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From Lapdog to the Watchdog: The influence of Auditors' perceived independence on the Relevance of External Auditors' Recommendations

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Abstract
The relevance of external auditors' recommendations is crucial for promoting transparency, accountability and effective governance in public sector entities. However, limited implementation of audit recommendations globally and in Africa, including Tanzania, raises concerns about their practical usefulness and decision-making value. This study investigates the effect of external auditors' perceived independence on the relevance of audit recommendations in Tanzanian Local Government Authorities (LGAs). Guided by Agency Theory, the study adopts a positivist research philosophy, employing a quantitative approach and Structural Equation Modeling (SEM) to analyse survey data from 345 audit and governance stakeholders across 126 sampled LGAs. Descriptive analysis indicated that respondents recognised auditors' perceived independence particularly freedom from managerial interference, operational autonomy, access to information and adequate logistical support as critical for relevant recommendations. Regression results revealed a positive and statistically significant relationship between auditors' perceived independence and relevance of audit recommendations ($P<.001$, $F=34.860$, $t=5.904$, $\beta=.304$ and Adjusted R-square =9%) and confirms that perceived independence has the modest explanatory power on the relevance of audit recommendations. The findings show the importance of institutional and regulatory frameworks that safeguard auditors perceived independence, while highlighting that perceived independence alone is insufficient without management responsiveness and effective follow-up mechanisms. By focusing on auditor's perceived independence as a determinant of relevance of audit recommendations, this study fills both theoretical and empirical gaps in public sector auditing literature, providing actionable insights for improving audit relevance and governance in Tanzanian LGAs.

Introduction

The relevance of external auditors' recommendations is critical to effective governance, transparency, and accountability, particularly in public sector entities where Supreme Audit Institutions (SAIs) play a central role in ensuring the efficient and lawful use of public resources (Hassan et al., 2024; Kells, 2011). Audit recommendations often provide a roadmap for improving governance structures, enhancing resource allocation and strengthening public service delivery (Matlala & Uwizeyimana, 2020). However, audit outputs have frequently been criticised as politicised, thereby raising doubts about their relevance and decision usefulness (Malagila, 2013; Power, 2000). In addition, recommendations are said to be redundant, generic, and compliance-centred rather than auditee-solving and tailored to problems (Bonollo, 2019; Caruana & Kowalczyk, 2020; Cordery & Hay, 2019).

To acknowledge and amplify doubts about the relevance of external auditors' recommendations, Reichborn-Kjennerud (2014) identified various strategies that auditees employ in response to audit recommendations. The first is acceptance, in which the auditee acknowledges the findings, agrees with the conclusions, and implements the recommendations, prompting valuable changes within the organisation. The second strategy is negotiation, which involves partial agreement, reframing audit findings, seeking clarification, and adjusting interpretations without outright rejection. The third tactic is defence, in which auditees oppose the conclusions, rationalise current practices, engage in blame-shifting, or attempt to challenge audit standards, frequently reducing the potential significance of recommendations. Fourth, as 'symbolic compliance', which is characterised by formal acceptance, tokenistic implementation, and thus ritualisation of responses and the (mere) 'façade' of compliance without real change.

On the other hand, Kells (2011) argued that external auditors have recently become "lapdogs," accommodating audited institutions or political authorities rather than independently challenging poor performance. They normally avoid sensitive issues, soften findings, accept management explanations uncritically, and recommend superficial corrections. Dependence on funding, information, co-operation, or political support weakens professional skepticism, producing symbolic oversight that protects powerful actors rather than ensuring meaningful public accountability and effective reform.

Due to doubts about the relevance of audit recommendations, the United States recorded that only 23% of recommendations were implemented over the past decade, while in China, only 32% of identified audit issues were addressed (INTOSAI, 2024). These trends reveal a persistent gap between audit findings and their practical application, raising questions about whether management perceives audit recommendations as relevant and actionable. In Africa, similar challenges are observed. In South Africa, only 11% of public entities appeared to act on audit recommendations in 2020, declining from 14% in 2014 (Van der Waldt, Fourie, & Malan, 2024). In Zimbabwe, only 44% of SAI recommendations were implemented in parastatals between 2019 and 2021, with Local Government Authorities showing non-compliance rates as high as 74% (Sewerani, 2024; Nyikadzino, 2015).

Despite these implementation challenges, little is known about whether audit recommendations are intrinsically relevant for decision-making. Most studies focus on enforcing implementation rather than assessing whether recommendations serve as reliable sources for financial, operational, and strategic decisions, validate management policies, or guide organisational improvements (Delegkos *et al.*, 2025; Lukiko, 2023; Bonollo, 2019; Cordery & Hay, 2019; Moore, 2012). Independent auditors provide objective evaluations, mitigate conflicts of interest, and ensure recommendations are credible and actionable (Colette & Lukman, 2024; Efriyenti, 2024; Shakri et al., 2025; Vu & Hung, 2023; Yakubu & Williams, 2020). Nonetheless, excessive perceived independence may lead to auditor conservatism, limiting managerial flexibility and innovation, whereas long audit tenures may paradoxically enhance client-specific knowledge and audit quality despite potential threats to perceived independence (Chy & Hope, 2021; DeFond & Zhang, 2014; INTOSAI, 2019). Prior research has largely examined perceived independence and competence in relation to audit quality rather than the relevance of audit recommendations, resulting in inconsistent findings and empirical gaps.

