



The Influence of Auditee Training and Experience on the Usefulness of External Auditors' Recommendations: Evidence from Tanzanian Local Government Authorities

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Abstract

This study examines the influence of auditee training and experience on the perceived usefulness of external auditors' recommendations within Tanzanian Local Government Authorities (LGAs). Employing a descriptive explanatory design, data were collected from 313 respondents across 126 LGAs that were selected using the Krejcie and Morgan (1970) formula. Using validated and reliable quantitative measures, multiple regression analysis was conducted to explore the relationships between the independent variables training, and experience and the dependent variable, usefulness of audit recommendations. Findings reveal that experience in dealing with audits has a statistically significant and stronger positive impact on the perceived usefulness of audit recommendations ($\beta = 0.297, p < .001$), Conversely, training showed a marginal but positive effect ($\beta = 0.090, p = 0.086$). The study highlights the need for continued engagement by management members with audit teams rather than theoretical training.

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Introduction

External audits have been highlighted as an essential tool for enhancing accountability (Cordery & Hay, 2019). Audits have also been crucial in upholding discipline, optimising the utilisation of public resources, and setting performance standards for the public sector (Morin, 2014). However, Kells (2011) underscores a list of potential barriers to the usefulness of audit recommendations, including anti-innovation behaviour; nit-picking; the creation of an expectation gap; lap-dog behaviour; headline-hunting; unnecessary promotion of systems; and hollow ritual. All these factors are a concern, as they risk eroding audit findings and their perceived value as a benchmark for project implementation, strengthening financial controls, providing clarity for unambiguous decisions, validating programmes and policies, strengthening operational controls, and serving as a yardstick for the implementation of various activities.

Due to these irregularities in the usefulness of audit recommendations, the global trend for implementation of external auditors' recommendations has been low. For example, Van der Waldt et al. (2024) found that South African municipalities experienced a doubling of expenditure irregularities despite annual external audits. In addition, the study reported that 51% of municipalities in South



Africa failed to implement external audit recommendations. Similarly, the Malaysian public sector has seen an increase in outstanding recommendations, from 65 in 2011 to 151 in 2013, in areas of improper payments, Wastage of resources, Unreasonable prices, unreasonable delays, and poor job quality. The Tanzanian Public sector has consistently recorded an implementation rate of only 39% as of June 2024 in Local Government Authorities (NAOT, 2025), which raises doubts about whether auditees are engaging in “Strategic Silence” regarding the lack of practicality and usefulness of the auditor’s recommendations.

Doubts on the usefulness of auditor’s recommendations are in line with auditee reactions as hypothesised by Reichborn-Kjennerud (2014), by ignoring recommendations depending on the levels of conflicts and strength of sanctions involved. While auditors’ characteristics, such as competence and independence, have been identified as key influences on the usefulness of external auditors' recommendations (Amyar et al., 2019), less attention has been paid to audited institution-related factors. While institutionally related factors such as management commitment, transparency culture and risk management practices appear to influence usage of auditors’ recommendations (Mbelwa&Lenatus, 2021; Munyangabi et al., 2026), the influence of personal auditee-related factors such as training on management-related matters, audit-related matters, accounting-related matters, and experience on the usage of external audit recommendations remains underexplored.

Regarding the influence of auditee-related attributes on the usefulness of external auditors’ recommendations, stewardship theory and empirical studies have been advanced. The Stewardship Theory (Donaldson & Davis, 1991) posits that managers and employees act as stewards motivated by trust, loyalty, and a sense of responsibility toward organisational goals. In that context, they are obliged to utilise their knowledge in auditing, accounting, and management, along with their experience, to protect the organisational image and, hence, to implement audit recommendations. Also, most of the empirical studies (Erkie, 2023; Yussuf et al., 2024) have extensively focused on the effect of auditees' experience and training on the implementation of audit recommendations rather than exploring whether recommendations themselves are useful in the attainment of organisational objectives, the gap that is sought to be covered by this study.

