

# Comparative Analysis of Institutional and Structural Determinants of Compliance with Statutory Audit in the Democratic Republic of the Congo, Burundi, Uganda and Cameroon

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## Abstract

Audits are regularly conducted to ensure that public resources are used efficiently by state-owned enterprises. In most West African countries (DRC, Burundi, Uganda, Cameroon), tensions between auditors and auditees threaten auditor independence. A lack of qualified staff, political involvement, and a high risk of fraud also hamper audit effectiveness. In some African public enterprises, budget overruns linked to the inflated salaries of the few in power cause deficits and inequality. Opinions often diverge between auditors and auditees, influenced by political networks. This article explores: institutional factors, external and global rules, standards, such as laws, regulations and sector standards, structural factors such as organizational structure, its internal policies and the design of its systems and processes to understand the causes of audit failures. This article aims to raise awareness of the benefits of audits to promote better governance of public finances.

## Keywords

Legal Audit, Institutional Factor, Organizational Structure

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## 1. Introduction

The auditor-auditee relationship is generally complex for two main reasons. This paradoxical relationship is due, on the one hand, to the fact that it is a relationship of trust for some, but a conflictual, even risky, partnership for others. On the other hand, the conflictuality of this relationship is most often due to the pressures ex-

erted by the audited companies on the auditors in the context of audit missions (Lapalme et al., 2019; Parker et al., 2021). This article examines external and global institutional, regulatory factors and sectoral norms in 4 countries (DR Congo, Burundi, Uganda, Cameroon), as well as structural factors, including the company's internal framework, organization, internal policies, and system design, which are essential for statutory audit compliance. Someone suggested that external rules can harm statutory auditing by increasing pressure on organizations to follow established procedures, making the audit less critical. Other researchers have also studied the negative effects of external rules. For this reason, organizations adopting procedures to appear acceptable can standardize audit practices. The focus is much more on statutory auditors in public companies in the energy sector in the DRC, Burundi, Uganda, and Cameroon. It aims to identify country-specific variables and compare practices in similar contexts. It is important to investigate how the role of statutory auditors has evolved between 2010 and 2025, taking into account legislative and economic changes. These companies, with revenues exceeding one hundred million dollars and approximately 300 employees, present differences in governance and statutory auditing for us. However, the only way to detect the risks of significant anomalies in the financial statements is on the basis of a statutory audit mission according to the standard International Auditing Standard No. 310-2 on general knowledge of the company. However, the DRC, Burundi, Uganda, and Cameroon face governance challenges that fragment the system of public oversight by auditors. The lack of transparency in government finances makes it difficult for citizens to hold public finance inspectors and their Courts of Auditors (DRC), Auditors (Cameroon), public financial management (Burundi), and the legislative assembly (Uganda) accountable. These countries are in great need of international assistance, which pushes organizations to audit their funds. Less formal actors conduct unregulated audits to compensate for weak state institutions. There is lack of transparency in public financial management in these countries. This study focuses more specifically on the latter category, given the tensions these actors face with the audited entities, which are state agents, during control missions. The relationship of audited auditors is often paradoxical because, while the former depend on the strategic resources of the latter (clients-companies) for the collection of information and financial resources (Al-Adeem, 2022), auditors are often obliged to manage all conflicts with the auditees in order to be able to access the resources (information) sought (Krane & Eulerich, 2019). It is in this case that the obligation to negotiate arises more often for both stakeholders in a climate of conflict, the search for information and the financial remuneration of auditors (Al-Adeem, 2022) are at the origin of the unethical behaviors developed by auditors and move away from the principles of independence and integrity highly valued by this professional discipline of auditing. Indeed, these behaviors are at the origin of the lack of trust of the auditees towards the auditors, of their negative impact on the performance of the audited company (Al-Adeem, 2022), the influence of the auditees on the objectivity of the auditors which constitutes the main threat to their independence

(Pratama, 2019; Daoust & Malsch, 2020) and modern principles of ethics likely to promote effective corporate governance (Xiao et al., 2020).

Several studies (Lélis & Pinheiro, 2012; Pratama, 2019; Lapalme et al., 2019; Parker et al., 2021) show that the tensions observed in the auditor-auditee relationship are particularly acute within publicly listed companies. In this type of company, the ineffectiveness of performance audits generally results from the divergences observed in the auditor's role, the formulation of more effective recommendations and the violation of the principle of auditor independence (Pratama, 2019). Exploring the relationship between IT auditors and auditees and their impacts on auditors, which reveals that five categories of pressure are exerted on IT auditors in the course of their mission and are likely to affect IT auditors morally, physically and professionally. According to Daoust and Malsch (2020), in-depth knowledge of audit techniques and share capital are the two main power resources developed by auditees during their experience within companies to influence the relationship in their favor. Regarding the first resource, these authors indicate that auditees can rely on their cognitive powers, such as staging, teaching, and questioning, to limit the operational independence of internal auditors. As for the second resource, they assert that the social capital of auditees can support the use of two additional strategies, namely attracting and supervising auditors.

