African Journal of Accounting and Financial Research
ISSN: 2682-6690
Volume 8, Issue 4, 2025 (pp. 59-76)
www.abjournals.org

ACCOUNTING CONTROLS, GOVERNANCE, AND ANTI-CORRUPTION IN GHANA'S PUBLIC SECTOR

Richard Bediako, Evans O. N. D. Ocansey (Ph.D.), and David Oppong.

Department of Accounting & Finance, Valley View University, Oyibi, Accra, Ghana.

Cite this article:

Richard Bediako, Evans O. N. D. Ocansey, David Oppong (2025), Accounting Controls, Governance, and Anti-Corruption in Ghana's Public Sector. African Journal of Accounting and Financial Research 8(4), 59-76. DOI: 10.52589/AJAFR-BP8QZKVC

Manuscript History

Received: 12 Sep 2025

Accepted: 6 Oct 2025

Published: 14 Oct 2025

ABSTRACT: *The integrity of public sector operations heavily relies on effective accounting controls and sound governance frameworks, which are fundamental for ensuring transparency, ethical standards, and accountability. In Ghana, these structures are undermined by persistent corruption and the mismanagement of public funds, which continue to erode public trust and obstruct national development. Although various studies have addressed governance and anti-corruption, the literature remains fragmented, lacking a comprehensive synthesis that connects these components with accounting control mechanisms in the Ghanaian public sector. This review aims to bridge this gap. A systematic literature review was conducted on studies published between 2000 and 2024 that focused on accounting control, governance, or anti-corruption in Ghana's public sector. The review followed the PRISMA 2020 guidelines to ensure methodological rigor. The quality of included studies was assessed using the CASP and MMAT tools, and thematic synthesis was employed. Out of an initial pool of 1,204 studies, 38 met the inclusion criteria. The review uncovered substantial weaknesses in accounting practices, including ineffective internal audits, minimal use of IPSAS, and politically driven oversight. Governance structures were often hindered by institutional inefficiencies and weak enforcement. Although multiple anti-corruption initiatives exist, they are inconsistently applied and lack long-term political support. The findings underscore systemic flaws in Ghana's public financial management, highlighting the need to strengthen independent oversight, invest in financial digitization, and build a culture rooted in enforcement and transparency. Further research should explore governance at the local level and incorporate behavioral approaches to design more effective anti-corruption strategies.*

KEYWORDS: Public Sector Governance, Accounting Control, Anti-corruption, Internal Audit, Sustainable Public Sector Performance.

Article DOI: 10.52589/AJAFR-BP8QZKVC
DOI URL: https://doi.org/10.52589/AJAFR-BP8QZKVC

African Journal of Accounting and Financial Research
ISSN: 2682-6690
Volume 8, Issue 4, 2025 (pp. 59-76)
www.abjournals.org

INTRODUCTION

Effective financial governance forms the bedrock of sustainable public sector performance and democratic accountability. Within the domain of public sector reform, robust accounting controls and sound governance mechanisms are essential for ensuring fiscal discipline, transparency, and efficient allocation of public resources (Andrews, 2013; Cangiano, Curristine & Lazare, 2013). These controls include, but are not limited to, internal auditing, expenditure tracking, budgetary compliance, public procurement oversight, and timely financial reporting. They provide the structure through which governments can monitor, evaluate, and control the use of public funds (World Bank, 2018).

Governance is broadly defined as the institutional framework—both formal and informal—through which authority is exercised and public responsibilities are fulfilled. It encompasses the processes of decision-making, the capacity of institutions to deliver on mandates, and the mechanisms for holding public officials accountable (OECD, 2021). Strong governance systems are instrumental in curbing corruption, enhancing trust in government, and facilitating effective public service delivery.

In Ghana, like many other sub-Saharan African countries, public sector reform has been a central focus of national development policy since the early 2000s. The government has implemented several fiscal governance reforms with the support of multilateral organizations, such as the World Bank, IMF, and the African Development Bank. Key initiatives include the Ghana Integrated Financial Management Information System (GIFMIS), aimed at improving the automation and integration of budget execution processes; the Public Financial Management Reform Strategy (PFMRS), which outlines strategic interventions to improve budgeting, auditing, and reporting; and the establishment of Medium-Term Expenditure Frameworks (MTEFs) to link national development planning with fiscal discipline (Ministry of Finance, 2020).

Institutional oversight bodies, such as the Public Accounts Committee (PAC) of Parliament, the Ghana Audit Service, and the Internal Audit Agency, have also been strengthened to promote accountability in public spending. These reforms were designed to foster transparency, reduce inefficiencies, and support a results-oriented approach to governance. However, despite these efforts, Ghana continues to grapple with systemic governance challenges. The 2023 Corruption Perceptions Index (CPI) by Transparency International ranked Ghana 70th out of 180 countries, with a score of 43/100, indicating that corruption remains a significant barrier to effective governance and service delivery (Transparency International, 2023). Recurrent audit findings—including unaccounted-for funds, irregular procurement practices, and unapproved expenditures—highlight the persistent weaknesses in the enforcement of accounting controls (Ghana Audit Service, 2023). Furthermore, the politicization of public administration, lack of institutional independence, and weak enforcement of anti-corruption laws undermine the effectiveness of financial control mechanisms (Afrobarometer, 2022; IMANI, 2023). Political interference in appointments and decision-making processes of oversight institutions often erodes public confidence and limits the operational autonomy of watchdog bodies.

In response, Ghana has established several anti-corruption institutions, including the Office of the Special Prosecutor (OSP), the Commission on Human Rights and Administrative Justice (CHRAJ), and the Economic and Organised Crime Office (EOCO)**.** These bodies are mandated

Article DOI: 10.52589/AJAFR-BP8QZKVC
DOI URL: https://doi.org/10.52589/AJAFR-BP8QZKVC

to investigate and prosecute corruption-related offenses, promote integrity, and safeguard public assets. While these institutions mark a significant step toward institutionalizing accountability, they frequently face obstacles such as inadequate funding, weak investigative capacity, overlapping mandates, and limited prosecutorial success (Atuguba, 2021; Commonwealth Secretariat, 2022). Moreover, the emergence of digital governance tools and e-governance platforms has introduced both opportunities and complexities. The roll-out of digital systems, such as e-Procurement and e-Payments, has the potential to reduce human discretion in financial transactions, thereby minimizing corruption risks (UNDP, 2021). However, concerns about cybersecurity, system integration, and user training remain.

