

An Evaluation Driver's Vehicles

Emmanuel Israel Ansah¹

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ABSTRACT

Public sector organizations need internal control systems to guarantee efficient procurement methods because they play such an essential role. An organisation receives support from internal control systems in two ways: to maintain compliance with regulatory requirements and corporate objectives, including resource protection against harm. Researchers examined Ghanaian public procurement internal control systems by studying the Drivers and Vehicles assessment three main factors with participant responses was compiled using questionnaires distributed to a population sample of 100 individuals. A total of 78 people responded to the distributed questionnaires. The research employing descriptive statistical analysis about internal control activities inside DVLA revealed that the company extensively utilizes every activity in monitoring and risk management and control environment practices as well as information and communication functions. Internal control procedures affected DVLA's procurement performance at a moderate level. Internal control practices established a favourable with the procurement DVLA. Data demonstrates that procurement performance maintains a relationship only with meaningful positive results from monitoring measures. The study reveals that limited funding together with fraud and corruption and lack of transparency and restricted capabilities and several other corrupt practices negatively affect DVLA's public procurement system. The study indicates that DVLA should focus on strengthening their internal control systems through monitoring specifically because an effective monitoring system will produce substantial improvement in procurement performance.

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CHAPTER ONE

INTRODUCTION

The execution of internal control constitutes a complex procedure according to Kamau and Rotich (2015) for management and employees at every organization. An organization achieves internal control objectives when it complies with applicable laws while fulfilling accounting tasks and reporting needs and accomplishing strategic objectives and protecting its resources from harm.

According to Adepoju (2011) high-level internal control system effectiveness depends on their visibility. Kola (2007) argues that good organizations need any form of regulatory system. Lost internal control systems would certainly lead to organizational failure (Kola, 2007). Public procurement organisations display scarcity of literature about internal controls while procurement processes steadily rise in importance. The research focused on separate internal controls aspects including staff with appropriate qualifications and purchase procedures. Studies show divergent opinions between U.S. Department of Defence (DoD) buy card program cardholders and their approving officials regarding internal control effectiveness.

The essential components of procurement encompass both preparation steps and distribution of contracts followed by proper management and outcome tracking (Rendon and Snider, 2008). The public observes multiple problems within the existing awarding process and the preparation stages as well as administration of contracts. Organisations within face risk of failing to achieve their public policy targets alongside the inability to secure optimal value during purchasing operations.

A significant number of procurement failures stem from operational weaknesses present in internal control systems (Rendon and Rendon, 2015). According to the Public Procurement Authority reports inadequate internal controls within public sector organizations have become a major point of concern. These procurement flaws together with restricted internal controls have led multiple organizations to suffer from procurement fraud incidents. The shipment of defective items, excessive facility uses and unauthorized export license issuance to nations are three identified incidents that result from manufacturer misconduct (Gansler, 2011). A flaw in internal control systems places the government at a higher risk of losing tax dollar value in purchased products and services.

According to OECD (2011) the public sector must maintain standards of integrity alongside openness and full accountability. Public demands transparent government actions have increased throughout period. According to extends beyond standard purchasing methods because it includes sophisticated financial frameworks combined with commercial operations and information technology platforms as well as security measures and risk management systems and legal specifications that match organizational needs.

Procurement serves to find trusted suppliers after their certification, it ensures ongoing supplier monitoring alongside analysing supplier performance while selecting purchase methods as well as tracking delivery patterns and evaluating results of provided goods and assessing new product/service releases. According to Bailly et al. (2005) basic procurement guidelines state that ownership assessment stands as fundamental. The process handles the acquisition cost along with the financial expenses incurred for possessing ownership. Understanding each phase of procurement enables an individual to determine the complete cost of delivering any item or service (Kamau and Rotich, 2015).

The governmental sector and private firms maintain that internal control represents a complex operational method which participants from management and staff carry out for risk detection combined with assurance of reliability according to Kamau and Rotich (2015). Internal control helps organisations achieve goalful success through legal standard compliance and reporting duties when combined with protection of company resources from misuse and decay. High-level effectiveness of internal control systems requires systems that are visible according to Adepoju (2011). Kola (2007) described organizations with good structure require establishment of some form of regulation. The collapse of any organization becomes inevitable when internal control systems fail (Kola, 2007). The scarcity of available research into internal control systems in public procurement organizations stands despite procurement operations becoming central to practice Research studies they studied methods with employee competency. Rendon (2012) discovered that cardholders in the U.S. Department of Defence Buy Card Program assessed the internal control effectiveness differently from approval officials. Procurement comprises three core functions as stated by Rendon and Snider (2008): preparing contracts adequately, distributing them and conducting administration to track the outcomes. Public reports indicate that deficiencies exist in all three stages: procurement preparation, awarding of contracts and administering them (Ameyaw et al., 2012). Public sector organizations may tumble short in their pursuit of public policy aims and resource or product procurement value while being grouped under this classification.

The internal control procurement system holds structural faults that lead to substantial procurement failures, based on Rendon and Rendon (2015). Public Sector organizations report an increasing concern about weak internal controls according to information from the Public Procurement Authority. Organisations have suffered from procurement fraud because both their procurement method flaws and limited internal control function led to such situations. The sales of inferior components and the simultaneous violation of facility capacity limits as well as unauthorized technology export to unregulated parties comprise some of these incidents

(Gansler, 2011). Public funds value becomes at risk for tampering by governmental entities because of these internal control deficiencies.

The public sector must keep three key values of integrity while being open and accountable as stated. Government transparency expectations have increased because of the economic downturn combined with the financial crisis. Procurement represents more than simple purchase transactions because it includes complex arrangements of financial and commercial and information technology and security and risk management systems along with tailored legal systems according to Ombaka (2009).

Procurement operates through steps which include supplier certification as well as monitoring together with effectiveness assessment of suppliers and selection of purchasing strategies and distribution oversight alongside outcome evaluation of newly released goods and services. The fundamental procurement guideline makes clear that ownership aspects stand as essential elements for resource planning purposes (Bailly et al., 2005). The assessment encompasses complete ownership expenses starting with buying costs plus time and expenses dedicated to ownership acquisition. Heeding each procurement phase enables a person to determine the complete expense of delivering any commodity or service (Kamau and Rotich, 2015).

Most public procurement processes show characteristics of ineptitude with unsatisfactory coordination and direction combined with absence of transparency and competition and corruption and unskilled contract workers (Kamau and Rotich 2015). Expert claims that ineffective procurement procedures lead mostly to unacceptable agreements that delay schedules while raising prices and facilitate unlawful bid manipulations as well as unfair market competition (Newell, 2007). The public sector strongly focuses on employee readiness in procurement yet allocation of resources towards internal controls and procurement procedures remains inadequate. To ensure auditability one must employ expert procurement personnel as part explain auditability depends on governance elements which combine professional specialists with organizational procedures and internal controls.

Several scholars conducted research on internal control in public procurement (Rendon and Rendon, 2015; Tan, 2013; Mwangi et al., 2013; Chang, 2013; Osei-Tutu et al., 2010) but most analyses failed to investigate how procurement acts and regulations compliance internal controls affect procurement performance. This research investigation emerged from the noticed information shortage that motivated the researcher.

The research evaluated internal control systems the Drivers Vehicles Licensing Authority (D.V.L.A.) as a case study to bridge research gaps. The research investigated the impact internal controls have on procurement performance among public sector institutions.