Given the increasing complexity of public sector operations and the growing demand for more effective and efficient audit processes in emerging countries, Vu et al. (2025) reveal that risk-based auditing has become essential to protect public finances and improve audit results. The observation of the ineffectiveness of performance audits which is due to the divergences observed in the role of the auditor, the formulation of more effective recommendations and the violation of the principle of auditor independence (Pratama, 2019), the question of the auditor-auditee relationship deserves to be questioned in the light of public sector operations and the sensitivity of auditing to preserve public finances through audit missions in complex environments in which public enterprises operate in Africa.

Seen from this perspective, the case of Congolese public enterprises arouses keen interest for several reasons. First, the inefficiency of institutional aspects of the governance system of these companies has its origin in financial and organizational causes (Bashangwa & Abe, 2024). The first causes are based on the absence of regular publication of financial information and the obtaining of negative operating results. These two main causes illustrate the meaning of Vu et al. (2025), the lack of application of practices of risk-based audits, probably plays a key role in detecting fraud, improving financial performance and promoting transparency in public companies, particularly Congolese ones.

In the public sector, auditing plays a crucial role in promoting accountability and integrity by providing reliable information that stakeholders can use to evaluate public financial management (Boldbaatar et al., 2019). Its objective is to promote transparency and accountability in public financial management by proposing improvements when deficiencies are identified. As previously stated, the relationship

between auditor and auditee in SOEs is conflictual and a source of tension.

The context of SOEs in these countries under study is particularly conducive to the analysis of these tensions in the majority. The governance of SOEs in this context has shown signs of major weaknesses (Bashangwa & Abe, 2024). Obstacles such as insufficient funding, lack of independence, poor implementation of audit recommendations, and political interference can hamper the effectiveness of the audit process. Moreover, limited technical expertise and inadequate institutional frameworks can also hamper the ability of auditors to effectively perform their duties (Shbeilat, 2019).

In the absence of conflicts between auditors and auditees, audit missions within Congolese public enterprises would be essential to establish responsibilities in the event of bankruptcy and propose corrective measures. However, in an audit mission conducted by the General Inspectorate of Finance (IGF) on public enterprises in the DRC, for example, the newspaper reveals numerous conflicts between auditors and auditees. Indeed, the two main bodies responsible for auditing public finances are the Court of Auditors and the IGF. The Court of Auditors conducts independent audits and inspections of public enterprises and state-related bodies. Its role is to evaluate financial statements and accounts, then produce audit reports in which fraud and responsibilities are established and recommendations likely to improve public financial governance are made. The Court of Auditors, although having an essential mission, faces obstacles due to a lack of support. Its staff reported difficulties obtaining financial statements from various government agencies. Due to budget constraints, the agency was forced to compromise and centralize all its activities from a single office in Kinshasa.

Public enterprises in the DRC have adopted and implemented good audit and control practices to improve the quality of their accountability, particularly with regard to their governance practices, as defined in their governance frameworks. However, the auditor-auditee relationship has become a source of tension between auditors and auditees, who are the agents of these companies. This study is part of an analysis of the ineffectiveness of performance audits in light of these tensions. The objective of this article is to understand the perceptions of auditees, agents of public companies in the Democratic Republic of the Congo (DRC), regarding the adoption of statutory audit practices for financial efficiency and to identify the factors that influence their implementation in the auditor-auditee relationship. The article is structured around four main points: a literature review that sheds light on the concept of statutory audit, its main challenges and the conflicts encountered by auditees when carrying out this type of audit. The methodological protocol is then presented in the second point, the results and discussion in the third point, and the conclusion in the last point.

## 2. Literature Review

### 2.1. Statutory Audit: Definition, Issues and Conflicts with Auditees

Auditing in the public sector goes beyond the verification of financial statements.

It also assesses internal control systems, risk management, compliance with laws (Boldbaatar et al., 2019) and also plays a key role in detecting fraud, improving financial performance and promoting transparency. The tensions observed between auditors and auditees in public companies also come from inadequate planning of daily activities, which generate problems that will manifest when the auditor formulates his opinion in the audit report. This is done through the different types of audits aimed at improving public operations. Auditing helps promote accountability and integrity by providing information to stakeholders. In principle, this statutory audit should help since it is taken as an examination carried out by a competent and independent professional (an auditor or an external auditor) during which an opinion is issued on the regularity, sincerity and faithfulness of a company's financial statements in an audit report. Our study focuses on the fundamental role of statutory auditing; therefore, the certification, sincerity, regularity and faithfulness of a company's annual accounts (Causse & Vu, 2012; Tsiaze Mouaffo et al., 2024) following a financial audit mission materialized by an audit and carried out by an auditor. Researchers argue that external rules and standards can complicate statutory auditing. This can distract auditors from the core aspects of their work, causing them to focus on compliance rather than audit quality. The increasing complexity of rules can also lead to "checklist" audits, where auditors prioritize compliance with rules over professional judgment. Other experts have studied organizations' compliance with external standards, often without considering their effectiveness.

As a result, African public companies often face several challenges in statutory auditing. These challenges include gaps in the control environment, a lack of auditor independence and skills, difficulties in applying appropriate accounting standards, and non-compliance with financial reporting. This undermines the credibility of audit reports and the reliability of financial information. Internal control systems are often poorly defined, allowing for abuse.

In addition, old laws no longer meet current economic realities. Auditor independence is threatened by audit committees that include management, and a lack of qualified personnel weakens auditing. Refusal to provide financial information limits audit quality, and economic and political instability also pose a significant risk.