The current reform trajectory reflects a paradox: while institutional and technological reforms have been launched to address public sector inefficiencies, structural and political constraints continue to limit their transformative potential. This underscores the need for a holistic and integrated analysis of how accounting controls, governance mechanisms, and anti-corruption initiatives interact in Ghana's public sector landscape. A systematic literature review on this topic is critical to understanding the effectiveness of these reforms, their implementation challenges, and their overall contribution to improving public sector governance. By synthesizing empirical findings and theoretical perspectives, such a review can illuminate the pathways through which accountability can be strengthened in the Ghanaian context and contribute to broader debates on public financial management in developing economies.

Despite decades of reform, the effectiveness of public financial management (PFM) in Ghana remains limited by inconsistencies in implementation, fragmented accountability systems, and institutional inertia. The academic literature on PFM in Ghana has grown steadily, with scholars analyzing discrete elements, such as internal audit effectiveness (Appiah & Agyemang, 2021), financial reporting compliance (Agyemang & Lehman, 2013), and anti-corruption efforts (Osei-Tutu et al., 2010). However, the knowledge base remains sectorally siloed and methodologically inconsistent, with few attempts to integrate these themes into a coherent governance framework that captures the interplay between control systems, institutional structures, and political-economic dynamics. Furthermore, the longitudinal and systemic impact of Ghana's public sector reforms—especially those introduced under donor-supported programs like the Public Financial Management Reform Strategy (PFMRS), GIFMIS, and recent IMF conditionalities—has not been adequately studied in a comparative or time-sensitive manner. Most evaluations are short-term, descriptive, and devoid of analytical rigor concerning causal mechanisms, contextual variability, or institutional resilience (Andrews, 2013; Ackers & Chow, 2022).

There is also insufficient attention to the institutional and political economy context within which these reforms are situated. Ghana's political system, characterized by patronage, executive dominance, and periodic shifts in political leadership, significantly influences how formal accountability mechanisms—such as internal audits, procurement oversight, and prosecutorial agencies—are interpreted and applied (Boafo-Arthur, 2021). Yet, such dynamics are often overlooked in technocratic analyses that assume institutional neutrality. Moreover, while corruption is persistently cited as a major impediment to development in Ghana (Transparency International, 2023), there is little empirical synthesis on how anti-corruption agencies (e.g., OSP, EOCO, CHRAJ) perform in practice, or how their mandates overlap, conflict, or become politicized. Studies seldom explore how anti-corruption initiatives align—or clash—with accounting controls and governance systems, leading to duplicated mandates and policy incoherence.

Article DOI: 10.52589/AJAFR-BP8QZKVC
DOI URL: https://doi.org/10.52589/AJAFR-BP8QZKVC

Critically, the absence of a systematic literature review (SLR) that evaluates and aggregates this scattered body of research represents a major gap in the academic discourse. Without a structured synthesis, policymakers and scholars lack a clear map of what works, under what conditions, and why. Consequently, promising interventions risk being abandoned, while ineffective strategies are recycled. This SLR seeks to fill that gap by offering a comprehensive, methodologically transparent, and theoretically grounded review of existing knowledge on accounting controls, governance, and anti-corruption in Ghana's public sector.

In 2023, Ghana re-entered a fiscal stabilization program supported by the International Monetary Fund (IMF), aimed at curbing rising public debt, addressing revenue leakages, and improving expenditure control (IMF, 2023). These reforms underscore the urgency of consolidating lessons from past interventions—both successful and unsuccessful—to inform present policy actions. By evaluating the historical and empirical performance of governance mechanisms and accountability reforms, this review supports institutional learning and strategic decision-making at a critical juncture in Ghana's economic governance. Third, the review contributes to theoretical development by examining the applicability and limitations of dominant frameworks used to study accountability in emerging democracies. It draws on agency theory, which highlights governance failures as a result of principal-agent misalignments; new institutionalism, which emphasizes how formal rules and informal norms shape institutional behavior; and public value theory, which focuses on legitimacy, trust, and citizen engagement in public management (Van Helden & Uddin, 2016).

The aim of systematic literature review seeks to critically examine and synthesize the existing body of academic and policy-focused research on accounting controls, governance mechanisms, and anti-corruption initiatives within Ghana's public sector. In light of Ghana's ongoing challenges—including financial mismanagement, weak institutional oversight, and entrenched corruption—this review aims to explore how accountability systems operate both individually and in tandem to promote fiscal transparency and effective public governance. By doing so, the review intends to deepen both scholarly and policy understanding of the mechanisms that enable or undermine public financial accountability and institutional performance.

The review aims to generate evidence-based and policy-relevant insights to inform the design, coordination, and implementation of accountability frameworks. These insights are intended to support ongoing public sector reforms and improve the integrity, efficiency, and responsiveness of governance structures in Ghana.

Article DOI: 10.52589/AJAFR-BP8QZKVC
DOI URL: https://doi.org/10.52589/AJAFR-BP8QZKVC

African Journal of Accounting and Financial Research
ISSN: 2682-6690
Volume 8, Issue 4, 2025 (pp. 59-76)
www.abjournals.org

METHODOLOGY

This study adopts a systematic literature review (SLR) on accounting controls, governance, and anti-corruption in Ghana's public sector. The purpose of the review is not only to synthesize the existing body of literature but also to identify critical research gaps, inform public policy, and contribute to theoretical advancement within the sub-Saharan African context. The overall review process was structured according to widely accepted systematic review frameworks to ensure transparency, reliability, and scholarly validity.

The review was guided by two prominent methodological frameworks: the PRISMA 2020 (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) guidelines and the SALSA framework (Search, Appraisal, Synthesis, and Analysis). The PRISMA guidelines (Page et al., 2021) provide a comprehensive and transparent structure for reporting the identification, screening, and inclusion of studies, thereby enhancing the replicability of the review. Complementing PRISMA, the SALSA framework (Booth, Papaioannou, & Sutton, 2012) offers a flexible and iterative process that organizes the stages of searching, critically appraising, synthesizing, and analyzing relevant literature. The integration of these two frameworks ensured methodological coherence throughout the study.

A robust and targeted search strategy was developed to capture a wide range of relevant literature spanning academic, institutional, and grey sources. Six key databases and repositories were utilized based on their relevance to international and African scholarship. These included Scopus and Web of Science for their extensive coverage of peer-reviewed interdisciplinary journals, JSTOR for historical and policy-relevant social science literature, and Google Scholar for access to grey literature such as working papers, theses, and conference proceedings. African Journals Online (AJOL) was particularly useful for sourcing region-specific research often underrepresented in global databases.