CHAPTER TWO

PROBLEM STUDY

Insufficient public revenue raises doubt about the government's ability to fulfil social and basic service demands at current levels because public needs remain outrageously high according to Finder (2018). Understanding this remark requires recognizing that government strength derives from successful execution of development programs that depends on effective work of bureaucrats and technocrats implementing policies. The success of bureaucracy combined with the honesty of its employees guarantees societal advancement in political domains and economic development. The nation operates to provide advantages for all people who reside within it. A system must exist to oversee former government actions against citizen-held responsibilities (Bello, 2001).

The procurement staff oversee millions of required contract acquisitions for essential goods and services comprising business-type equipment together with technical and administrative services and complex IT systems and substantial goods and services (Rendon and Rendon, 2015). The credibility along with accountability divisions become crucial to maintain the essential programs and products and facilities the entity depends on (Cohen and Eimicke, 2008; Thai, 2004).

The national economy experiences major financial losses from both fraudulent activities and insufficient internal control systems and criminal incentives. The country loses its scarce financial resources to fraudulent practices that affect national development at every level (Bello, 2001). The numerous instances of public sector fraud make it appear that all government departments participate in these criminal actions, according to Kamaluddeen (1995). Following the standard definition of fraud as intentional deception or harm targeted at groups or individuals or corporations in any manner (Bello 2001) makes this statement self-evident.

Millions of government funds allocated for national progress end up in illegal pockets because of dishonest public servants despite measures taken by the government to stop this financial misdeed. Public sector managers allocate state funds to projects and personal expenses using their personal interests instead of national interests (Ricchiute, 2000).

According to Csazer (2000) ineffective internal control methods and initiatives throughout public sector operations lead to the increasing number of illegal activities. The public sector lacks any standardized supervisory procedures which monitor fraudulent behaviours in their organizations. Failure of preventing fraud stems from insufficient public sector controls together with unsound internal control systems (Csazer, 2000). Financial laws enforced although together with tribunals provide justice against.

Based on previous studies about internal controls and procurement performance in public sector organizations researchers have found a deficiency in this relationship. The study examines internal control systems of Ghanaian public procurement at the Drivers and Vehicles Licencing Authority (D.V.L.A.) through relational view theory (RVT) to generate substantial theoretical along with practical contributions for policy and practice.

Will use DVLA to analyse internal control effects on public procurement performance by making recommendations. The main purpose of this Drivers and Vehicles Licencing Authority (D.V.L.A.) in Ghanaian procurement. The researcher established the exact targets which follow.

- Operating.
- The research investigates how impact procurement.
- Examination obstacles which prevent from establishing successful internal controls across public procurement systems constitutes the research aim.

➤ *This Study Centres on as follows:*

The implementation has what influence procurement Drivers Vehicles the Drivers and Vehicles Licensing Authority (D.V.L.A.) faces what hinders their efficient internal controls for public procurement procedures?

➤ *Significance*

Research on Ghanaian public procurement internal control evaluation serves critical purposes for scholars together with professionals and institutions while benefiting the economy. The study objectives first assist Ghanaian public institutions through providing guidance for successful implementation of effective internal controls that fulfil Public Procurement Acts and other legal requirements. The evaluation of public sector internal controls will help states achieve their mandates and goals through guaranteed protection of scarce resources.

The research will help DVLA's management establish well-designed internal control programs through its procurement activities by providing factual data sources during decision-making stages. The research findings will help their team produce plans that support procurement goal achievement.

This research will aid practitioners to execute the best methods of internal control throughout procurement processes. Learning effective best practices for procurement procedure improvement in current public sector organizations is among the benefits they would receive.

The research project helps academia expand their knowledge regarding internal controls in procurement systems because it extends existing scholarly boundaries. Research in this field for the future will develop according to findings and constraints uncovered in this study while extending existing knowledge base.

This research uses a combination of qualitative and quantitative methods as its investigation approach. The researcher concentrated their efforts on examining the employees from DVLA working in Sekondi-Takoradi city which constituted the research population, served research to collect primary about effect of internal controls on procurement performance. Head personnel conducted interviews to obtain information about the challenges that affect the efficiency of internal controls. The data analysis through appropriate statistical methods resulted in developing conclusions alongside suggestions for policy formation by stakeholders.

The investigation concentrated its research on understanding how internal controls affect procurement operational performance. The research targeted DVLA internal controls and procurement procedures for assessing their past five-year performance. The research area consisted of employees who work at DVLA in the locality of Sekondi-Takoradi.

The research examined internal control factors which determine procurement operational effectiveness throughout an investigation that studied how well DVLA internal controls and procurement procedures performed throughout the past five years. Employees from DVLA formed the research population based at Sekondi-Takoradi.

➤ *The Study Follows Five Different Chapters for its Research Structure.*

Chapter 1 comprises the historical overview while presenting and research alongside along with a methodological overview and defined scope and restrictions regarding organization. The research overview appears in this section of the discussion. The existing studies conducted on the subject compose the contents of Chapter 2. The research methodologies which will be used appear in Chapter 3. The research details its sample size as well as its study designs and data handling methods and ethical considerations within this chapter.

A deep analysis of information derived from field research appears in Chapter Four. In the last chapter researchers gathered data related to control environment improvements in DVLA operations as well as their conclusions and suggestions.

The literature review synopsis of this chapter explores internal control definitions as well as its operations within Ghanaian public procurement operations. The chapter delivers an extensive analysis and discussion regarding previous scholar findings on internal control theories and empirical data. The examination focused on Ghana's public procurement sector internal controls to ensure the normal functioning of control system regulations and procedures.

CHAPTER THREE

CONCEPTUAL REVIEW

The interpretation of internal regulatory measures varies among people who operate in different contexts. The ambiguity surrounding internal regulations produces confusion throughout the regulator field and within business communities together with other affected groups. This concept impacts organizations that belong to the Drivers and Vehicles Licensing Authority (DVLA) despite their exemption status. The lack of clear definitions in laws along with regulatory terms creates more problems regarding this issue. This study analysed the demands and needs of public users together with their staff members along with their organizational leadership to resolve these operational issues.

➤ *The Following Workforce Members Are Discussed Regarding Internal Control:*

Offer a standard by which businesses and other organisations, big and small, can evaluate their control systems and determine how to make them stronger in the public and private sectors, whether they are profit- or non-profit-oriented.

Accounting and business writers started using the concept of internal control frequently beginning around 1900 while discussing auditor functions. The updated knowledge of internal control between management and auditors continues to develop. Internal control systems did not exist throughout history to the extent that accounting and auditing do according to Stone (2009).

The development of internal controls receives analysis through underneath research article summaries presented in this workshop. Stone (2009) reveals that internal control history including internal audit traces back to the summary of ancient Mesopotamian civilization from 3600 to 2200 BC. The payment list summaries had to be written by scribes who could not present their original lists according to him (quoted by Kenneth Most S.). The time sheet included tiny marks which combined both drawings and coding symbols to confirm testing completion on figure sides.

➤ *Defined*

Internal control consists of systematic procedures created by organizational management to help fulfilment of objectives alongside regulatory obligations according to Njanike and Mutengezanwa (2011). The entity operates effectively and efficiently by aiming achieving organizational market goals and performance targets and protecting available resources (Njanike and Mutengezanwa, 2011). The second responsibility of internal controls is to deliver accurate financial reporting that includes consolidated financial accounts. Internal controls monitor the adherence to laws and regulations as their third principle (Njanike and Mutengezanwa, 2011).

