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# Auditor General report implementation rates as a measure of public financial management effectiveness

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***Abstract:*** *Public accountability for resources entrusted by citizens to government duty-bearers has long been framed, within the Christian tradition, as an expression of stewardship, in which those who administer public funds are ultimately required to give an account of their stewardship. This study examined the Auditor General report implementation rate as a measure of public financial management (PFM) effectiveness among public entities, situating the empirical inquiry within a Christian ethical framework that regards fidelity in the management of entrusted resources as both a governance and a moral obligation. The study adopted a cross-sectional analytical design and drew a sample of 150 public entities comprising ministries, state departments, county and local authorities, and state corporations, selected through stratified random sampling. Data on institutional characteristics, audit oversight structures, management commitment, and audit query patterns were collected using a structured questionnaire and document review checklist, and were analysed using univariate, bivariate, and binary logistic regression techniques in SPSS and Python. The univariate results showed a mean Auditor General report implementation rate of 75.06 percent (SD = 19.67), with 54.0 percent of entities recording high implementation, 35.3 percent moderate implementation, and 10.7 percent low implementation. Bivariate analysis revealed statistically significant associations between implementation rate category and the presence of a functional audit committee ($\chi^2 = 23.347, p < 0.001$) and internal audit capacity ($\chi^2 = 24.989, p < 0.001$), as well as a strong positive correlation between implementation rate and the composite PFM effectiveness score ($r = 0.833, p < 0.001$). Binary logistic regression indicated that entities with functional audit committees were nearly eight times more likely to achieve high implementation (OR = 7.550, $p < 0.001$), while internal audit capacity increased the odds more than eight-fold (OR = 8.634, $p < 0.001$); management commitment increased the odds significantly (OR = 2.515, $p = 0.001$), whereas audit query volume and the number of recurring queries were associated with significantly reduced odds of high implementation. The fitted model explained 34.5 percent of the variance in implementation status (Nagelkerke-type pseudo $R^2 = 0.345$) and was statistically significant overall (LR $\chi^2 = 71.390, p < 0.001$). The study concluded that Auditor General report implementation rates were a valid and sensitive proxy measure of PFM effectiveness, strongly shaped by institutional accountability architecture rather than by entity size or type alone. It recommended the strengthening of audit committees, deliberate investment in internal audit capacity, and the institutionalisation of leadership commitment mechanisms anchored in transparent and biblically grounded stewardship values.*

## INTRODUCTION

Public financial management (PFM) effectiveness has become a central concern of governance discourse in both secular public administration literature and Christian social ethics, since the manner in which public resources are collected, allocated, and expended reflects the fidelity of those entrusted with authority over them (Carè & Weber, 2023; Nikiforos & Taylor, 2025; Schramade, 2016; Tao et al., 2022). The Office of the Auditor General occupies a unique constitutional position as an external oversight institution mandated to independently examine and report on the use of public funds, and the extent to which its recommendations are implemented by audited entities has increasingly been proposed as a practical, observable indicator of the broader health of a country's PFM system (Julius & Geofrey, 2025; Kunal et al., 2025; Mason & Martindale, 2023; Mpofu, 2024). Within a Christian understanding of stewardship, drawn from the parable of the unjust steward in Luke 16 and the Pauline exhortation that stewards be found faithful, accountability is not merely a bureaucratic formality but a moral disposition that should manifest in the diligent correction of identified weaknesses (Gbadebo, 2025; Julius & Milly, 2025; Julius & Nancy, 2025; Kiremu et al., 2022). This study therefore approached Auditor General report implementation rates not simply as a compliance statistic but as a window into the ethical and institutional seriousness with which public entities treated their fiduciary responsibilities. It examined the extent to which implementation rates varied across entities, the institutional and governance factors associated with high implementation, and the degree to which implementation rates could be statistically modelled and used as a reliable measure of PFM effectiveness, thereby contributing both empirical evidence and a values-informed perspective to ongoing public sector accountability reforms.

