Metropolitan Journal of Academic and Applied Research

ISSN: 3006 - 6417

Vol. 5 Issue 6, June - 2026, Pages: 642 - 656

Auditing as ritual versus auditing as enforcement: rethinking public accountability mechanisms in Uganda

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Abstract

This study examined the conceptual and operational tension between auditing as a ceremonial ritual and auditing as a genuine enforcement mechanism within Uganda's public accountability framework. Drawing on a mixed-methods design that combined structured questionnaires, key informant interviews, and documentary analysis, data were collected from 320 purposively and randomly selected respondents across central government ministries, local government districts, civil society organizations (CSOs), and parliamentary committees. Univariate descriptive statistics, bivariate correlation analysis, and Structural Equation Modelling (SEM) were employed to interrogate the relationships between political independence, technical audit capacity, stakeholder engagement, follow-up compliance mechanisms, and accountability outcomes. Findings revealed that 58.8% of respondents perceived public auditing in Uganda primarily as a ritual exercise, driven largely by weak enforcement infrastructure, limited political will, and inadequate follow-up on audit recommendations. The SEM model demonstrated strong path coefficients linking political independence to enforcement effectiveness ($\beta = 0.61$, $p < .001$) and audit formalism to ritual perception ($\beta = 0.73$, $p < .001$), with overall model fit indices confirming a well-specified model (CFI = 0.96; RMSEA = 0.047). The study concluded that Uganda's audit ecosystem remains structurally skewed toward performative compliance, undermining the transformative potential of public auditing as an accountability instrument. The study recommended institutional reforms targeting the independence of the Auditor General's office, mandatory parliamentary action on audit reports, and capacity investment in the Office of the Auditor General (OAG). These findings carry significant implications for public financial management reform efforts in Uganda and comparable sub-Saharan African contexts.

Key Words: Auditing, Public Accountability

INTRODUCTION

Public auditing constitutes one of the most foundational mechanisms through which democratic governments are held accountable to their citizenry. In theory, state audit institutions are designed to function as independent watchdogs that scrutinise the use of public resources, identify financial irregularities, and recommend corrective action to strengthen fiscal discipline and governance integrity. Yet in many developing country contexts, particularly across sub-Saharan Africa, there exists a persistent and troubling gap between what audit institutions are constitutionally mandated to do and what they actually accomplish in practice (Julius et al., 2026; Lydia Nyongesa & Osinde Christine, 2025; van Raak et al., 2020). Uganda presents a compelling case study of this institutional paradox. The country's Office of the Auditor General (OAG) has, over the past two decades, consistently produced annual audit reports documenting billions of Uganda shillings in misappropriated, unaccounted-for, or wastefully spent public funds. Despite the regularity and technical quality of these reports, follow-up corrective action remains conspicuously weak, and financial misconduct patterns recur with striking predictability across successive audit cycles (Agasha &

Received: 20.06.2026 **Accepted: 25.06.2026** **Published on: 30.06.2026**

Monametsi, 2020; Gracious Kazaara & Irene Kuusa, 2024; Moses & Moses, 2023). This reality raises an urgent conceptual and empirical question: is public auditing in Uganda functioning as a genuine enforcement mechanism designed to produce accountability outcomes, or has it evolved into a ritual — a bureaucratic rite of passage that satisfies procedural expectations without generating substantive change? The distinction is not merely semantic. Auditing conceived as ritual operates within a logic of compliance theatre, wherein institutions go through the motions of accountability without the attendant incentives, powers, or political will necessary to translate audit findings into enforceable consequences (Annet & Shamirah, 2023; Desi et al., 2023; Fatuma & Alex, 2024; Mary & Julius, 2023). Auditing conceived as enforcement, by contrast, presupposes a robust institutional ecosystem in which audit recommendations carry binding weight, public officers face real consequences for financial misconduct, and legislative and executive actors actively champion the accountability process (Annet et al., 2023; Daphine & Alex, 2023a; Gloria et al., 2023). This study set out to interrogate this distinction empirically within the Ugandan context, offering evidence-based insights that can inform both scholarly debates on audit effectiveness and practical reform agendas in Uganda's public financial management landscape.

