

# Uganda's Lifestyle Audits: Silver Bullet or Political Smoke?

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**ABSTRACT:** *This study investigated the effectiveness, public perception, and governance implications of lifestyle audits in Uganda, examining whether these anti-corruption mechanisms represent a genuine silver bullet for addressing public sector corruption or merely serve as instruments of political maneuvering and selective accountability. Using a mixed-methods cross-sectional research design, the study collected primary data from 482 respondents drawn from civil servants, policy experts, citizens, and civil society organizations across Uganda's four administrative regions. Descriptive statistics revealed that 61.2% of civil servants expressed awareness of lifestyle audit policies, yet only 34.7% reported believing they were implemented fairly. Bivariate analyses confirmed a statistically significant positive relationship between perceived transparency of audit processes and public trust in government institutions ( $r = 0.63$ ,  $p < 0.001$ ). Multilevel modelling further demonstrated that institutional-level factors, particularly audit independence and legal framework strength, significantly moderated the relationship between lifestyle audits and anti-corruption outcomes ( $\beta = 0.41$ ,  $p = 0.002$ ), even after controlling for individual-level covariates such as education and employment status. The results indicated that while lifestyle audits hold considerable potential as accountability tools, their effectiveness was severely constrained by selective targeting of political opponents, weak enforcement mechanisms, and inadequate legal frameworks. The study concluded that lifestyle audits in Uganda function more as instruments of political theatre than as systematic governance reforms. The study recommended the establishment of an independent lifestyle audit authority, the enactment of comprehensive lifestyle audit legislation, and the adoption of a risk-based audit selection framework to ensure objectivity and sustainability. These findings carry significant implications for governance reform in Uganda and other sub-Saharan African countries grappling with entrenched public sector corruption.*

**Keywords:** *Lifestyle audits, Uganda, anti-corruption, governance, public accountability, political manipulation, multilevel modelling*

## INTRODUCTION

Corruption remains one of the most debilitating challenges confronting governance systems across sub-Saharan Africa, eroding public trust, undermining service delivery, and distorting economic development (Audrey & Julius, 2023; Julius & Geoffrey, 2025; Julius & Twinomujuni, 2025). In Uganda, successive governments have grappled with chronic public sector corruption, which has persisted despite the existence of multiple institutional frameworks, including the Inspectorate of Government, the Office of the Auditor General, and the Anti-Corruption Court (Karim et al., 2023; Ramoni-Perazzi & Romero, 2022; Setor et al., 2021). Against this backdrop, lifestyle audits have emerged as a compelling, if contested, accountability mechanism, premised on the notion that unexplained wealth accumulation by public officers provides prima facie evidence of corrupt enrichment. A lifestyle audit, broadly defined, involves the systematic scrutiny of a public official's visible standard of living, assets, expenditure patterns, and financial declarations against their declared income and official remuneration, with a view to identifying discrepancies indicative of corrupt practices (Nguyen Chau et al., 2024; Schomaker, 2020; Soni & Smallwood, 2024). In Uganda, the push for lifestyle audits has gained renewed political momentum in recent years, with the government signalling intentions to institutionalise asset declarations and wealth verification for senior public servants. However, the implementation of these audits has been inconsistent, selective, and heavily politicised, raising fundamental questions about their genuine commitment to accountability versus their utility as instruments for targeting political adversaries, settling political scores, and manufacturing the optics of anti-corruption action (Gumisiriza & Kugonza, 2020; Hauser, 2019; Pdu et al., 2023). This study therefore sought to interrogate the dual character of lifestyle audits in Uganda, examining whether they constitute a meaningful silver bullet capable of transforming public accountability or whether they are fundamentally political smoke designed to create an illusion of governance reform without systemic change (Julián & Bonavia, 2022; Kirunda et al., 2024; Nambassa & Qodir, 2024). Understanding this distinction is critical not only for Uganda but for the broader community of African nations that are increasingly turning to lifestyle audits as part of their anti-corruption architectures. This study contributes to this growing body of knowledge by providing empirically grounded insights derived from data collected across Uganda's diverse institutional and regional contexts (Julius & Godfrey, 2025; Julius & Mategeko, 2025; Julius & Milly, 2025).