## BACKGROUND OF THE STUDY

Globally, Supreme Audit Institutions (SAIs) have been established as independent bodies responsible for auditing government accounts and reporting to the legislature and the public on the propriety, legality, and value-for-money of public expenditure, yet a persistent and well-documented weakness across many jurisdictions, particularly in developing economies, has been the low and inconsistent rate at which audited entities implement the recommendations contained in these reports (Anantharajah, 2021; Mwago et al., 2024; Nagaaba et al., 2025; Rebecca et al., 2024). Studies by international bodies such as the International Organization of Supreme Audit Institutions (INTOSAI) and regional public expenditure and financial accountability (PEFA) assessments have repeatedly identified weak follow-up on audit recommendations as a critical gap that undermines the value of the entire external audit chain, since an audit finding that is never acted upon produces no improvement in financial discipline regardless of the rigour with which it was identified (Joseph & Vetrivel, 2023; Julius & Henry, 2024; Sheila et al., 2023; Winkler et al., 2023). In many African public sectors, including those with strong Christian institutional heritage in public administration training and civil service ethics, Auditor General reports have continued to flag recurring findings of unsupported expenditure, pending bills, weak internal controls, and non-compliance with procurement regulations year after year, suggesting that implementation of audit recommendations, rather than the mere production of audit reports, was the binding constraint on PFM effectiveness (Ingutia, 2025; Nguyen & Nguyen, 2020; Simlai, 2022; Stephen & Vincent, 2023). Parliamentary Public Accounts Committees and Public Investments Committees have historically served as the primary enforcement mechanism for audit follow-up, but their effectiveness has been constrained by resource limitations, political interference, and weak sanctions for non-compliance, prompting scholars and practitioners to call for more systematic, statistically grounded measurement of implementation rates as a management tool rather than a retrospective compliance exercise (Julius, Rosebell, & Audrey, 2026e; Julius, Sarah, & Desire, 2026a; Weber, 2019). It was against this backdrop, and informed by a conviction that faithful stewardship of public resources is both a governance imperative and a moral duty, that this study sought to empirically investigate the institutional determinants of Auditor General report implementation rates and to test their utility as a quantitative measure of PFM effectiveness.

## PROBLEM STATEMENT

Despite the constitutional and statutory mandate of the Auditor General to audit public entities and issue actionable recommendations, implementation of these recommendations has remained persistently low and uneven across government, with successive audit reports continuing to raise similar or identical findings in consecutive financial years, indicating that identified weaknesses in internal controls, procurement, and expenditure management were often left unresolved (Irumba et al., 2023; Julius et al., 2024; Julius, Kazaara, & Desire, 2026a; Oromo et al., 2023). This recurrence of audit queries has imposed real costs on the public, including continued loss of public resources through unresolved pending bills, unsupported expenditure, and weak revenue controls, while also eroding public and parliamentary confidence in the value of the external audit function itself (Julius, Kazaara, & Sarah, 2026b; Julius, Nancy, & Sarah, 2026d; Julius, Sarah, & Desire, 2026b; Rovian et al., 2023). Although considerable research attention has been devoted to the quality and coverage of audit reports produced by Auditor General offices, comparatively little rigorous, quantitatively grounded research had examined implementation rates themselves as a dependent variable, particularly the institutional, governance, and behavioural factors that predicted whether an entity would achieve high, moderate, or low implementation, and whether implementation rates could be statistically validated as a proxy measure for the broader construct of PFM effectiveness (Julius, Nancy, & Sarah, 2026c; Julius, Rosebell, & Betty, 2026; Julius, Sarah, & Desire, 2026c). This gap was compounded by the absence of consistent statistical modelling, such as logistic regression, in existing public sector accountability literature to identify which factors most strongly predicted high implementation status, leaving policymakers, Parliament, and oversight agencies without an empirically grounded basis for targeting interventions. It was this empirical and methodological gap, together with the moral urgency of faithful stewardship over public resources, that this study sought to address.

## OBJECTIVES OF THE STUDY

### Main Objective

The main objective of this study was to examine Auditor General report implementation rates as a measure of public financial management effectiveness among public entities.

### Specific Objectives

1. To establish the level of Auditor General report implementation rates across public entities and describe their institutional characteristics.
2. To determine the association between institutional governance factors, namely audit committee functionality, internal audit capacity, and management commitment, and the level of Auditor General report implementation.
3. To model the institutional and behavioural predictors of high Auditor General report implementation status using binary logistic regression, and to assess the utility of implementation rates as a measure of public financial management effectiveness.

