions in order to commit fraud. He discusses the enforcement methods, chances of getting caught, and policy instruments to cope with the intended gain of the corrupt behaviour. The principle-agent-client paradigm, in which the principal, a policy maker, authorizes his agent (a public servant), to offer services to customers, was utilized by the researchers to explain the occurrence of corruption (service recipients). The use of quantitative methodologies, which ignore some of the qualitative elements that may have significance in the design of internal control systems for effectively combating fraud, creates a methodological vacuum in the literature in this regard. Second, nothing has been done, particularly in Zimbabwe.

Using a sample of 30 organizations and firms, Unegbu and Kida (2011) in Nigeria sought to determine the efficacy of internal controls to enhance public service management in Nigeria. The study found that procurement fraud and related crimes may be used to evaluate the incidence of fraud and stop it from happening again. The efficiency of internal control systems in preventing procurement fraud in governmental organizations, however, is not adequately explained by the research.

Chelangat, Ombui, and Omwenga (2015) conducted research to identify the variables influencing the successful adoption of sustainable procurement techniques in Kenya's public sector. This research is important to determine the efficiency of internal control systems in procurement fraud deterrence in government institutions since there is a location gap because the legislation in Kenya and those in Zimbabwe are different.

It's unfortunate that there haven't been many local procurement studies in Zimbabwe up to this point. Due to this, the researcher's ability to conduct comprehensive literature reviews has been severely constrained. The researcher extensively drew on the results of other academics from Africa and beyond. However, the researcher was concerned enough to make sure that the study was not adversely affected by this gap in the literature. One reason for doing this investigation is in particular this disparity. The results of this study will significantly advance local knowledge on the efficiency of internal control mechanisms for preventing procurement fraud in governmental organizations.

2.5 SUMMARY

Scholarly opinions were incorporated in the pertinent topics covered in this chapter. According to the literature, further data must be gathered and research on sustainable procurement must be done in order to close the knowledge gap. The study methodology the researcher employed to collect information on the efficacy of internal control systems in preventing procurement fraud will be the main topic of the next chapter.

CHAPTER III

RESEARCH METHODOLOGY

3.0 INTRODUCTION

The literature study on the amount of implementation of sustainable procurement policies was examined in the preceding chapter of the research. The study design, target demographic, and sample population are all covered in this chapter. It also includes data gathering tools and processes, as well as sample strategies. This chapter also discusses data validity and dependability.

3.1 RESEARCH DESIGN

The purpose of this study is to find out how successful procurement control systems are at preventing procurement fraud in government agencies. A descriptive research design in the form of a case study was employed in this study. The researcher chose this strategy because she wanted to focus on a specific region that would allow her to deliver more precise data on the implementation of sustainable procurement regulations.

The descriptive research technique was chosen because it enables the researcher to organize data in a meaningful way and cover a decent sample of respondents who are representative of the whole population under study. The Kothari (Kothari, 2013). The field survey and interviews utilizing questionnaires as the main instrument were conducted as part of the descriptive research technique since it allowed for the achievement of the study objectives.

In addition, a case was used to verify internal validity as the researcher attempts to understand the true obstacles hindering the effective application of sustainable procurement legislation (Chipiro, 2009). A case study also provides the technological flexibility to handle situations with multiple variables and data sources, enabling data triangulation. A case study was also chosen because it avoids the necessity for generalization through its in-depth analytical method of presenting findings on a particular department of a firm.

3.2 POPULATION

All employees at Makumbe Hospital who are involved in the procurement process make up the study's target demographic. These workers include the chief executive officer, the clinical director, the finance director, the operations department, the chief accountant, the staff from the purchasing department, the staff from maintenance, and the staff from the accounts spending department. The 21 target demographic, the chosen individuals, and the selected departments were picked as a target group because they are actively involved in the procurement process. The study was restricted to a subset of the target population since it was unable to collect data from every member of the selected departments. As a result, sampling served as an effective tool for population analysis.

3.3 SAMPLING TECHNIQUES

The researcher used judgmental sampling to choose respondents from the strata. The researcher used stratified random sampling because it provides more accurate estimates of the overall population and ensures that a more representative sample is created from a suitably homogeneous population. By using disproportionate stratified random sampling, in which the sample selected from each stratum is independent of its share of the overall defined target population, the sample size for each group of employees was determined. This was the case because the researcher sought a larger percentage of management in his sample. The management of the shop and the procurement department is the stratum that is most knowledgeable about the rules governing sustainable procurement. In order to obtain only valid results, the researcher used judgemental sampling to ensure that he only receives information from people who are familiar with sustainable procurement practices.

3.4 SAMPLE SIZE

The chief executive officer, three directors, one chief accountant, two employees from the buying department, three from the maintenance department, three suppliers, three employees from the accounts expenditure department, and five purchasing managers from the selected supply companies made up the sample size of 21 people. This represents 31.8 percent of the 66-person target population. Because it was a high sample size that yielded more trustworthy and credible results, the researcher picked 31, 8 percent (Saunders et al, *ibid*).

3.5 RESEARCH INSTRUMENTS

Since historical data was difficult to gather since the employees were hesitant to provide it owing to confidentiality concerns, the researcher employed self-administered questionnaires and interviews as methods for data collection. The Procurement manager and the Stores manager each received a questionnaire and a copy of the interview guide.

3.5.1 QUESTIONNAIRES

To gather primary data for the study, questionnaires were used. Both closed-ended and open-ended questions were used to gather data. The questions were closed to make it simpler for the researcher to analyse the responses. In the researcher's pilot study, the majority of respondents were unable to answer to the questions, leading to the development of closed questions. Several questions were simultaneously left open to allow respondents to comment on what they know, like, hate, and believe. (Kothari, 2013).

The questionnaires were designed in a way that they captured the objectives of the study. One of the benefits of employing questionnaires is that they are more affordable for researchers since they may cover a big number of respondents at a low cost. Due to the researcher's absence, the respondents felt liberated and free to provide truthful answers.