## BACKGROUND OF THE STUDY

The concept of lifestyle audits as an anti-corruption instrument has gained considerable traction in various African governance contexts, most notably in South Africa, Kenya, Rwanda, and more recently Uganda, where persistent corruption among public servants has continued to attract domestic and international censure. Lifestyle audits are rooted in the broader framework of public sector accountability and asset disclosure regimes that have been championed by international bodies such as the United Nations Convention Against Corruption (UNCAC), to which Uganda is a signatory, and the African Union Convention on Preventing and Combating Corruption (AUCPCC) (Aduwo et al., 2020; Mlambo, et al., 2019). In Uganda, the legal and institutional architecture for financial accountability in the public sector encompasses the Leadership Code Act (2002), which mandates asset and income declarations by specified leaders; the Anti-Corruption Act (2009); and the Public Finance Management Act (2015). Despite these

frameworks, compliance with asset declaration requirements has been characteristically low, enforcement has been sporadic, and prosecutions for unexplained wealth have remained rare. Uganda's Inspectorate of Government, which bears primary responsibility for receiving and verifying leadership declarations, has historically been under-resourced and politically constrained, limiting its capacity to conduct meaningful lifestyle audits. The Ugandan government's renewed interest in lifestyle audits must also be understood within the context of a political landscape characterised by prolonged executive dominance, a weakened opposition, and an increasingly assertive anti-corruption rhetoric that critics argue is deployed strategically to neutralise political competition rather than to systematically reform governance (Phionah et al., 2023; Sheila et al., 2023; Weeden & Pamment, 2024). International comparative evidence from South Africa's National Prosecuting Authority and Kenya's Ethics and Anti-Corruption Commission suggests that lifestyle audits can yield significant accountability dividends when underpinned by robust legal frameworks, independent oversight bodies, and strong political will, but that they are particularly susceptible to manipulation where institutions are weak and political interference is entrenched (Ariyo et al., 2023; Jacob, 2024; Kenneth et al., 2023). Against this complex backdrop, this study sought to provide the first comprehensive empirical assessment of lifestyle audit effectiveness in Uganda, examining the interplay between institutional design, political context, and public perception in shaping audit outcomes (Labik Amanquandor, 2024; Nguyen & Nguyen, 2025; Sumaryati et al., 2022).

### **PROBLEM STATEMENT**

Despite the growing political rhetoric around lifestyle audits in Uganda, there exists a critical gap between the stated corruption intentions of these mechanisms and their empirical impact on reducing public sector corruption and enhancing governance accountability. The selective and inconsistent application of lifestyle audits, characterised by the disproportionate targeting of opposition figures and perceived government critics while politically aligned public officers remain largely untouched, has generated widespread public scepticism about the genuine anti-corruption utility of these instruments (Huang & Peng, 2025; Machmud et al., 2024; Suyadi et al., 2021). Furthermore, the absence of a dedicated statutory framework for lifestyle audits, combined with chronic underfunding of the Inspectorate of Government and limited technical capacity for forensic financial analysis, has meant that audits remain largely symbolic rather than substantive accountability exercises (Mahmud et al., 2024; Santoso et al., 2024; Wijaya Mulya & Pertiwi, 2025). While significant scholarly attention has been devoted to lifestyle audits in the South African and Kenyan contexts, Uganda-specific empirical evidence on the perceived effectiveness, procedural fairness, and governance consequences of lifestyle audits remains woefully inadequate (Ramada & Utari, 2024; Ratu & Rahajeng, 2024; Sarhan & Cowton, 2025). This evidence deficit undermines the capacity of policymakers, civil society organisations, and development partners to design targeted reforms that could transform lifestyle audits from political instruments into genuine accountability mechanisms. This study therefore sought to bridge this critical gap by generating rigorous, multi-level empirical evidence on the nature, effectiveness, and governance implications of lifestyle audits in Uganda.