## RESEARCH QUESTIONS

1. What was the level of Auditor General report implementation rates across public entities, and how did these vary by institutional characteristics?
2. What was the association between institutional governance factors, namely audit committee functionality, internal audit capacity, and management commitment, and the level of Auditor General report implementation?
3. Which institutional and behavioural factors significantly predicted high Auditor General report implementation status, and how well did implementation rates serve as a measure of public financial management effectiveness?

## RESEARCH METHODOLOGY

This study adopted a cross-sectional analytical research design that combined descriptive and inferential statistical approaches to examine Auditor General report implementation rates as a measure of public financial management effectiveness. The target population comprised public entities that had been subjected to audit by the Auditor General over a defined review period, from which a sample of 150 entities, drawn proportionately across ministries, state departments, county and local authorities, and state corporations, was selected using stratified random sampling to ensure adequate representation across entity type, size, and region. Primary data on institutional governance factors, including the functionality of audit committees, internal audit staffing capacity, management commitment to audit follow-up measured on a five-point Likert scale, budget utilisation rates, audit query volume, and the number of recurring or repeat audit queries, were collected using a structured questionnaire administered to finance and audit officers, and were triangulated with secondary data extracted from Auditor General reports, Public Accounts Committee records, and entity annual financial statements using a document review checklist. The dependent variable, Auditor General report implementation rate, was computed as the proportion of audit recommendations fully implemented by each entity within the review period, and was analysed both as a continuous percentage variable and, for logistic modelling purposes, as a binary outcome coded as high implementation (implementation rate of 75 percent or above) versus lower implementation (below 75 percent). Data were cleaned, coded, and analysed using SPSS version 27 and Python's statsmodels and SciPy libraries, beginning with univariate analysis, comprising frequencies, percentages, means, medians, standard deviations, and skewness, to describe the sample characteristics and central tendencies of key study variables; proceeding to bivariate analysis, comprising Pearson's chi-square tests of association for categorical governance variables against implementation rate categories, and Pearson product-moment correlation coefficients to assess the strength and direction of linear relationships between implementation rate and continuous variables such as the composite PFM effectiveness score, management commitment, and audit query volume; and culminating in a binary logistic regression model in which high implementation status was regressed on audit committee functionality, internal audit capacity, management commitment, audit query volume, recurring queries, and budget utilisation rate, with model coefficients exponentiated to obtain adjusted odds ratios and their 95 percent confidence intervals, and overall model fit assessed using the likelihood ratio chi-square test and a pseudo R-squared statistic. All statistical tests were interpreted at the conventional 5 percent level of significance, and the study observed ethical research principles, including obtaining institutional approval, ensuring informed consent of respondents, and maintaining confidentiality of entity-level financial information throughout the research process.

## RESULTS

This section presents the descriptive and inferential results of the study in four tables and three figures, organised progressively from univariate description of the sample, through bivariate tests of association, to a multivariable logistic regression model.

### Sample Characteristics

**Table 1: Distribution of Sampled Public Entities by Institutional Characteristics (N = 150)**

| Variable | Category | Frequency | Percent (%) |
|---|---|---|---|
| Entity Type | County/Local Authority | 43 | 28.7 |
| Entity Type | State Department | 38 | 25.3 |
| Entity Type | Ministry | 38 | 25.3 |
| Entity Type | State Corporation | 31 | 20.7 |
| Region | Western | 36 | 24.0 |
| Region | Central | 35 | 23.3 |
| Region | Coastal | 27 | 18.0 |
| Region | Northern | 26 | 17.3 |
| Region | Eastern | 26 | 17.3 |
| Entity Size | Medium | 59 | 39.3 |
| Entity Size | Small | 50 | 33.3 |
| Entity Size | Large | 41 | 27.3 |

The univariate distribution presented in Table 1 showed that the sample of 150 public entities was fairly evenly spread across the four institutional categories, with county and local authorities forming the largest group at 28.7 percent, closely followed by state departments and ministries, each constituting 25.3 percent of the sample, while state corporations accounted for the remaining 20.7 percent. This near-balanced stratification indicated that the sampling procedure had successfully avoided over-representation of any