A mechanism defined by the A me ensures those responsible for governance and management can properly ensure completion of their objectives through its 1995 Guidance Statement. Task this department includes promotion effective operations, enforcement of accounting and financial control policies, protection of organizational assets and validation of accurate accounting information. objectives are met.

The executive management team and board of directors establish all control procedures through which price Waterhouse coopers (2008) defines the internal control structure as the means to verify operations remain in intended condition. The diverse definitions of experts and previous authors demonstrate that internal control consists of three main aspects. The implementation of internal controls requires staff members including management to conduct continuous activities which form the central organizational element and thus offer reasonable assurance.

➤ *Controls in Side Myths and Reality*

Organizations hold several common misconceptions and actualities about internal controls which are presented in the following illustration.

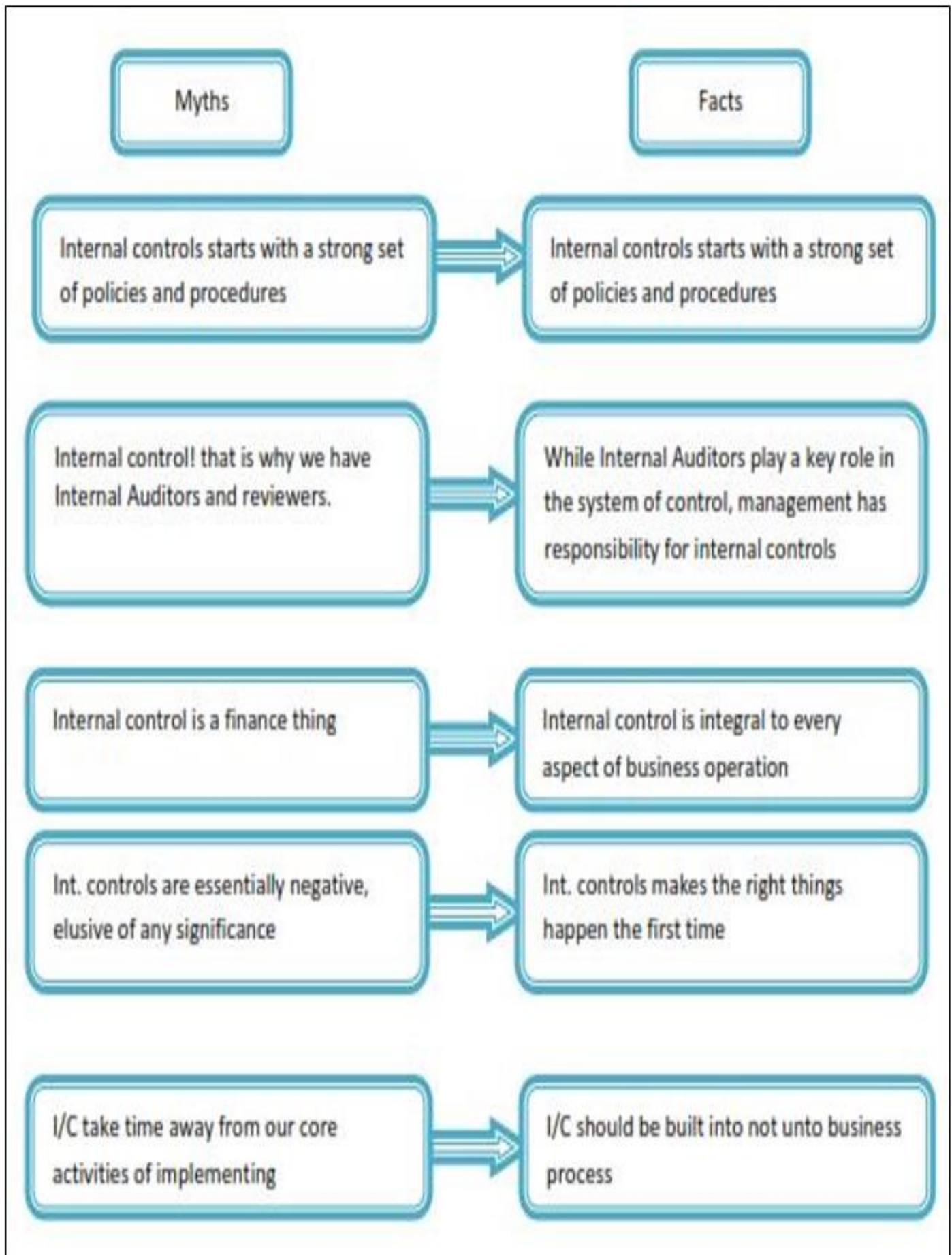


Fig 1 Conceptual Framework for the Study

➤ *Internal Control and Internal*

Internal auditing represents an assessment framework which the organization develops internally to help achieve its objectives as Coyle (2009) explains. Management established this position at the organization to support successful execution of their operational duties.

Internal audit follows the definition from the Institute of Internal Auditors (2015) which describes it as a consulting and assurance activity that operates independently with impartiality for operational improvement. Trademark provides organizations with an organized system to evaluate risk management operations so they can enhance control mechanisms while achieving their targets.

The internal audit ensures policies and programs of an organization remain consistent with corporate and company objectives. The assessment of internal controls to verify the organizational safeguards of its resources falls under the responsibility of the internal audit division.

There are important distinctions between the audits performed within an organization and those conducted from outside it. Independent auditing roles differ because of three elements: organizational autonomy, reporting techniques and information assurance thresholds. The Board of Directors picks external auditors who will provide evaluation of financial statements to the organization. Professional fees represent their only service charges since they have no ties to the organization. Internal auditors work as administrative professionals to help management develop proper compliance systems which enable organizational objectives success. The business operation performance heavily depends on external as well as internal auditing practices.

➤ *Auditor's work on the Internal Control*

The International Auditing Principles establish internal controls of the auditor as a critical factor. Internal controls enable auditors to comprehend organizational culture better and help create efficient audit strategies as stated by International Standards Associations (ISAs). Auditors should use their professional skills to create proper risk reduction standards while assessing audit risk.

The auditor will select a specific type of audit proof checking when they have familiarity with the company's organizational culture. The authority test for the audit entity became the starting point which guided the selection of audit procedures.

➤ *Goals*

Poudel de Castro has objectives.

First task to accomplish is ensuring data accuracy Businesses need internal controls to ascertain the precision of stakeholder-received data. The effectiveness of controls must be verified by managers according to Johnson and Kaven (2012). Internal control systems need to consider the quality of accounting facts when they are being established.

Businesses through operational productivity achieve their goals through satisfactory outcomes by minimizing resource waste. The internal control system helps organizations develop performance metrics alongside methodology to improve various roles which align with their organizational goals. A business achieves multiple ways of operational efficiency guarantees. The system includes professional training followed by educational development and selection and recruitment of trained personnel.

Internal controls primarily work rules established, exist to verify staff members implement company policies and plans that lead to the fulfilment of company targets and compliance with legal requirements. The two company employees need to work together for effective control operations.

Every organization makes daily use of material and intangible assets referred to as resources. The sites belong to entities to serve dual purposes of administrative functions and product and service creation. A proactive strategy must exist to safeguard organizational assets from undergoing fraud and misappropriation and misuse.