### **OBJECTIVES OF THE STUDY**

#### **Main Objective**

To assess the effectiveness of lifestyle audits as anti-corruption mechanisms in Uganda's public sector and examine the extent to which their implementation reflects genuine governance reform or political manipulation.

#### **Specific Objectives**

1. To determine the level of public awareness and perceived fairness of lifestyle audit implementation among civil servants and citizens in Uganda.
2. To examine the relationship between the transparency of lifestyle audit processes and public trust in government institutions in Uganda.
3. To assess the institutional and contextual factors that moderate the relationship between lifestyle audit implementation and anti-corruption outcomes in Uganda.

### **RESEARCH QUESTIONS**

4. What is the level of public awareness and perceived fairness of lifestyle audit implementation among civil servants and citizens in Uganda?
5. What is the relationship between the transparency of lifestyle audit processes and public trust in government institutions in Uganda?
6. What institutional and contextual factors moderate the relationship between lifestyle audit implementation and anti-corruption outcomes in Uganda?

### **METHODOLOGY**

This study employed a mixed-methods cross-sectional research design to comprehensively investigate the effectiveness of lifestyle audits as anti-corruption mechanisms in Uganda's public sector. A stratified random sampling technique was utilised to recruit a total of 482 respondents comprising civil servants (n=210), policy and governance experts (n=85), general citizens (n=137), and civil society organisation representatives (n=50), drawn from Uganda's four administrative regions, namely Central, Eastern, Northern, and Western, ensuring geographic and institutional representativeness. Primary data were collected between January and April 2024 using structured questionnaires, semi-structured interview guides, and documentary analysis of publicly available audit reports and asset declaration records. The questionnaires incorporated validated Likert-scale instruments to measure constructs including awareness of lifestyle audit policies, perceived fairness of audit implementation, transparency of audit processes, and trust in

government institutions, with Cronbach's alpha coefficients ranging from 0.76 to 0.89 across subscales, confirming acceptable internal consistency. Quantitative data analysis was conducted at three progressive levels of statistical rigor: at the univariate level, descriptive statistics including frequencies, percentages, means, and standard deviations were computed to characterise respondent sociodemographic profiles and summarise their awareness, perception, and trust scores; at the bivariate level, Pearson product-moment correlation analysis was employed to examine the strength and direction of the association between transparency of lifestyle audit processes and public trust in government, while chi-square tests of independence were used to assess associations between categorical variables such as audit fairness perceptions and respondent type; and at the multivariate level, multilevel modelling (MLM), specifically a two-level hierarchical linear model with respondents nested within institutions, was fitted using maximum likelihood estimation to assess the extent to which institutional-level factors (audit independence, legal framework strength, and political will index) moderated the relationship between lifestyle audit implementation and anti-corruption outcomes, whilst controlling for individual-level covariates including age, educational attainment, years of service, and gender (Nelson et al., 2022, 2023). All statistical analyses were performed using STATA version 17.0 and R version 4.3.1, with statistical significance set at the conventional alpha level of 0.05. Ethical clearance was obtained from Makerere University Research Ethics Committee (Reference: MUREC-2023-117), and all participants provided written informed consent prior to participation.

## RESULTS

### Sociodemographic Characteristics and Awareness of Lifestyle Audits (Univariate Analysis)

*Table 1: Sociodemographic Characteristics and Awareness of Lifestyle Audits among Respondents (N=482)*

Variable	Category	Frequency (n)	Percentage (%)
Gender	Male	271	56.2
	Female	211	43.8
Age Group	18-30 years	98	20.3
	31-45 years	187	38.8
	46-60 years	152	31.5
	Above 60 years	45	9.3
Education Level	Certificate/Diploma	89	18.5
	Undergraduate Degree	201	41.7
	Postgraduate Degree	158	32.8
	No formal education	34	7.1
Respondent Type	Civil Servants	210	43.6
	Policy/Governance Experts	85	17.6
	General Citizens	137	28.4
	CSO Representatives	50	10.4
Aware of Lifestyle Audit Policy	Yes	295	61.2
	No	187	38.8
Believe Audits are Fairly Implemented	Yes	167	34.7
	No	315	65.3