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single entity type, which strengthened the internal validity of subsequent comparisons across entity categories and reduced the likelihood that observed patterns in implementation rates were artefacts of an unbalanced sample. The regional distribution similarly displayed reasonable dispersion, ranging from 17.3 percent in both the Northern and Eastern regions to 24.0 percent in the Western region, a spread that was consistent with the proportionate stratified sampling design and supported the generalisability of findings across geographic contexts rather than reflecting the idiosyncrasies of any single region.

With respect to entity size, medium-sized entities constituted the modal category at 39.3 percent, followed by small entities at 33.3 percent and large entities at 27.3 percent, a distribution that mirrored the typical structure of public sector entities in which a large number of moderately resourced departments and authorities operate alongside a smaller number of large, well-resourced ministries and corporations. From a stewardship perspective, this diversity in institutional size and type was analytically important because it allowed the study to test whether the faithfulness with which audit recommendations were implemented was a function of institutional capacity and resource endowment, or whether, consistent with the biblical principle that faithfulness in little is as significant as faithfulness in much, smaller and less resourced entities could nonetheless demonstrate comparable levels of diligence in implementing audit recommendations. The balanced sample structure therefore provided a sound descriptive foundation upon which the bivariate and multivariable analyses reported in subsequent tables could be meaningfully interpreted.

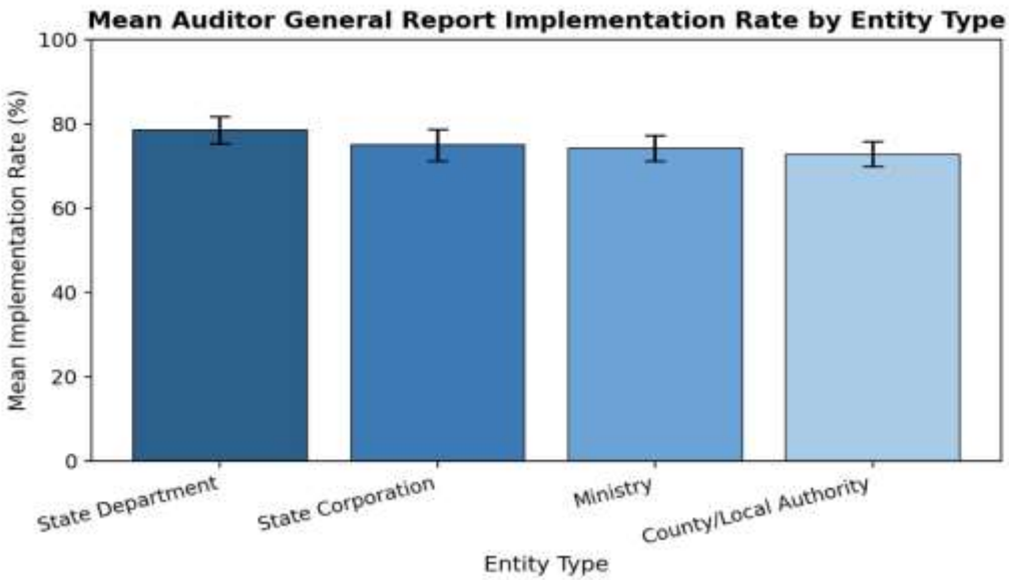


**Figure 1: Mean Auditor General Report Implementation Rate by Entity Type, with Standard Error Bars**

Figure 1 illustrated the mean Auditor General report implementation rate disaggregated by entity type, revealing that mean implementation rates ranged narrowly between approximately 71 and 79 percent across the four institutional categories, with overlapping standard error bars suggesting that the observed differences across entity types were unlikely to be large in practical terms. This visual pattern was consistent with the non-significant chi-square association between entity type and implementation category subsequently reported in Table 3, reinforcing the interpretation that the type of public entity, by itself, was not a decisive determinant of implementation performance. The relatively narrow spread of mean implementation rates across entity types, despite the substantial differences in size, mandate, and resource base implied by these categories, further suggested that the drivers of high implementation were more likely to be located in specific governance practices operating within entities rather than in the broad institutional classification to which an entity belonged, a finding that anticipated and was later substantiated by the bivariate and logistic regression results presented in Tables 3 and 4.