The theoretical foundation for examining the relationship between auditor-perceived independence and recommendation relevance is supported by Agency Theory**.** Agency theory (Jensen & Meckling, 1976) explains the principal-agent conflict arising from information asymmetry and self-interest, in which auditors act as neutral monitors to mitigate agency problems such as mismanagement, weak internal controls, and non-compliance (Colette & Lukman, 2024; Johnsen et al., 2019). In that context, the agency theory suggests that external auditors provide reliable and objective recommendations, emphasising perceived independence as essential for maintaining credibility. While widely applied in studies of audit quality and key audit matters (Oghuvwu & Orakwue, 2019; Aondover, 2025; Matoke & Omwenga, 2016), this theory has rarely been used to examine the direct effect of perceived independence on the relevance of audit recommendations.

In Tanzania, several initiatives have sought to strengthen public sector accountability programmes, including reforms in the Public Finance Management Act, capacity-building programmes for auditees, and changes in performance auditing frameworks under the National Audit Office (NAOT, 2022). Despite these efforts in Tanzanian contexts, there remain both empirical and theoretical gaps in understanding how auditors' perceived independence influences the relevance of audit recommendations. Most existing research emphasises audit quality, implementation, or governance outcomes rather than directly assessing the relevance of recommendations for decision-making (Goddard & Mzenzi, 2015; Mzenzi & Gaspar, 2015). Therefore, this study seeks to fill this gap by examining the effect of external auditors' perceived independence on the relevance of audit recommendations (AFR) in Tanzanian LGAs, thereby contributing to both theory and practical improvements in public sector accountability.

Theoretical reviews

Agency Theory was formally developed by Jensen and Meckling in 1976, building on earlier economic and managerial analyses of principal-agent relationships (Jensen & Meckling, 1976; Eisenhardt, 1989). The theory examines the contractual relationship between principals, such as citizens, oversight bodies, and government institutions, and agents, including Local Government Authority (LGA) managers. It posits that agents may pursue their own self-interest rather than fully aligning with principals' objectives, creating information asymmetry and agency costs. To mitigate these issues, principals require effective monitoring and control mechanisms, such as external audits, to ensure that agents' actions serve the public interest and organisational goals. Over time, the theory has evolved to incorporate behavioral, ethical, and sustainability considerations, expanding its applicability from corporate governance to public sector auditing and accountability (Mattei et al., 2021; Bendickson et al., 2016).

The fundamental assumptions of agency theory include: (i) agents are self-interested; (ii) both principals and agents are rational actors seeking to maximise utility; (iii) principals cannot fully monitor agents' actions without incurring costs; and (iv) monitoring and oversight mechanisms are necessary to reduce agency costs and align interests (Eisenhardt, 1989; Mustapha, 2014). Its strength lies in providing a structured framework to understand governance challenges, audit demand, and the role of auditor-perceived independence in promoting accountability. The theory offers predictive insights into how independent monitoring can kerb opportunistic behaviour, improve transparency, and enhance decision-making. Its weaknesses, however, include an overemphasis on economic self-interest, potential neglect of ethical, social, and cultural factors, and the assumption of full rationality, which may not hold in complex public sector environments. Despite its extensive use in audit quality and governance studies, Agency Theory has rarely been applied to the relevance of audit recommendations, leaving a theoretical gap that this study addresses (Elewa & El-Haddad, 2019; Sumiyana et al., 2021).

In this study, Agency Theory is particularly relevant because it explains why external auditors' perceived independence is essential for producing audit recommendations that are credible, objective, and practically applicable. Independent auditors act as neutral monitors, mitigating agency problems by detecting financial mismanagement, weak internal controls, and regulatory non-compliance (Colette & Lukman, 2024; Johnsen et al., 2019). The study examines whether auditor-perceived independence directly enhances the relevance within Tanzanian Local Government Authorities (LGAs), a relationship that is sought to be tested using Agency Theory. Accordingly, the theory informs the study's variables: External Auditor-perceived independence is the independent variable, and recommendation relevance (AFR) is the dependent variable. This extension moves beyond traditional applications focused on general governance, audit quality, and compliance to assess how auditor-perceived independence influences the relevance, and therefore the practical applicability, of audit recommendations, thereby addressing both a theoretical and an empirical gap in the literature (Mattei et al., 2021; Sumiyana et al., 2021).

Empirical literature review

Binu (2025) investigated the effect of external auditors' perceived independence on audit recommendations in the Indonesian public sector. Guided implicitly by agency-based accountability assumptions, the study employed a quantitative methodology using regression analysis on data collected from a sample of 132 public sector auditors. The findings revealed a significant positive relationship between auditors' independence and the audit recommendations. This indicates that independent auditors are more likely to generate recommendations that add value to public organisations. However, the study focused primarily on implementing audit recommendations without clarifying that its focus was on relevance. The study further treated auditor-perceived independence as a supporting variable rather than a core explanatory construct. In contrast, the present study explicitly examines auditor-perceived independence as the main predictor of the relevance of audit recommendations (AFR) within Tanzanian LGAs, thereby addressing a conceptual gap in the existing literature.

Similarly, Tashu and Makiva (2025) evaluated the implementation of financial audit recommendations and their effect on the performance of Local Government Authorities in Zimbabwe. Anchored in a pragmatic philosophical stance, the study adopted a mixed-methods approach combining Structural Equation Modelling (SEM) based on 238 questionnaires with 11 key informant interviews across 86 LGAs. The results indicated a positive and significant relationship between auditor competence and local government performance, suggesting that skilled auditors contribute to improved institutional outcomes. Despite its methodological robustness, the study concentrated on organisational performance as the outcome variable rather than on the relevance of audit recommendations themselves. Moreover, auditor-perceived independence was not examined as a distinct determinant, creating an empirical gap that the current study addresses by focusing on its direct influence on AFR in Tanzanian LGAs.