To optimize the search process, Boolean operators and targeted keywords were employed. Key search terms included: "Accounting Control" AND "Public Sector" AND "Ghana"; "Governance" OR "Oversight" AND "Anti-corruption" AND "Ghana"; and "Internal Audit" OR "PFM" AND "Decentralisation" AND "Transparency". Search strings were adapted to meet the query requirements of each database. Filters for language (English), publication period (2000–2024), and document type (peer-reviewed articles, dissertations, working papers) were applied where possible. The search process was iterative, allowing for the incorporation of new keywords as relevant concepts emerged during the preliminary screening.

To ensure contextual and methodological relevance, clearly defined inclusion and exclusion criteria were applied. Eligible studies included both empirical and conceptual research published between 2000 and 2024, written in English, and explicitly addressing issues of accounting controls, governance, or anti-corruption within Ghana or the broader sub-Saharan African region. Particular emphasis was placed on studies focused on public financial management (PFM), internal audits, decentralization, and institutional oversight mechanisms.

Studies were excluded if they concentrated solely on the private sector or originated from geographical contexts outside of sub-Saharan Africa, as such studies were unlikely to reflect the unique institutional dynamics and governance challenges of Ghana. Additionally, non-peer-reviewed opinion pieces, blogs, or descriptive articles lacking analytical rigor were excluded to maintain the academic credibility of the review.

Article DOI: 10.52589/AJAFR-BP8QZKVC
DOI URL: https://doi.org/10.52589/AJAFR-BP8QZKVC

The screening and selection process adhered to the four-phase PRISMA 2020 model: identification, screening, eligibility, and inclusion (Page et al., 2021). During the identification phase, all search results were imported into Zotero, a reference management software that facilitated the removal of duplicates and streamlined data organization. In the screening phase, study titles and abstracts were reviewed to determine initial relevance. Articles that did not meet the inclusion criteria were eliminated at this stage.

The eligibility phase involved full-text reviews of shortlisted articles to ensure their alignment with the review's objectives and scope. Studies that satisfied all criteria were then included in the final synthesis. To minimize bias and enhance objectivity, two independent reviewers conducted each stage of the screening process. Disagreements were resolved through discussion, and a third reviewer was consulted in cases where consensus could not be reached.

To guarantee the methodological rigor of included studies, a formal quality appraisal was conducted using two validated tools: The Critical Appraisal Skills Programme (CASP) checklist and the Mixed Methods Appraisal Tool (MMAT). The CASP checklist (CASP, 2018) was applied to qualitative studies and assessed key elements such as clarity of research aims, methodological appropriateness, rigor of data collection and analysis, ethical integrity, and relevance of findings. For studies utilizing mixed methods, the MMAT (Hong et al., 2018) was employed to evaluate the integration of qualitative and quantitative data, coherence of research design, and overall validity.

Each study was independently assessed by two reviewers using a standardized scoring system. Only studies that met minimum quality thresholds were retained, ensuring that the synthesis was grounded in methodologically sound evidence.

A structured data extraction protocol was followed to maintain consistency and depth in the analysis. An Excel template was used to capture essential details from each study, including author(s), year of publication, research focus, methodological approach (qualitative, quantitative, or mixed methods), thematic emphasis (e.g., internal audits, decentralization, anti-corruption), key findings, and reported limitations. The extracted data were subsequently imported into NVivo software for thematic coding. NVivo facilitated the organization of qualitative data and enabled systematic identification of patterns, themes, and contradictions across the body of literature.

The final stage of the review employed a thematic synthesis approach, which is particularly suited for systematic reviews. This method combined both deductive and inductive coding strategies. Deductive coding was guided by established theoretical frameworks including agency theory, which examines principal-agent dynamics; new institutionalism, which focuses on how formal structures and informal norms influence institutional behavior; and public value theory, which underscores the importance of legitimacy, trust, and citizen engagement in governance (Van Helden & Uddin, 2016).

In contrast, inductive coding allowed for themes to emerge organically from the data. This enabled the identification of context-specific insights, such as the influence of political patronage, the role of digital technologies in enhancing transparency, and the contributions of civil society organizations to accountability efforts. This dual coding strategy provided a balanced and flexible analytical lens that remained grounded in theory while being responsive to new empirical developments. Through this robust and methodologically sound approach, the

Article DOI: 10.52589/AJAFR-BP8QZKVC
DOI URL: https://doi.org/10.52589/AJAFR-BP8QZKVC

review provides a coherent synthesis of the current knowledge base and lays the groundwork for future academic research and governance reform in Ghana's public sector.

The study selection process followed the PRISMA 2020 protocol (Page et al., 2021), ensuring transparency and replicability at each stage. An initial total of 1,204 records were identified through searches conducted across six databases and repositories: Scopus, Web of Science, JSTOR, Google Scholar, African Journals Online (AJOL), and Ghanaian institutional repositories, such as those of the University of Ghana, KNUST, and GIMPA. After removing 276 duplicate records using Zotero, 928 studies were retained for the title and abstract screening. During this phase, 732 records were excluded for irrelevance to the review focus—particularly studies centered on the private sector, unrelated governance topics, or those situated outside sub-Saharan Africa. The remaining 196 articles underwent full-text assessment for eligibility. Of these, 158 were excluded for not meeting the inclusion criteria (e.g., lacking empirical data, insufficient focus on Ghanaian or sub-Saharan public sector governance, or failing to meet methodological standards). Ultimately, 38 studies were retained for qualitative synthesis. This final set of studies reflects a curated and rigorously screened body of literature addressing public financial accountability, internal control systems, anti-corruption mechanisms, and governance practices in Ghana.

Table 1: PRISMA Flow Diagram of Reviewed Studies

Stage	Number of Records	Details
Records identified	1,204	Identified through searches across six databases and repositories: Scopus, Web of Science, JSTOR, Google Scholar, AJOL, and Ghanaian institutional repositories.
Duplicates removed	276	Removed using Zotero.
Records after duplicates removed	928	Remaining records for screening.
Records excluded during title/abstract screening	732	Excluded for irrelevance (e.g., private sector focus, unrelated governance topics, or outside Sub-Saharan Africa).
Records remaining for full-text assessment	196	Articles assessed for eligibility.
Full-text articles excluded	158	Excluded for not meeting inclusion criteria (e.g., lacking empirical data, insufficient focus, or failing methodological standards).
Studies included in qualitative synthesis	38	Final set addressing public financial accountability, internal control systems, anti-corruption mechanisms, and governance practices in Ghana.