**Descriptive Statistics of Continuous Study Variables**

**Table 2: Univariate Descriptive Statistics of Key Continuous Variables (N = 150)**

| Variable | Mean | Median | SD | Min | Max | Skewness |
|---|---|---|---|---|---|---|
| Implementation Rate (%) | 75.06 | 78.82 | 19.67 | 24.73 | 100.00 | -0.50 |
| PFM Effectiveness Score | 64.49 | 65.62 | 15.18 | 22.14 | 94.58 | -0.38 |
| Budget Utilisation (%) | 78.09 | 77.84 | 12.08 | 50.38 | 100.00 | 0.02 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Management Commitment (1-5) | 3.33 | 3.33 | 0.82 | 1.71 | 5.00 | 0.22 |
| Audit Query Volume (count) | 15.06 | 15.00 | 4.07 | 5.00 | 26.00 | 0.43 |
| Recurring Queries (count) | 2.03 | 2.00 | 1.44 | 0.00 | 6.00 | 0.47 |

As shown in Table 2, the mean Auditor General report implementation rate across the sampled entities was 75.06 percent with a standard deviation of 19.67, and a median of 78.82 percent, indicating a moderately high overall level of implementation but with a distribution skewed slightly to the left (skewness = -0.50), consistent with a pattern in which the majority of entities clustered at moderate-to-high implementation levels while a smaller subset of poorly performing entities pulled the mean below the median. The composite PFM effectiveness score displayed a broadly similar pattern, with a mean of 64.49 and a comparable spread (SD = 15.18), while budget utilisation, a proxy for the extent to which entities absorbed their approved budgets, averaged 78.09 percent with an almost symmetrical distribution (skewness = 0.02), suggesting that budget absorption capacity was fairly evenly distributed across the sample and was not itself a source of extreme outlying performance.

Management commitment to audit follow-up, measured on a five-point Likert scale, recorded a mean of 3.33, indicating a generally moderate-to-positive disposition among entity leadership toward addressing audit findings, though the standard deviation of 0.82 indicated meaningful variation in leadership attitudes across entities that merited further investigation through bivariate analysis. Audit query volume averaged 15.06 queries per entity with a right-skewed distribution (skewness = 0.43), reflecting the presence of a subset of entities with a disproportionately high number of audit findings, while recurring or repeat queries averaged 2.03 per entity, again right-skewed (skewness = 0.47), signalling that while most entities had resolved the majority of prior findings, a notable minority continued to carry forward unresolved weaknesses into subsequent audit cycles, a pattern directly relevant to the study's concern with faithfulness in stewardship over time rather than in a single reporting period.