The sociodemographic and awareness data presented in Table 1 revealed that the study sample was predominantly male (56.2%), with the largest proportion of respondents falling within the 31-45 years age bracket (38.8%), followed by those aged 46-60 years (31.5%), indicating that the majority of participants were in their productive working years and likely to have direct engagement with public sector governance processes. In terms of educational attainment, most respondents held undergraduate degrees (41.7%) or postgraduate qualifications (32.8%), suggesting a relatively well-educated sample with the cognitive capacity to critically evaluate lifestyle audit policies and their implementation. Civil servants constituted the largest respondent category (43.6%), consistent with the study's primary focus on public sector accountability, while general citizens (28.4%) and policy experts (17.6%) provided important comparative perspectives on audit perceptions across different societal groups. The finding that 61.2% of respondents were aware of lifestyle audit policies was noteworthy, as it indicated a moderate level of policy penetration into public consciousness, though the existence of a substantial uninformed segment (38.8%) highlighted persistent gaps in public communication and transparency about audit processes.

Of particular analytical significance was the finding that only 34.7% of respondents believed that lifestyle audits were implemented fairly, while an overwhelming majority of 65.3% expressed the contrary perception. This stark disparity between policy awareness and perceived fairness suggested a fundamental crisis of procedural legitimacy in Uganda's lifestyle audit implementation, with the majority of respondents, regardless of their sociodemographic characteristics, perceiving the audits as selective, biased, or politically motivated. This finding aligned with qualitative data from expert interviews, which consistently characterised lifestyle audits as

instruments deployed against political opponents rather than as systematic accountability tools applied uniformly across the public service. The observed disconnect between awareness and perceived fairness has profound implications for the legitimacy and deterrent efficacy of lifestyle audits, as accountability mechanisms that lack procedural credibility are unlikely to generate meaningful behavioural change or foster the public trust necessary to sustain anti-corruption reform agendas. These univariate findings thus set a critical empirical foundation for the more nuanced analytical layers that followed in subsequent sections of the analysis.

### Correlation between Transparency of Audit Processes and Public Trust in Government (Bivariate Analysis)

**Table 2: Pearson Correlation Coefficients between Audit Process Dimensions and Governance Outcomes (N=482)**

Variable Pair	Pearson r	95% CI Lower	95% CI Upper	p-value	Interpretation
Audit Transparency vs. Public Trust in Government	0.63	0.57	0.69	<0.001	Strong Positive
Audit Transparency vs. Willingness to Report Corruption	0.54	0.47	0.61	<0.001	Moderate Positive
Perceived Fairness vs. Public Trust	0.58	0.51	0.65	<0.001	Moderate-Strong Positive
Perceived Fairness vs. Anti-Corruption Effectiveness	0.49	0.41	0.57	<0.001	Moderate Positive
Audit Independence vs. Trust in Audit Institutions	0.71	0.65	0.76	<0.001	Strong Positive
Political Interference vs. Public Trust	-0.67	-0.72	-0.61	<0.001	Strong Negative
Political Interference vs. Anti-Corruption Effectiveness	-0.59	-0.65	-0.52	<0.001	Moderate-Strong Negative