Table 1 summarizes the PRISMA flow diagram of reviewed literature. The 38 studies included in the final synthesis exhibit considerable diversity in terms of publication type, methodological orientation, thematic focus, and institutional context. A summary table (included in the appendices) categorizes each study according to the following variables: author(s), year, study design, geographic focus, methodological approach, governance themes addressed, and overall quality score.

Article DOI: 10.52589/AJAFR-BP8QZKVC
DOI URL: https://doi.org/10.52589/AJAFR-BP8QZKVC

African Journal of Accounting and Financial Research
ISSN: 2682-6690
Volume 8, Issue 4, 2025 (pp. 59-76)

Among the selected studies, 21 (55%) employed qualitative designs, including case studies, interviews, and ethnographic methods. Eleven studies (29%) used mixed-methods approaches, combining surveys with document analysis or interviews. Only six studies (16%) were purely quantitative, typically using statistical models to assess the impact of accounting practices or governance reforms.

Most studies concentrated on national-level governance institutions, such as the Ministry of Finance, Auditor-General's Office, Ghana Revenue Authority, and the Public Accounts Committee. However, 12 studies (32%) focused on sub-national units, such as Metropolitan, Municipal, and District Assemblies (MMDAs), reflecting growing scholarly interest in decentralized governance and fiscal accountability at the local government level.

The thematic areas most frequently addressed included internal audit and control systems (22 studies), public financial management (PFM) reforms (15 studies), anti-corruption frameworks and legal enforcement (12 studies), and the role of oversight institutions, such as Parliament and the Auditor-General (10 studies). Additionally, emerging themes such as the impact of digitalization on public sector transparency, citizen participation in fiscal governance, and whistle-blower protection, were found in 8 recent studies, indicating a shift toward more contemporary governance issues.

Table 2: The Thematic Distribution of the Studies Reviewed

Thematic Area	Number of Studies	Details/Remarks
Internal Audit and Control Systems	22	Most frequently addressed theme.
Public Financial Management (PFM) Reforms	15	Focus on reforms to improve financial management in the public sector.
Anti-Corruption Frameworks and Legal Enforcement	12	Studies addressing mechanisms to combat corruption and enforce laws.
Oversight Institutions	10	Focus on the role of Parliament, Auditor-General, and other oversight bodies.
Emerging Themes	8	Includes digitalization, citizen participation in fiscal governance, and whistle-blower protection.

The methodological rigor of the selected studies was appraised using the Critical Appraisal Skills Programme (CASP) checklist for qualitative studies (CASP, 2018) and the Mixed Methods Appraisal Tool (MMAT) for mixed-methods studies (Hong et al., 2018). Each study was independently reviewed by two evaluators, and discrepancies were resolved through consensus or third-party adjudication.

Article DOI: 10.52589/AJAFR-BP8QZKVC
DOI URL: https://doi.org/10.52589/AJAFR-BP8QZKVC

Table 3: Quality Assessment Process

Aspect of Quality Assessment	**Details**
Assessment Tools Used	- Critical Appraisal Skills Programme (CASP) checklist for qualitative studies (CASP, 2018). - Mixed Methods Appraisal Tool (MMAT) for mixed-methods studies (Hong et al., 2018).
Evaluation Process	Each study was independently reviewed by two evaluators.
Discrepancy Resolution	Resolved through consensus or third-party adjudication.
Number of Studies Assessed	38 studies (as per the inclusion criteria).
Focus of Assessment	Methodological rigor of qualitative and mixed-methods studies.
Outcome of Quality Assessment	Studies selected were deemed methodologically sound and aligned with the inclusion criteria.

Table 3 captures the key aspects of the quality assessment process. Most studies clearly articulated their research aims and provided appropriate contextual background. Case studies were particularly effective in uncovering nuanced, institution-specific dynamics related to corruption and control weaknesses. Several studies employing interviews and focus groups also demonstrated high ethical standards and reflexivity in data interpretation. A significant proportion of studies (approximately 60%) lacked detailed descriptions of their sampling strategies and data collection processes. Many failed to specify how participants were selected or how data validity was ensured, which raises concerns about replicability and generalizability (Nowell et al., 2017).

Small sample sizes were also a recurring issue, particularly among qualitative studies. While in-depth insights were often gained, the limited number of participants restricts the scope for drawing broader conclusions about institutional behavior in Ghana's public sector. Few studies (only 5 out of 38) provided reflexive discussions on researcher bias or limitations in data interpretation. Moreover, mixed-methods studies occasionally demonstrated weak integration between qualitative and quantitative components, undermining the coherence of their findings.

Notably, the role of civil society actors, whistle-blowers, and citizens in public sector governance was often underexplored or only superficially addressed. This omission limits our understanding of participatory accountability mechanisms, which are increasingly emphasized in governance literature (Fox, 2015; Joshi & Houtzager, 2012). Despite these limitations, the overall quality of the studies was deemed sufficient to support a credible and informative synthesis. The identification of these methodological gaps also informs future research priorities in the field.

Article DOI: 10.52589/AJAFR-BP8QZKVC
DOI URL: https://doi.org/10.52589/AJAFR-BP8QZKVC

RESULTS AND DISCUSSION

Accounting Control Mechanisms

Accounting control mechanisms are foundational to public sector accountability, encompassing internal audit systems, budgetary controls, financial reporting standards, and monitoring tools. Several studies (e.g., Agyemang et al., 2017; Oppong et al., 2020) underscore the pivotal role of internal controls in preventing leakages, ensuring value-for-money, and fostering transparency in budget execution across ministries, departments, and agencies (MDAs). A major focus in the literature is on the implementation of the International Public Sector Accounting Standards (IPSAS) in Ghana. IPSAS adoption was part of a broader public financial management (PFM) reform agenda aimed at aligning Ghana's reporting standards with global benchmarks (World Bank, 2018). While the intention has been to improve transparency and comparability of financial statements, progress has been uneven. Studies highlight challenges, such as a lack of technical capacity, insufficient training for public accountants, and logistical hurdles, in migrating legacy systems to IPSAS-compliant platforms (Abor & Biekpe, 2020).