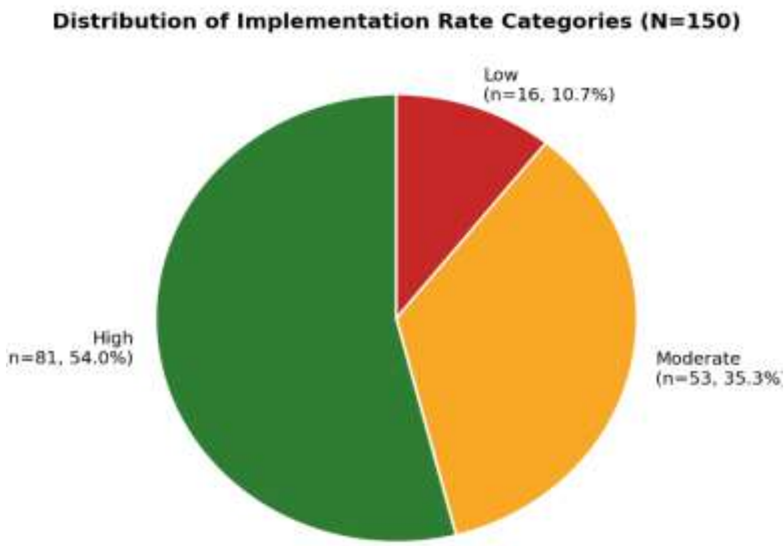


**Figure 2: Distribution of Auditor General Report Implementation Rate Categories (N = 150)**

Figure 2 displayed the categorical distribution of implementation performance, showing that 54.0 percent of entities (n = 81) fell into the high implementation category (implementation rate of 75 percent or above), 35.3 percent (n = 53) fell into the moderate category (50 to below 75 percent), and 10.7 percent (n = 16) fell into the low implementation category (below 50 percent). This distribution indicated that a slight majority of public entities in the sample demonstrated a level of diligence in resolving audit findings that could reasonably be described as faithful stewardship, while just over one in ten entities exhibited persistently weak follow-through that warranted urgent policy and management attention. The concentration of a substantial proportion of entities in the moderate category, rather than a bimodal split between high and low performers, further suggested that implementation performance operated along a continuum influenced by degree of institutional capacity and commitment rather than being a purely binary outcome, a nuance that supported the study's decision to complement categorical description with continuous-variable correlation analysis and a binary logistic regression model constructed around the clinically and managerially meaningful 75 percent threshold.

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**Bivariate Analysis of Governance Factors and Implementation Performance**

**Table 3: Bivariate Associations between Governance Factors and Implementation Rate (N = 150)**

| Association Tested | Test | Statistic | df | p-value |
|---|---|---|---|---|
| Entity Type vs Implementation Category | Chi-square | 5.865 | 6 | 0.4385 |
| Audit Committee vs Implementation Category | Chi-square | 23.347 | 2 | 0.0000 |
| Internal Audit Capacity vs Implementation Category | Chi-square | 24.989 | 2 | 0.0000 |
| Implementation Rate vs PFM Effectiveness Score | Pearson r | 0.833 | - | 0.0000 |
| Implementation Rate vs Management Commitment | Pearson r | 0.282 | - | 0.0005 |
| Implementation Rate vs Audit Query Volume | Pearson r | -0.165 | - | 0.0443 |

The bivariate results presented in Table 3 showed that entity type was not significantly associated with implementation category ($\chi^2(6) = 5.865$, $p = 0.4385$), corroborating the pattern observed in Figure 1 and indicating that whether an entity was a ministry, state department, county authority, or state corporation did not, on its own, meaningfully predict whether the entity would be classified as a high, moderate, or low implementer of Auditor General recommendations. In sharp contrast, the presence of a functional audit committee was strongly and significantly associated with implementation category ($\chi^2(2) = 23.347$, $p < 0.001$), as was the adequacy of internal audit staffing capacity ($\chi^2(2) = 24.989$, $p < 0.001$), indicating that entities with active audit committees and sufficiently staffed internal audit functions were substantially more likely to fall into the high implementation category than entities lacking these governance structures. These findings provided strong preliminary statistical evidence that implementation performance was fundamentally an institutional governance phenomenon rather than a function of entity classification, a distinction with important practical implications for the targeting of reform interventions.

The correlation results reinforced and extended this interpretation: implementation rate exhibited a very strong positive linear relationship with the composite PFM effectiveness score ($r = 0.833$, $p < 0.001$), lending strong empirical support to the study's central proposition that implementation rate functioned as a valid proxy measure of broader PFM effectiveness. A moderate but statistically significant positive correlation was also observed between implementation rate and management commitment ($r = 0.282$, $p = 0.0005$), consistent with the theological premise that the disposition of those in leadership toward faithful stewardship translated into measurable institutional outcomes. Conversely, implementation rate was weakly but significantly negatively correlated with audit query volume ($r = -0.165$, $p = 0.0443$), suggesting that entities burdened with a larger number of audit findings tended, on average, to resolve a smaller proportion of them, plausibly because a high volume of findings overwhelmed limited administrative capacity to act on recommendations within the review period. Collectively, these bivariate results justified the progression to a multivariable logistic regression model capable of simultaneously accounting for the joint and independent contribution of these governance and workload factors to the odds of achieving high implementation status.