Organizations need controls to detect instances of fraud which occur within their operations or through financial statement reporting. The occurrence of fraud becomes possible due to unauthorized methods employed by organizational representatives. The main drivers and procedures leading to fraud detection within Brazilian public service are explained in the KPMG study "Fraud in Brazil. Seventy-three percent of reported frauds in the report relate to imprecise controls and lack of proper internal controls but bad attitudes and management control circumvention account for 20% together. The 2013 Global Corruption Barometer from Transparency International confirms the public sector corruption in Ghana continues to worsen.

➤ *Internal Control's Advantages for the Organization*

Research studies revealed that organizations gain specific main advantages through establishing and successfully implementing strong internal control systems.

- Internal control systems have the power to transform conformance requirements into enhanced organizational performance as well as the creation of additional value. - Edward Chow, IFAC PAIB Committee Chairman (2011)
- Internal audit develops control of management through system adherence but internal control provides direct assistance to management throughout the control development process. Cees Klumper serves as the Internal Control Vice President for hold (Dutch retail group) according to (2009).
- The system assists organizations to reduce losses while maximizing available business opportunities.
- Internal control enables organizations to reach their goals by ensuring the appropriate actions take place during risk management.
- An effective internal control system delivers accurate information to stakeholders through its promotion of sound financial reporting procedures.
- Sound internal controls create asset protection and boost procurement efficiency thus enabling better performance.

➤ *Internal Control's Limitations*

Effective internal controls can still present such constraints which probably will negatively affect organizational effectiveness. Organizations must anticipate the existence of inherent limitations within their internal control systems. The possible limitations include these examples:

Judgmental errors occur when employees develop and put into practice internal controls. Management-driven assumptions serve as the foundation for most of these controls meaning errors may develop during design phase and implementation phase. The availability of insufficient information while designing or implementing internal controls frequently results in poor decision quality.

The occurrence of misunderstanding results in defects within controls that have been developed. Lack of proper preparation among company staff creates the risk of errors occurring in their daily work. Complex IT use methods create additional risks that cause control system malfunctions.

Management overriding represents the way procedures allow people to bypass senior managers. Senior officials face considerable danger when they attempt to bypass current rules or guidelines for pursuing legitimate directions.

An organization can classify fraud when two staff members unite to defraud their workplace as collusion. The ability to maintain fraud and conceal information increases when personnel have essential monitoring roles within the organization.

Organizations need to place control operations first because resources are scarce unless they make sufficient room for resource usage. The lack of sufficient available resources prevents the organization from adopting any control measures.

CHAPTER FOUR

THEORETICAL REVIEW

The research explores understanding about procurement practices together with internal control systems theory.

➤ *Theory of Procurement Contracts*

During the recent period procurement has drawn significant interest. The body of literature regarding procurement chiefly examines public sector procurement systems according to Bajari and Tadelis (2001). National economies greatly depend on the procurement activities carried out by the public sector. Process design serves as a theoretical framework in modern procurement models as explained by Laffont and Tirole (1993) to analyse procurement problems through ex ante asymmetric data with moral hazard elements. Based on what has been established thus far the actor responsible for product production knows costs better than the actor who intends to purchase it. The selling evaluation process takes place through contractual lists presented by the buyer who receives back information about their personal details from selected seller choices. Both facts and information advantage belong to the vendor within this scenario.

Construction management and descriptive engineering do not need contracts in their operations. Standard cost-plus agreements together with fixed price contracts make up nearly all the contracts within this industry. The buyer pays the seller an established set of funds for finishing the project under fixed price contracts. The contractor gets reimbursed under cost-plus agreements for expenses alongside a pre-established fee as an alternative to using a specified price. Bajari and Tadelis (2001) showed through their review of research that procurement participants lacked any confidential information during the beginning stages of the process. The study reveals that both the contractor and client face confusion regarding major design modifications which occur after contract execution and project initiation. Three main categories affect the design after the contract signing including structural issues and unexpected site situations with environmental factors as well as updated legal obligations.

➤ *Agency Theory*

The definition of agency as a contractual relationship was established by Anderson and Marcie (1996). This denotes that principals employ an agent organization to perform services while granting decision authority to the agent. The agent needs to select actions affecting during principle-agent execution. Results of agent-selected actions lead to dual well-being consequences for both actors based on their results being either beneficial or unfavourable (Aylesworth, 2003). Taxpayers function as principals who assign public procurement organisations to act as their agents in state-run public projects. The public procurement organizations hold responsibility to taxpayers for prioritizing projects which deliver maximum value to them. As Aylesworth (2003) explains the agency supports every party in public procurement to understand their duties during procurement decision-making. Public procurement institutions resorting to unethical or improper practices during procurement will inevitably anger taxpayers into pushing for dismissal and prosecution of their officials.

According to Dixit (2002) the principal-agent relationship emerges mainly because agents exhibit needed qualifications in proper amounts and distributed time to execute events. The assertion maintains that public procurement organizations need diversity which combines age groups along with gender equality and representation from all regions and marginalization groups and professional experts in their fields. The article states the principal faces an inevitable challenge to maintain proper control of the principal-agent bond. The agent search proves too challenging as the main cause of this issue. The construction of public procurement committees displays no correlation between government initiatives and taxation or voter authority. According to many reports the current National Assembly member holds full authority over this matter. The reduced effectiveness appears in both vital procurement of necessary items and supportive project allocation to the community.

Per agency theory the principal and agent have unequal levels of understanding about the situation. In this case the agent could take advantage of the situation for personal gain by harming his principal. Sometimes asymmetric data triggers the moral hazard condition known as asymmetric data (Aylesworth, 2003). Many public procurement organizations face accusations for project tender favouritism toward friends and relatives instead of following set Public Procurement Authority (PPA) procurement rules. The community members will encounter difficulties in utilizing the anticipated advantages of the project because of this circumstance.

CHAPTER FIVE RESEARCH STUDIES

The section analyses research regarding internal control procedures along with focusing on accountability. This analysis begins with universal research which transitioned to regional results before examining local data.

➤ *Responsibility and Openness*

Segal and Summers (2002) conducted a study about enhancing pharmaceutical openness across Latin America and the Caribbean region. According to their view government needs to demonstrate capability in goal achievement while developing necessary programs that people require to reach transparency standards. According to their analysis accountability contains three essential elements which include performance evaluation and result assessment and result justification from internal or external sources and performance or corruption related punishment mechanisms. The researchers present workable methods to advance transparency levels. The methods employed consist of watchdog agencies and relevant boards and public organizations as well as information systems which create output assessments and performance prizes that recognize achievement along with penalties for underperformance. Without accountability system in place corruption creates a space to enter (Brinkerhoff, 2004).

The public procurement system needs high credibility and accountability to run effective monitoring tools including proper inspection and auditing systems and clear appeal mechanisms alongside robust information sharing methods which enable social audits by stakeholders and workable ethics and anti-corruption programs (PPA, 2007). High success in public audit procedures exists when the desired goals of promoting good governance alongside transparent management of public resources become reality according to Namusonge (2007). Transforming public resource management requires an efficient regulatory framework because it improves both accountability and non-discrimination practices within resource allocation.