Theoretically, this study aims to bridge the gap by testing whether stewardship theory's assumptions can be used to model the effect of auditees’ training and experience on the use of the auditor’s recommendations. Empirically, the study will contribute scarce knowledge to the existing literature by examining whether even auditees can affect the usefulness of audit recommendations, compared with existing literature that has examined the effect of auditors’ attributes only. In the policy context, the study will be able to design strategies and allocate resources effectively to implement auditors’ recommendations, thereby fostering accountability in the public sector.

Theoretical review

Stewardship Theory (Donaldson & Davis, 1991) posits that managers and employees act as stewards motivated by trust, loyalty, and a sense of responsibility toward organisational goals. In that context, the training auditees become responsible stewards of their actions, fostering their use towards organisational purposes to better serve the public interest. Their formal training in accounting, auditing and management improves their technical competence; understanding of audit processes reinforces their judgement and enhances their commitment to accountability. From a stewardship perspective, trained and experienced auditees view audit recommendations as organisational improvement mechanisms rather than compliance obligations. From theoretical synthesis, the Stewardship Theory suggests that the usefulness of audit recommendations depends not only on oversight and control but also on the training and experiences of those entrusted with their



application. However, the theoretical contextualisation of this relationship within Local Government authorities has not been fully explored in the existing literature.

Training and the Usefulness of Audit Recommendations

Yussuf et al., (2024) in the article narrating Impediments to Implementation of the Procurement Audit Recommendations in the Public Sector in Tanzania specifically explaining Challenges and Solutions using the semi structured interview from 51 procurement entities revealed various shortfalls that impend implementation of audit recommendations such as ineffective monitoring, absent of follow-up by oversight bodies audit committee, lack of competence on auditing knowledge, absence of training on management and accounting related skills. However, the study focused on exploring impediments to implementation rather than on the usefulness of the recommendations themselves.

Similarly, Erkie (2023) explored factors hindering the implementation of audit recommendations in the Ministry of Works and Transport, Namibia, using a qualitative exploratory study with a sample of 20 participants, comprising 4 key informants and 16 respondents. Results of this study indicate that budgetary constraints, lack of training/skills, management support, and monitoring/follow-up are key impediments towards full implementation of the auditor's recommendations. Despite a small number of respondents involving only entities in the Namibian public sector in the analysis, lenders doubt the generalizability of study findings, and there are gaps in understanding whether corresponding recommendations are useful towards attracting implementation.

Mwilima (2018) investigates why audit recommendations are often not implemented in Namibian public-sector organisations across three ministries (Information and Communication Technology, Gender Equality and Welfare, and International Relations). Questionnaires were issued to 60 respondents drawn from a population of 100 staff members, including 30 external auditors, five internal auditors, and 25 managers. In this study, managers largely recognised the value of audit recommendations yet failed to act on them. The main barriers identified are a lack of management strategies for their implementation and accounting and audit-related training to facilitate smooth implementation. The study, however, had methodological faults for not linking how training can be provided to auditees to influence the usefulness of these recommendations. The study location was further conducted in only three ministries, which have the same regulatory framework and was not extended to Local Government Authorities (LGAs), which might limit the generalizability of the results

Auditee Experience and Usefulness of Audit Recommendations

Sweeney & Pierce (2015) used an exploratory qualitative study and 18 informants from qualified accountants from seven public companies in Ireland to explore the Audit Quality Threatening Behaviours Perceptions of Auditees. Results indicated that most experienced auditors exhibit threatening behaviours towards other auditors, thereby distorting the use of auditors' recommendations. When auditors deal with experienced auditees, they are perceived as accepting weak explanations or relying heavily on the client's work. Despite these interesting results on the negative effect of auditee experience on the usefulness of audit recommendations, the study suffered from sampling risk due to involving only 18 informants and 7 public companies, thereby limiting generalizability.



Rahandiani et al. (2024), using a qualitative study and the theory of planned behaviour, examined the auditees' intention to implement audit recommendations through interviews with 11 subjects, including eight auditees and three auditors employed by the provincial government in West Java, Indonesia. The tested TPB model indicated that attitudes, subjective norms, and perceived behaviour control are amplified by the auditee's experience in applying audit recommendations. In that context, more experienced auditees can easily translate recommendations into practical terms, thereby influencing their usefulness. Major limitations of this study that could impede generalizability include its reliance on a small number of informants and the lack of a direct link between these findings and the implementation of audit recommendations.