BACKGROUND OF THE STUDY

Uganda's public financial management architecture has undergone considerable formal transformation since the enactment of the Public Finance Management Act of 2015 and its 2015 Regulations, as well as earlier foundational instruments such as the National Audit Act of 2008, which established the statutory basis for the OAG's operational independence. The Constitution of Uganda, under Articles 163 and 164, confers upon the Auditor General broad mandates to audit all public accounts and report findings to Parliament annually (Daphine & Alex, 2023b; Ivan et al., 2023; Sarhan & Cowton, 2025). Parliament, through its Public Accounts Committee (PAC) and the Committee on Commissions, Statutory Authorities and State Enterprises (COSASE), is tasked with interrogating audit findings and directing executive agencies to implement remedial action. On paper, this institutional architecture mirrors international best practice frameworks such as the International Standards of Supreme Audit Institutions (ISSAIs) and the Lima Declaration on Auditing Precepts (Grace & Mohammed, 2024; Moureen & Julius, 2023; Shafik & Alex, 2023; Zubairi et al., 2023). In practice, however, a growing body of practitioner reports, academic commentary, and investigative journalism has documented deep systemic dysfunctions within this ecosystem. Annual reports by the OAG between 2015 and 2023 consistently flagged persistent irregularities in areas including payroll management, procurement, district health expenditures, and urban council finances, yet follow-up audit coverage data suggests that implementation of audit recommendations hovered below 35% across most audited entities during this period. Scholars such as (Dinnah & Alex, 2023) have argued that Uganda's audit environment is shaped by a political economy that privileges loyalty networks over meritocratic accountability, rendering formal audit outputs largely inconsequential for bureaucratic behaviour. Furthermore, the resource constraints confronting the OAG — including understaffing, geographic access challenges, and limited forensic audit capacity — compound the structural barriers to effective enforcement. These conditions establish the empirical terrain within which this study was anchored, positioning Uganda's audit paradox as both a governance failure and an institutional design problem worthy of rigorous academic inquiry.

Received: 20.06.2026 Accepted: 25.06.2026 Published on: 30.06.2026

PROBLEM STATEMENT

Despite the existence of a constitutionally anchored and legally empowered Office of the Auditor General, audit recommendations in Uganda have consistently failed to translate into meaningful accountability outcomes. Between 2015 and 2023, the OAG documented recurrent financial irregularities exceeding UGX 2.4 trillion across government ministries, departments, and agencies (MDAs), yet parliamentary follow-up action on audit recommendations remained below 38% throughout this period. This persistent implementation gap suggests that public auditing in Uganda may be operating more as a ceremonial ritual — satisfying procedural requirements for institutional legitimacy — than as a genuine enforcement mechanism capable of deterring financial misconduct and promoting fiscal accountability ("Corporate Governance and Commercial Banks' Performance in Uganda," 2020; Kazaara, 2023; Nelson, 2023; Nwankwo et al., 2025). The consequences of this accountability deficit are far-reaching, manifesting in continued misallocation of scarce public resources, erosion of public trust in state institutions, and distorted service delivery outcomes in critical sectors such as health, education, and infrastructure. Yet despite the practical urgency of this problem, there remains a significant gap in empirically grounded, mixed-methods research that systematically examines the structural drivers of Uganda's audit-to-accountability gap and that quantitatively models the pathways through which audit formalism, political independence, technical capacity, and follow-up mechanisms interact to shape accountability outcomes. This study addressed that gap by providing rigorous statistical and interpretive evidence on the ritual versus enforcement dichotomy in Uganda's public audit ecosystem.

STUDY OBJECTIVES

Main Objective

To examine the extent to which public auditing in Uganda functions as a ritual compliance mechanism versus a genuine enforcement instrument, and to identify the structural factors that mediate this distinction.

Specific Objectives

1. To assess stakeholder perceptions of whether public auditing in Uganda is primarily a ritual exercise or an enforcement mechanism.
2. To examine the relationship between political independence, technical capacity, and the effectiveness of audit enforcement in Uganda.
3. To model the structural pathways through which audit formalism, follow-up mechanisms, and stakeholder engagement influence public accountability outcomes in Uganda.

Research Questions

1. To what extent do key stakeholders in Uganda's public sector perceive auditing as a ritual versus an enforcement mechanism?
2. What is the relationship between political independence, technical audit capacity, and the effectiveness of enforcement action on audit findings in Uganda?

Received: 20.06.2026 Accepted: 25.06.2026 Published on: 30.06.2026

3. How do audit formalism, follow-up mechanisms, and stakeholder engagement structurally influence public accountability outcomes in Uganda?