3.5.2 INTERVIEWS

The interview questions were based on the study questions, and the researcher utilized an interview guide to obtain data. Interviewees were asked questions on sustainable procurement practices to gain first-hand knowledge.

The interview guide allowed the researcher to examine the responses to the questionnaire and to learn more about the extent to which sustainable procurement rules were being implemented. The information conveyed by the respondents via nonverbal communication was equally useful to the researcher, and the replies were spontaneous. This indicates the researcher was able to get first-hand knowledge from the respondents, despite the fact that voice tone might be biased.

3.6 DATA COLLECTION PROCEDURE

After obtaining Makumbe Hospital's permission, a questionnaire was prepared and individually given to each responder. The questionnaire was administered and collected over the course of three days. Because all of the managers and the procurement manager were available on the scheduled day, the interviews took only a few hours. Secondary data was also used by the researcher, which includes information from newspapers, textbooks, and journals. Secondary data was chosen because it is less expensive to obtain, simpler to get, and saves both money and time.

3.7 DATA VALIDITY AND RELIABILITY

By reviewing the research instruments with his supervisor, the researcher was able to determine the data validity of the research instruments. The supervisor's useful suggestions and modifications aided her in the validation of the equipment.

A pilot study was conducted on the questionnaires to determine data dependability. The researcher was able to collect data on shortcomings as a result of the pilot study. Questionnaires have certain drawbacks, such as the phrasing of questions, which might lead to incorrect interpretation. To combat this, the researcher first performed a pilot study, in which the questionnaire was pre-tested and any ambiguity was explained. The questions may not be completed by all respondents. The researcher countered this by doing personal follow-ups. The researcher employed a semi structured interview form that allowed for comparisons between participants.

The interview schedule was pre-tested before being conducted to the sampled population to address crucial concerns pertaining to the quality of research tools. This was done to identify ambiguities, poorly phrased questions, and confusing options, as well as to determine whether the instruments used by the respondents were clear. Data dependability was further maintained by the researcher's use of the Statistical Package for Social Sciences (SSPS) in data analysis.

3.8 ETHICAL CONSIDERATION

Internal control is a touchy subject that necessitates people sharing their own personal experiences and how things are done. As a result, the researcher explained the study's goals to all of the participants, allowing them to feel at comfortable when answering the questions. The

researcher made certain that the participants understood that their contributions to the study would be used solely for this research.

Only those who accepted to participate in the study were considered in this investigation. All participants were made aware of their freedom to refuse participation or withdraw at any moment during the trial. The Chief Executive Officer's office was approached for permission to do the study on the organization. All literature utilized was appropriately cited to avoid plagiarism.

3.9 DATA ANALYSIS AND PRESENTATION PROCEDURES

The study was conducted using the descriptive statistics approach, which offers a basic summary of the data. The replies were analysed using the descriptive approach, which used percentages to do so. In this investigation, the frequency distribution was employed. To present the study findings, the structured data was evaluated in light of the research goals using the Statistical Package for Social Scientists (SPSS) version 21. Tables and graphs were used to display the findings from both primary and secondary data. Tabulation, which entails structuring data in a tabular format, was also employed. Pie charts were also employed as a data presentation approach since they summarize and explain the data's meaning.

3.10 CHAPTER SUMMARY

The research design, research instrument procedures, sampling method, sample selection, data collecting method, and data analysis, as well as the study's generality, validity, and reliability, were all reviewed in this chapter. In the next chapter, the acquired data was analysed, presented and discussed.

CHAPTER IV

DATA PRESENTATION, ANALYSIS AND DISCUSSION

4.0 INTRODUCTION

The preceding chapter discussed research technique and how data was gathered to address the research question. This chapter offers the study's findings and comments, which serve as the foundation for drawing conclusions and recommendations. The data was analysed using Microsoft Excel, and the data was shown and presented using pie charts, graphs, and tables. The data obtained was related to the study purpose and questions in this chapter. The study's findings aided the researcher in gaining a better knowledge of the situation that inspired him to conduct the study and attempt to answer the research questions. This chapter also included an overview of the findings and a discussion.

4.1 RESPONSE RATE

Table 1 : *Response rate*

Item(questionnaire)	Frequency(possible)	Frequency (actual)	Percentage (%)
Response	21	21	100
Non response	0	0	0
Total	21	21	100

Source: Primary data

The response rate for surveys and response rate was 100% of the respondents being able to complete and submit the questionnaire to the researcher, as shown in table 1. This demonstrates that respondents were willing to participate in the study and that sufficient data was gathered to validate the findings.

Table 2: Response rate for interviews

Item (interview)	Frequency (possible)	Frequency (Actual)	Percentage (%)
Response	5	5	100
Non-response	0	0	0
Total	5	5	100

Source: Primary data

All interviews were satisfactorily responded to. The response rate for the interview was 100% of the respondents being able to participate in the interview, as shown in table 2. This demonstrates that respondents were willing to participate in the study and that sufficient data was gathered to validate the findings.

4.1.2 DEMOGRAPHIC DISTRIBUTION OF RESPONDENTS

Table 3: Demographic distribution

Demographic characteristics	Frequency	Percentage%
Age (years)		
<20	3	14
20-29	6	28
30-39	6	28
40-49	2	10
50-59	2	10
>60	2	10
Total	21	100
Gender		
Males	12	57
Females	9	43

Total	21	100
Experience (years)		
<5	0	0
5-10	12	57
10-15	6	29
15-20	3	14
>20	0	0
Total	21	100
Qualifications		
„O“ Level	2	10
„A“ Level	3	14
Diploma	6	28
Bach-Degree	8	38
Masters	2	10
Total	30	100

Source: Primary data

Table 3 displays the respondent's percentile age distribution. Out of 21 responders, 14% were younger than 20, 28% were between the ages of 20 and 29, and the remaining 6% were older. 30 to 39 year olds made up 28% of the population. In contrast, 10% of the population was between the ages of 40 and 49, 10% was between the ages of 50 and 59, and 10% was beyond the age of 60. Age is a crucial factor in every research since it affects the respondents' maturity and their capacity to comprehend the study's objectives, which is necessary for the researcher to gain their permission and receive helpful feedback. The age distribution of the respondents in my study was crucial because it reveals that everyone who responded was over the age of

18, with the majority of respondents falling between the ages of 20 and 39. This increases the respondents' capacity to comprehend the goals of the research and give thoughtful answers to questions posed in interviews and questionnaires.