## **2.2. Understanding Statutory Auditing**

There are many authors who have attempted to discuss the concept of statutory auditing. Some believe that the fundamental role of the statutory auditor is to certify the sincerity, regularity, and fidelity of a company's annual accounts following a financial audit mission, formalized by an audit report<sup>1</sup> and carried out by an auditor. In addition to the sincerity, regularity and fidelity of the company's financial accounts that it guarantees, someone states that statutory auditing is a means of

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<sup>1</sup><http://www.excelis-conseil.fr/>.

fulfilling the obligation to provide accountability within the context of the historical evolution of governance and audits.

In this case, statutory auditing is taken as a practice where experts evaluate companies' financial reports, ensuring their reliability for users, as indicated by the European Commission in 1998. Unlike public accounting, statutory auditing is imposed by law and regulated by the state, with the aim of protecting the public interest, although its application varies from country to country.

Furthermore, when auditors rely on an audit report, they attest to the financial statements produced and disseminated by management, providing the board of directors with additional information and assurance that the audit risk (Tsiaze Mouaffo et al., 2024) linked in particular to the corporate accounts is not significant. It thus provides an overview of the quality of financial information while improving decision-making. In this perspective, someone believes that a quality audit presupposes having the auditor's ability to detect an anomaly in the financial statements and to report on it. For Causse and Vu (2012), it is the professional examination carried out on financial information and processes, with the aim of expressing an opinion.

Other authors (Tsiaze Mouaffo et al., 2024) have put forward ideas according to which statutory audit from the governance perspective would be considered as a governance mechanism. In the analysis of recent financial crises, statutory audit strengthens investor confidence, helps reduce agency costs by positioning itself as a conflict regulator and reduces information asymmetry while ensuring that the financial information communicated reflects the principle of faithful and sincere presentation (Tsiaze Mouaffo et al., 2024). By providing independent verification of the quality of the information produced by the manager, Whittington (1993) believes that statutory audit limits the phenomenon of moral hazard on the part of managers and helps to resolve problems related to the faithfulness of annual accounts by assuming an assurance function.

### **2.3. Decision-Making by Auditors through the Formulation of Recommendations: The Objective of a Statutory Audit Mission**

We have previously demonstrated that auditing is a mechanism that promotes corporate performance. Indeed, it contributes to improving decision-making within the company through the implementation rate of audit recommendations, decision-makers' satisfaction with the information provided by internal audit, and observed improvements in overall corporate performance.

Decision-making incorporates the following dimensions: clear problem identification, gathering relevant information, exploring options, assessing risks and benefits, and choosing the best solution based on objectives. Drucker (1967) considers it important for the following reasons: risk reduction, business strategy, adaptation to change, response to external events, clear path forward, role of meetings, transparency, and communication. In this context of transparency and communication, this author emphasizes that effective decision-making ensures that all relevant information is taken into account and informed decisions are made. It guides strat-

egy, promotes adaptation to change, and ensures responsiveness to emerging challenges and opportunities.

#### **2.4. Statutory Audit of Public Finances in the DRC: A Moment of Tension between Auditors and Auditees**

Tensions arise during statutory audits of public finances in the DRC due to differing interpretations of the audit mandate, political interference, and a lack of transparency. Corporate governance frameworks, resource constraints, and resistance to transparency are also factors to consider. According to [Krane and Eulerich \(2019\)](#) (or the referenced research), internal auditors rely on the knowledge and cooperation of the auditee, which requires a balance. This situation results from the inherent tension between the auditors' need for information and the often opposing objectives of the auditees, a tension exacerbated by intercultural contexts.

According to [Amyar et al. \(2019\)](#), auditors may engage in dysfunctional behaviors that may compromise audit quality, such as excessive reduction of work, underestimation of time spent, premature validation of audit steps, or inaccurate presentation of information.

Auditors must therefore achieve a balance between trust (to gain cooperation) and skepticism (to ensure objectivity), adapting their conflict management styles to obtain the necessary information and achieve audit objectives while fostering a positive work environment, as highlighted by [Bongcales et al. \(2022\)](#).

According to the report, the Democratic Republic of the Congo faces a legacy of endemic corruption at all levels of society, thus undermining the viability of social and political institutions. Recurring political crises, inadequate infrastructure, an underdeveloped regulatory environment, a lack of institutional capacity, and a weak rule of law are all factors fueling the country's persistent governance crisis.

Inefficient government structures, weak administrative capacity, and low salaries, combined with a lack of oversight, provide officials with ample opportunities and incentives to extort public funds. This reality is reflected in the prevalence of bureaucratic and administrative forms of corruption within public services and ministries. For example, according to the World Bank's 2006 survey of public enterprises in the Democratic Republic of the Congo, more than 80% of the companies surveyed expected to have to make informal payments to obtain results or a public contract. Nearly 70% of them must make donations to obtain an operating license.

The lack of transparency and oversight is particularly evident in public financial management. Audits and expenditure tracking are rare, and the DRC is the lowest-ranked country on the Open Budget Index, with a score of 0%. The government provides no information to the public regarding the central government's budget and financial activity during the fiscal year, preventing citizens from holding the government accountable for its management of public funds. As a result, public resources can easily be diverted for private or political purposes. One of the few

published audits dates back to 2008, when the report indicated that various public and parastatal agencies had misappropriated \$1.8 billion.