Biologists consider accountability as a mechanism to demonstrate that public budget priorities receive proper protection. Public procurement integrity functions as an essential base component for present-day procurement procedures according to Barret (2000). The district health planning system of South Africa serves as reviewed by Vain and Collins (2006) to boost oversight and maintain public servant accountability. The program supplied financial along with service data to help officials investigate performance discrepancies that might involve corruption.

Kenya has failed to establish measures that would protect the sustainable practice of transparent management despite its apparent connection to transparency principles. The active release of essential leadership information combined with progress metrics strengthens democratic processes and institutional responsibility along with public decision-making regarding openness. Openness allows systematic collection and wide dissemination of information about corruption scope and effects. The disclosure of relevant information is expected to aid in developing anti-corruption initiatives by directing enforcement initiatives writers the authorities' transparency stands as the fundamental factor for maintaining integrity in public procurement systems. Economic consequences involving public procurement transparency join basic principles of public law which support this claim. Public sector supply procurement processes heavily depend on accountability elements which cover outcome assessment and performance monitoring alongside monitoring result explanations and punishment for subpar performance and corruption.

Kimenyi (2005) argued that public audits function as vital accountability links since they enhance the responsibility levels of customers and beneficiaries alongside taxpayers and the public alongside their elected or appointed service providers. Public procurement audits exist to verify proper utilization of public money while achieving maximum benefits from the public procurement process for the buying institution per TISA (2009). The existing control systems demonstrate both their appropriateness and responsibility and their proper implementation.

➤ *Methods of Procurement*

The findings from Mamiro's (2010) research show that inadequate planning together with poor administration of procurement procedures stands as a primary obstacle in public procurement. The Ugandan public organization procurement departments fail to understand procurement processes due to analysis performed by Kakwezi and Nyeko (2010). Due to insufficient planning and poor administrative structure the organizations obtain limited control over their effectiveness or performance. This was alleged because of inconsistent performance standards and procurement procedures.

Organization success in procurement requires integration of information and communications technology (ICT). An analysis conducted by Ngugi and Mugo (2011) confirms this claim when they demonstrated how increased ICT adoption transformed Kenyan government ministry procurement operations. ICT showed ability to improve successful tendering by enabling advertising and collecting feedback while helping organizations with pre-qualification along with cost reduction possibilities and enhanced recognition of new growth opportunities. The two scholars proposed that ministry suppliers could provide exceptional effective transparent service by adopting ICT. Based on their research investigators found that operating practices disrupted the procurement system at Kenyan government ministries. The PPDA (2005) details all the procurement procedures and advertising guidelines as well as implementation deadlines.

➤ *Synopsis of the Chapter*

A comprehensive examination of literature about the main study concepts took place in this chapter. These consist of theoretical, empirical, and conceptual reviews. The conceptual review analysed historical developments of internal control and its definitions as well as overview and the significance of the internal audit function alongside its goals and advantages. The major investigation depends heavily on established theories from agency and procurement contract theory. Research about procurement methods and other key study aspects including accountability measures along with transparency responsibilities was considered too. The following chapter details the strategies together with methodological approaches that were used during study implementation.

CHAPTER SIX METHODOLOGY

➤ *Methodology for Research in Chapter Three*

The chapter outlines the method used to reach study conclusions. The research used observation combined with questionnaires as its primary data collection instruments while following a case study research methodology. Knowledge about the research design together with data sources as well as analysis units and population or sample structuring is explained in this chapter. The research concludes with the regional profile after presenting sample information and selection methods together with analytical techniques.

The research design selected by the researcher will deliver responses to study questions and obtain research objectives (Mundia et al., 2015). This research under the Drivers and Vehicles Licensing Authority (D.V.L.A.) evaluates internal control system assessments within Ghanaian public procurement practices. The chosen design for this research was descriptive.

Internal controls measured their effects on procurement performance at DVLA through a quantitative approach. Research conducted its investigation exclusively on and therefore utilized case study methodology. The case study method allows for complete assessment of real-world units because it studies existing ambiguous phenomena (Baxter & Jack, 2008; Flyvbjerg, 2006; Yin, 2013). The researcher selected a case study methodology because it allows for collecting detailed data needed to achieve study objectives. The approach delivers complete understanding about the study's subject of analysis.

➤ *Study Frame*

Research consisted of all staff and departments responsible for procurement at DVLA who served as both population members and sampling units. The population and sample frame consisted of revenue collectors together with members from the Finance and Administration Subcommittee and budget committee members and procurement officers. Main stakeholders within the organization possess the ability to provide information about procurement operations.

The research team distributed questionnaires to 50 survey participants employed at DVLA procurement functions within Sekondi-Takoradi city. The researchers used purposive sampling as their method to select respondents through which they gathered opinions. Given their roles as primary procurement officers they engaged in procurement procedures and understood topics related to the study.

The researchers selected members from three different sub-committees including Finance and Administration Sub-Committee and Budget Committee and Procurement Officers through the convenience sampling method. Members took part through convenience sampling according to their availability since they shared common characteristics as well as status within the group.

➤ *Methods and Tools*

Used along with secondary sources to obtain information needed for analysis and discussion. The researcher sought authorization from the director of the Drivers and Vehicles Licensing Authority to obtain access to original study data. Financial record keeping is a mandatory function of the DVLA as a public sector institution because it supports evaluation of their revenue performance and auditors. The study primarily relied on adjusted original research findings which gained complementary advantages from its relationship variables.

➤ *Instruments*

Because this study involved qualitative research the principal data collection method used questionnaires. The research instrument used pre-existing literature scales to create a questionnaire that researchers distributed to main participants.

CHAPTER SEVEN

ANALYSIS OF DATA

Statistical methods of trend analysis assessed the relationship between budgeted annual revenues and the actual results achieved in this study. The researcher used Microsoft Excel spreadsheets with SPSS software to perform regression analysis together with descriptive statistics to analyse. A study this nature required weighty focus on ethical factors. The institution provided an introductory letter to the Drivers and Vehicles Licensing Authority officials for authorization to conduct research at their campus. The letter introduced to authorities at the institution provided a promise that the research aimed solely for educational objectives and secured protection for both subject and secondary data confidentiality. The provided information provided enough authorization for the research to begin at the organization.

CHAPTER EIGHT

PROFILE OF DRIVERS AND VEHICLES

Serves as semi-autonomously run sector through the Transportation. Ghanaians have extensively criticized the Authority because of its deficient service delivery practices in addition to inadequate customer data management during multiple years leading to implementation its initiative. serves as example to meet research aim since it contains all necessary contextual elements.

The government established the Authority through Act 569 of 1999 for traffic safety management. Before the DVLA Act took effect the organization operated under the name Vehicle Examination & Licensing Division (VELD). Must take charge of vehicle roadworthiness implementation and drive standard enhancement for nationwide safety management for all relevant matters. The organization seeks to establish international acceptance of its vehicle and driver licensing standards. Standards regarding vehicle use and structure for the public come under DVLA jurisdiction. The DVLA carries out these functions as part of its operational needs:

- Develop a system of guidelines and procedures that establishes standards for teaching and assessing drivers of motor vehicles together with motorcycle riders as well as driving instructors.
- The organization needs to develop comprehensive guidelines which specify how to conduct training of vehicle examiners and perform their evaluation.
- The organization should develop educational materials for both drivers and instructor training. Grant driver's licenses
- The head of the driving school must register their institution with both state and national authorities. License driving instructors
- vii. The examination and testing process as well as registration of motor vehicles takes place.
- Provide certificates for car registration
- Grant certifications for vehicle examinations
- The authorities need to approve and supervise private car repair facilities that provide vehicle inspection services.
- All records should contain data about drivers together with driving schools and instructors and licensed motor vehicles.
- *As part of its client-serving project the DVLA launched Computer Based Technology (CBT) in April 2008 with a set of modifications:*
 - Successful automated processes for converting international driving permits serve as the first step of the system.
 - Automating international driver's permits
 - Learner's licence automation
 - The system conducts automated tests for competence and authorization upgrades
 - 5. Automated vehicle registration
 - The CBT eliminated the traditional manual driving test system which had been maintaining the licensing procedures since the Authority began its operations.