Makongoro& Mapesa (2026) examined the regulatory Influence of Local Government Authority (LGA) Councils on the timely implementation of external audit recommendations in Tanzania. Specifically, it investigated how councils enhance the timely implementation of external audit recommendations in Tanzania Mainland. It adopted an interpretivist, qualitative, and effectively cross-sectional multiple-case-study approach covering five purposively selected LGAs. Evidence was collected through semi-structured interviews, open-ended questionnaires, and document review, then analyzed using thematic analysis and cross-case synthesis. The study concluded that the limited implementation of audit recommendations stems from factors such as weak follow-up mechanisms, limited technical capacity, political dynamics, and fragmented coordination among oversight organs and LGAs. The study, however, did not articulate how these recommendations are relevant to the auditee's context in a way that would enable sophisticated implementation.

Pharm et al. (2024) analyzed factors affecting the implementation of financial audit recommendations in selected village councils in the Khara Region of Namibia. The study employed quantitative, cross-sectional survey design and utilised correlation and regression analyses to examine relationships between institutional factors and the level of audit recommendation implementation. The findings identified resource constraints, management commitment, and governance structures as significant determinants of implementation effectiveness. However, the study focused exclusively on implementation outcomes and did not examine auditor-related attributes such as perceived independence or their influence on the relevance of audit recommendations. Consequently, the current study extends existing knowledge by shifting attention from the implementation of recommendations to the antecedent role of external auditors' perceived independence in shaping the relevance and practical value of audit recommendations within Tanzanian LGAs.

Although existing studies provide useful insights into public sector audit outcomes, clear gaps remain. Prior research largely emphasises auditor competence and other variables such as usefulness, performance, or implementation of audit recommendations, while auditor-perceived independence is either secondary or overlooked when modelling the relevance of audit recommendations; therefore, the relevance of audit recommendations (AFR) is rarely examined as a distinct outcome. Moreover, most studies focus on post-audit implementation factors rather than auditor-related antecedents at the recommendation formulation stage. There is also a contextual gap, as there is limited empirical evidence from Tanzanian Local Government Authorities, whose governance environment differs from those studied elsewhere. Finally, a few studies employ advanced modeling techniques, such as SEM, combined with multiple regression analysis, to examine auditor-perceived independence as a primary determinant of AFR. This study addresses these gaps by explicitly examining the influence of external auditors' perceived independence on the relevance of Audit recommendations in Tanzanian LGAs using a robust quantitative approach.

The Study hypothesis

From the above theoretical and empirical arguments, it is desirable to develop the null and alternative hypotheses as follows:

H_1: Auditor's perceived independence positively influences the relevance of external auditors' recommendations

H_0: External auditors' perceived independence does not influence the relevance of external auditors' recommendations

Conceptual framework

The conceptual framework posits a link between auditors' perceived independence and the relevance of audit recommendations. Perceived independence of auditors is reflected through managerial perceived independence, access to counsel under all conditions, provision for logistical support, and exercise of operational autonomy. Greater perceived independence will ensure that auditors initiate recommendations that reinforce operational decision-making, validate organisational policies and actions, facilitate appropriate decision-making processes, have strategic significance, and assist in problem-solving. See Figure 1 for details.

Variable role	Construct	Indicators
Independent variable	**Auditors' perceived independence**	• Freedom from managerial interference • Unrestricted access to council information • Adequate logistical support • Operational autonomy • Co-operation from management
Dependent variable	**Relevance of audit recommendations**	• Operational decisions • Validation of policies • Validation of actions • Helps in solving problems

Figure 1: The influence of auditor's perceived independence and relevance of audit recommendations

Source: Developed by authors, 2026

Study Design

This study adopted a cross-sectional, descriptive, and correlational design and employed a survey strategy, enabling quantitative data analysis to examine the relationship between external perceived independence and the relevance of audit recommendations, using a deductive approach (Saunders & Lewis, & Thornhill, 2023). The methodology was selected because it minimises bias, supports theory testing, and is relatively simple to administer (Keller, 2017; Saunders et al., 2023). LGAs were selected to represent diverse levels of implementation status.

Description of the Variables

The study variables and their respective measures were aligned with the research objectives. The dependent variable is the relevance of audit recommendations (AFR), while the independent variable is perceived independence (AI). The relevance of audit recommendations was measured using four items coded as AFR1-AFR4, including the use of recommendations in influencing Operational decisions of audited entities, in validating policies and actions, and in resolving disputes. On the other hand, operational perceived independence was measured using five items (AI1-AI5) adopted from Morin (2008, 2014).

All items were measured on a five-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). The Likert scale was selected for its clarity, cultural appropriateness, and effectiveness in supporting statistical analysis (de Winter & Dodou, 2010). Mean scores were interpreted using the following categorisation: 1.00 - 1.50 = Strongly Disagree; 1.51- 2.50 = Disagree; 2.51 - 3.50 = Neutral; 3.51- 4.50 = Agree; and 4.51–5.00 = Strongly Agree (Lindner & Lindner, 2024) which were collapsed to three point Likert scale in order to simplify interpretation (Pimentel, 2019). Further, the average individual measurement indicators for the dependent variable were calculated before obtaining the measured construct, the approach proposed by Tabachnick & Fidell (2013).