The bivariate correlation analysis presented in Table 2 provided compelling evidence of statistically significant and substantively meaningful relationships between key dimensions of lifestyle audit processes and governance outcomes. The strongest positive association was observed between audit independence and trust in audit institutions ( $r = 0.71$ , 95% CI: 0.65-0.76,  $p < 0.001$ ), indicating that respondents who perceived audit bodies as operationally independent from political interference reported substantially higher levels of confidence in those institutions. A strong positive correlation was also established between audit transparency and public trust in government ( $r = 0.63$ , 95% CI: 0.57-0.69,  $p < 0.001$ ), confirming the study's second research question and underscoring the critical role that openness, accessibility of audit findings, and clarity of audit processes play in shaping broader governmental legitimacy. Moderate to strong positive correlations were further documented between perceived audit fairness and anti-corruption effectiveness ( $r = 0.49$ ), and between audit transparency and willingness to report corruption ( $r = 0.54$ ), suggesting that procedurally credible audits may catalyse positive civic behaviours such as whistleblowing and public participation in accountability processes. Conversely, the analysis revealed strong negative correlations between perceived political interference and governance outcomes, with political interference demonstrating the most pronounced negative association with public trust in government ( $r = -0.67$ , 95% CI: -0.72 to -0.61,  $p < 0.001$ ). This finding constituted one of the most consequential empirical results of the study, as it quantitatively confirmed that the perception of lifestyle audits as politically weaponised instruments was not merely an abstract narrative concern but a measurable governance reality with direct, adverse consequences for governmental legitimacy. The negative relationship between political interference and anti-corruption effectiveness ( $r = -0.59$ ,  $p < 0.001$ ) further supported this interpretation, suggesting that every unit increase in perceived political interference corresponded to a significant reduction in the perceived effectiveness of lifestyle audits as anti-corruption tools. Taken collectively, the bivariate results established a robust empirical case that the integrity, independence, and transparency of lifestyle audit processes are foundational preconditions for their effectiveness, and that the politicisation of these processes fundamentally undermines their capacity to generate the accountability and trust dividends that justify their institutional mandate.

### 7.3 Chi-Square Analysis: Association between Respondent Type and Perceived Fairness of Audit Implementation

**Table 3: Chi-Square Analysis of Perceived Fairness of Lifestyle Audit Implementation by Respondent Type (N=482)**

Respondent Type	Perceive Audits as Fair n (%)	Do Not Perceive Audits as Fair n (%)	Total n (%)	Chi-sq (df=3)	p-value
Civil Servants	58 (27.6%)	152 (72.4%)	210 (100%)		

Policy/Governance Experts	22 (25.9%)	63 (74.1%)	85 (100%)		
General Citizens	67 (48.9%)	70 (51.1%)	137 (100%)		
CSO Representatives	20 (40.0%)	30 (60.0%)	50 (100%)		
Total	167 (34.7%)	315 (65.3%)	482 (100%)	$X^2=24.87$	$p<0.001$

The chi-square analysis presented in Table 3 revealed a statistically significant association between respondent type and their perception of lifestyle audit fairness ( $X^2 = 24.87$ ,  $df = 3$ ,  $p < 0.001$ ), indicating that different stakeholder groups held substantially divergent views on whether lifestyle audits were implemented equitably in Uganda. The analysis demonstrated that civil servants exhibited the lowest rate of perceived audit fairness (27.6%), with nearly three-quarters (72.4%) of this cohort viewing lifestyle audits as unfair. Similarly, policy and governance experts, who by virtue of their professional expertise were well-positioned to critically evaluate audit processes, registered a 74.1% perception of unfairness, representing the highest rate of perceived inequity across all respondent categories. These findings from the two groups with the greatest institutional proximity to lifestyle audit operations are particularly significant, as they suggest that those who understand the internal workings of these audits most intimately are also the most sceptical of their procedural integrity. In contrast, general citizens reported a more balanced distribution, with approximately half (48.9%) perceiving the audits as fair, possibly reflecting a less informed but more optimistic view of governmental accountability initiatives.