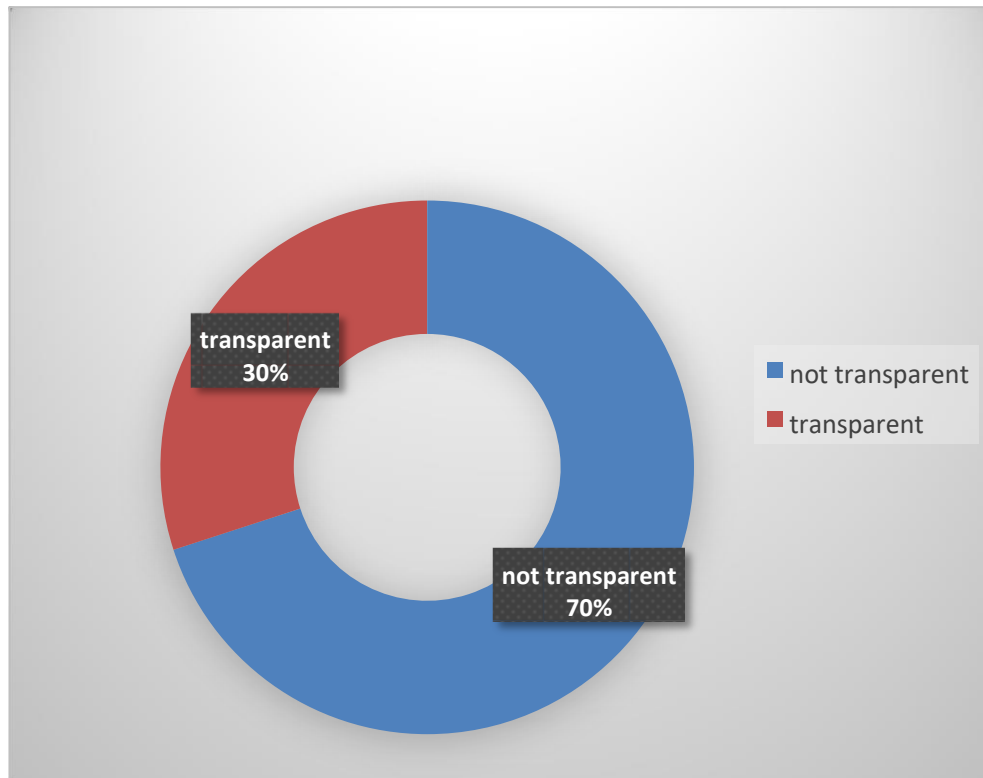
57 percent of respondents were men, while 43 percent were women, it should be mentioned. Male respondents made up 57% of the total population, with female respondents making up the remaining 43%. The gender of the respondents in this study was important since men and women often have distinct perspectives on several facets of crime. Therefore, the gender makeup of the respondents has an impact on the study's findings.

The distribution of the sample by duration of service is seen in Table 3 above. 57 percent of the sample's respondents had between five and ten years of service, making up the bulk of respondents. 14 percent had served for more than 15 years, while 29 percent had served for between 10 and 15 years. The majority of respondents had worked in the business for more than five years, indicating that they were seasoned workers who could offer extremely insightful and educated answers to surveys and interviews.

All of the respondents, as shown in Table 3 above, had at least an O level as their foundational education, which made it simple to comprehend the study's objectives and research questions. 38 percent of the respondents said their greatest level of education was a bachelor's degree. 28 percent of respondents had a diploma as their greatest education, while 10 percent had a master's degree. A level certificates were the highest qualification held by 14% of the population, while O level certificates were held by 10%.