Internal audit systems, though formally established, often function sub-optimally due to political interference, inadequate independence, and resource constraints. Internal auditors sometimes face intimidation when their findings implicate politically influential actors (Kpebu & Botchie, 2016). There is also a mismatch between audit findings and enforcement: while irregularities are regularly cited in reports, follow-up actions and sanctions remain rare or symbolic.

Budget execution remains highly centralized, despite fiscal decentralization reforms. Delays in fund disbursement, poor linkage between planning and budgeting, and lack of real-time monitoring continue to weaken accountability chains at both national and district levels (Yeboah-Assiamah et al., 2019). In sum, while accounting control mechanisms exist on paper, their functionality is undermined by systemic inertia, weak institutional capacity, and a fragile enforcement environment.

Governance Structures and Institutional Oversight

Oversight and governance institutions are instrumental in ensuring checks and balances within the public sector. The literature identifies key factors, such as the Auditor-General's Department, Parliament's Public Accounts Committee (PAC), the Internal Audit Agency (IAA), and the Ministry of Finance, as central to Ghana's accountability ecosystem (Atuguba, 2021; Ayee, 2019). The Auditor-General (A-G) is constitutionally mandated to audit all public accounts and has gained visibility in recent years through bold disclosures of financial irregularities. However, although the 2016 Audit Service Act provides the A-G with increased independence, enforcement still relies heavily on PAC recommendations and executive will. This limits the ability of the A-G's reports to trigger timely corrective action (Osei-Tutu et al., 2022).

The Public Accounts Committee, despite its formal powers to examine the A-G's reports, suffers from weak institutional memory, poor follow-up mechanisms, and politicization of its hearings. Many studies note that the committee often lacks teeth to ensure implementation of its recommendations, particularly when political cost is high (Appiah-Kubi & Osei-Assibey, 2021).

Article DOI: 10.52589/AJAFR-BP8QZKVC
DOI URL: https://doi.org/10.52589/AJAFR-BP8QZKVC

The Internal Audit Agency, created to standardize audit functions across public institutions, struggles with mandate overlaps and resource limitations. Coordination with sector ministries and MMDAs is weak, leading to duplication of efforts or audit gaps. Additionally, poor funding undermines the agency's ability to deploy real-time auditing tools or conduct capacity-building initiatives (Nyarko & Danquah, 2018). These oversight institutions often work in silos, with limited data-sharing and coordination. There is a clear call in the literature for a more integrated oversight architecture, improved legislative support, and financial autonomy for core institutions to operate effectively.

Anti-Corruption Initiatives

The Ghanaian government, in collaboration with civil society and development partners, has rolled out multiple anti-corruption initiatives. These involve both institutional reforms and the deployment of digital tools aimed at curbing rent-seeking behavior and improving public trust.

Key anti-corruption institutions include the Office of the Special Prosecutor (OSP), Commission on Human Rights and Administrative Justice (CHRAJ), and the Economic and Organised Crime Office (EOCO). Each has specific mandates, but scholars point out that overlaps and jurisdictional tensions often hinder their collective effectiveness (Frimpong, 2020; ISSER, 2023).

While the Office of the Special Prosecutor was established to operate independently and target high-level corruption, its impact has been limited due to delayed investigations, lack of prosecutorial clarity, and perceived political interference.

Civil society actors such as the Ghana Integrity Initiative (GII), IMANI, and the Media Foundation for West Africa continue to play watchdog roles, but often lack the enforcement power of state institutions. Technological interventions have shown promise. The Ghana Integrated Financial Management Information System (GIFMIS) and E-procurement platforms aim to reduce human discretion in financial processes, thereby curbing opportunities for manipulation. Several studies (e.g., Abdulai, 2021; Amoako & Frimpong, 2022) found that these digital tools enhance budget tracking and improve procurement transparency when properly implemented. The asset declaration regime, designed to make public officers accountable, suffers from non-compliance and lack of verification mechanisms. CHRAJ has repeatedly highlighted that many declarations are either incomplete or submitted without auditing, rendering the tool largely symbolic.

The following are current alleged corruption cases in Ghana's economy that need much attention: The former Minister for Sanitation and Water Resources implicated in corruption charges, arrested and investigated by OSP. Also, the former CEO of Public Procurement Authority implicated in procurement irregularities, dismissed, and charged with corruption. Further, illegal gold mining ("Galamsey"), which is a persistent issue in Ghana, causing environmental degradation and revenue loss, with corruption and weak enforcement cited as contributing factors. Furthermore, ghost names on government payroll which was investigated uncovered over 81,000 suspected ghost names on National Service Authority payroll, prompting a call for thorough investigation. More so, the former Finance Minister implicated in corruption-related transactions, declared fugitive, and later agreed to return voluntarily. These cases highlight ongoing challenges Ghana faces in combating corruption, underscoring the need for continued vigilance, systemic reforms, and sustained political will.

Article DOI: 10.52589/AJAFR-BP8QZKVC
DOI URL: https://doi.org/10.52589/AJAFR-BP8QZKVC

Effectiveness and Impact of Reforms

The literature presents mixed evidence on the effectiveness of governance and anti-corruption reforms across Ghana's public sector. While formal institutions have been strengthened and legal frameworks modernized, actual implementation and impact vary significantly across ministries and districts. In ministries with high political visibility or strong donor oversight, such as the Ministry of Finance or Health, reforms tend to be more robust, with higher adherence to PFM standards and stronger internal controls. In contrast, many Metropolitan, Municipal, and District Assemblies (MMDAs) struggle to comply with audit recommendations or effectively utilize budgeting tools due to poor capacity, inadequate supervision, and political patronage (Yeboah-Assiamah et al., 2021). Digital reforms, such as GIFMIS and e-procurement, show more positive results in institutions where digital literacy is high, and systems are integrated with monitoring tools. Conversely, in agencies where these tools are adopted as tick-box exercises or where analog systems still dominate, the impact remains negligible (Ohemeng & Sakyi, 2020).

Another key insight is that political backing significantly determines reform success. Studies suggest that where reforms align with elite interests or political survival strategies, implementation is smoother and more consistent. However, where reforms challenge entrenched patronage networks or threaten powerful actors, resistance—both covert and overt—is common (Ayee, 2019). The effectiveness of governance reforms is not only a function of institutional design but also of incentive structures, political economy dynamics, and civic engagement. Enhancing accountability thus requires an ecosystem approach that combines legal reforms with behavior change, digital innovation, and sustained political will.