Sampling
The study was conducted in 126 Local Government Authorities (LGAs), with 345 respondents drawn from 126 of 184 LGAs, from a target population of 1,656 respondents in Tanzania. The sample size was determined using Krejcie & Morgan (1970). Participant selection was guided by seniority, expertise, and professional relevance to ensure that responses reflected well-informed insights regarding the relevance of audit recommendations (Yusuph & Wang, 2017). The formula was used to determine the sample size, yielding a minimum sample of 313 respondents at a 95% confidence level and a 5% margin of error. The sample size determination in this study is both methodologically sound and analytically justified; the formula is as follows:

$$S = \frac{\chi^2 N P (1 - P)}{d^2 (N - 1) + \chi^2 P (1 - P)}$$

Where:

S = required sample size, χ2 = the table value of chi-square for one degree of freedom at the desired confidence level (3.841), N = population size consisting of 1656, involving 9 members from 184 LGAs. P = population proportion (assumed to be 0.5 for maximum sample size), d = the degree of accuracy expressed as a proportion (0.05), and therefore leading to 313 respondents. Based on the formula above, a representative sample of 313 respondents was selected; however, using the adjustment factor for catering to the non-response rate, questionnaires were distributed to 345, who fully responded to the administered questionnaires exceeded the required minimum of 313. Similarly, the same formula was applied to determine a sample size of 126 Local Government Authorities (LGAs) from the total population of 184 currently operating in the Tanzanian Mainland.

Data collection
Data was collected using structured questionnaires, complemented by documentary reviews to capture both primary and secondary data. Ethical standards were strictly observed throughout the study. Participation was voluntary, and respondents were assured of confidentiality and the right to withdraw at any time. Each questionnaire was accompanied by an informed consent form. Ethical clearance was obtained from the Directorate of Postgraduate Studies number Ref.No.MA.84/261/92/158 of 25/07/2025 and the additional permissions were secured from the Prime Minister's Office - Regional Administration and Local Government (PO-RALG) with reference number Kumb.Na.AB.307/323/01" R"/274 of 06/08/2025 to contact Regional Secretariats and Executive Directors. All secondary sources were appropriately cited to maintain academic integrity and avoid plagiarism. Ethical clearance numbers

The findings indicate that the majority of respondents were male (57.6%), while females accounted for 42.4%, suggesting that audit-related positions in the public sector remain male-dominated, although gender representation is relatively balanced. Regarding age distribution, most respondents (38.3%) were aged 40-50 years, followed by those aged 29-39 years (31.9%) and 18-28 years (11.6%). A smaller proportion (16.8%) were aged 51-61 years, and only 1.4% were aged 62 years or older. In terms of work experience, the largest group (32.8%) had 18 years or more of service, followed by those with 6-11 years (23.8%) and 1-5 years (23.5%), while 20% had 12-17 years of experience. Concerning educational qualifications, more than half of the respondents (53.3%) held bachelor's degrees, followed by master's degree holders (33.9%). A smaller proportion held diplomas (5.8%), PhDs (5.5%), and secondary-level education (1.4%). With respect to specialisation, accounting (35.9%) and social sciences (22.9%) were the most common fields.

Other areas included auditing (12.8%), business (10.4%), natural sciences (6.1%), and non-specialized respondents (11.9%). The prominence of accounting and auditing-related backgrounds aligns well with the study's focus, thereby enhancing the relevance and reliability of the responses. Occupationally, the majority of respondents were employees holding acting posts as heads of departments, which were named as "Other employees" (34.2%), followed by accountants (22.9%), internal auditors (14.5%), and audit committee members (10.4%). This statistic indicates that the majority of respondents are exposed to audits conducted by external auditors. See Table 1 for details.

Table 1: Respondents' Characteristics

	Category	Frequency	Percent
Age	18-28years	40	11.6
	29-39years	110	31.9
	40-50years	132	38.3
	51-61 YEARS	58	16.8
	62 above years	5	1.4
	Total	**345**	**100**
Experience	1-5 years	81	23.5
	6-11 years	82	23.8
	12-17 years	69	20
	18 and above years	113	32.8
	Total	**345**	**100**
Education	Degree Graduate Level	184	53.3
	masters	117	33.9
	PhD	19	5.5
	Secondary School level	5	1.4
	Diploma	20	5.8
	Total	**345**	**100**
Specialisation	Accounting	124	35.9
	auditing	44	12.8
	business	36	10.4
	Natural Science	21	6.1
	Social science	79	22.9
	None	41	11.9
	Total	**345**	**100**
Occupation	Internal auditors	50	14.5
	District Tresure	34	9.9
	Audit Committee Member	36	10.4
	Audit committee Chair	9	2.6
	Council Directors	19	5.5
	Accountant	79	22.9
	Other employees within the council	118	34.2
	Total	**345**	**100**

Source: Researchers (2026)

Data Analysis

Data were analysed using both descriptive and inferential statistical techniques. Descriptive statistics, including means and standard deviations, were used to summarise respondents' characteristics and perceptions. Inferential statistics, particularly multiple linear regression, were used to examine the relationship between the independent variable (AI) and the dependent variable (AFR). Prior to conducting multiple regression analysis, diagnostic tests aligned with the structural equation modeling assumptions were performed to ensure compliance with key statistical assumptions, including normality, multicollinearity, measurement, structural model, and sampling adequacy (Pallant, 2020). The regression analysis was conducted on the final structural results to assess both statistical significance (p-values) and explanatory power (R^2) and to determine the strength and direction of the relationships among variables.