4.2.1 TRANSPARENCY LEVEL IN THE PROCUREMENT PROCESS

Figure 1: *Transparency level*

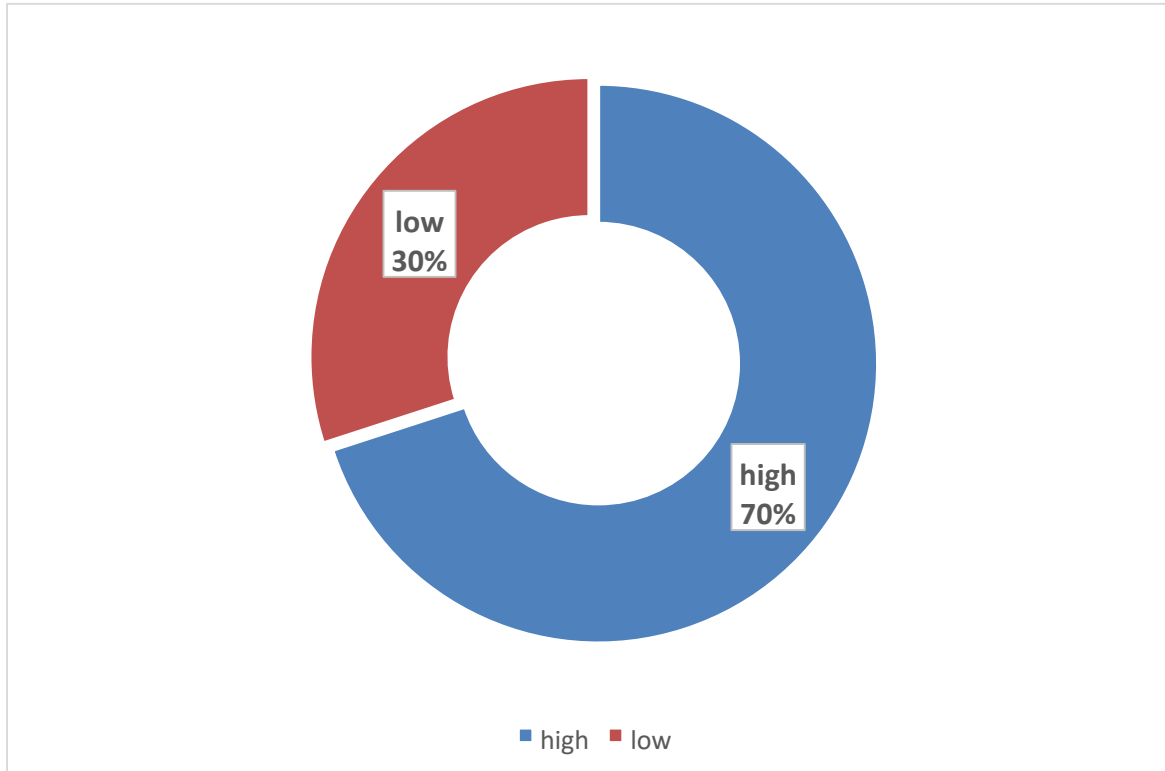


Source: primary data, 2015

According to 30% of respondents, the Makumbe hospital's procurement process is open and transparent. The fact that 70% of respondents in Figure 1 claim the process is opaque indicates that the majority of respondents believe it to be so. The results are in line with those of Owusu et al. (2013), who discovered that the two biggest hospitals in Ghana had opaque procurement procedures.

4.2.2 GENERAL OPINION ON THE LEVEL OF FRAUD IN THE PROCUREMENT PROCESS AT MAKUMBE HOSPITAL

Figure 2: *level of fraud*

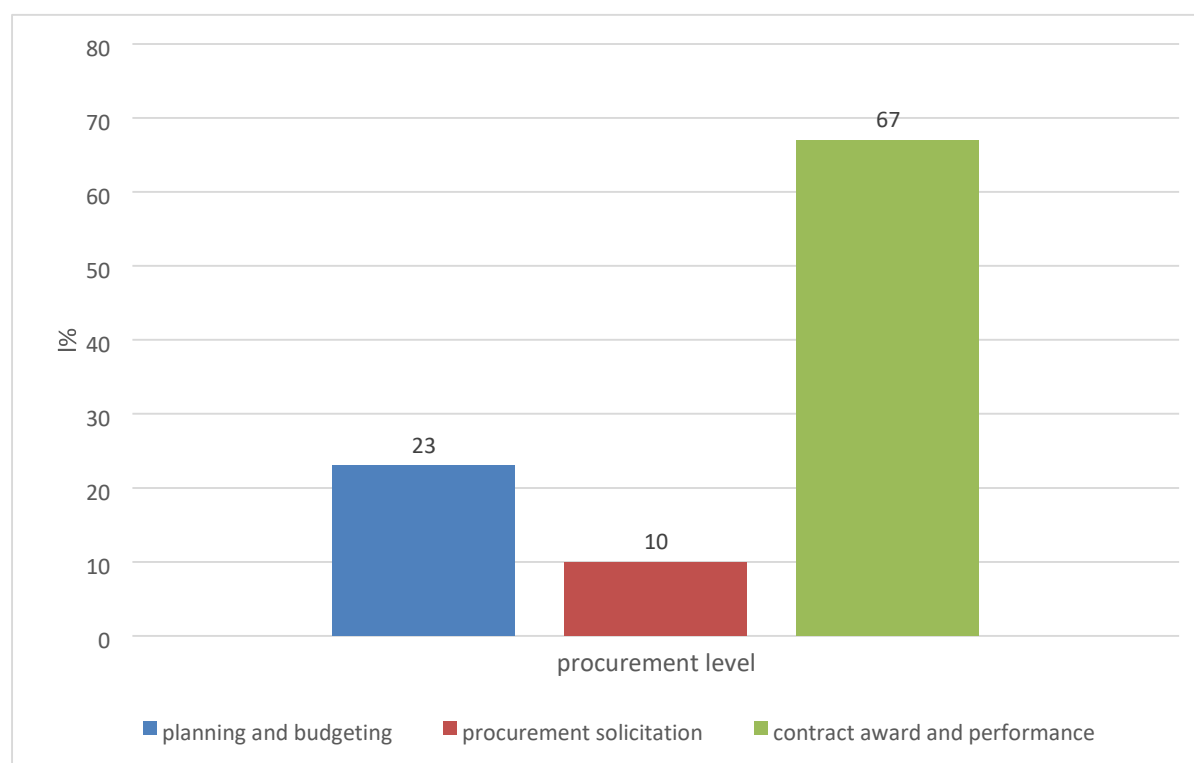


Source: primary data

The majority of respondents (70%) believe that procurement fraud at Makumbe hospital is serious, while just 30% think it is minor. This is in line with the conclusions reached by Owusu et al. (2013), who found high levels of corruption at the two hospitals they looked into. In his study, V. Pashev (2009) saw a rise in corruption in Bulgaria's public procurement system from intermediate to high levels.

4.2.3 PROCUREMENT STAGES MOSTLY AFFECTED BY FRAUD

Figure 3: Procurement stages



Source: primary data

The majority of respondents (67%) believe that those who plan, budget, and solicit bids are less dishonest than those who are involved in tender awarding and those who provide services on behalf of Makumbe hospital. This is consistent with the literature review of Klitgaard (1992), which asserts that there is a potential of corruption during the contract awarding and performance phases of the procurement process. The main offenders are bidders who submit an unreasonably low offer in the hope that, should the contract be awarded, procurement officials will agree to cost-increasing revisions. Ameyaw and Mensah's (2003) results that corruption is more pervasive during the procurement assessment stage are in conflict with the findings that follow. This is because the assessment criteria may be easily generated subjectively or may even not be adequately described in the tender papers, allowing for manipulation and skewed evaluations in addition to having no basis to support the decision (Hope and Chiculo 2000). A small percentage of respondents believe that corruption is more prevalent in the procurement system when the competent authorities create the requests for proposals or tender documents and carry out pre-evaluation.