The differential perception patterns observed across respondent categories offered important insights into the governance dynamics of lifestyle audits in Uganda. The finding that civil servants, who constitute the primary targets and direct implementers of lifestyle audit policies, registered the lowest fairness perception rates, was both empirically striking and practically significant. It suggested that lifestyle audits in Uganda suffer from a profound internal legitimacy deficit, wherein those most directly affected by these mechanisms are least convinced of their procedural fairness. The pattern further pointed to the possibility that civil servants with insider knowledge of how audit targets are selected and investigations are conducted perceived systematic bias and political selectivity in the process. CSO representatives, with 40% perceiving fairness, occupied an intermediate position that may reflect their role as external watchdogs who observe both the potential and the limitations of lifestyle audits without being subjected to them directly. These findings collectively reinforced the argument that lifestyle audit reform in Uganda must prioritise procedural fairness and transparent target-selection criteria if these mechanisms are to achieve their intended accountability objectives and overcome the pervasive institutional scepticism that currently undermines their legitimacy.

#### Multilevel Modelling: Institutional Factors Moderating Lifestyle Audit Effectiveness

**Table 4: Two-Level Multilevel Model Estimates of Predictors of Anti-Corruption Outcomes (N=482; Institutions=24)**

Predictor Variable	Level	Coefficient (beta)	SE	t-value	p-value	95% CI
Lifestyle Audit Implementation (LAI)	Individual	0.29	0.06	4.83	<0.001	[0.17, 0.41]
Audit Independence (AI)	Institutional	0.41	0.13	3.15	0.002	[0.15, 0.67]
Legal Framework Strength (LFS)	Institutional	0.35	0.11	3.18	0.002	[0.13, 0.57]
Political Will Index (PWI)	Institutional	0.38	0.12	3.17	0.002	[0.14, 0.62]
LAI x Audit Independence (Interaction)	Cross-level	0.27	0.09	3.00	0.003	[0.09, 0.45]
LAI x Legal Framework (Interaction)	Cross-level	0.23	0.08	2.88	0.004	[0.07, 0.39]
Education Level (Covariate)	Individual	0.14	0.05	2.80	0.005	[0.04, 0.24]
Years of Service (Covariate)	Individual	0.09	0.04	2.25	0.025	[0.01, 0.17]
Gender (Female; Covariate)	Individual	-0.06	0.05	-1.20	0.231	[-0.16, 0.04]
Random Intercept Variance	Institutional	0.18	0.04	—	<0.001	
Intraclass Correlation (ICC)	Institutional	0.22	—	—	—	

The multilevel modelling results presented in Table 4 provided the most analytically rigorous and policy-relevant insights of the study, demonstrating that anti-corruption outcomes in Uganda's lifestyle audit context were shaped by an interplay of both individual-level and institutional-level determinants. The intraclass correlation coefficient (ICC) of 0.22 confirmed that 22% of the total variance in anti-corruption outcomes was attributable to between-institution differences, justifying the application of a multilevel analytical framework and underscoring the substantive importance of institutional context in shaping audit effectiveness. At the individual level, lifestyle audit implementation exerted a significant positive effect on anti-corruption outcomes ( $\beta = 0.29$ ,  $SE = 0.06$ ,  $p < 0.001$ ), indicating that increased implementation intensity was associated with better self-reported anti-corruption outcomes, net of

other covariates. Among individual-level covariates, educational attainment demonstrated a significant positive association ( $\beta = 0.14, p = 0.005$ ), while years of service also emerged as a significant predictor ( $\beta = 0.09, p = 0.025$ ), suggesting that more educated and experienced public servants were better positioned to translate audit processes into positive governance outcomes. Gender did not reach statistical significance ( $\beta = -0.06, p = 0.231$ ), indicating that the relationship between lifestyle audit implementation and anti-corruption outcomes did not substantially differ between male and female respondents after accounting for other factors.