At another level, the political legacy of previous regimes, characterized by the diversion of public funds to various nepotistic networks, continues to negatively influence the current political landscape. Different forms of nepotism and clientelism persist throughout the political system. However, the DRC's performance appears more favorable when compared to a select group of countries with similar characteristics: non-oil, resource-rich, low-income, fragile states in sub-Saharan Africa. This comparison is relevant because political fragility and abundant natural resources are often associated with poor governance and corruption. Moreover, for some time now, some officials of public companies and institutions have been replaced by close collaborators of the ruling power, thus strengthening their control over the economic and political spheres.

Moreover, the allocation of key positions within the administration is based more on patronage and favouritism than on merit. This is likely to compromise democratic processes and the establishment of transparent institutions, given that rent-seeking and access to power are the main factors that motivate people to embark on a political career.

The report indicates that among the 14 institutions where fraudulent practices are most common, auditees have the opportunity to challenge the auditor's findings, particularly when these reveal financial or operational problems, which can lead to conflicts regarding the scope of the audit, recommendations and the perception of a lack of added value from the audit process, factors contributing to tensions.

However, the lack of consensus on the objective of auditing in state-owned enterprises and institutions in the Democratic Republic of the Congo leads to uneven audit quality, increased corruption and fraud, decreased public trust, insufficient accountability mechanisms, poor financial management, and a reduced ability to attract investment, which hinders economic development and compromises corporate governance. Nevertheless, there are varied standards without a unified objective, which encourages auditors to interpret their roles differently, resulting in a wide diversity of audit quality between companies.

In public enterprises in the Democratic Republic of the Congo, auditors face challenges such as limited resources, pressures, and uncertainties related to their tasks, problems compounded by the lack of consensus on what defines an effective audit. Regarding the impact on audit effectiveness, disagreements on objectives can lead to a lack of consensus among auditors, directly affecting the quality and effectiveness of their work. Gasela (2022) highlights that the lack of accountability for poor performance and violations fosters a culture of impunity in the African public sector, which compromises governance by discouraging ethical behavior, weakening oversight, and reducing institutional capacity.

Someone advocates for a balance between the functions of internal auditors, between independence and dependence on the expertise and collaboration of audi-

tees, because conducting effective audits requires a balance between objective supervision and collaborative sharing of information.

However, several authors attest that auditors rely on their clients' knowledge to understand complex operations and access the required data, but this dependence can compromise their objectivity. They must therefore find a balance, ensuring that they use the information provided by their clients without being unduly influenced, thus enabling a thorough investigation and reliable conclusions.

Furthermore, someone argues that clear audit objectives, or their absence, significantly influence the type of accountability an audit promotes, while others point out that clear objectives are essential for generating useful data that stakeholders can use to hold officials to account.

Similarly, in some public enterprises in Burundi, Uganda, DR Congo and Cameroon, there is no general understanding of what public audits should entail, leading to varied interpretations of the audit mandate and a lack of common ground between auditors and auditees, thus generating conflicts and tensions.

### **3. The Methodological Protocol of the Research**

This article uses a mixed approach, which is justified by the use of primary and secondary data to obtain a more complete and nuanced understanding of the phenomenon of statutory auditing at the root of disputes between auditors and auditees.

#### **3.1. The Use of the Qualitative Approach**

By exploring the theme of statutory auditing within public companies, we seek to understand the phenomena under study based on the meanings that the research actors give them in their natural environment, while offering a portrait of the world studied. Then, we examine an often neglected issue in Burundi, Uganda, DR Congo and Cameroon, the interactions between controllers and controlled, marked by emotions and tensions. While political and practical decisions, including those related to statutory auditing, are increasingly based on qualitative and quantitative research, qualitative research is proving particularly valuable for decision-makers. Indeed, it allows them to describe the contexts in which policies will be implemented. Qualitative research is an approach that examines concrete questions in depth. Unlike quantitative research, which focuses on collecting numerical data and applying treatments, qualitative research aims to formulate hypotheses to enrich the analysis and understanding of quantitative data. It focuses on the experiences, perceptions, and behaviors of participants, thus answering the how and why questions, rather than on quantitative measures. This method can be used independently, relying solely on qualitative data, or integrated into mixed-methods research, combining qualitative and quantitative data. In this study, we chose to adopt an inductive qualitative approach (Corbière & Larivière, 2020). It is important to note that the choice of a research method depends not only on the state of theoretical knowledge on the subject, but also on the researcher's objectives, as

indicated by [Wacheux \(1996\)](#). The current state of knowledge on statutory auditing in public enterprises in the Democratic Republic of the Congo remains at a stage of accumulation of facts and data, characterized by a dynamic rich in emotions and tensions between controllers and those audited. This article is based on a thematic analysis of archival documents relating to public enterprises in the DRC.