4.2.1 EFFECTIVENESS OF INTERNAL CONTROL SYSTEMS IN PROCUREMENT FRAUD DETERRENCE

To gather opinions on the various types of internal controls, including internal audit, budgetary control, segregation of duties, information technology, and authorisation controls, a five-point Likert-type scale was used.

Table 4: *effectiveness of internal control systems*

	A %	D %
1. Budgetary Controls Adequately Cover Major or high risk areas	25	75
2. Budgetary Control gives Assurance on efficient and effective use of economic resource	40	60
3. Internal Audit (IA) activities adequately cover major or high risk areas	75	25
4. Internal Audit (IA) contributes to the prevention of fraud, error, loss and damage of assets	43	57

Note: Agree=A, Disagree=D

According to Table 4, 75% of respondents disagree with the claim that budgetary control actions effectively cover significant or high-risk sectors. This outcome indicates that budgetary measures are not an effective internal control instrument. One might infer from the results above that Makumbe Hospital's budgetary controls are insufficient to cover significant or high-risk areas. This finding conflicts with Kaplan's (2013) findings, which hinted to the importance of budgetary restrictions as a tool for risk management. This conclusion is concerning, and Makumbe Hospital management has to investigate the underlying causes further.

Inquiry into whether budgetary control ensures the efficient and productive use of economic resources was the goal of the issue. According to Table 4, a combined total of 60% of respondents disagree with the claim that budgetary constraints ensure the effective and efficient

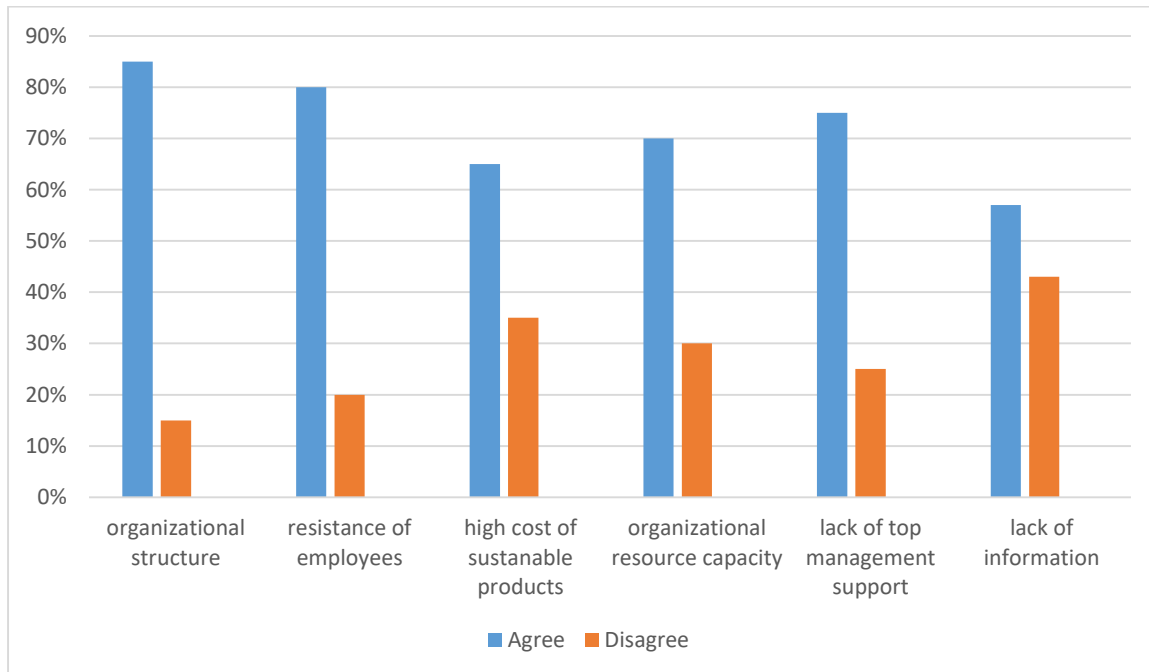
use of financial resources. This outcome provides more evidence of the Makumbe hospital's internal controls' inefficiency. The PFMS Act (2009) and Treasury Instructions are examples of policy tools used by the Ministry of Finance to direct the Ministry of Health's goals and control systems. In that internal financial controls are developed centrally by Treasury (a top-down approach), without consideration for the specific difficulties faced by various Ministries, such as security Ministries, this presents a challenge not only for the Makumbe hospital but also for the rest of the public sector.

According to Table 4 above, 75% of respondents concur that main risk categories are effectively covered by internal audit efforts. This finding implies that internal auditing procedures are successful in addressing significant risks. This outcome is consistent with the results from the audit reports, which demonstrate that internal audits led to the discovery of several instances of financial theft during the financial year 2012–2013.

According to Table 4, the majority of respondents (57%) reject the idea that internal auditing operations help to avoid fraud, mistakes, asset loss, and harm. The outcome suggests that internal auditing efforts don't help to stop theft, mistakes, asset loss, or damage. The Institute of Internal Auditors' (2013) opinion, which clearly emphasizes the function of internal audit as detection of fraud, mistake, loss, and damage to assets rather than prevention, is consistent with this outcome.

4.3.2 FACTORS AFFECTING THE EFFECTIVENESS OF PROCUREMENT INTERNAL CONTROL SYSTEMS

Figure 4: *factors affecting internal control systems*



A majority of respondents 75% felt that the absence of top-level assistance had an impact on sustainable procurement practices throughout the research period. This may be ascribed to the fact that senior management is active in establishing policies and strategies to fulfil the organization's objective, which is why there is greater support.

The majority (57%) stated that Makumbe hospital's adoption of SPP was hampered by a lack of knowledge about sustainable procurement. This might be attributable to the organization's shortage of skilled procurement specialists. These all support the institutional theory, which may be applied to investigate how various organizational tactics influence the adoption of environmental management methods (Fowler, 2007; Tate, 2010).