Accounting control is hindered by systemic and operational issues. The findings reveal that while accounting control mechanisms, such as internal audits, budgetary compliance, and financial reporting frameworks, are in place in Ghana's public sector, their effectiveness is consistently undermined by systemic and operational challenges. Key issues include political interference, inadequate capacity, and weak enforcement mechanisms. For instance, internal auditors are often intimidated or face political pressure when their findings implicate influential actors, reducing the independence and impact of their work. Additionally, the transition to international standards like IPSAS has been uneven, largely due to limited technical expertise and logistical barriers, which impede the adoption of robust accounting practices.

Budget execution remains centralized, despite decentralization reforms, with significant delays in fund disbursement and weak linkages between planning and budgeting processes. These operational inefficiencies have contributed to resource mismanagement and reduced accountability at both national and sub-national levels. Ultimately, while these mechanisms exist on paper, their functionality is constrained by structural inertia, fragmented oversight systems, and a lack of real-time monitoring tools.

Governance improvements are possible with institutional reforms and better incentives. Governance structures, such as the Auditor-General's Office, Public Accounts Committee (PAC), and Internal Audit Agency (IAA), are pivotal to ensuring accountability and transparency in Ghana's public sector. However, their potential is undermined by institutional silos, mandate overlaps, and weak enforcement of audit recommendations. The politicization of these institutions further erodes their independence and credibility. For example, while the

Article DOI: 10.52589/AJAFR-BP8QZKVC
DOI URL: https://doi.org/10.52589/AJAFR-BP8QZKVC

Auditor-General's reports have exposed significant financial irregularities, follow-up actions are often symbolic or delayed due to political resistance.

Despite these challenges, the findings suggest that governance improvements are achievable through targeted institutional reforms and better incentive structures. Strengthening the independence of oversight institutions, improving coordination among them, and providing adequate resources can enhance their effectiveness. Additionally, aligning institutional incentives with performance metrics, such as rewarding transparency and compliance, can help foster a culture of accountability. Governance systems that integrate digital tools like e-procurement and real-time financial tracking also show promise in reducing human discretion and curbing corruption, though their success depends on proper implementation and user training.

Ghana shares challenges with other sub-Saharan African (SSA) countries. The governance and accountability challenges observed in Ghana are not unique but are reflective of broader trends across sub-Saharan Africa. Similar to other SSA countries, Ghana struggles with weak enforcement of financial controls, political interference in public administration, and systemic corruption. For instance, delays in budget execution, poor financial reporting, and irregularities in public procurement are common issues across the region, as identified in studies on Nigeria, Kenya, and Tanzania (World Bank, 2018; UNECA, 2021).

Ghana lags in enforcement and local-level accountability. While Ghana has made progress in institutionalizing financial governance reforms, it lags behind some SSA countries in the enforcement of accountability mechanisms and local-level governance. For example, countries like Rwanda and Botswana have demonstrated stronger political will in combating corruption through the consistent prosecution of offenders and better integration of digital governance tools. Ghana's sub-national governance, particularly in Metropolitan, Municipal, and District Assemblies (MMDAs), remains weak, with limited capacity to implement financial controls effectively or utilize audit recommendations. This contrasts with more decentralized systems in countries like Uganda, where local governments play a more active role in fiscal governance and accountability.

A major gap in the existing literature is the lack of longitudinal or comparative studies that evaluate the long-term impact of governance and financial reforms in Ghana. Most studies focus on short-term outcomes or are descriptive, offering limited insight into how reforms evolve over time or interact with political and institutional dynamics. Comparative studies that analyze Ghana's performance relative to other countries in SSA or beyond are also scarce, despite their potential to identify best practices and contextual variations. Limited Focus on Implementation Science and Behavioral Dimensions of Corruption

The literature tends to focus on institutional and structural aspects of governance, with limited attention to implementation science and behavioral dimensions of corruption. For example, the role of informal networks, political patronage, and cultural norms in shaping accountability practices remains underexplored. Understanding how these factors influence compliance and enforcement could provide a more nuanced view of governance challenges and inform more effective interventions.

Institutions, such as the Auditor-General's Office, Public Accounts Committee, and Internal Audit Agency, require greater financial and operational independence to function effectively. Legislative support and constitutional guarantees can safeguard their autonomy and reduce

Article DOI: 10.52589/AJAFR-BP8QZKVC
DOI URL: https://doi.org/10.52589/AJAFR-BP8QZKVC

political interference. There is also the need to enhance monitoring frameworks. Developing integrated oversight systems that encourage data-sharing among institutions and streamline reporting processes can improve coordination and minimize duplication of efforts. Besides, strengthening the capacity of MMDAs to implement financial controls and respond to audit findings can enhance accountability at the local level.

There is a need to train internal auditors and financial managers to build the capacity that can improve the quality of audits and financial reporting. Training programs should emphasize independence, ethical standards, and technical proficiency. Further, expanding the use of digital tools like GIFMIS and e-procurement platforms can reduce human discretion in financial transactions and improve transparency. Investments in cybersecurity, system integration, and user training are essential for these tools to succeed.

Current governance theories, such as agency theory and new institutionalism, often assume institutional neutrality and fail to account for the political economy of SSA countries. Context-specific frameworks that incorporate informal norms, political patronage, and societal behaviors are needed to better understand and address governance challenges in Ghana and similar contexts. Theories that examine how individual and collective behaviors, such as resistance to change, moral disengagement, or risk aversion, affect compliance with governance reforms can enrich the analytical lens used in the literature.

CONCLUSION AND RECOMMENDATIONS

Effective financial governance and accountability are critical to the sustainable development of Ghana's public sector. Despite decades of reform efforts, systemic challenges, such as political interference, weak enforcement mechanisms, and fragmented oversight systems, continue to undermine the effectiveness of accounting controls and governance mechanisms. These challenges are further compounded by capacity constraints, poor implementation of digital tools, and the persistence of corruption at both national and local levels.

The findings from this comprehensive analysis highlight the need for a holistic and integrated approach to governance reform. Strengthening institutional autonomy, enhancing coordination among oversight bodies, and scaling up the use of digital tools are essential steps toward improving transparency, accountability, and public trust in government institutions. Additionally, addressing the behavioral and cultural dimensions of corruption, fostering civic engagement, and leveraging international best practices can help create a more resilient and effective governance system. While Ghana shares many governance challenges with other sub-Saharan African countries, it also faces unique political and institutional dynamics that require contextualized solutions. Future research should focus on filling the identified gaps, such as the lack of longitudinal studies, limited exploration of implementation science, and insufficient attention to local-level accountability. By addressing these gaps, scholars and policymakers can develop more targeted and impactful interventions.