### 3.2. The Reasons for Documentary Analysis

Document analysis is frequently combined with other qualitative research methods to ensure triangulation, which is the use of multiple methodologies to study the same phenomenon. The qualitative researcher must rely on multiple data sources, ideally at least two, to seek convergence and validation of different methods and information. In addition to documents, these sources may include interviews, observations (participant or nonparticipant), and physical artifacts ([Yin, 1994](#)). By conducting this data triangulation, the researcher aims to establish “a convergence of evidence that enhances credibility” ([Eisner, 1994](#): p. 110). By analyzing data obtained through various methods, the researcher can validate the conclusions of multiple sets of information, thereby reducing the influence of potential biases present in a single study. According to [Patton \(1990\)](#), triangulation protects the researcher from the argument that a study’s findings are the product of a single method, a single source, or a single researcher’s bias. Mixed-methods studies, which combine quantitative and qualitative approaches, sometimes incorporate document analysis. Although document analysis has primarily been used to complement other research methods, it can also be applied independently. Some specialized forms of qualitative research rely exclusively on document analysis. For example, [Wild, McMahon, Darlington, Liu, and Culley \(2009\)](#) conducted a diary study to explore engineers’ information needs and document use. They used the collected data to develop new document use scenarios and test the proof of concept of an associated software system. In historical and cross-cultural research, drawing on previous studies may be the most realistic approach ([Merriam, 1988](#)). Document analysis is essential because of its role in triangulating methods and data, as well as the great value it brings to case studies. It is also a valuable stand-alone method for some forms of qualitative research. It is therefore understandable that, in studies based on an interpretive paradigm, such as those conducted in hermeneutics, documents may represent the only necessary source of data. Similarly, in historical and intercultural research, they may constitute the only reliable source. However, in other types of research, it is important that the researcher avoids relying excessively on documents.

### 3.3. Population, Scope, Sample, Data Collection and Analysis

The interviews were conducted with financial officers (accountants, auditors, financial directors, etc.), more specifically in different African countries such as Burundi, Uganda, DR Congo and Cameroon, often at their workplace.

According to the report, the population refers to the set of cases that meet a specific set of criteria. It represents the entire phenomenon to be analyzed, where each entity shares a common characteristic that constitutes the object of the study and generates the research data. In this context, the population includes an auditor and a financial director of listed companies in the countries under study.

According to the report, a sample is a subgroup taken from the population. In this specific case, the sample consists of 7 interviews conducted with financial actors of public companies from different countries.

These explanations clearly demonstrate their relevance for the empirical study of new phenomena, especially those that have not yet been explored. This approach is particularly advantageous because it allows us to understand the phenomenon in its original context, namely Burundi, Uganda, DR Congo and Cameroon. According to *Wacheux (1996)*, a qualitative case study involves appropriation when the research question begins with “why” or “how”. Our research question is to know why statutory audit missions fail in public companies in Burundi, Uganda, DR Congo and Cameroon?

This qualitative research, due to the nature of the questions asked, in particular the open questions whose answers are difficult to quantify, such as “how” and “why”, will allow us to understand why the statutory audit creates a climate of tension between the controllers and the persons audited within the public companies audited in Burundi, Uganda, DR Congo, and Cameroon, according to the report. Due to the open-ended nature of the research questions, the design of qualitative research is often non-linear, unlike that of quantitative research. Our interest in qualitative research is based on its ability to explain the processes and behaviors of agents in these public companies, to whom we submitted an interview guide, elements that are sometimes difficult to quantify, according to the report. Phenomena such as experiences, attitudes and behaviors, gender can be difficult to grasp precisely and quantitatively. In contrast, a qualitative approach allows participants to express their own thoughts, emotions, and experiences at a given moment or during a specific event. Although it is possible to quantify qualitative data, this approach mainly aims to identify themes and trends that are sometimes difficult to measure. It is therefore crucial not to lose sight of the context and narrative of qualitative work by attempting to quantify elements that do not lend themselves to it. Individuals represent our unit of analysis, and the choice of sampling method is considered. Purposive sampling involves collecting data from a variety of testimonies and cases from the same field of action, while taking into account different services or services with varied characteristics.

We conducted semi-directive interviews with 7 public companies from 4 countries (Burundi, Uganda, DR Congo and Cameroon), from different countries and having already been the subject of audits and controls by auditors.

The profiles of the respondents are also diversified by gender, seniority, position held etc., Dir Cotebu Burundi (1), Dir Fin Snel Kin (1), Doyenne UnivCam (1), Dir UEDCL Uganda (1), Dir Fin Camwater Cameroon (1), Dir Fin Reg Bkv

Rdc (1).

The use of purposive sampling is justified by the fact that, as in many African countries, employees and managers often show a certain reluctance to participate in surveys and polls. The majority of study participants hold a higher education degree. Our sample size was determined according to the principle of theoretical saturation, which states that “when the addition of interviews no longer enriches the model developed in practice, 7 to 12 interviews are generally sufficient to achieve this saturation”. In this study, the theoretical saturation threshold was reached at the 7th interview. The interview guide served as the data collection tool and was structured around 8 main themes, as indicated in Box 1 below:

**Box 1: Prototype of the semi-directive interview guide**

**Theme 1.** Audit mission in African public companies and impact of institutional factors.

**Theme 2.** The relationship between auditors and auditees.

**Theme 3.** Independence, lack of resources, skills, transparency and compliance with audit standards by auditors.

**Theme 4.** Pressure exerted by auditees on auditors.

**Theme 5.** Institutional factors contributing to the ineffectiveness of audit and control in African public enterprises in African public enterprises.