According to the study's findings, 70% of respondents felt that organizational capability had an impact on how far Makumbe Hospital implemented sustainable procurement rules. This may be due to a lack of funding and of performance indicators. This finding is in line with recent empirical research by Young, Nagpal, and Adams (2015), who investigated the variables influencing the adoption of sustainable procurement methods at Australian and British

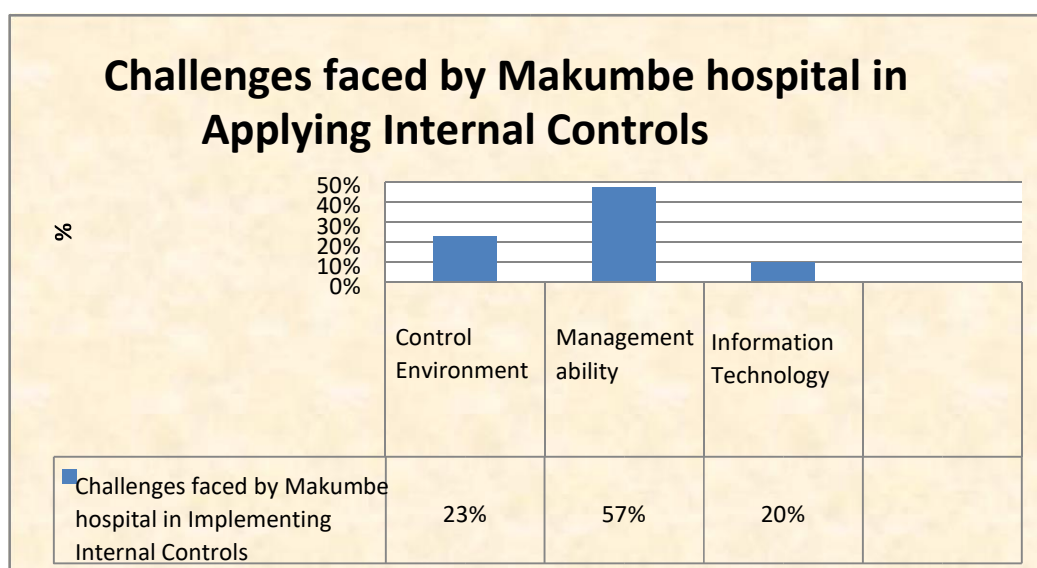
institutions. They discovered that a lack of money had an impact on SPP implementation in Australia. These conclusions are also supported by a research conducted in 2015 by Chelangat, Ombui, and Omwenga on the variables influencing the successful adoption of sustainable procurement methods in the Kenyan public sector.

According to the survey, a majority of respondents 85 percent agreed that organizational structure influences how well internal control mechanisms for procurement function in government entities. This is in line with a research by Mensah and Ameyaw (2012) that suggested a key barrier to the adoption of sustainable procurement techniques in the public sector is the lack of internal management.

The survey also showed that the majority of respondents, or 80%, agreed that employee resistance influences how well internal control mechanisms for procurement work in government entities. According to Defra (2006), numerous areas of the public sector lacked skilled procurement personnel. Lack of training, knowledge, and accountability, according to the United Kingdom Task Force (2005), are obstacles to integrating sustainable procurement.

4.3.3 CHALLENGES FACED BY MAKUMBE HOSPITAL IN APPLYING INTERNAL CONTROLS

Figure 5: challenges in implementing internal controls



When asked for their opinions on the difficulties the Makumbe hospital had establishing internal controls, the respondents provided the following conclusions. The results of grouping the numerous and diverse replies based on commonalities are shown in Figure 5.

The majority of respondents (57%) believed that the largest obstacle to implementing internal control systems was managerial skills. This is consistent with (USGAO, 2010). The study found that people needed to comprehend the significance of creating and executing effective internal control, as well as having and maintain a level of competence that allowed them to carry out their given activities. Makumbe Hospital must continually determine the proper knowledge and abilities required for diverse occupations, and it must offer the necessary training, as well as helpful counselling and performance evaluations.

Control Environment (23%) came in second as a barrier to adopting efficient internal control systems for preventing procurement fraud. According to the report, management and staff should create and maintain an atmosphere within the company that fosters a supportive and constructive attitude toward internal control and diligent management (USGAO, 2010). Therefore, when management merely wish to ignore internal controls in a government institution like the Makumbe hospital, it sets a poor example for the employees.

Twenty percent of the respondents said that using information technology to build efficient control systems was difficult. This was consistent with (IFAC, 2012) recommendations that controls must vary over time in order to stay effective. The exact control activities that may be used and how they are performed may change due to changes in technology and its application to electronic commerce and increasing Internet applications, but the fundamental requirements of control will remain the same. The necessary controls should be developed and put in place since more powerful computers put greater responsibility for data processing in the hands of end users.

4.4 INTERVIEW RESPONSES

The efficacy and difficulties in implementing the internal control system at Makumbe Hospital were discussed in open-ended questionnaires and interviews, and these viewpoints were highlighted in this study using a qualitative methodology.

4.4.1 CHALLENGES IN IMPLEMENTATION OF PROCUREMENT INTERNAL CONTROL SYSTEMS

The Procurement Manager who was questioned stated that the lack of commitment and support from high management was the main factor affecting the deployment of procurement internal control systems. These results concur with those made by Arthur (2009), who found that Kenyan State Corporation procurement managers lacked the competitive knowledge and skills necessary to create sustainable procurement strategies.

4.4.2 EFFECTIVENESS OF INTERNAL PROCUREMENT SYSTEMS IN PROCUREMENT FRAUD DETERRENCE

Internal control systems are successful in discouraging procurement fraud, according to the majority of respondents in both questionnaires and interviews.