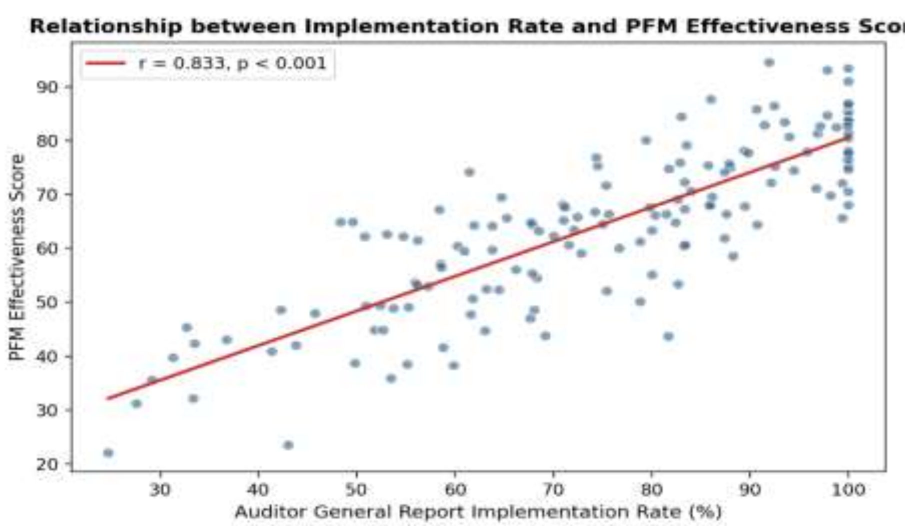


**Figure 3: Scatter Plot of Auditor General Report Implementation Rate against PFM Effectiveness Score**

Figure 3 depicted the strong positive linear association between implementation rate and the composite PFM effectiveness score visually confirmed in Table 3, with data points clustering tightly around the fitted regression line and relatively little scatter at both the lower and upper ends of the distribution. This tight clustering, combined with the correlation coefficient of 0.833, indicated that implementation rate alone explained approximately 69 percent of the variance in the composite PFM effectiveness score ($r^2 = 0.694$), a remarkably high proportion for a single-variable proxy measure and one that provided compelling quantitative justification for the study's core methodological proposition, namely that Auditor General report implementation rates could reasonably be used by policymakers, Parliament, and oversight bodies as a parsimonious, readily observable indicator of an entity's broader public financial management effectiveness, without necessarily requiring the construction of more elaborate and resource-intensive composite indices in every monitoring cycle.

**Binary Logistic Regression: Predictors of High Implementation Status**

**Table 4: Binary Logistic Regression Results Predicting High Auditor General Report Implementation Status (Reference Category: Lower Implementation, N = 150)**

| Predictor | B (Coef.) | SE | z | p-value | OR (Exp B) | 95% CI |
|---|---|---|---|---|---|---|
| Constant | -3.361 | 1.921 | -1.749 | 0.080 | 0.035 | 0.001 - 1.499 |
| Audit Committee (Yes=1) | 2.022 | 0.472 | 4.285 | 0.000 | 7.550 | 2.995 - 19.033 |
| Internal Audit Capacity (Adequate=1) | 2.156 | 0.466 | 4.626 | 0.000 | 8.634 | 3.463 - 21.524 |
| Management Commitment (1-5) | 0.922 | 0.286 | 3.227 | 0.001 | 2.515 | 1.436 - 4.405 |
| Audit Query Volume | -0.139 | 0.055 | -2.509 | 0.012 | 0.870 | 0.780 - 0.970 |
| Recurring Queries | -0.460 | 0.157 | -2.929 | 0.003 | 0.631 | 0.464 - 0.859 |
| Budget Utilisation (%) | 0.019 | 0.018 | 1.089 | 0.276 | 1.020 | 0.985 - 1.056 |