**Theme 6.** Addressing institutional inefficiency through the statutory audit mission.

**Theme 7.** The causes of ineffective audits and based on good governance codes.

**Theme 8.** Results-oriented management model favorable to the governance of African public enterprises.

**Source:** Author of literature.

Data collection through interviews followed several processes: thanks to a document certifying that we are based in a social science research lab at the University of Kinshasa and that was issued by the University of Yaoundé II (Cameroon), we first submitted interview requests to the various managers of the company in each targeted country. We proceeded with guided interviews and used direct questions and active listening techniques to better understand the different themes discussed with the actors who experience this phenomenon of statutory auditing and the quarrels between auditors and auditees. The choice of methods depended on the objective we had: Sometimes we conducted structured interviews for precise data and semi-structured for in-depth points of view. We considered conducting structured interviews for a strict structure with closed questions to obtain precise, essential answers, which led us to a quantitative study in the form of unacknowledged triangulation. The semi-directive interview allowed us to ask open questions and a flexible framework, ideal for the qualitative data we opted for. Our sample was 7 companies from different countries (Burundi, Uganda, DR Congo, Cameroon). The non-directive interview offered us a general theme for free expression of the respondents. We spoke with the Director of the company Complexe Textile du Burundi (Cotebu) on the basis of video conference, the Vice Dean of the University

of Yaoundé face to face where we had traveled, the Financial Director of Cameroon Water (CamWater) face to face, the Director of Uganda Electricity Distribution Company Limited, the Financial Director of the Water Authority face-to-face where we had traveled (Regideso-Bukavu-DR Congo), the Financial Director of the National Electricity Company Kinshasa face-to-face where we had traveled (Snel-Kinshasa-DR Congo). The interaction techniques included follow-ups with open questions for more details and active listening with reformulations and encouragement to get the actors talking.

For data recording and analysis, audio recording allowed us to transcribe the interviews conducted. Then, the data was coded to identify recurring themes and finally carry out studies that allowed us to analyze the information. This collection was finally carried out between August and November 2023. We were faced with the reluctance of several companies, which justifies the reluctance of employees and managers to surveys and polls in some African countries. Faced with this situation, we have called upon highly placed figures in the public sectors to facilitate our task. For countries like the DRC, our political proximity to the senior officials of the public companies studied, and our relational consistency. We adopted a phenomenological paradigm (to understand the subjective experience of auditors and auditees within the statutory audit or socio-constructivist to analyze the way in which the statutory audit is socially constructed when it generates disputes between groups in the specific context of public companies in 4 African countries, including Cameroon, Burundi, DR Congo and Uganda. This posture does not, however, place us in contradiction with the need as a “qualitative” researcher to always remain open to new events and emerging categories, that is to say empirically rooted. The data analysis favored a thematic content analysis. More precisely, we combined the verbatim technique and the analysis of the NVivo software version 10 to highlight the results. Someone emphasizes that such a strategy of triangulation of data analysis tools makes it possible to increase the internal and external validity of the research (Table 1).

**Table 1.** Summary of interviews conducted.

Respondent	Genders	Ages	Training	Position Held	Interview Durations
R1	M	51	License	Director of Finance	35 min
R2	M	53	Master	Director of Finance	40 min
R3	F	42	Dr Pr	Vice Dean	35 min
R4	F	42	Master	Director of Finance	35 min
R5	M	44	Master	Director of Finance	40 min
R6	M	35	Master	External Auditor	35 min
R7	M	36	Master	Director of Finance	35 min
R8	M	35	Master	Internal Auditor	35 min
<b>Total</b>					<b>290 minutes</b>

## 4. Results of Empirical Research

Before putting the results, we have reached into perspective, it should be recalled that the objective of this article was to understand the causes of the failure of statutory audit missions within public companies in 4 countries, including Burundi, the Democratic Republic of the Congo, Uganda and Cameroon, by specifically questioning the people audited. These empirical findings, based on studies and analyses using two combined software programs, NVivo and Japs, including open-ended interviews and liquefied-test scale questionnaires administered to 63 individuals from public enterprises in the five countries studied, suggest that weaknesses in legal frameworks in the DRC include a lack of standardized procedures, poor law enforcement, and limited transparency. These lead to inefficiencies and a loss of public trust. However, in Burundi, these weaknesses in legal frameworks include weak PFM, poorly enforced laws, and insufficient internal controls. In Uganda, these weaknesses are characterized by poor ownership definition, weak oversight, inadequate institutional structure, political interference, and a lack of transparency. Weaknesses in the legal and governance frameworks of public enterprises in Cameroon include weak regulatory enforcement, a lack of transparency, and political interference. Other problems affect performance and foster corruption. In this case, for a broader understanding, we can then verify these qualitative studies with the SPSS and Japs software, which allow us to know, through the applied ProMAX rotation method, the uniqueness of the variables in order to establish the degree of correlation between them.

**Table 2** shows a uniqueness of the data linked to the geographical context of each country, the result is distinct from one country to another. The weakness of legal frameworks and governance in Cameroon is very high, given that corruption is added to it beyond the common characteristics of these 4 countries studied. (statistical) measures and varied correlations of 74% for the weakness of legal frameworks and governance in Cameroon, 59% in DRC, 60% in Burundi and 99% in Uganda allows us to prove the links between the interviews carried out with 7 companies with different financial managers from these countries with 63 agents of these companies from different countries to whom we submitted a questionnaire that we then analyzed with the JAPS 0.19.3 software also explain the link between the causes and effects of the institutional cause of the weakness of the legal framework and governance in this 4 country, which justifies the mixed method. Qualitative analysis allowed us to focus on determining the factors that hinder statutory auditing within public companies in the observed nations, while quantitative analysis allowed us to assess the proportions of these elements.