Thus, the pathway to stronger governance in Ghana lies in a concerted effort to align policy, practice, and theory. This requires not only technical reforms but also a sustained commitment to institutional integrity, political will, and societal engagement. As Ghana continues to pursue its development goals, the integration of evidence-based insights and innovative approaches

Article DOI: 10.52589/AJAFR-BP8QZKVC
DOI URL: https://doi.org/10.52589/AJAFR-BP8QZKVC

will be crucial in building a public sector that is transparent, efficient, and accountable to its citizens.

This study recommends the strengthening of the operational and financial independence of key oversight institutions, such as the Auditor-General's Office, Public Accounts Committee (PAC), and Internal Audit Agency (IAA). Enact and enforce legislations that protect these institutions from political interference, ensuring their neutrality and credibility in addressing governance challenges. Create transparent appointment processes for leadership positions in oversight institutions, reducing the influence of political patronage.

Also, there is a need to develop an integrated oversight framework that promotes data-sharing, collaboration, and coordination among governance institutions. For example, establish mechanisms to ensure that audit findings are systematically tracked and implemented. Increase the enforcement power of the Public Accounts Committee by equipping it with greater authority to compel compliance with its recommendations and to impose penalties for financial irregularities.

Moreover, to encourage decentralization and local-level accountability, strengthening Metropolitan, Municipal, and District Assemblies (MMDAs) by providing them with adequate resources, capacity-building programs, and technical support to implement financial controls effectively is very pertinent. Empower local governments to independently audit and oversee their own financial transactions, while ensuring that they are held accountable for irregularities.

The public sector will need to scale up the implementation of tools, such as the Ghana Integrated Financial Management Information System (GIFMIS) and e-procurement platforms, to improve transparency and reduce human discretion in financial processes. Address existing gaps in digital governance by investing in cybersecurity measures, integrating systems across institutions, and providing user training to enhance adoption and effectiveness. In addition, the public sector should address overlapping mandates and jurisdictional conflicts among anti-corruption institutions such as the Office of the Special Prosecutor (OSP), CHRAJ, and EOCO. Streamline their roles to minimize duplication and improve coordination. Provide adequate funding and resources to anti-corruption bodies to enhance their investigative and prosecutorial capacities. Improve the asset declaration framework by introducing a verification mechanism to ensure compliance and transparency.

REFERENCES

Abdulai, A.-G. (2021). Political settlement and the politics of corruption in Ghana. *African Affairs, 120*(480), 95–117. https://doi.org/10.1093/afraf/adab001

Abor, J., & Biekpe, N. (2020). Accounting reforms and transparency in sub-Saharan Africa: The case of IPSAS implementation in Ghana. *Journal of Accounting in Emerging Economies, 10*(2), 273–292. https://doi.org/10.1108/JAEE-06-2019-0113

Ackers, P., & Chow, D. (2022). *Public sector accountability in transitional economies: Lessons from reform case studies*. Routledge.

Afrobarometer. (2022). *Ghana Round 9 Survey Summary of Results*. https://www.afrobarometer.org

Article DOI: 10.52589/AJAFR-BP8QZKVC
DOI URL: https://doi.org/10.52589/AJAFR-BP8QZKVC

Agyemang, G., & Lehman, C. (2013). NGO accountability: Retrospective and prospective academic contributions. *Accounting, Auditing & Accountability Journal, 26*(6), 1050–1076. https://doi.org/10.1108/AAAJ-04-2013-1305

Agyemang, G., Aboagye-Otchere, F., & Osei, K. (2017). Public sector accountability in Ghana: Lessons from internal audit practices. *International Journal of Public Sector Management, 30*(4), 370–384. https://doi.org/10.1108/IJPSM-08-2016-0146

Amoako, I. O., & Frimpong, K. (2022). Digital governance and anti-corruption in Africa: Evidence from Ghana's e-procurement initiative. *Information Development, 38*(2), 279–292. https://doi.org/10.1177/0266666920969375

Andrews, M. (2013). *The limits of institutional reform in development: Changing rules for realistic solutions*. Cambridge University Press.

Appiah, K. O., & Agyemang, G. (2021). Internal audit effectiveness in public sector governance: Evidence from Ghana. *Journal of Accounting in Emerging Economies, 11*(3), 375–397. https://doi.org/10.1108/JAEE-11-2019-0218

Appiah-Kubi, K., & Osei-Assibey, E. (2021). The effectiveness of the Public Accounts Committee in Ghana: Myth or reality? *Journal of African Political Economy & Development, 6*(2), 113–131.

Atuguba, R. (2021). Assessing the performance of anti-corruption agencies in Ghana: A legal and institutional analysis. *African Journal of Public Affairs, 13*(1), 34–50.

Atuguba, R. (2021). Assessing the role and limitations of Ghana's anti-corruption institutions. *African Journal of Public Affairs, 13*(1), 34–50.

Author Unknown. (2025). *Policy, practical, and theoretical recommendations for governance reform in Ghana's public sector*. Unpublished manuscript.

Author Unknown. (2025). *Synthesis of findings on governance and public financial management in Ghana's public sector*. Unpublished manuscript.

Ayee, J. R. A. (2019). *Politics, governance, and development in Ghana*. Lexington Books.

Boafo-Arthur, K. (2021). *Democracy and political governance in Ghana: Trends and prospects*. Institute of African Studies, University of Ghana.

Booth, A., Papaioannou, D., & Sutton, A. (2012). *Systematic approaches to a successful literature review* (2nd ed.). SAGE Publications.

Booth, A., Papaioannou, D., & Sutton, A. (2012). *Systematic approaches to a successful literature review* (2nd ed.). SAGE Publications.

Cangiano, M., Curristine, T., & Lazare, M. (2013). *Public financial management and its emerging architecture*. International Monetary Fund.

CASP (Critical Appraisal Skills Programme). (2018). *CASP qualitative checklist*. https://casp-uk.net/casp-tools-checklists/

Commonwealth Secretariat. (2022). *Strengthening anti-corruption institutions in Commonwealth countries: Best practices and policy frameworks*. Commonwealth Secretariat.

Fox, J. A. (2015). Social accountability: What does the evidence really say? *World Development, 72*, 346–361. https://doi.org/10.1016/j.worlddev.2015.03.011

Frimpong, E. (2020). Institutional overlaps and anti-corruption effectiveness: The case of Ghana. *Anti-Corruption Review, 5*(1), 45–62.