From the above literature, it is evident that there are inconsistencies in the conceptualisation of the effect of auditees' experience and the usefulness of recommendations. It is therefore the interest of this study to perform statistical tests and establish the strength and direction of the effect of auditees' experience on auditors' recommendations within Tanzanian Local Government Authorities. Further, the study intends to bridge that gap by empirically investigating how training and experience affect the usefulness of external auditors' recommendations.

Methodology

Study Design

This study adopted a descriptive-explanatory design to describe and explain the relationship between training and experience and the usefulness of audit recommendations. In this approach, realism is assumed to exist, and the impact of independent variables on dependent variables can be verified, theoretically deduced, and quantitatively explained using reliable methods. These paradigmatic assumptions, which use a cross-sectional approach, are advocated to preserve the reliability of findings and the generalisability of results (Saunders, 2023).

Study site and sampling

The study was conducted in 126 Local Government Authorities, selected using Krejcie & Morgan (1970) at a 5% confidence interval, comprising 95 district councils, 14 town councils, 13 municipalities, and 4 city councils. The selected sample of 126 was obtained from 184 LGAs, and, again, calculations for the number of respondents, totalling 313, were obtained from a population of 1656 respondents. Both units of inquiry and units of analysis were obtained from their respective target populations using the same formula; this approach is considered effective for generalising findings across the population and is advocated by Openjuru (2019). results for similar populations (LGAs were selected as the unit of inquiry analysis because they have more outstanding recommendations than public Authorities and the central government (NAOT, 2025).

Therefore, the sample size determination was as follows:

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

Where:

S = required sample size, χ^2 = the table value of chi-square for one degree of freedom at the desired confidence level (3.841), N = population size consisting of the target population of 1656 from 184 LGAs. P = population proportion (assumed to be 0.5 for maximum sample size), d = the degree of accuracy expressed as a proportion (5%).



Data collection

The survey strategy was operationalised through pre-rested, self-administered questionnaires issued to key respondents, comprising audit committee members, council directors, heads of finance and accounting departments, and heads of internal audit units. These respondents were selected due to their full involvement in external audits (Yusuph & Guohua, 2017). All responses on constructs were ranked on a five-point Likert-like scale, where one denoted “Strong Disagreement”, and five indicated “Strong Agreement”.

Data analysis

Data were basically analysed using multiple regression built in IBM SPSS Version 20.0

Reliability Statistics

Usefulness of External Auditors’ Recommendations (UF), Experience (EP) and Training (TR). Reliability was evaluated using Cronbach’s Alpha coefficient. Usefulness of External Auditors’ Recommendations (UF) obtained an Alpha coefficient of 0.801. The Experience (EP) variable had the highest reliability coefficient, 0.863. The Training (TR) variable produced a Cronbach's alpha of 0.760, which meets the acceptable standard for reliability in social science research.

Validity

The Kaiser-Meyer-Olkin (KMO) Measure of Sampling Adequacy for the data is 0.848, which is considered meritorious, indicating that the sample is well-suited for the analysis. Bartlett’s Test of Sphericity yielded an approximate chi-square of 1669 with 45 degrees of freedom and a significance value of $P < .001$.

Descriptive Statistics

Table 1 summarises the descriptive statistics for the key variables: Training, Experience, and Usefulness of External Auditors’ Recommendations, based on data from 313 respondents. Training scored a mean of 3.80 (SD = 0.69) while experience had a lower level of 3.32 (SD = 0.62), Usefulness scored the highest mean at 4.05 (SD = 0.68).

Table 1: Descriptive Statistics of Variables

	N	Minimum	Maximum	Mean	Std. Deviation	Skewness	Kurtosis
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic
Training	313	1.50	5.00	3.7975	.68529	-.565	.179
Experience	313	1.50	4.00	3.3167	.62084	-.359	-.137
Usefulness	313	1.00	5.00	4.0522	.67517	-1.115	1.845

Source: Authors (2026)

Inferential Analysis

Variance Inflation Factor

The Variance Inflation Factor and tolerance values were used to assess multicollinearity between the independent variables, Training and Experience. Both variables showed a high tolerance value of 0.944 and a low VIF of 1.059.