The interview revealed that public procurement is one of a number of activities within the operations of public entities that requires special attention in promoting good corporate governance and better overall value for money. The interview revealed that to improve the effectiveness of internal control systems in procurement there is the need for capacity building and frequent monitoring by PRAZ. This was in accordance with studies by Knudsen (1999) that suggested that procurement performance starts from purchasing efficiency and effectiveness in the procurement function in order to change from being reactive to being proactive to attain set performance levels in an entity.

The interview showed that internal control system help minimize fraud in the procurement process, furthermore helped promote value for money. The finding that emerges from the respondents' views on the effectiveness of the internal control system in minimizing fraud. This was in agreement with studies by Poisson (2010) which indicated that public officials are always confronted with corrupt practices and the volume of this corruption is within public procurement. Studies by Tanzi and Davoodi (1998) and Mauro (1997) have established a link between fraud, collusion and public procurement. They were of the view that procurement fraud affects the allocation of public spending as investment decisions are influenced by the opportunity to obtain bribes. However, in most of these countries systems are being put in place to check corrupt officials. There is no doubt therefore that the effective and efficient implementation of the internal control system in procurement is the surest means to minimize or eradicate fraud in the public procurement process.

4.4.3 FACTORS THE EFFECTIVENESS OF INTERNAL PROCUREMENT SYSTEMS IN PROCUREMENT FRAUD DETERRENCE

According to the interview, internal procurement systems' efficiency in preventing procurement fraud is impacted by organizational structures. This is consistent with research conducted by Mensah and Ameyaw in 2012, which suggested that the lack of internal management is a significant barrier to the adoption of sustainable procurement techniques in the public sector. They pointed out that an organization would have difficulty making its operations sustainable if it lacks adequate structures since sustainability calls for complex but straightforward structural mechanisms in the supply chain, such as quality controls.

The effectiveness of internal procurement systems was also shown to be impacted by a lack of managerial support. This was in line with Blair and Wright's (2012) assessment that one of the major barriers to the adoption of sustainable procurement is a lack of senior management support. The foundational elements for implementing sustainable procurement include organizational cultures, structures, and procedures that are favourable to and supportive of sustainable solutions. 12 The Sustainable Procurement Task Force (Defra, 2006) agrees that a major obstacle to achieving sustainable development goals through procurement priorities is a lack of senior management support.

4.4 SUMMARY

Data gathered from Makumbe hospital staff members and some of their vendors during the purchase of goods was supplied and evaluated in this chapter. The study offered both quantitative and qualitative data. The spreadsheet program Microsoft Excel was used to display the data. The researcher employed graphical analysis for numerical data and narrative cross-thematic analysis for qualitative data.

CHAPTER V

SUMMARY, CONCLUSION AND RECOMANDATIONS

5.1 INTRODUCTION

The study's summary is broken down into this chapter's overview, conclusions, and recommendations. Thus, the research questions for the study are addressed in this chapter.

5.2 SUMMARY OF MAJOR FINDINGS

The study sought to determine the effectiveness of internal control systems in procurement fraud deterrence in government institutions. The study was guided by the following objectives: effectiveness of internal control systems in procurement fraud deterrence, factors affecting the effectiveness of internal procurement systems in procurement fraud deterrence and challenges affecting the implementation procurement control systems.

The research also revealed that there is evidence of fraud in all the three stage of corruption which are planning and budgeting, solicitation and contract awarding. 67% of the respondents pointed out that there are more fraud activities in the contract awarding stage.

To gather opinions on the various types of internal controls, including internal audit, budgetary control, segregation of duties, information technology, and authorisation controls, a five-point Likert-type scale was used. The major internal controls Budget controls and internal audit. Investigation of the opinions of Makumbe hospital personnel regarding the efficacy of internal controls revealed that they did not share the bulk of the literature on internal controls' conclusion that internal controls are helpful for enterprise risk management.

The lack of senior management support, organizational structure, employee resistance, organizational capacity, high cost of sustainable products, and high cost of sustainable products were found to be the factors hindering the effective implementation of sustainable procurement policies at Makumbe hospital. Organisational structure and resistance of employees as the major factors.

Internal control implementation in the public sector is fraught with difficulties, including control environment, management ability and information technology. Management ability being the major challenge in implementation of internal control systems. In order for internal control systems to function effectively, a deliberate effort must be made to create that environment. However, it's crucial to understand that given some of the obstacles, such as management ability, establishing this favourable atmosphere requires a lot of will on the side of the management.

5.3 CONCLUSIONS

The study's findings on the effectiveness of internal control systems in preventing procurement fraud in public institutions—specifically, the case of Makumbe Hospital—are as follows. We may also draw the conclusion that there is proof of fraud in the three phases of the procurement process, but that fraud predominates more during the contract award phase.

Economic conditions, in this case low incomes above the poverty line, have emerged as the primary cause of fraud in public procurement to a larger extent. We may conclude from the results that procurement fraud contributed to subpar service performance in Zimbabwe's state hospitals. The results show that law enforcement and punishment are the most effective means of discouraging fraud in Zimbabwe's public procurement system.

68% percent of respondents disagreed with the assertion that Makumbe Hospital's internal controls are efficient. Therefore, it is clear that although employees are aware of internal controls, they do not think they are effective. It can be concluded that internal control systems are not effective in fraud deterrence in government institutions.

5.4 RECOMMENDATIONS

For internal controls to be successful, new rules and procedures must be implemented together with the required training. The Directors must demonstrate their support in order for successful outcomes to be obtained in assuring the efficacy of internal controls there. It's important to safeguard and empower internal auditors. The audit results and suggestions must be taken seriously by top management, including the minister of health.

Enforce compulsory anti-fraud and ethics training for employees holding corruption prone positions. It must be made mandatory for staff members holding corruption prone positions (including top-level management) to receive regular anti-fraud training, including fraud awareness, prevention and detection, as well as ethics training. The training scope must cover the organization's position on corporate compliance, its code of ethical conduct, the staff's roles and responsibilities in the system of internal control, which includes the responsibility to report misconduct in the organization, the organization's reporting mechanism, procurement fraud awareness, including awareness of potential red flags and identification of common red flags.