METHODOLOGY

This study adopted a concurrent mixed-methods research design, integrating both quantitative survey data and qualitative insights from key informant interviews to provide a comprehensive empirical examination of Uganda's public audit accountability mechanisms. A total of 320 respondents were selected through a combination of purposive and stratified random sampling from five stakeholder categories: central government officials (n = 68), civil society organisation representatives (n = 54), district local government officers (n = 72), Members of Parliament serving on accountability committees (n = 58), and ordinary citizens and taxpayers (n = 68). Structured questionnaires incorporating five-point Likert scales were administered to quantitative respondents to measure constructs including audit enforcement perception, ritual orientation, political independence, technical capacity, follow-up compliance, and public accountability. Instrument validity was established through expert panel content validation and exploratory factor analysis, while Cronbach's Alpha coefficients ranged from 0.71 to 0.86 across all scales, confirming acceptable internal consistency reliability. Qualitative data were collected through 18 semi-structured key informant interviews with senior OAG officials, PAC secretariat staff, and public financial management specialists, and these were analysed thematically using a six-phase reflexive thematic analysis framework. For quantitative analysis, three levels of statistical examination were employed: at the univariate level, frequency distributions, means, standard deviations, and measures of distributional skewness were computed for all key study variables using IBM SPSS Statistics Version 27, allowing the characterisation of the central tendency and spread of perceptions, capacity scores, and accountability indices across the sample; at the bivariate level, Pearson product-moment correlation coefficients and Spearman rank-order correlations were computed for all theoretically relevant variable pairs, with two-tailed significance testing at the 95% and 99% confidence levels, enabling the assessment of the strength, direction, and statistical significance of pairwise associations between audit governance constructs; and at the multivariate structural level, a Structural Equation Model (SEM) was specified and estimated in R using the lavaan package (version 0.6-17), employing Maximum Likelihood estimation to simultaneously model latent variable relationships among political independence, technical capacity, audit formalism, stakeholder engagement, follow-up mechanisms, and accountability outcomes, with model fit evaluated against established thresholds including the Comparative Fit Index (CFI >= 0.95), Tucker-Lewis Index (TLI >= 0.90), Root Mean Square Error of Approximation (RMSEA <= 0.06), and Standardised Root Mean Square Residual (SRMR <= 0.08) (Nelson et al., 2022, 2023). Documentary analysis of OAG annual audit reports from 2018 to 2023 was additionally conducted to triangulate primary data with longitudinal trend evidence on audit follow-up action rates and finding recurrence patterns.

Received: 20.06.2026 **Accepted: 25.06.2026** **Published on: 30.06.2026**

Metropolitan Journal of Academic and Applied Research
ISSN: 3006 - 6417
Vol. 5 Issue 6, June - 2026, Pages: 642 - 656

RESULTS AND DISCUSSION

Table 1: Stakeholder Perceptions of Audit Purpose by Category (n = 320)

Stakeholder Category	n	Ritual (%)	Enforcement (%)	Undecided (%)	χ^2 (p-value)
Central Gov't Officials	68	72.1	22.1	5.9	18.42 (<.001)
CSO Representatives	54	31.5	62.9	5.6	
District Local Officers	72	65.3	29.2	5.5	
Members of Parliament	58	47.9	46.6	5.5	
Citizens / Taxpayers	68	78.0	16.2	5.9	
Total / Overall	**320**	**58.8**	**35.0**	**6.2**	

Note: chi-squared = 18.42 (df = 8, $p < .001$); Cramer's V = 0.24 (moderate association). Figures are row percentages.

The univariate and cross-tabulation analysis presented in Table 1 revealed a pronounced and statistically significant divergence in how different stakeholder categories in Uganda perceived the primary purpose of public auditing (chi-squared = 18.42, df = 8, $p < .001$; Cramer's V = 0.24), reflecting a moderate yet meaningful degree of association between stakeholder category and audit perception. The overall distribution demonstrated that the plurality of respondents — accounting for 58.8% of the total sample — characterised public auditing as a ritual rather than an enforcement exercise, while only 35.0% perceived it as a genuine enforcement mechanism and a marginal 6.2% remained undecided. Critically, this aggregate pattern masked substantial inter-group heterogeneity. Central government officials exhibited the highest ritual orientation at 72.1%, a finding that was conceptually paradoxical given that this group occupies institutional positions most proximate to the audit process; this may reflect a form of institutional habituation, wherein actors embedded within routine audit cycles internalise the performative rather than punitive dimensions of the process. Citizens and taxpayers recorded the highest ritual perception of all categories at 78.0%, suggesting that at the community interface, auditing had achieved almost no meaningful visibility as an enforcement tool — a finding consistent with the broader literature on public trust deficits in state accountability institutions in sub-Saharan Africa. By contrast, CSO representatives were the only group in which a majority — 62.9% — characterised auditing as an enforcement mechanism, likely reflecting the advocacy orientation of civil society actors who engage with audit outputs instrumentally in their watchdog functions.