Multiple Regression Analysis

Table 2 presents the model summary for regression analysis, examining the relationship between the independent variables - Training and Average Experience, and the dependent variable - Usefulness of External Auditors’ Recommendations (UF). The model shows an R value of 0.330, an R-Square of 0.109, and an adjusted R-Square of 0.104.



Table 2: Model Summary

Model	R	R-Square	Adjusted R-Square	Std. Error of the Estimate
1	.330 ^a	.109	.104	.63915

a. Predictors: (Constant), Training, Experience

Source: Authors (2026)

The ANOVA Table 3 assesses the overall significance of the regression model predicting the usefulness of external auditors' recommendations based on the predictors' average experience and training. The regression sum of squares is 17.105 with 2 degrees of freedom, while the residual (error) sum of squares is 139.711 with 310 degrees of freedom. The mean square for the regression is 8.553, compared with 0.409 for the residuals. The resulting F value is 20.936, which is statistically significant at the $p < .001$ level.

Table 3: ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	17.105	2	8.553	20.936	.000 ^a
	Residual	139.711	311	.409		
	Total	156.816	313			

a. Predictors: (Constant), Training, Experience

b. Dependent Variable: Usefulness

Source: Authors (2026)

Table 4 presents the regression analysis, indicating that the intercept is 2.642, meaning that when both Training and Experience are zero, the predicted Usefulness score is 2.642, a result that is statistically significant ($p < .001$). Regarding the predictors, Training has a positive but marginal effect on Usefulness, with an unstandardised coefficient of 0.089 and a p-value of .086 with beta values of .09. In contrast, Experience shows a much stronger and statistically significant relationship with Usefulness ($B = 0.323$, $p < 0.001$), with a moderate standardised effect ($Beta = 0.297$).

Table 4: Cause-to-Effects Relationship of Variables

Model	Unstandardised Coefficients		Standardised Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	2.642	.241		10.960	.000
Training	.089	.052	.090	1.722	.086
Experience	.323	.057	.297	5.656	.000

a. Variable dependent: Usefulness

Ethical consideration

Ethical considerations were upheld while conducting this research. In line with Saunders et al. (2023), voluntary participation, anonymity, and confidentiality were ensured. Respondents were free to withdraw at any time without impact, and responses were anonymous. Academic integrity was ensured by appropriately citing all sources. The study received ethical clearance from the Director of Postgraduate Studies at the University of Dodoma and official permission to conduct a survey from



the President's office, Regional Secretariat and Local Government Authorities (PO-RALG) and District Executive Directors' level in alignment with institutional and governmental policies. A portion of the questionnaires was dedicated to obtaining informed consent, and participants were free to skip uncomfortable questions, thereby valuing their autonomy. Taken together, these measures ensured ethical rigour, safeguarding participants' rights without compromising the integrity of the research.

Results and Discussion

The reliability of measured items measures the extent to which items within each construct produce consistent results. According to Nunnally (1978), a Cronbach's Alpha value of 0.70 or higher indicates acceptable internal consistency, suggesting that the items reliably measure the same underlying concept. All variables recorded Cronbach's Alpha values above the 0.70 threshold, confirming strong internal reliability. Regarding the validity of measured items. Overall, the high KMO value and significant Bartlett's Test confirm that the data is valid and appropriate for conducting factor analysis (Cahyono, 2022). All items had p-values < .001, indicating that the correlation matrix is significantly different from an identity matrix and that correlations between variables are sufficiently strong to justify factor analysis. Results across all three factors indicate that, while training and experience are perceived as relatively positive, the usefulness of audit recommendations is viewed even more favourably, reinforcing the importance of these factors in enhancing audit outcomes within Tanzanian LGAs.

All independent variables showed minimal multicollinearity (Shrestha, 2020; Skiera et al., 2021). Variance inflation factors (VIF) values were below 5 (and tolerance values above 0.2). These results are generally considered acceptable. These results suggest that Training and Experience are independent predictors in the regression model and do not significantly distort the estimation of their effects on the dependent variable, Usefulness of External Auditors' Recommendations. Descriptively, Training, Experience, and Usefulness of External Auditors' Recommendations, based on data from 313 respondents. Training indicates a moderately high level of agreement among participants on its adequacy. Experience was at a lower level, suggesting a moderate perception of the auditee experience. Usefulness scored the highest mean, reflecting a generally strong perception that external auditors' recommendations are valuable and applied within the Local Government Authorities. The negative skewness values, especially for Usefulness, imply that responses tended toward the higher end of the scale, while the kurtosis values indicate that the data are reasonably well approximated by a normal distribution (Leung, 2011).