Makumbe Hospital must make sure that senior management is supportive of the efficient implementation of sustainable procurement strategies. This concurs with a research by Chari and Chiriseri that found that a barrier to the implementation of sustainable procurement was a lack of managerial support. Lack of top management support is one of the major challenges impacting the adoption of sustainable procurement, according to Blair and Wrigh (2012). As he discovered that sustainable procurement methods were not being used, Defra (2006) concurs that the inability of senior management to support sustainable development goals through procurement priorities is a motivating force.

Maintain and enhance an ethical tone at the top and a culture of honesty throughout the procurement process and establish effective organizational structures for managing decentralized procurement. Top management cannot just talk about acting ethically but needs to lead by example and actions, which will improve loyalty and staff morale. For example, talking about commitment to combat fraudulent acts but not deploying resources to oversee the execution of decentralized procurement activities is an indication of not "walking the talk." Thus, the organization must establish an effective organizational structure for managing decentralized procurement. Adequate and competent resources must be deployed to oversee the proper execution of the delegation by its decentralized procurement activities at the centre (Committee of Sponsoring Organization of the Tread Way Commission (COSO), 1992; COSO, 2013).

All essential resources should be given in order to establish a clear brief for every project and good. National procurement regulations must be followed during public procurement processes. The procurement Act of Zimbabwe contains the regulations governing national procurement processes.

There is need to professionalise the Ministry of Health in order to remove instances of political intervention and managerial overrides. Discipline must be applied to employees who violate internal controls without mercy or fear. In order to minimize budget overruns, the Ministry of Finance must, above all, fulfil its responsibility by ensuring appropriate financing is supplied.

The researcher advises that efforts be made to expand the number of procurement specialists in the procurement system as this would raise the level of professionalism in the process. Instead of the accountants and those in the finance department, procurement specialists must be in charge of the procurement process.

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APPENDIX 1 : RESEARCH LETTER



Bindura University of Science Education

P.O Box 1020

Bindura

December 2020

Makumbe Hospital

P.O Box CY660 Domboshava

REF: APPLICATION FOR PERMISSION TO UNDERTAKE RESEARCH THROUGH QUESTIONNAIRES AND INTERVIEWS

I am a final year student studying a Bachelor of Commerce (Honours) Degree in Financial Intelligence at Bindura University of Science Education. The topic for my research project is the effectiveness of internal control systems in procurement fraud deterrence in government institutions. A case of Makumbe hospital. I hereby seek permission to use your institution as a case study for my research and kindly request your participation in this research.

Please be assured that all the information collected from the questionnaires and interviews will be kept strictly confidential and for academic purposes only.

Your cooperation and assistance will be greatly appreciated.

T. S. Goveya

APPENDIX 2: QUESTIONNAIRE

Fill in or tick where necessary

Section A: Personal Data

(Tick as Appropriate)

1. Your Age

☐ Below 20 ☐ 20-29 ☐ 30-39 ☐ 40-49

☐ 50-59 ☐ 60 and above

2. Gender

☐ Male ☐ Female

3. Highest Level of education

☐ O „level ☐ A „level ☐ diploma ☐ degree ☐ masters

4. Employment position

.....

5. What department/section are in?

.....

6. For how long have you been working in this Enterprise?

☐ Below 5 ☐ 5-9 ☐ 10-14 ☐ 15-19

SECTION B

7. What is your view on procurement process at Makumbe hospital?

TRANSPARENT	
NOT TRANSPARENT	

8. What is your general opinion on the level of corruption at Makumbe hospital?

S/N	PERCENTAGE %	TICK YOUR RESPONSE
1	10-21%	
2	21-50%	
3	51-80%	
4	81-99%	
5	100%	

9. In your own view which part of the procurement process at Makumbe hospital is mostly affected by corruption?

Procurement planning and budgeting	
Procurement solicitation	
Contract awarding	

SECTION C: EFFECTIVENESS OF INTERNAL CONTROL SYSTEMS IN PROCUREMENT FRAUD DETERRENCE

Indicate with a tick how much you agree or disagree with the following statements Internal Controls in Makumbe hospital. **A = AGREE and D = DISAGREE.**

Please tick the Appropriate Box for Each Question:

Q	Aspect in the Internal Control	A	D
10	Budgetary Controls Adequately Cover Major or high risk areas		
11	Budgetary Control gives Assurance on efficient and effective use of economic resource		
12	Internal Audit (IA) activities adequately cover major or high risk areas		
13	Internal Audit (IA) contributes to the prevention of fraud, error, loss and damage of assets		

SECTION D: FACTORS AFFECTING THE EFFECTIVENESS OF PROCUREMENT INTERNAL CONTROL SYSTEMS

To what extent do you agree that the following factor(s) has affected the effective implementation of sustainable procurement policies at Makumbe hospital? Please indicate the level of agreement in the table below:

Factors	Agree	Disagree
14. Organizational structure		
15. Resistance of employees		
16. High cost of sustainable products		
17. Organizational resource capacity		
18. Lack top management Support		
19. Lack of information on sustainable procurement		

SECTION E: CHALLENGES FACED BY MAKUMBE HOSPITAL IN IMPLEMENTING INTERNAL CONTROLS

1. In your opinion to what are the challenges faced by Makumbe hospital in using Internal Controls?

.....

.....

.....

.....

Indicate with a tick how much you agree or disagree with the following statements as challenges faced by Makumbe hospital in implementing internal controls.

A = AGREE and D = DISAGREE.

Please tick the Appropriate Box for Each Question:

Q	Aspect in the Internal Control	A	D
21	Control Environment		
22	Management ability		
23	Information Technology		

APPENDIX 3: INTERVIEW QUESTIONS

- i. How effective are procurement laws in government institutions in deterring fraud?
- ii. What are the factors affecting the effectiveness of internal procurement systems in procurement fraud deterrence?
- iii. What are the challenges faced by government institutions in implementation of procurement control systems?