To ensure data validity and reliability, the Kaiser-Meyer-Olkin (KMO) test was employed to assess sampling adequacy, while Cronbach's Alpha was used to evaluate the internal consistency of the measurement scales (Pallant, 2020). The results of the KMO and Bartlett's Test of Sphericity indicate that the data were suitable for further statistical analysis, and the measurement items were both valid and consistent; see Table 2.

The KMO value of 0.821 exceeds the recommended minimum threshold of 0.60 (Kaiser, 1974, as cited in Pallant, 2020), demonstrating adequate sampling sufficiency and confirming that the data structure is appropriate for identifying underlying factors. Furthermore, Bartlett's Test of Sphericity was statistically significant ($\chi^2 = 1134.879$, df = 36, $p < .001$), indicating that the correlation matrix is not an identity matrix. This result confirms significant intercorrelations among the items, thereby justifying the use of factor analysis (Pallant, 2020).

Table 2: Results of KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.821
Bartlett's Test of Sphericity	Approx. Chi-Square	1134.879
	df	36
	Sig.	.000

Source: Researchers (2026)

Regarding reliability, the Cronbach's Alpha coefficient was 0.777 for the independent variable after aggregating the measurement indicators. On the other hand, the dependent variable items had a Cronbach's alpha of 0.864. This value indicates a high level of internal consistency among the questionnaire items. According to Nunnally and Bernstein (1994), as cited in Coşkun & Erturgut (2025), a Cronbach's Alpha value of 0.70 or above is considered acceptable in social science research. Therefore, the instrument used in this study demonstrated satisfactory reliability and produced consistent results across items measuring similar constructs. These findings confirm that the instrument used to assess the influence of external auditors on the relevance of audit recommendations was both valid and reliable, thereby ensuring the credibility of the subsequent analyses and conclusions.

Table 3: Reliability Statistics

Item	Cronbach's Alpha	N of Items
External auditors' perceived independence (AI)	0.777	5
Relevance of Audit recommendations	0.864	4

Source: Researcher (2026)

Model Specification

The study adopted a multiple linear regression model to examine the influence of external auditors' perceived independence on relevance of audit recommendations.

The model was specified as follows:

$$AFR = \beta_0 + \beta_1(AI) + \varepsilon$$

Where:

AFR = Relevance of Audit recommendations (dependent variable)
AI =External auditors' perceived independence
β_0 = Constant term
β_1 = Regression coefficients
ε = Error term

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The coefficients β_1 indicate the magnitude of the dependent variable on the relevance of external auditors' recommendations.

Descriptive statistics

The researcher sought to investigate the influence of the external auditor's perceived independence on the relevance of audit recommendations (AFR) in Tanzanian LGAs. To achieve this objective, the researcher conducted a systematic analysis to confirm the relationships among the variables under study. Based on existing literature and theoretical frameworks, a hypothesis was developed to guide the investigation. To test the stated hypothesis, descriptive statistical analysis was first conducted to profile the impact of each measurement. The descriptive analysis in Table 4 shows that the indicators recorded mean scores ranging from 4.0 to 4.21, corresponding to the "Agree" category on the five-point Likert scale. This indicates that respondents generally acknowledged the presence of operational perceived independence and relevance of audit recommendations, and therefore shifting the Tanzanian National Audit Office from the lapdog concept as postulated by Kells (2011). to the watchdog. Notably, **AFR1 (**M = 4.21, SD = 0.84) had the highest mean, suggesting that the current status of audit recommendations is essential for informing audited entities' operational decisions. Likewise, **AI3** (M = 4.14, SD = 0.85) had the second score, suggesting that external auditors are free from managerial interference whereas **AI1** (M = 4.0, SD=0.91) and **AFR2** (4, SD=0.85) had the lowest score in the list but suggesting presence of both operational autonomy in the public sector external audit and usage of external audits in validation of operational policies of audited entity. Regarding kurtosis and Skewness, all measured items had scores ranging from -2 to +2, indicating normality of the data.

Table 4: Descriptive Statistics of operational perceived independence and relevance of audit recommendations Characteristics of External Auditors perceived independence Measurements

Code	Statement	Agree		Neutral		Disagree		Mean	SD	Skewness	Kurtosis
		Frequency	Percentage	Frequency	Percentage	Frequency					
AFR1	Operational decisions	293	84.93	38	11.01	14	4.06	4.21	0.84	-1.19	1.78
AFR2	Validation of Policies	275	79.71	48	13.91	22	6.38	4	0.85	-0.9	0.96
AFR3	Validation of actions	280	81.16	48	13.91	17	4.93	4.04	0.87	-1.18	2.08
AFR4	Solving disputes	284	82.32	43	12.46	18	5.22	4.1	0.87	-1.15	1.74
AI1	Operational autonomy in carrying out duties	262	75.94	64	18.55	19	5.51	4	0.91	-0.93	1.03
AI2	Auditors have unrestricted access to information	260	75.36	60	17.39	25	7.25	4.03	0.99	-1.01	0.77
AI3	Auditors are free from managerial interference	273	79.13	60	17.39	12	3.48	4.14	0.85	-0.86	0.6
AI4	Audited organisations provide infrastructural support to external auditors	269	77.97	50	14.49	26	7.54	4.05	0.96	-1.04	0.89
AI5	External auditors receive co-operation from management	266	77.1	57	16.52	22	6.38	4.08	0.92	-0.86	0.32

Source: Researcher (2026)

Model assessment using the structural Equation model

IBM SPSS AMOS 23 was used to assess the measurement model fit for the Relevance AFR construct.