Correlation results indicate a moderate positive correlation between the predictors and the outcome variable. The R-Square value of 0.109 indicates that approximately 10.9% of the variance in the perceived usefulness of audit recommendations is explained by the combined effects of training and experience. The Adjusted R-Square of 0.104 accounts for the number of predictors and indicates a similar level of explanatory power, helping mitigate potential overfitting. The standard error of the estimate is 0.63915, reflecting the average deviation of observed values from the predicted values in the regression model. These results imply that while training and experience contribute significantly to explaining the usefulness of audit recommendations. The adjusted 10.4% is suitable for assessing the model's explanatory power, as per Ozili (2023). Further, ANOVA results indicate that the regression model significantly explains the variance in the usefulness of audit recommendations, meaning that training and experience jointly have a meaningful impact on their usefulness.

Regarding the regression results, the predictor Training has a positive but marginal effect on Usefulness, indicating a trend toward significance but not reaching conventional levels. The standardised coefficient also reflects a relatively small influence. In contrast, Experience shows a much stronger and statistically significant relationship with Usefulness with a moderate standardised effect.



This finding aligns with recent research emphasising the critical role of accumulated work experience in enhancing employee performance and perceived usefulness. For instance, studies by Dragon et al. (2011) highlight that experience contributes significantly to skill mastery and decision-making ability, which in turn improves job usefulness and effectiveness. On the other hand, the marginal effect of Training aligns with recent literature emphasising the conditional impact of training programmes; the effectiveness of training largely depends on its design, relevance, and opportunities for practical application, as identified by Almgrashi & Mujalli (2024). Thus, while formal training can enhance employee usefulness, its impact may be limited unless complemented by real-world experience.

Findings from the multiple regression analysis provide valuable insights into how training and experience influence the perceived usefulness of external auditors' recommendations within Tanzanian Local Government Authorities (LGAs). While the model's overall explanatory power is modest ($R^2 = 0.104$), the distinct impacts of these two critical human capital variables underscore their roles in audit effectiveness and in the practical uptake of audit recommendations in LGA settings. Results demonstrate that management experience in handling audits, combined with lessons from past audits, can significantly enhance the practical impact and usefulness of audit recommendations.

This aligns with Kolb's (2014) experiential learning theory, which posits that knowledge gained through direct application and reflection deepens cognitive and professional skills beyond what formal education alone provides. Experiences serve as a knowledge base through institutional memory and contribute to operational changes by transforming those recommendations into actionable inputs. However, training on management, accounting, and auditing matters for management members has a weak or insignificant effect, particularly if it is overly theoretical or fails to address real-world operational challenges in LGAs. This means that learning through experience is more significant than traditional instruction alone.

Results are also consistent with stewardship theory (Donaldson & Davis, 1991), which posits that management (auditees) are stewards of public assets, and that experienced personnel tend to embrace audit recommendations more than those who have had fewer experiences in this area, where deviance is when the individual (who cares for an organisation/country) fails it. Stewardship strengthening training enhances this usefulness and informs recommendations across all domains of interest.

For PMO-RALG policy and practice, the findings point towards the need to move away from traditional training programmes toward career progression-based capacity development for LGA management. Policies need to focus on mentorship, job exposure for audit processes and regular interaction with the Tanzanian Supreme Audit Institutions. Integrating practical, context-relevant learning will further improve management's ability to interpret, adopt, and implement audit recommendations in service delivery in Tanzanian LGAs.

Conclusion

Management of audited entities' experience plays a key role in the usage of audit recommendations. In line with stewardship theory, veteran LGA management is better positioned to serve as stewards, translating recommendations into meaningful actions. These findings highlight the importance of focusing on experience-based capacity building, mentorships, action-based learning, and sustained audit rather than concentrating on training in either auditing, accounting, or management.



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