The results then reveal two other main causes, which are on the one hand institutional and on the other hand structural. Thus, the absence of a legal framework and the ineffectiveness of the governance framework constitute the main institutional factors limiting the effectiveness of statutory audit missions within public companies in the 4 countries. Structural factors are reinforced by the complexity of public companies in these countries, where political pressures almost everywhere

**Table 2.** Component loadings.

	RC1	Uniqueness
Weak legal and governance frameworks in Cameroon	0.962	0.074
Weakness of legal and governance frameworks in the Democratic Republic of the Congo	0.640	0.590
Weakness of legal and governance frameworks in Burundi	0.635	0.597
Weakness of legal and governance frameworks in Uganda		0.994

*Note:* The rotation method applied is ProMAX.

but stronger in DRC and Cameroon hamper the independence of auditors in writing objective audit reports.

#### **4.1. Audit Mission in Public Companies in Uganda, DR Congo, Burundi, Cameroon and Impact of Institutional Factors**

The results show that the absence of a legal framework, an adequate governance framework and a rigorous compliance culture constitute the main institutional factors for the failure of statutory audit missions within Congolese public companies.

#### **4.2. Lack of Resources and Skills**

To address the issue raised, the results were obtained by placing ourselves on the auditors' side in order to gather their perception of the phenomenon. Thus, the respondents are senior executives, Financial Directors, Directors of public companies from both sides in the 4 countries, including Burundi, Uganda, DR Congo and Cameroon. They believe that DR Congo has an insufficient number of qualified auditors, which leads to increased delays and costs, as well as a lack of continuous training, which weakens the skills of the teams, as stated by the majority of General Managers and Financial Directors of these 4 countries.

DirFinSnelKin, public companies in the Democratic Republic of the Congo face major challenges in terms of statutory auditing. First, I am beginning to denounce an insufficient number of qualified auditors, which leads to increased delays and costs, as well as a lack of ongoing training that weakens the skills of our teams. Then, our unstable economic environment also exacerbates our difficulties, especially in conflict-ridden areas where access is limited, such as in the eastern part of our country, the Democratic Republic of the Congo. Rapid regulatory changes and a lack of transparency also harm the effectiveness of audits in our companies. The application of international auditing standards is complicated by cultural differences and documentary gaps. In addition, poor due diligence by auditors and political influences compromise the quality of audits. Finally, an ineffective audit can increase the risk of fraud, affecting the credibility and profitability of companies. This is my answer to you.

#### **4.3. The Impact of Institutional Factors on the Effectiveness of Auditing and Control in African Public Enterprises**

According to DirCOTEBU, institutional factors, such as the legal framework, gov-

ernance, and audit independence, significantly influence the effectiveness of auditing and control in public enterprises in Burundi. Clear audit legislation is necessary to counter corruption, and good governance is essential to oversee internal audits. Establishing an effective audit committee can strengthen financial oversight, although political interference complicates the necessary independence. A culture of ethical compliance and staff training in auditing is also crucial to improve transparency and accountability. Without reliable audit reports, public trust can be severely affected, making it difficult to properly allocate resources and secure funding. Rigorous and independent audits are essential to ensure the sound management of public funds and achieve public service objectives.

#### **4.4. Institutional Factors Contributing to Ineffective Auditing and Control in African Public Enterprises**

According to the Vice-Dean of UNCAM, public enterprises in Cameroon suffer from the lack of independence and autonomy of their audit bodies, often under the general management, which compromises their effectiveness. Auditors, often appointed without a formal process, face conflicts of interest and political pressure. Furthermore, the complexity of organizational structures creates an ineffective internal chain of control, where information does not circulate properly. In Cameroon, only a minority of companies submit their financial reports, revealing a lack of state support and a poor culture of accountability. Good governance is insufficiently enforced, although progress has been noted in the representation of women in government.

#### **4.5. The Causes of Ineffective Audits and Controls Based on Good Governance Codes in African Public Enterprises**

According to DirFUEDCLOUG, audits and controls based on good governance codes have failed to address the financial and organizational inefficiency of our public enterprises here at home in Uganda due to the often lax application of these codes and various structural, political, and cultural factors. The lack of independence of auditors, subject to political pressure, compromises the objectivity of audits, and recommendations are not always followed up due to a lack of political will or resources. Furthermore, transparency in the management of our public enterprises is lacking, hampering the work of auditors, while corruption and a weak legal framework aggravate the situation. The absence of sanctions for corruption and the lack of accountability of managers contribute to a culture of inefficiency, and there is a lack of awareness of good governance principles. In short, although these codes are often cited, their practical application remains problematic.

#### **4.6. Addressing Institutional Inefficiency through Audit and Control**

According to DirFinCamwaterCamer, auditing and control can reduce the inefficiency of public enterprises in Africa, particularly in Cameroon, by improving risk

management, transparency, accountability, and performance. Internal auditing identifies process weaknesses and suggests improvements, while management control allows for daily performance monitoring. To implement a mechanism to improve risk management, internal auditing is essential for assessing the systems in place.