The manual method experienced multiple problems which included fraud and human interference during testing combined with impersonation and question leakages. The project stands as the initial computer-based testing system throughout West Africa because it resulted from a joint effort between DVLA and Fleet Technologies Limited. The predicted benefits of the CBT method include enhancing driving test and license administration transparency and accountability as it solves the issues found with manual operation.

Through the new system clients have access to register and obtain Authority services on its website ahead of taking their online driving test at the facility. The main purpose of the CBT system involves redesigning Authority operational procedures so the workflow brings increased efficiency and accountability to the system. After CBT launched in 2008 it operated alongside the manual system before manually-operated workload permanently ceased in 2014.

➤ *Synopsis of The Chapter*

The current chapter describes the methodological approaches and research techniques applied for performing the investigation. This part of the study includes research design alongside details about study population and sample size together with sampling methods combined with data sources and research instrument development and study in addition to ethical with a description of the hospitality sector.

➤ *Data*

Fieldwork results appear both model and study objectives. Targeted assessment procedures on the procurement outcomes. Vehicles dominated as research focus point. The research targets executive participants in organisations including owner's director's presidents as well as their managers according to established research leading to this study. Managers alongside owners became the selected informants to represent the institution because the study maintained a firm-based approach.

The study enrolled 100 participants yet returned questionnaires from 78 individuals corresponding to an 78% response rate. The collected data represents a strong percentage rate from which the study received returned questionnaires. The subsequent subsections present the obtained results. The study begins with gathering information about the informants and the company. Tables containing descriptive information along with frequency distribution present the data.

➤ Respondents' Demographics

Participants representing their organizations have their demographic information presented in the following table. The information confirms their level of understanding toward the studied subject and its assessment questions.

Table 1 Demographic Characteristics of Respondents by Gender, Age, Work Experience, and Educational Level

Variables	Categories	n	%
Respondents	Male	57	73.1%
	Female	21	26.9%
Respondents' ages	Less than 30	5	6.4%
	30 - 40	56	71.8%
	41 - 50 years	14	17.9%
	51	3	3.9%
Respondents' Number of Years Worked	Less than 1 year	0	0.0%
	1 - 3 years	45	57.7%
	4 - 6	0	0.0%
	7 - 9	32	41.0%
	10	1	1.3%
Educational Level of Respondents		0	0.0%
	SHS	14	17.9%
	HND	33	42.3%
		31	39.7%

*Modal Frequency Source: Field Study, 2020

The illustration presents case participant demographics. Demonstrated that males made up 73.1% of the total population (n = 57) as female participants composed 26.9% (n = 52). The analysis indicates men outnumber women who work at the Drivers and Vehicles Licensing Authority. A majority of 71.8% of respondents belonged to the 30 to 40 age group with 17.9% being in the 41 to 50 and 6.4% below 30. The employee demographic indicates that DVLA's staff members successively serve long terms in key positions.

➤ Internal control of DVLA

Internal control activities served as the main factor under study within the research model. This study relied on four activities to measure internal control activities research required the use of appropriate measurement tools for these aspects. The study implements a Likert scale of 5 points for data measurement while "neither agree nor disagree" is rated 3. The researcher adapted this measuring scale from past instruments used in studies. The tables presented with descriptive data show the mean scores together with standard deviations and minimum and maximum ratings for scales measuring internal control techniques. The research data appears in Tables. 1 through 2

Table 2 Control environment at DVLA

Control Environment Measuring Items	Min	Max	Mean	SD
1.Establishment of policies concerning business standards and ethical codes along with conflict-of-interest framework falls under the DVLA's board of directors' responsibility. DVLA has advisory boards, authority.	1	5	4.13	.699
2. DVLA has performance criteria or goals that could assess how well staff adhere to moral principles.	3	5	4.27	.678
3. There exists an independent team of informed members who watch over the company's internal controls and financial reporting system efficiently.	2	5	3.96	.889
Composite Average	1.71	5.00	4.10	.581

The measurement of control environment at DVLA accepts overall values because the SD value is 0.581 while the mean score stands at 4.10. The evaluation point exceeded the midpoint because the mean measurement value marked 4.10 which exceeded 3.0. Among all items the internal control objectives documentation by DVLA gained the most agreement according to respondents who rated it 4.27 with an SD of 0.678. The second, third, and first questionnaire items read “DVLA and advisory boards, authority” and “DVLA’s governing board establishes ethics”. Study utilized the items which registered an average score of 4.14 (SD=0.789), 4.13 (SD=0.699) and 4.12 (SD=0.734). The indications of agreement appeared through mean values exceeding 3.0 points in other measurement components.

Table 3 Risk management at DVLA

Risk management Items	Min	Max	Mean	SD
1. DVLA performs periodic risk assessment	1	5	3.97	.821
2. Compensation restrictions have been implemented by the DVLA management.	2	5	3.95	.887
3. The management at DVLA imposed compensation limitations.	2	5	3.97	.778
Composite Average	2.00	5.00	3.96	.704

Source: Field Study, 2020

Risk management measurement receives acceptance according to the overall mean value of 3.96 which uses SD=0.704. The evaluation score surpassed 3.0 because the mean exceeded this value. The assessment "DVLA conducts periodic risk assessments" together with the assessment "DVLA management has implemented compensation controls" received the most agreement from participants whose responses showed mean values of 3.97 and standard deviations of 0.821 and 0.778 respectively. The overall average for this item surpasses 3.0 which indicates that these two groups agree on this matter. Risk management functions as an internal control practice at DVLA according to their current activities.

Table 4 DVLA's interaction and data

Items	Min	Max	Mean	SD
1. DVLA clearly communicates employees' specific duties to them	1	5	3.71	.839
2. The authority has code of conduct for employees	2	5	3.83	.750
3. The organization provides total awareness to its employees regarding the impact of inappropriate conduct.	2	5	3.99	.716
4. The organization uses verbal methods to share its ethical guidelines with outside entities such as customers.	1	5	3.64	.972
5. The DVLA governing board executes all unbiased auditing firm recommendations and instructions.	1	5	3.51	.955
Composite Average	2.33	5.00	3.76	.637

Source: Field Study, 2020

The mean score of 4.33 at DVLA for monitoring activities is accepted according to SD=0.441. The mean value significantly exceeded the value of 3.0 which represents neutrality in the MID scale. Participants showed the most agreement toward the point where the authority created employee conduct guidelines since their mean score reached 4.35 with SD at .480. Employees at DVLA receive detailed information about their responsibilities according to the first and third and fourth bullet points. The entity communicates its ethical standards to outside parties including clients according to survey results which show a 4.32 mean value with standard deviations at 0.522 0.570 and 0.616. The evidence indicates that monitoring exists as an internal control service delivered by DVLA.