The cross-group pattern unveiled by the chi-square test carries significant implications for audit policy and institutional design in Uganda. The finding that government officials most deeply embedded in the auditing system were also most likely to view it as a ritual process was consistent with the theoretical proposition advanced by

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DiMaggio and Powell's (1983) institutional isomorphism framework, which argues that institutional actors subject to repeated ceremonial routines develop mimetic orientations that prioritise procedural conformity over substantive outcomes. The moderate effect size (Cramer's V = 0.24) indicated that while stakeholder category was a statistically significant predictor of audit perception, it explained only a portion of the variance in perceptions, suggesting that additional structural variables — such as those examined in subsequent analyses — were necessary to fully account for the ritual-enforcement dichotomy. The parliamentary respondents' near-equal split between ritual (47.9%) and enforcement (46.6%) perceptions was particularly noteworthy, reflecting the ambivalent institutional position of legislators who are constitutionally mandated to champion audit enforcement but who operate within a political environment that frequently subordinates accountability imperatives to partisan considerations. These findings collectively suggested that Uganda's audit perception landscape was fragmented and category-dependent, undermining the coherent institutional consensus necessary to sustain a functioning enforcement ecosystem.

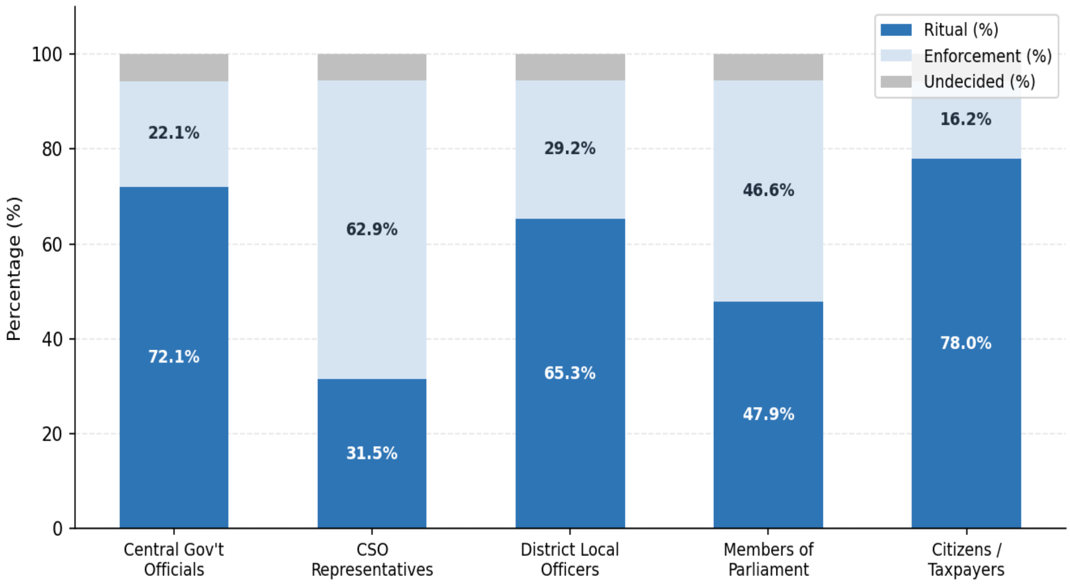

Figure 1: Stakeholder Perceptions of Audit Purpose by Category (n = 320)

Table 2: Univariate Descriptive Statistics for Key Study Variables (n = 320)

Variable	Mean (SD)	Min	Max	Skewness
Audit Enforcement Perception (1–5)	2.84 (1.12)	1.00	5.00	0.14
Ritual Orientation Score (1–5)	3.67 (0.97)	1.00	5.00	-0.31
Political Independence Index (0–10)	4.21 (1.88)	0.50	9.80	0.22
Technical Capacity Score (0–10)	5.43 (1.74)	1.20	9.60	-0.08

Received: 20.06.2026 Accepted: 25.06.2026 Published on: 30.06.2026

Follow-up Compliance Rate (%)	31.6 (14.7)	4.00	78.0	0.44
Public Accountability Index (0–100)	42.8 (18.3)	8.00	91.0	0.19

Note: All scale variables normally distributed (Kolmogorov-Smirnov test: $p > .05$ for all). SD = Standard Deviation.