#### **4.7. Results-Oriented Management Model Favorable to the Governance of African Public Enterprises**

DirFinRegBkv, to improve the efficiency of public enterprises in Africa, and particularly here in the Democratic Republic of the Congo (DRC), it is crucial to adopt a specific management model that combines performance, autonomy with accountability, transparency, and stakeholder participation. This model must be adapted to local contexts while incorporating international best practices. It must begin by defining clear and measurable objectives, allowing for the establishment of precise targets and regular performance monitoring using appropriate indicators.

Strengthening managerial autonomy is also essential for us, as it will allow us, as state-owned enterprises, to operate more freely while remaining accountable for results. This includes adopting modern practices such as strategic planning and risk management, as well as investing in staff skills development. At the same time, efforts must be made to improve transparency and accountability, including through the establishment of independent monitoring mechanisms and the public accessibility of financial information.

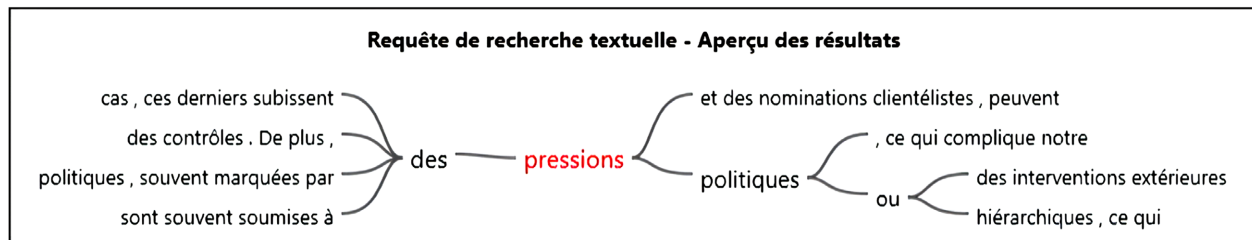
Finally, it is imperative to promote innovation by drawing inspiration from successful local practices while leveraging African solidarity. To combat nepotism and corruption, strict compliance rules and governance mechanisms will need to be strengthened and implemented, while cultivating a culture of integrity. An effective governance model must integrate these various elements to promote the sustainable development of public enterprises in Africa.

#### **4.8. Political Pressure and Lack of Independence of Auditors**

Political pressure and lack of independence were identified as the ultimate causes of the failure of statutory audit missions within the Congolese public companies studied.

Concerning these pressures, they are explained by the interference of the auditees in the audit missions carried out by the auditors or inspectors in charge of public finances: “Moreover, political interest is often present in our context and plays a significant role in the relationship between audit practices and financial management, this interest being generally marked by political interference in the management of Congolese public companies” (Dir Fin Snel Kin, Dir Fin Reg Bkv). The influence exerted by the auditees on the auditors is so strong that the latter develop a strong appetite for the financial promises kept by the auditees once the audit report has been submitted and written in favor of the audited company: “The auditors who are supposed to provide this evidence are often influenced by

invisible forces, in particular the politicians who hired them, the latter promising to act according to their interests, knowing that they risk no sanctions” (Dir UEDCLOu, Dir Fin Cam). The extent of the pressures put into perspective by the results made it possible to obtain **Figure 1**, taken from the comments of the leaders interviewed.



Source: NVivo version 10.

**Figure 1.** Density of verbal pressure in respondents’ comments.

Political pressures are therefore at the heart of the auditor-auditee relationship, as shown in **Figure 1**. These pressures are at the origin of conflicts of interest between auditors and audited entities and most often arise due to political interference in the appointment of auditors responsible for carrying out audit missions.

Political interference in audit missions within Congolese public enterprises is the consequence of the lack of independence of auditors during the audit missions carried out. Indeed, the interviewees unanimously stated that: “the audited entities, represented by the managers of Congolese public enterprises, are subject to political or hierarchical pressure during audit missions, which harms their objectivity and their ability to carry out relevant and effective audits” (Dir UEDCLOu, Dir Fin Cam). Other executives interviewed also believe that “even when weaknesses are highlighted, the recommendations are not always implemented by those audited” (Dir Fin Snel Kin, Dir Fin Reg Bkv). Some respondents believe that the lack of auditor independence can have several consequences: “When audits fail to uncover irregularities or fail to properly discharge their responsibilities, this can seriously erode public trust in the management of audited companies and public institutions” (Dir Fin Snel Kin, Dir UEDCLOr).

## 5. Conclusion

The objective of this article was to understand the causes of the failure of statutory audit missions within public companies in Burundi, Uganda, DR Congo and Cameroon. To achieve this, we opted for a qualitative approach based on the study of multiple cases of Congolese public companies from different sectors of activity. At the institutional level, the main results show that the lack of a legal framework and the ineffectiveness of the governance framework limit the effectiveness of statutory audit missions within the public companies studied. As for the structural factors, they are based on the complexity of Congolese public companies, the consequences of which are the pressure exerted by the auditees, the lack of independence of au-

ditors in writing objective audit reports and the lack of public trust in the management of the audited companies. The study recommends a strong awareness of the benefits of audit missions for responsible governance of public finances and the improvement of the partnership between auditors and auditees through conflict management mechanisms.

## Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

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