CHAPTER NINE

PROCUREMENT PERFORMANCE OF DVLA

The study model utilized procurement success at DVLA as its main dependent variable. The appropriate measurement scales needed to be applied for this variable due to its essential nature. The existing instruments provided items which received scores through 5-point Likert scale starting from "much worse" to "much better" through point 3 indicating "indifferent." Below shows data with standard together with minimum maximum values for the measurement scales of procurement success.

Table 5 Descriptive Statistics on the Effectiveness of E-Procurement Practices.

1.	There is clear well laid down regulations to guide the procurement process	3	5	4.23	.481
2.	The procurement system contains protocols which ensure procedures follow accepted practices and regulations.	3	5	4.38	.540
3.	Members of the public can scrutinize procedures that have been clearly established.	2	5	4.32	.781
4.	All tenders come with standardized documents containing complete information.	4	5	4.54	.502
5.	Every participant holds an equivalent opportunity to participate throughout the bidding process.	3	5	4.42	.635
6.	Strategies exist that effectively combat corruption and waste to increase financial accountability systems.	2	5	4.36	.664
7.	Increased competition among procurement teams exists to fulfil client demands for services.	3	5	4.50	.552
8.	Procurement efficiency increases notably because e-commerce usage continues to grow.	1	5	4.28	.719
9.	Rising adoption of electronic commerce creates an improved procurement process.	2	5	4.33	.658
Composite Average		3.30	4.90	4.38	.330

The overall procurement performance rating of 4.38 indicates that the DVLA performs above average based on the standard deviation (.330). The score at 4.38 represented indifference because it rose above the marked point of 3.0. Measuring Item 4: "There are clear, standardised tender documents containing complete information" showed the strongest results with 4.54 mean value and .502 standard deviation. Jointly scoring 4.50 (SD=0.552) and 4.44 (SD=0.616), Items 8 and 6 stood as the subsequent assessments for the research study. Analysis of Measurement Models

The validity of assessment items needed verification because it determined of internal control performance. Reliability assessment used Cronbach Alpha as its selected method. The evaluation employed three essential structural components. Reliability testing of the measures was conducted using SPSS software and Cronbach Alpha for Version IBM 20. Pallant (2007) defines that initial reliability assessments succeed when Cronbach Alpha ratings exceed 0.70. All constructs demonstrated reliability excellence according to Table 4.8 since Cronbach Alpha reached values exceeding 0.70 while remaining well beyond the lowest threshold (0.717 to 0.875).

Table 6 Reliability Statistics of Key Constructs in Procurement Performance Analysis

Construct	No.	
communication	6	0.848
Monitoring	6	0.800
Procurement performance	10	0.717

Source: Field Study, 2020

Table 7 The study revealed statistical relationships between the main evaluation factors and controlling factors. The chief study variables included procurement performance together with information and communication and risk management and control environment operations. Table 8.1 shows these variables' descriptive statistics as well as their associations with one another.

Table 7 Correlation Matrix and Descriptive Statistics for Management and Procurement Performance Variables

Variables					
1. management	.753**	1			
	.587**	.684**	1		
	.163	-.075	-.104	1	
2. Procurement performance	.308**	.182	.193	.350**	1
	4.10	3.96	3.76	4.33	4.38
	0.581	0.704	0.637	0.441	0.330

The correlation indices demonstrated no multi-collinearity existed between all variables included in the study. The threshold value of 8.0 remained unexceed in the individual correlations between variables. The relationship between the studied conceptions maintained both favourable and unfavourable links. Risk management and the control environment share 753% of total variance between them.

Table 8 Regression Analysis of Internal Control Components on Procurement Performance

		Unstandardized						
		performance				Summary		
		Coefficients	Standard Errors	t-values	p-values	R ²	F-statistics (DF)	P-value
Model 1	Procurement performance ←							
	-Control environment	.118	.098	1.206	.232	0.197	4.470	0.003
	- Risk management ³	-.019	.086	-.216	.829			
	- Information and communication	.068	.076	.900	.371			
	- Monitoring	.245	.084	2.907	.005*			
Note: ← Prediction Path ; *p < .05; **p < .01								

Research data from Table 4.9 indicates the prediction of procurement performance by one specific model. The model indicated together with and directly affected procurement performance during the simulation. Multiple elements existed during the evaluation of procurement performance routes. The statistical analysis between control environment and procurement performance revealed a positive correlation though the result ($\beta=.118$, $t=1.206$). Research showed that between risk management and procurement performance exists a relationship with a negative impact ($\beta= -.019$; $t= -.216$) yet this connection proved statistically insignificant at $p<0.05$.

The analysis showed information and communication brought positive effects to procurement performance ($\beta=.068$; $t=.900$) yet the statistical significance remained out of range at $p<0.05$. The study confirms monitoring produces statistically or leading enhanced procurement performance ($\beta=.245$; $t=2.907$).

Practices management, explain 19.7% of changes in the Drivers and Vehicles Licensing Authority (DVLA) procurement performance based on an R-square value of 0.197.

CHAPTER TEN

DISCUSSIONS AND IMPLICATIONS

Educational research was created specifically to explore how internal control practices influence procurement accomplishments. A duplicate research model from business operations across different nations exists in this study. The researcher discovered a business sector shortage within the Drivers and Vehicles Licensing Authority (DVLA) in Ghana particularly regarding internal control procedures and their procurement performance linkages. Organisations throughout both public and private sectors now take internal control procedures with serious attention because of their performance-enhancing potential (Marinagi et al., 2014).

The research established itself as firm-based and it focused on the Ghanaian DVLA system. The research included 100 participants whose questionnaires success rate reached 78% with 78 completed submissions. The survey participants belonged to the executive ranks of DVLA since they operated as managers and senior personnel of the organization. Their survey responses reflected organizational issues within both professional operations.

Research aimed to study the connection between procurement performance together with internal control procedures as its principal part. The research findings have generated multiple analytical debates and consequences as follows:

The study begins by asserting that internal control mechanisms positively influence procurement performance at a high level. The research demonstrated that procurement performance received significant positive benefits from both control environment (H1a) as well as (H1b) monitoring (H1d). Results established a minimal positive connection between control environment and procurement performance measurements ($\beta=0.048$; $t=.915$). The analysis demonstrated that risk management has a negative connection with procurement performance while also being negligible due to a significance of $\beta=0.693$ ($t=10.773$).

A positive relationship between procurement performance and information and communication turned out to be minimal ($\beta=-.599$; $t=-9.814$). Monitoring served as a positive and significant factor in improving procurement performance according to the research results ($\beta=.126$; $t=1.665$). The research data failed to support the original hypothesis and its four sub-hypotheses except for the risk management and procurement performance relationship. The research in Bagshaw (2017) validates that badly controlled systems create significant restrictions for ordering systems and inventory controls thus affecting business outputs.

The entire statistical model achieves significance with $p=0.000$ while $R^2=0$. The results indicate that internal control techniques, 197.7% of changes in DVLA procurement performance. Internal control operations seem to affect procurement performance based on the example Vehicles other entities.

This section of the research revealed survey results obtained from 100 questionnaires and achieved a response rate of 78% with 78 completed questionnaires. The field survey at DVLA indicated that internal control activities for and alongside exist but operate partially within the organization. The measured procurement performance showed above-average levels. The correlation and regression findings showed.