At the institutional level, all three contextual predictors demonstrated statistically significant and substantively large effects on anti-corruption outcomes, providing strong empirical support for the hypothesis that institutional design mediates the effectiveness of lifestyle audits. Audit independence emerged as the strongest institutional predictor ( $\beta = 0.41, p = 0.002$ ), indicating that institutions characterised by greater operational autonomy from political interference registered substantially better anti-corruption outcomes from lifestyle audit implementation. Legal framework strength ( $\beta = 0.35, p = 0.002$ ) and the political will index ( $\beta = 0.38, p = 0.002$ ) were similarly significant, collectively affirming that the institutional architecture within which lifestyle audits operate is as important as, if not more important than, the audits themselves in determining governance outcomes. The significant cross-level interaction terms between lifestyle audit implementation and audit independence ( $\beta = 0.27, p = 0.003$ ) and between implementation and legal framework strength ( $\beta = 0.23, p = 0.004$ ) were of particular theoretical and practical significance, as they confirmed that the positive effect of lifestyle audit implementation on anti-corruption outcomes was substantially amplified in institutional environments characterised by greater independence and stronger legal frameworks. This moderating effect demonstrated that lifestyle audits cannot be evaluated in isolation from the institutional contexts in which they are embedded, and that the same audit policy may yield markedly different outcomes depending on the quality of institutional governance surrounding its implementation. These findings carry direct implications for governance reform strategies in Uganda, suggesting that investments in institutional strengthening must accompany any expansion of lifestyle audit programmes if these mechanisms are to achieve their full accountability potential.

## CONCLUSION

This study set out to determine whether lifestyle audits in Uganda constitute a genuine silver bullet for public sector corruption or function primarily as political smoke obscuring the absence of substantive governance reform, and the weight of empirical evidence generated across multiple analytical levels converged to support the latter characterisation with important qualifications. The descriptive analysis revealed that while a majority of Ugandans were aware of lifestyle audit policies, an overwhelming 65.3% of respondents did not believe these audits were implemented fairly, with civil servants and governance experts, the most institutionally proximate groups, registering the highest rates of perceived procedural unfairness. Bivariate analyses confirmed that transparency and independence of audit processes were strongly and significantly associated with public trust in government, while perceived political interference demonstrated equally strong negative associations with governance outcomes, providing quantitative confirmation that the politicisation of lifestyle audits in Uganda carries measurable costs for governmental legitimacy. The multilevel modelling results established that institutional-level factors, particularly audit independence, legal framework strength, and political will, significantly moderated the relationship between lifestyle audit implementation and anti-corruption outcomes, and that the positive effects of audits were amplified in institutional environments characterised by greater independence and statutory clarity. The study therefore concluded that lifestyle audits in Uganda are not inherently ineffective accountability mechanisms, but that their potential has been systematically undermined by selective targeting, institutional capture, weak legal frameworks, and insufficient political will to apply them uniformly across the public service. Unlocking the genuine accountability potential of lifestyle audits in Uganda will require fundamental reforms to the institutional architecture within which these mechanisms operate, moving them from the domain of political theatre into the realm of systematic, evidence-based governance reform.

## RECOMMENDATIONS

**Establish an Independent Lifestyle Audit Authority:** The Government of Uganda should enact specific legislation to create a dedicated, constitutionally guaranteed Lifestyle Audit Authority, operationally independent of the executive branch, with a transparent, risk-based methodology for selecting audit targets that is publicly disclosed and regularly reviewed by parliament to eliminate the selective targeting that currently undermines audit legitimacy.

**Enact a Comprehensive Lifestyle Audit Act:** Parliament should enact dedicated Lifestyle Audit legislation that clearly defines the legal basis, scope, procedures, timelines, and enforcement mechanisms for lifestyle audits, including mandatory public disclosure of audit outcomes and the establishment of proportionate penalties for non-compliance, thereby providing the statutory foundation that currently constrains audit effectiveness.

**Strengthen Technical Capacity and Inter-Agency Coordination:** The Inspectorate of Government and relevant oversight bodies should be adequately resourced with forensic accounting expertise, digital investigation tools, and inter-agency data-sharing agreements with the Uganda Revenue Authority, Financial Intelligence Authority, and land registries to enable comprehensive and evidence-based lifestyle verification processes that move beyond superficial asset declarations to genuine wealth analysis.

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