

Procurement Audit and procurement compliance in local governments: a case study of Butaleja District Local Government

**Mariam Lyaga**

**Dr. Okello Tom Richard**

**2022**

**Background:** The main purpose of the study was to examine the contribution of procurement audit in enhancing procurement compliance in Butaleja District local government. Specifically, the study looked at the specific objectives.; to examine the different procurement audit activities in Butaleja District Local Government, examine the factors affecting procurement compliance in Butaleja District Local Government and establish relationship between procurement audit and procurement compliance in Butaleja District Local Government.

**Methods:** The study sample size was 48 respondents. Data collection tool were questionnaires and interview guide. Quantitative data was analyzed using descriptive statistics and correlation analysis with the help of statistical package for social science (SPSS) Version 23 while qualitative data was analyzed using thematic approach where themes, categories and patterns were identified. The result of the analysis indicated that; procurement planning, pre-qualification and contract completion are effective in enhancing procurement compliance in Butaleja District Local Government.

**Finding:** The finding too indicated that institutional culture (Mean=3.716, SD=.377), media publicity (Mean=3.506, SD=.576), enforcement by procurement officers (Mean=3.948, SD=.667) and professionalism (Mean=3.854, SD=.696) affect procurement compliance. The findings also indicated that procurement planning ( $r=.684$ ), pre-qualification ( $r=.736$ ) and contract completion ( $r=.584$ ) all had a positive significant relationship with procurement compliance. In general, the findings indicated that procurement audit ( $r=.792$ ) had a positive significant relationship with procurement compliance.

**Conclusion:** Overall, it is conclusive that procurement audit has a bearing on procurement compliance. The findings also concluded that procurement compliance is affected by institutional culture, media publicity, enforcement by procurement officers and professionalism.

**Recommendation:** It is therefore recommended that management, policy makers and procuring entities pay particular attention to procurement audit for meaningful procurement compliance and future researches be conducted on other component of procurement ethics in relation to performance.

**Keywords:** Procurement Audit, and procurement compliance