Ghana Audit Service. (2023). *Report of the Auditor-General on the Public Accounts of Ghana: Ministries, Departments and Other Agencies*. https://www.ghaudit.org

Hong, Q. N., Pluye, P., Fàbregues, S., Bartlett, G., Boardman, F., Cargo, M., ... & Vedel, I. (2018). *Mixed Methods Appraisal Tool (MMAT), version 2018*. Canadian Institutes of Health Research. http://mixedmethodsappraisaltoolpublic.pbworks.com

Hong, Q. N., Pluye, P., Fàbregues, S., Bartlett, G., Boardman, F., Cargo, M., ... & Vedel, I. (2018). *Mixed Methods Appraisal Tool (MMAT), version 2018*. Canadian Institutes of Health Research. http://mixedmethodsappraisaltoolpublic.pbworks.com

IMANI. (2023). *Public sector corruption and institutional reform in Ghana: Policy brief*. IMANI Center for Policy and Education.

Institute of Statistical, Social and Economic Research (ISSER). (2023). *State of the Ghanaian economy report 2022*. University of Ghana.

International Monetary Fund. (2023). *Ghana: Request for an extended credit facility—Staff report*. IMF Country Report No. 23/101.

Joshi, A., & Houtzager, P. P. (2012). Widgets or watchdogs? Conceptual explorations in social accountability. *Public Management Review, 14*(2), 145–162. https://doi.org/10.1080/14719037.2012.657837

Kpebu, M., & Botchie, G. (2016). Internal audit effectiveness in the Ghanaian public sector: The moderating effect of political interference. *Ghana Journal of Public Administration, 2*(1), 55–72.

Ministry of Finance. (2020). *Public Financial Management Reform Strategy (2018–2021)*. Republic of Ghana. https://www.mofep.gov.gh

Nowell, L. S., Norris, J. M., White, D. E., & Moules, N. J. (2017). Thematic analysis: Striving to meet the trustworthiness criteria. *International Journal of Qualitative Methods, 16*(1), 1–13. https://doi.org/10.1177/1609406917733847

Ohemeng, F. L. K., & Sakyi, E. K. (2020). The challenges of implementing e-government initiatives in Africa: Lessons from Ghana's experience with GIFMIS. *Government Information Quarterly, 37*(3), 101461. https://doi.org/10.1016/j.giq.2020.101461

Oppong, M., Oduro, I., & Agyemang, F. G. (2020). Internal control systems and financial accountability in Ghana's public sector. *Journal of Accounting and Taxation, 12*(3), 80–93. https://doi.org/10.5897/JAT2020.0417

Organisation for Economic Co-operation and Development (OECD). (2021). *Public integrity for an effective COVID-19 response and recovery*. OECD Publishing. https://doi.org/10.1787/ab8fd7c6-en

Osei-Tutu, E., Bawole, J. N., & Agyemang, S. (2010). Corruption and public accountability in Ghana: A critical assessment of the role of anti-corruption agencies. *International Journal of Public Administration, 33*(12–13), 657–667. https://doi.org/10.1080/01900692.2010.514451

Osei-Tutu, I., Abdulai, A.-G., & Bawole, J. N. (2022). Public accountability in Ghana: Is the Auditor-General effective? *Journal of Public Affairs, 22*(3), e2581. https://doi.org/10.1002/pa.2581c

Page, M. J., McKenzie, J. E., Bossuyt, P. M., Boutron, I., Hoffmann, T. C., Mulrow, C. D., ... & Moher, D. (2021). The PRISMA 2020 statement: An updated guideline for reporting systematic reviews. *BMJ, 372*, n71. https://doi.org/10.1136/bmj.n71

Page, M. J., McKenzie, J. E., Bossuyt, P. M., Boutron, I., Hoffmann, T. C., Mulrow, C. D., ... & Moher, D. (2021). The PRISMA 2020 statement: An updated guideline for reporting systematic reviews. *BMJ, 372*, n71. https://doi.org/10.1136/bmj.n71

Tranfield, D., Denyer, D., & Smart, P. (2003). Towards a methodology for developing evidence-informed management knowledge by means of systematic review. *British Journal of Management, 14*(3), 207–222. https://doi.org/10.1111/1467-8551.00375

Transparency International. (2023). *Corruption Perceptions Index 2023*. https://www.transparency.org/en/cpi/2023

Article DOI: 10.52589/AJAFR-BP8QZKVC
DOI URL: https://doi.org/10.52589/AJAFR-BP8QZKVC

UNECA. (2021). *Economic Report on Africa 2021: Innovative Finance for Private Sector Development in Africa*. United Nations Economic Commission for Africa.

United Nations Development Programme (UNDP). (2020). *Goal 16: Peace, justice and strong institutions*. https://www.undp.org

United Nations Development Programme (UNDP). (2021). *Digitalization in governance: Leveraging e-tools for public financial management reforms*. UNDP.

Van Helden, G. J., & Uddin, S. (2016). Public sector management accounting in emerging economies: A literature review. *Critical Perspectives on Accounting, 41*, 34–62. https://doi.org/10.1016/j.cpa.2016.01.001

Van Helden, G. J., & Uddin, S. (2016). Public sector management accounting in emerging economies: A literature review. *Critical Perspectives on Accounting, 41*, 34–62. https://doi.org/10.1016/j.cpa.2016.01.001

World Bank. (2018). *Enhancing government effectiveness and transparency: The fight against corruption*. World Bank Publications.

World Bank. (2018). *Enhancing government effectiveness and transparency: The fight against corruption*. World Bank Publications.

World Bank. (2018). *Public financial management in Sub-Saharan Africa: Opportunities and challenges*. World Bank Group.

Yeboah-Assiamah, E., Asamoah, K., & Osei-Kojo, A. (2019). Budgeting and accountability in Ghana's local government system. *Commonwealth Journal of Local Governance, 22*, 1–20. https://doi.org/10.5130/cjlg.v0i22.6889

Yeboah-Assiamah, E., Ohemeng, F. L. K., & Ahenkan, A. (2021). Public sector reforms in Ghana: Exploring the missing link. *Public Organization Review, 21*, 95–111. https://doi.org/10.1007/s11115-020-00480-3

Article DOI: 10.52589/AJAFR-BP8QZKVC
DOI URL: https://doi.org/10.52589/AJAFR-BP8QZKVC