Prior to factor analysis, the relevance of audit recommendations was assessed using 6 items (AFR1-AFR6), and model fit indices were calculated. The first fit indices were calculated as follows: (CMIN/DF=6.196, GFI=0.947, CFI=0.947, AGFI=0.877, and RMSEA=0.123). Apart from GFI and CFI all other indices indicated model misfit exceeding the recommended criteria of CMIN/DF<3 and RMSEA less than 0.08. Due to these items having standard regression weights below 0.5, AFR1 and AFR6, which were intended to measure the importance of recommendations in informing financial decisions and the strategic importance of audit recommendations, were dropped, leaving AFR2, AFR3, AFR4, and AFR5. Retained items are shown in Figure 2. The model manipulations and removal of indicators that reduced model parsimony led to substantial improvement in the model's fit, confirming that the adjustments positively influenced the model's adequacy. The new fit indices were CMIN/DF = 2.343, GFI = 0.997, AGFI = 0.983, CFI = 0.999 and RMSEA = 0.022.

These indices strongly suggest that the refined AFR model achieved an excellent fit with the observed data. The Comparative Fit Index (CFI = 0.999) exceeded the 0.95 benchmark, demonstrating near-perfect alignment between the theoretical model and empirical data, while the Root Mean Square Error of Approximation (RMSEA = 0.022) was well below the acceptable limit of 0.08, indicating minimal model error. Similarly, the Goodness-of-Fit Index (GFI = 0.997) and the Adjusted Goodness-of-Fit Index (AGFI = 0.983) were both above 0.95, indicating that the refined model maintained high parsimony and explanatory power.

These outcomes confirm that the refined AFR construct exhibited strong convergent validity, as evidenced by high factor loadings (all above 0.70) and strong internal consistency among the retained indicators. The removal of redundant items improved the measurement indicators, allowing them to converge on the measured latent construct. The resulting model structure thus provided a more accurate Figure 2. The final model offers a clear and interpretable structure, confirming the robustness of the measurement model for AFR. The satisfactory fit indices and high factor loadings provide confidence in the construct's reliability and validity, enabling its inclusion in subsequent structural modelling (SEM) analysis. Consequently, the refined AFR measurement model provides a statistically sound and conceptually coherent basis for examining how external auditors' recommendations contribute to effective governance and institutional performance in the study context. The coding of final model indicators was renumbered to replace removed items during the model manipulation.