CHAPTER ELEVEN
CHALLENGES THAT MITIGATE EFFECTIVE INTERNAL CONTROLS ON PUBLIC
PROCUREMENT PROCESSES AT DRIVERS AND VEHICLES LICENSING AUTHORITY
(D.V.L.A.)

The research investigated to identify factors that obstruct effective internal controls of public procurement procedures. Payments and financial losses caused by insufficiency of funding along with corruption and fraudulent activity and other unethical practices prevent DVLA from establishing timely internal control systems for better procurement operations. Limited capacity issues pair up with secrecy as major impediments. The research findings will likely create significant effects on Ghana's DVLA together with public sector entities.

The research aimed to understand the factors which block effective internal controls of public procurement. The results indicated that limited funding together with fraud and corruption along with several other unethical practices prevent DVLA from implementing effective internal controls for procurement procedure enhancement. The organization faces two main obstacles from limited resources combined with insufficient transparency. The research findings will substantially influence the operations of DVLA in Ghana along with other public sector institutions.

Practitioners who lack capacity frequently break national policies and develop wrong annual plans and contract management skills while conducting inadequate market research because of their incorrect assumption that procurement equates to money making. They also violate ethical principles which leads to potential corruption and fraud.

CHAPTER TWELVE

CONCLUSIONS

Organisations under public sector can enhance their procurement performance through effective implementation of internal control measures. The procurement process depends on proper internal control systems for its success. Managers, senior employees served representatives to obtain information for assessing internal control systems in Ghanaian public procurement. This study examined internal control effects on procurement performance and the challenges facing the Drivers and Vehicles Licencing Authority in its public procurement framework.

A total of 100 people received questionnaires designed to measure primary variables while assessing their relationship patterns. The survey achieved 78% success by obtaining 78 responses. The study analysed its findings through a review process based on the returned 78 surveys from the distributed 100 questionnaires which represented an acceptable response rate. The research conclusions emerged from the provided data analysis. Based on the descriptive statistical analysis results the study reached specific findings about internal control activities in DVLA. Internal control operations at the organisation (DVLA) demonstrate advanced level practice in monitoring together with system management risk management and practices. Warmium showed that internal control procedures created a moderate influence on the performance standards of DVLA's procurement operations. The research internal control metrics at DVLA specifically regarding monitoring procedures.

RECOMMENDATIONS

The research revealed that all aspects of internal controls which include control environment practices together with risk management practices and data flow management practices directly affect how well DVLAL manages procurement activities. The administrators at DVLA have established most of their internal control procedures. Furthermore, the research established that internal control elements had a strong positive connection with DVLA's procurement monitoring achievements. According to the study DVLA needs to prioritize internal control enhancement especially monitoring because proper implementation will deliver substantial procurement performance improvements.

The study indicates that the reduction of PPA standard forms would enhance procurement procedure speed and ease of execution. The implementation of early payment procedures for delivered contracts from vendors serves to increase vendor confidence in establishing contracts with procurement organisations. The public institutions in Ghana must make their procurement procedures transparent so suppliers can confirm fair and equal contract distribution which increases trust in public organizations.

The development of procurement degrees in Ghanaian higher institutions should help eliminate the knowledge gap related to public sector procurement. Regular training opportunities exist both at and overseas officers conducting their duties. Recommendation for Future Studies This research paper recommends future studies must analyse the differences between public and private sectors which affect how logistics information systems influence internal control practices and procurement outcomes. The research needs expanded scope by gathering data from every part of the nation to establish valid conclusions and recommendations.

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APPENDIX**Questionnaire for the Kwame Nkrumah University of Science and Technology Appendix**

I enrolled at KNUST to obtain my MSc degree in Logistics and Supply Chain Management. Part of my Master's degree requirements involve carrying out research about "evaluating internal control systems in public procurement in Ghana." This research project maintains complete academic purpose while using no collected information to endanger the interests of your unit or your company. I guarantee complete secrecy together with unidentified status.

➤ *Internal Control Measures (Section A)*

Survey participants should rate on a scale from 1 to 5 based on strongly disagree and agree to determine their stance on their company's corporate image.

➤ *Control Environment*

Strongly Disagree ---Neutral					
<i>For these following statements how strongly do you align or oppose them? DVLA's Control Environment?</i>					
	1	2	3	4	5
1. The governing board of DVLA maintains the policies that outline business standards and conflict of interest boundaries along with ethical guidelines.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. DVLA has performance goals or targets which may test employees' adherence to ethical values	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Independent organizations together with advisory boards and committees at the DVLA provide supervision for different authority operations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. DVLA's internal control objectives are documented	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. The DVLA audit committee operates as a well-informed and resourceful entity that oversees both the internal control mechanism and financial reporting process of the company.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. The authority and responsibility relations at DVLA function clearly.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. The evaluation process at DVLA identifies mandatory training requirements as well as performance development opportunities for employees on a regular basis.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

➤ *Risk Management*

Strongly Disagree ---Neutral					
<i>Please rate the following statements about DVLA's Risk Management approach using thirty of a hundred-point scale.</i>					
	1	2	3	4	5
1. Regular risk assessment procedures are managed by DVLA.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. DVLA management decides the suitable corrective measures following an assessment of hazard significance together with their likelihood of occurrence.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. The DVLA management adopted compensation limitations as a new organizational policy.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

➤ *Information and Communication*

Strongly Disagree ---Neutral					
<i>To what extent do you agree with the following statements with regards to DVLA's level of information and communication?</i>					
	1	2	3	4	5
1. The DVLA takes responsibility for communicating workers' duties to them.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. An employee code of conduct exists at the authority.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. The organization provides crystal-clear information about the consequences that punish inappropriate employee behaviour.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. The organisation transmits its ethical principles directly to its outside stakeholders including clients.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. The evaluation of external complaints occurs at the relevant management level since these complaints reveal possible control issues.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

6. The governing board at DVLA actively implements recommendations and advice supplied by external auditors.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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➤ *Monitoring*

Strongly Disagree ---Neutral

<i>The governing board at DVLA actively implements recommendations and advice supplied by external auditors.</i>	1	2	3	4	5
1. The DVLA maintains responsibility for ensuring worker understanding about their assigned duties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. The organization follows a standardized work ethic which the authority established for its staff members.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. The organization provides clear information about the negative consequences that result from unprofessional conduct to all personnel.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. The organisation transmits ethical principles through external communications that address clients as well as other stakeholders.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. The evaluation of control issues occurs through systematic analysis at the appropriate management level for external complaints.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. The governing board at DVLA makes sure that their external auditors receive implementation of their recommendations and guidance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

➤ *Performance*

- *What builds your trust in an organisation:*

					5
<i>Do you agree with the level of DVLA's procurement performance?</i>					
1. Defined regulations guide the procurement procedure.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. The procurement procedures follow established rules along with accepted practices through dedicated mechanisms.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. The public gains access to evaluate well-defined rules and organizational procedures.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. The market features standardized tender documents containing clear information on all necessary specifications.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. All parties maintain equal access to take part in the bidding events.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. The solution to corruption and waste issues includes effective approaches to implement financial accountability.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. The public procurement system integrates with national budgeting procedures as one system.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. The procurement process experiences increased pressure from competitors to fulfil client expectations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Electronic commerce adoption reinforces an improved method for procurement activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. The purchasing and contracting departments at all levels possess professional knowledge bases and skills.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>