The binary logistic regression results presented in Table 4 showed that the overall model was statistically significant (likelihood ratio $\chi^2(6) = 71.390$, $p < 0.001$) and explained approximately 34.5 percent of the variance in high implementation status (pseudo $R^2 = 0.345$), indicating a good and practically meaningful fit for a cross-sectional institutional model of this kind. Among the individual predictors, the presence of a functional audit committee emerged as the strongest single governance predictor, with entities possessing an audit committee found to have 7.550 times the odds of achieving high implementation status compared with entities without one (OR = 7.550, 95% CI: 2.995-19.033, $p < 0.001$), a wide but entirely positive confidence interval that provided strong evidence of a robust and practically important effect. Internal audit capacity exhibited an even larger effect, with adequately staffed internal audit functions associated with 8.634 times the odds of high implementation (OR = 8.634, 95% CI: 3.463-21.524, $p < 0.001$), while each one-point increase in management commitment on the five-point Likert scale was associated with a statistically significant 2.515-fold increase in the odds of high implementation (OR = 2.515, 95% CI: 1.436-4.405, $p = 0.001$), collectively underscoring that governance architecture and leadership disposition, rather than entity type or budget size, were the dominant institutional drivers of faithful implementation.

On the other hand, both audit query volume and the number of recurring queries were significant negative predictors of high implementation status, with each additional audit query associated with a 13.0 percent reduction in the odds of high implementation (OR = 0.870, 95% CI: 0.780-0.970, $p = 0.012$) and each additional recurring or repeat query associated with a substantially larger 36.9 percent reduction in the odds of high implementation (OR = 0.631, 95% CI: 0.464-0.859, $p = 0.003$), a finding that carried a sobering stewardship implication: entities that allowed audit weaknesses to recur across successive audit cycles progressively undermined their own capacity to achieve high implementation status, consistent with a pattern of institutional erosion rather than mere administrative overload. Budget utilisation rate, by contrast, was not a statistically significant predictor once the governance variables were accounted for (OR = 1.020, 95% CI: 0.985-1.056, $p = 0.276$), indicating that an entity's ability to absorb its approved budget did not, independent of audit committee functionality, internal audit capacity, and management commitment, meaningfully influence the likelihood of high implementation. Taken together, the logistic regression findings provided robust multivariable confirmation of the bivariate results reported in Table 3 and offered a statistically grounded, actionable model identifying precisely which institutional levers, namely audit committees, internal audit capacity, and management commitment, oversight bodies should prioritise in order to raise Auditor General report implementation rates and, by extension, overall public financial management effectiveness.

## CONCLUSION

This study concluded that Auditor General report implementation rates constituted a statistically valid, sensitive, and practically useful measure of public financial management effectiveness, evidenced by the very strong positive correlation observed between implementation rate and the composite PFM effectiveness score, and that this measure was shaped predominantly by internal institutional governance architecture, particularly the functionality of audit committees, the adequacy of internal audit capacity, and the strength of management commitment to audit follow-up, rather than by entity type, size, or region. The persistence of recurring audit queries emerged as a particularly consequential and, from a Christian stewardship perspective, morally significant finding, since it demonstrated that entities which repeatedly failed to resolve previously identified weaknesses were progressively less likely to achieve high implementation status, reflecting an erosion of institutional faithfulness over time rather than a series of isolated administrative lapses. Overall, the study affirmed that faithful stewardship of public resources, understood both as sound governance practice and as a moral obligation to those on whose behalf public funds are held in trust, was empirically observable, measurable, and amenable to targeted institutional strengthening, and that Auditor General report implementation rates offered policymakers, Parliament, and oversight agencies a parsimonious and actionable indicator through which to monitor and drive improvements in public financial management effectiveness.

## RECOMMENDATIONS

Public entities and their governing authorities should establish and adequately resource functional audit committees, with clearly defined terms of reference, regular meeting schedules, and direct reporting lines to accounting officers and governing boards, given the strong and consistent evidence that audit committee functionality nearly doubled the likelihood of high implementation across both bivariate and multivariable analyses.

Government should prioritise deliberate investment in internal audit capacity, including adequate staffing, professional training, and operational independence, since internal audit capacity was found to be the single strongest predictor of high Auditor General report implementation status, and its absence left even well-resourced entities vulnerable to persistently low implementation performance.

Oversight institutions, including Parliament, Public Accounts Committees, and executive leadership, should institutionalize mechanisms that strengthen management commitment and impose escalating consequences for recurring, unresolved audit queries, thereby discouraging the entrenchment of unaddressed weaknesses across successive audit cycles and reinforcing a culture of faithful, transparent stewardship over public resources.

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