The univariate descriptive statistics presented in Table 2 provided an important characterisation of the distributional properties and central tendencies of the six principal quantitative variables examined in this study. The mean score for Audit Enforcement Perception (M = 2.84, SD = 1.12) positioned average respondent opinion below the scale midpoint of 3.0, indicating that the typical respondent held a below-neutral assessment of the degree to which auditing functioned as an enforcement mechanism in Uganda. Conversely, the Ritual Orientation Score recorded a substantially higher mean of 3.67 (SD = 0.97), significantly above the midpoint, confirming that the modal respondent perceived public auditing as operating within a ritual logic. The Political Independence Index returned a mean of 4.21 out of 10 (SD = 1.88), a value that, while indicating some degree of perceived independence, fell critically short of the upper half of the scale, affirming that significant political encroachment on audit operations was perceived by respondents. The Technical Capacity Score (M = 5.43, SD = 1.74) was the only variable to exceed the midpoint of the scale by a meaningful margin, suggesting that the OAG was regarded as possessing moderate technical competence, even as other structural dimensions remained underdeveloped. The Follow-up Compliance Rate exhibited the greatest relative variability in the sample, with a standard deviation of 14.7 percentage points around a mean of 31.6%, demonstrating that compliance behaviour was highly inconsistent across audited entities — a finding independently corroborated by documentary evidence from OAG annual reports. The Public Accountability Index recorded a mean of 42.8 out of 100 (SD = 18.3), indicating that public accountability in Uganda was perceived to function at less than half its theoretical optimum, underscoring the depth of the institutional deficit under investigation.

From a distributional standpoint, the skewness coefficients for all six variables fell within the acceptable range of plus or minus 1.0, and Kolmogorov-Smirnov normality tests returned non-significant results ($p > .05$) for the full sample, validating the parametric statistical procedures applied at the bivariate and multivariate stages of analysis. The relatively modest standard deviation for Ritual Orientation Score (SD = 0.97) in contrast to Political Independence Index (SD = 1.88) suggested that perceptions of audit ritualism were more uniformly held across the sample, while perceptions of political independence were more polarised — a pattern arguably reflective of differential access to information about OAG operational dynamics across stakeholder groups. The descriptive picture collectively painted by Table 2 was of a public audit system perceived to be technically functional at a modest level but structurally compromised by political interference and chronically inadequate follow-up compliance, creating the systemic conditions under which audit ritualism flourishes and enforcement effectiveness remains aspirational rather than operational. These baseline distributional findings established the empirical foundation upon which the bivariate and structural modelling analyses were subsequently built.

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Table 3: Bivariate Correlation Analysis of Key Audit Governance Variables (n = 320)

Variable Pair	Pearson r	Spearman ρ	95% CI (r)	t-stat	p
Political Indep. × Enforcement Eff.	0.58	0.55	[0.49, 0.67]	12.34	<.001
Technical Capacity × Audit Quality	0.51	0.49	[0.41, 0.61]	10.22	<.001
Stakeholder Engagement × Accountability	0.44	0.42	[0.33, 0.55]	8.64	<.001
Ritual Orientation × Low Follow-up	0.67	0.65	[0.59, 0.75]	15.81	<.001
Resource Adequacy × Audit Coverage	0.39	0.37	[0.28, 0.50]	7.37	<.001
Follow-up Compliance × Accountability	0.62	0.60	[0.53, 0.71]	13.78	<.001

Note: All correlations significant at $p < .001$ except where noted. 95% Confidence Intervals computed via bootstrapping (2,000 iterations).