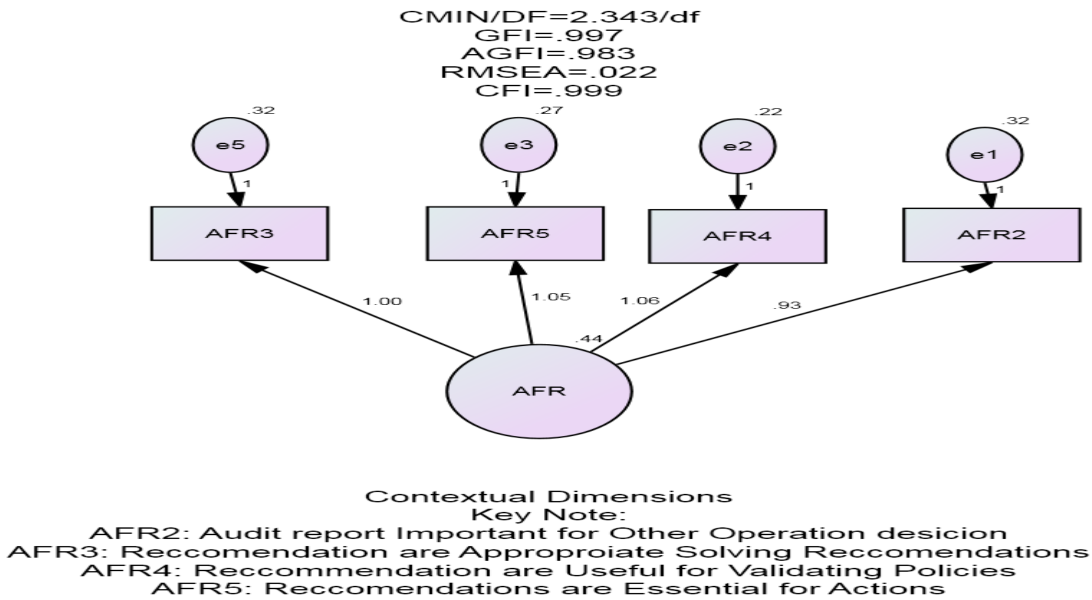

Figure 2: Measurement Model for the relevance of Audit Recommendations

Measurement Model for Perceived Independence of Audit Recommendations

Regarding the perceived independence of external auditors, IBM SPSS Amos 23 was used to test the fit of the AI measurement model. Prior to factor analysis, the perceived independence had 7 items ranging from A1-AI7, whereas initial fit indices were calculated. The first fit indices were calculated as follows: (CMIN/DF=6.185, GFI=0.951, CFI=0.920, AGFI=0.885, and RMSEA=0.123). Due to these items with the standard regression weight below 0.5, composed of A6 and A1, which are intended to measure whether the audit report is an important source of information and a restriction of deviation from best practices. Retained items are shown in Figure 2. The model manipulations and the removal of indicators yield optimal fit indices of CMIN/DF = 13.489, GFI = 0.984, AGFI = 0.953, CFI = 0.981, and RMSEA = 0.070, as shown in Figure 3. These results indicated that most fit indices were met. consistent with the acceptable thresholds suggested by Hu and Bentler (1999), who recommend CFI values ≥ 0.95 and RMSEA values ≤ 0.08 as indicative of a good model fit as out of 5 fit indices 4 indicated the model parsimonious were met (CFI>.90, RMSEA≤.08 and GFI<.90 and AGFI<.90). Further, the conclusion on this fitness has been adopted from Warner-Soderholm et al.,(2020) and Anderson, (2001). Thus, the final model was retained for subsequent analysis, demonstrating both theoretical soundness and statistical adequacy. The coding of the final model indicators was renumbered to replace the removed items during model manipulation.

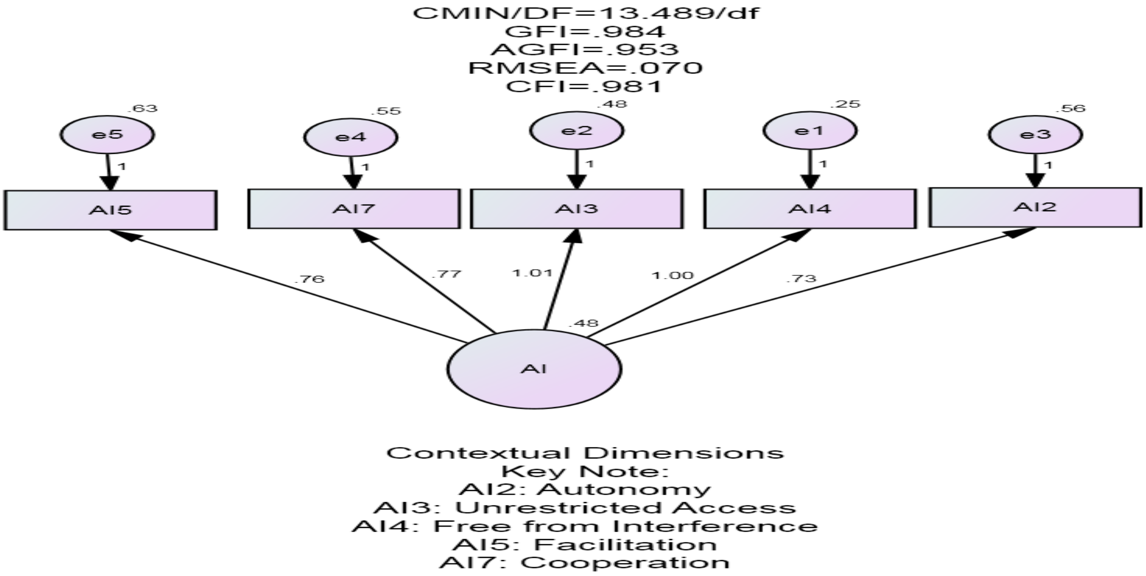

Figure 3: Measurement Model for perceived independence of audit recommendations

Model testing using the Regression

Having refined both endogenous and exogenous measurement indicators and tested the regression assumptions, the relationship between these variables was assessed using regression analysis.

Table 5: Model Fitness

Model Summary

Model	R	R-Square	Adjusted R-Square	Std. Error of the Estimate
1	.304a	.092	.090	.68893

a. Predictors: (Constant), Av_Indep

Table 6: Analysis of Variance (ANOVA)

ANOVA[a]

Model		**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig**
	Regression	16.545	1	16.545	34.860	.000[b]
1	Residual	162.794	343	.475		
	Total	179.339	344			

a. Dependent Variable: RELEVANCE

b. Predictors: (Constant), Av_Indep

Source: Researchers (2026)

Table 7: Regression results between auditor's perceived independence and relevance of audit recommendations

Coefficients

Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.766	.227		12.175	.000
	Av_Indep	.326	.055	.304	5.904	.000

a. Dependent Variable: RELEVANCE

Source: Researchers (2026)

Testing the Common Method Bias

Harman's single-factor test was conducted because the study used the same questionnaire to collect data from all respondents across the sampled LGAs, thereby introducing potential common method variance. All measurement items were subjected to an unrotated principal component analysis. The first component accounted for 39.992% of the total variance, below the conventional 50% threshold, suggesting the absence of a common bias in the data. (Fuller et al., 2016). See Table 8 for details.

Table 8: Results Harman's Common Method Variance (CMV)

Communalities			Total Variance Explained							Component Matrix[a]		
	Initial	Extraction	Component	Initial Eigenvalues			Extraction Sums of Squared Loadings				Component	
				Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %		1	2
AI5	1.000	.466										
AI7	1.000	.458	1	3.599	39.992	39.992	3.599	39.992	39.992	AI5	.494	.471
AI3	1.000	.620	2	1.929	21.433	61.425	1.929	21.433	61.425	AI7	.576	.356
AI4	1.000	.692	3	.764	8.492	69.917				AI3	.591	.520
AI2	1.000	.447	4	.650	7.224	77.141				AI4	.633	.540
AFR3	1.000	.694	5	.550	6.114	83.255				AI2	.538	.398
AFR5	1.000	.719	6	.479	5.327	88.582				AFR3	.705	-.443
AFR4	1.000	.756	7	.406	4.510	93.092				AFR5	.734	-.423
AFR2	1.000	.677	8	.330	3.662	96.754				AFR4	.703	-.511
Extraction Method: Principal Component Analysis			9	.292	3.246	100.000				AFR2	.674	-.472
Extraction Method: Principal Component Analysis										Extraction Method: Principal Component Analysis.		