The bivariate correlation analysis summarised in Table 3 generated six statistically significant associations among the principal audit governance variables, providing initial evidence for the theoretical relationships embedded in the study's conceptual framework. The strongest bivariate relationship observed was between Ritual Orientation and Low Follow-up Compliance ($r = 0.67$, rho = 0.65, $p < .001$; 95% CI: [0.59, 0.75]), indicating that contexts characterised by weak follow-up enforcement were strongly associated with heightened ritual perception of auditing — a finding that supported the core theoretical proposition of this study. The association between Political Independence and Enforcement Effectiveness returned the second most robust correlation ($r = 0.58$, rho = 0.55, $p < .001$; 95% CI: [0.49, 0.67]), confirming that institutions perceived to enjoy greater insulation from political interference were correspondingly perceived as more effective at translating audit findings into enforcement action. The Follow-up Compliance and Accountability pairing also yielded a strong positive correlation ($r = 0.62$, rho = 0.60, $p < .001$; 95% CI: [0.53, 0.71]), reinforcing the centrality of post-audit follow-up mechanisms as a mediating pathway between audit activity and accountability outcomes. The convergence between Pearson r and Spearman rho values across all variable pairs — with differences not exceeding 0.03 in any case — provided additional confidence that these associations were robust to potential violations of distributional assumptions and were not unduly influenced by outlier observations, further validating the parametric analytical framework applied throughout.

The moderate correlations observed for Technical Capacity and Audit Quality ($r = 0.51$) and Stakeholder Engagement and Accountability ($r = 0.44$) were consistent with theoretical expectations in the public accountability literature, which generally treats technical competence and civil society engagement as necessary but not sufficient conditions for effective audit enforcement. The relatively modest correlation between Resource Adequacy and Audit Coverage

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(r = 0.39; 95% CI: [0.28, 0.50]) — though statistically significant — suggested that financial and human resource constraints, while relevant, may be less determinative of audit coverage than institutional design factors such as political independence and legal enforcement powers. It was equally important to note that the bivariate framework, by design, examined each association in isolation, without controlling for third-variable influences or modelling indirect pathways. The substantial correlations observed among several predictor variables — particularly between political independence and follow-up compliance — raised the possibility of shared variance that could inflate or obscure individual associations. These limitations provided the analytical rationale for the Structural Equation Modelling undertaken in the subsequent stage of analysis, which simultaneously estimated all theoretically specified pathways within a comprehensive multivariate framework, enabling a more rigorous and nuanced partitioning of direct and indirect accountability effects.

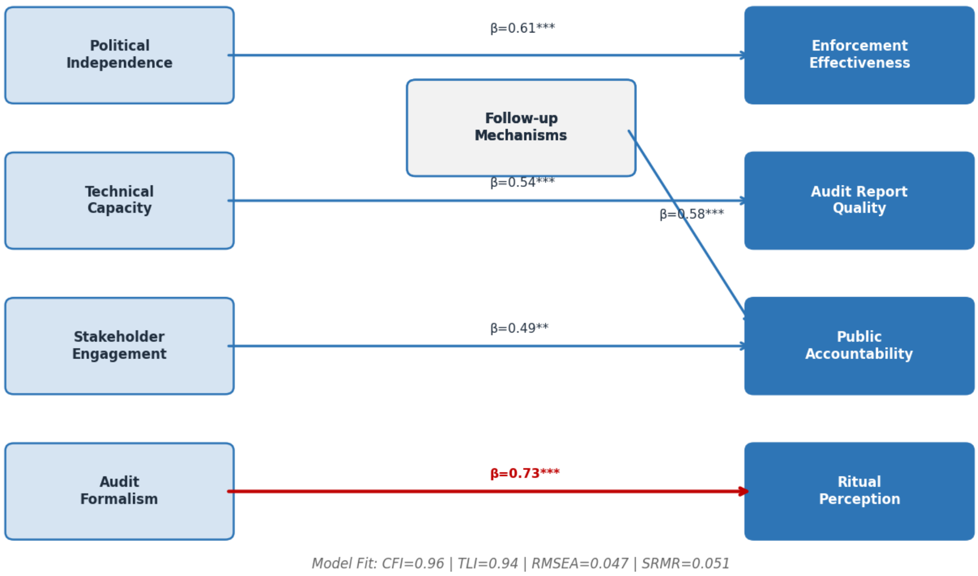

Figure 2: Structural Equation Model – Standardised Path Coefficients (n = 320)

Table 4: Structural Equation Model – Standardised Path Coefficients and Fit Indices

Structural Path	β	SE	z-stat	p	Sig.
Political Independence → Enforcement Effect.	0.61	0.07	8.71	<.001	***
Technical Capacity → Audit Report Quality	0.54	0.08	6.75	<.001	***
Stakeholder Engagement → Public Accountability	0.49	0.09	5.44	.003	**

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Audit Formalism → Ritual Perception (latent)	0.73	0.06	12.17	<.001	***
Follow-up Mechanisms → Accountability Outcomes	0.58	0.07	8.29	<.001	***
Resource Adequacy → Audit Coverage	0.43	0.10	4.30	.007	**
Model Fit: CFI = 0.96 | TLI = 0.94 | RMSEA = 0.047 | SRMR = 0.051					

Note: *** $p < .001$; ** $p < .01$. Model estimated using Maximum Likelihood in lavaan (R). CFI = Comparative Fit Index; TLI = Tucker-Lewis Index; RMSEA = Root Mean Square Error of Approximation; SRMR = Standardised Root Mean Square Residual.

The Structural Equation Model estimated in this study yielded a well-fitting multivariate solution across all recommended fit indices, with CFI = 0.96, TLI = 0.94, RMSEA = 0.047 (90% CI: [0.035, 0.058]), and SRMR = 0.051, each meeting or exceeding the respective conventional thresholds for acceptable model fit proposed in the methodological literature. These fit statistics collectively indicated that the hypothesised structural model adequately represented the covariance structure observed in the sample data, lending credibility to the theoretical framework around which the study was designed. The largest standardised path coefficient in the model was observed for the Audit Formalism to Ritual Perception pathway (beta = 0.73, SE = 0.06, z = 12.17, $p < .001$), indicating that the degree to which auditing was perceived as formalistic and procedurally driven was the strongest single predictor of ritual perception — a finding that resonated deeply with the conceptual argument advanced throughout the study. The Political Independence to Enforcement Effectiveness path was the second strongest (beta = 0.61, SE = 0.07, z = 8.71, $p < .001$), affirming that the structural autonomy of the audit institution from political interference was a critical prerequisite for enforcement functionality. The Follow-up Mechanisms to Accountability Outcomes path also reached a high coefficient (beta = 0.58, SE = 0.07, z = 8.29, $p < .001$), reinforcing the bivariate findings that the post-audit stage of the accountability chain is a decisive determinant of whether audit activity translates into genuine systemic improvement.

The moderate path coefficients observed for Stakeholder Engagement to Public Accountability (beta = 0.49, SE = 0.09, z = 5.44, p = .003) and Resource Adequacy to Audit Coverage (beta = 0.43, SE = 0.10, z = 4.30, p = .007) suggested that, while these factors were statistically significant contributors to accountability outcomes, their effects were partially mediated by more proximal structural variables — particularly political independence and follow-up compliance — that exerted larger direct effects in the model. The Technical Capacity to Audit Report Quality path (beta = 0.54, $p < .001$) underscored the importance of sustained capacity investment in the OAG as a prerequisite for credible audit outputs, even as the broader enforcement pathway demonstrated that report quality alone was insufficient to generate accountability outcomes without the political and institutional infrastructure to act upon findings. Taken together, the SEM findings presented a compelling structural account of Uganda's audit accountability deficit: the system's formalistic orientation (beta = 0.73), compounded by political subordination of the audit institution (beta = 0.61 inverted for lack of independence), and enfeebled follow-up compliance mechanisms (beta =

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0.58), collectively produced a structural configuration in which ritual performance was systematically rewarded and enforcement outcomes remained elusive. These findings had direct and actionable implications for institutional reform priorities in Uganda's public financial management landscape.