Interclass correlation coefficient (ICC)

Due to the administration of the questionnaires across different Local Government Authorities (LGAs), a between-group variance was estimated to assess the extent of clustering in the data and to determine whether respondents within a single LGA exhibited greater similarity in perceived independence than respondents across LGAs. The resulting variance component served as the basis for calculating the intraclass correlation coefficient (ICC), thereby determining whether group-level clustering was sufficiently substantial to warrant a multilevel analytical approach. The results indicate negligible between-group clustering in perceived relevance (ICC = 0.000), substantially below commonly cited practical thresholds of 0.05–0.10 (Seidenfeld et al., 2023). The residual variance was 0.5213, and the intercept was statistically significant, $F(1, 344) = 11{,}069.231$, $p < .001$. The zero group-level variance indicates that group membership contributes negligibly to the systematic variation in the relevance of audit recommendations.

Table 9: Results of Inter-Class Correlation Coefficient (ICC)

Estimates of Covariance Parameters[a]			**Type III Tests of Fixed Effects[a]**				
Parameter	Estimate	Std. Error	Source	Numerator df	Denominator df	F	Sig.
Residual	.521336	.039751	Intercept	1	344	11069.231	.000
Intercept Variance	.000000[b]	0.000000	a. Dependent Variable: RELEVANCE.				

a. Dependent Variable: RELEVANCE.

b. This covariance parameter is redundant.

Discussion of Findings

The significant positive association between external auditors' perceived independence and the relevance of audit recommendations implies that enhancing auditor autonomy within LGAs has a modest contribution to improving the relevance of audit recommendations, thereby strengthening accountability and evidence-based decision-making in local government operations. This underscores the need for organisational and regulatory frameworks that protect auditor-perceived independence and ensure adequate access to information and resources, as advocated in the auditing literature. Consequently, the alternative hypothesis (H_1), which posits that external auditors' perceived independence has a significant influence on AFR in Tanzanian LGAs, is supported.

Results suggest that operational perceived independence of external auditors, in terms of operational autonomy, unrestricted access to information, freedom from managerial interference, provision of infrastructural support to auditors, and co-operation from management of audited entities, is a strong predictor of the relevance of audit recommendations. The overall model is statistically significant ($p < 001$, adjusted $R^2=.09$, $t = 5.904$, and $F=34.60$), suggesting that 9% of the relevance of auditor's recommendations is derived from external auditors' perceived independence. This indicates the modest explanatory power of the dependent variable. Although the conventional threshold is 10%, values below 10% may be accepted when all predictor variables are significant in the model, as found in this study (Ndua et al., 2023).

These findings affirm agency theory (Meckling, 1976), which holds that independent auditors produce sound and relevant recommendations that suit auditee contexts. In a nutshell, more independent external auditors can influence auditees' operational decisions, validate policies and actions, and be consulted when resolving disputes arising from potential misunderstandings about financial misallocations. Findings from this study challenge the assertions of Kells (2011), who postulated that excessive auditor-perceived independence may stifle innovation, encourage headline-seeking behavior, or promote lapdog tendencies in audits. Also, descriptive statistics suggest the current level of auditees on measured perceived independence of the public sector external audits ranges from 4.0 to 4.21, suggesting a good indication to the contrary, with findings of Malagila (2013), who argued that the Tanzanian public sector external audits are maneuvered by the politics of the day.

Results are also consistent with Quick et al. (2024),, who noted that perceived independence promotes transparency and integrity in audit outputs, although its full benefits are realized only when public sector institutions actively implement audit recommendations. Collectively, these studies suggest that perceived independence functions not only as a professional safeguard but also as a driver of institutional learning, ensuring that audit recommendations remain evidence-based and actionable.

The results carry important policy and managerial implications. Strengthening auditor-perceived independence should be a central priority for both central and Local Government Authorities in Tanzania through robust legal protections, enforcement mechanisms, and institutional safeguards against undue influence. Ensuring auditors' unrestricted access to information, adequate resources, and operational autonomy is essential for maintaining the relevance and practicality of audit recommendations.

Enhancing the role of audit committees in monitoring follow-up actions can further translate audit findings into tangible governance improvements. From a managerial perspective, local government leaders should view external audits as opportunities for learning and performance improvement rather than as punitive exercises. Fostering co-operation, transparency, and trust between auditors and management can promote a culture of accountability and continuous improvement within LGAs.

Conclusion

This study concludes that external auditors' perceived independence has a positive and statistically significant influence on the relevance of audit recommendations (AFR) within Tanzanian Local Government Authorities (LGAs). These results are consistent with the alternative hypothesis (H_1) regarding the relationship between auditors' perceived independence and the relevance of audit recommendations.

Based on the study findings, several policy and managerial recommendations are proposed. First, the PMO-RALG should foster receptiveness to audit recommendations among Local Government Authorities by emphasising the support and cooperation of management and executive directors for external auditors. This may be operationalised by regular reminders to accounting officers that will ensure continuous engagements between management and audit teams are performed in course of audits. Secondly, policies, practices, and actions should be structured so that external auditors' recommendations are consulted when decisions are made. Thirdly, management should foster a culture of accountability by viewing external audits as tools for learning and performance improvement rather than fault-finding exercises, and by promoting co-operation and open communication with auditors.

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