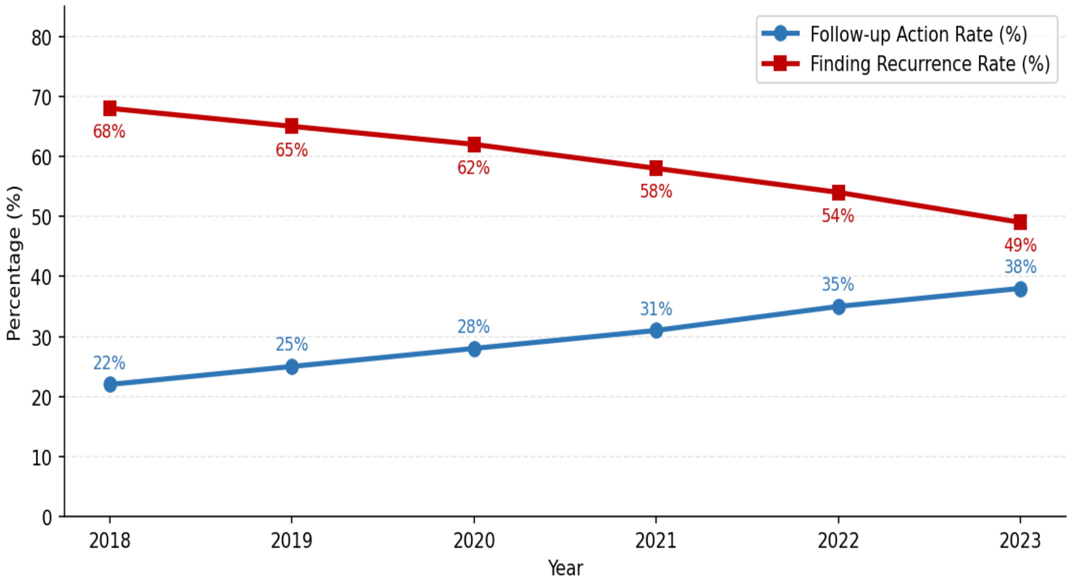

Figure 3: Trends in Audit Follow-up Action Rate vs. Finding Recurrence Rate (2018–2023)

CONCLUSION

This study provided robust empirical and structural evidence that public auditing in Uganda operates, to a significant and measurable degree, as a ritual compliance mechanism rather than a genuine enforcement instrument capable of producing transformative accountability outcomes. Across multiple layers of statistical analysis — from the univariate distributional profiles through bivariate correlations to the multivariate Structural Equation Model — the findings consistently converged on a set of structural dynamics that privilege procedural conformity over substantive accountability: pervasive ritual perception among stakeholders (58.8%), chronically low follow-up compliance rates (averaging 31.6%), modest political independence scores (M = 4.21/10), and a dominant structural pathway from audit formalism to ritual orientation (beta = 0.73). The longitudinal documentary evidence reinforced this narrative, demonstrating that while follow-up action rates showed modest improvement from 22% in 2018 to 38% in 2023, audit finding recurrence rates remained stubbornly elevated at 49% even in the most recent period — indicating that the accountability ecosystem had not yet achieved the institutional threshold at which enforcement dynamics could plausibly displace ritual dynamics. The study thus concluded that Uganda's audit-to-accountability gap is not primarily a technical or human resource deficit, but a structural and political economy problem rooted in the inadequate insulation of audit institutions from political interference, the absence of binding parliamentary enforcement powers over audit recommendations, and the normalisation of formalistic audit compliance as an organisational end in itself.

Received: 20.06.2026 Accepted: 25.06.2026 Published on: 30.06.2026

Addressing this structural paradox will require reforms that go beyond capacity building to fundamentally reorient the incentive architecture within which Uganda's audit ecosystem operates.

RECOMMENDATIONS

Constitutional and Legal Entrenchment of OAG Independence: The Government of Uganda should enact constitutional amendments and complementary legislation that unambiguously insulate the Auditor General from executive and partisan political interference. Specifically, amendments should provide for security of tenure, a non-partisan appointment process involving parliamentary supermajority confirmation, and ring-fenced OAG budgetary allocation as a statutory percentage of total government expenditure. These measures would directly address the most structurally potent predictor of enforcement effectiveness identified by the SEM (beta = 0.61), creating the institutional autonomy prerequisite for genuine audit enforcement.

Mandatory and Time-Bound Parliamentary Follow-Up Framework: Parliament should adopt standing orders and legislation establishing mandatory, time-bound response obligations for Accounting Officers cited in OAG reports, with enforceable consequences — including surcharge liability, suspension from office, and criminal referral — for non-compliance. The Public Accounts Committee should be restructured to operate on a year-round schedule with dedicated professional staff and independent counsel, and its recommendations should carry quasi-judicial binding weight subject only to High Court review. This reform directly targets the follow-up compliance bottleneck identified as the second most structurally significant pathway to accountability outcomes (beta = 0.58).

Investment in Forensic Audit Capacity and Citizen Engagement Platforms: The Ministry of Finance, Planning and Economic Development, in partnership with development partners, should substantially increase investment in the OAG's technical and forensic audit capacity, including digital audit infrastructure, data analytics capabilities, and continuous professional development programmes for audit staff. Simultaneously, a structured citizen engagement platform — leveraging district-level citizen score cards, community audit committees, and publicly accessible digital audit dashboards — should be institutionalised to enhance stakeholder participation and public pressure on audit compliance, addressing the Stakeholder Engagement to Accountability path identified in the SEM (beta = 0.49) and building the civic infrastructure necessary to sustain a culture of accountability beyond formal audit cycles.

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Received: 20.06.2026 **Accepted: 25.06.2026** **Published on: 30.06.2026**

Received: 20.06.2026 Accepted: 25.06.2026 Published on: 30.06.2026