

(RESEARCH ARTICLE)



The need for maintaining ethical practices in public procurement: An investigation into the audit reports on the account of the government of Sierra Leone (2018 – 2022)

Shekou Ansumana Nuni * and Ansumana Feika

Department of Procurement, Logistics and Supply Chain Management, Institute of Public Administration and Management, University of Sierra Leone, Freetown, Sierra Leone.

GSC Advanced Research and Reviews, 2023, 15(02), 061–075

Publication history: Received on 06 April 2023; revised on 12 May 2023; accepted on 15 May 2023

Article DOI: <https://doi.org/10.30574/gscarr.2023.15.2.0141>

Abstract

Ethics is crucial for the success of every organization, including those in the public sector. Procurement activities bridge the gap between government funds and the utilization of these funds. This demands the efficient and effective utilization of these funds. On this ground, this study unveiled and established the need for maintaining ethical practices in public procurement. Specifically, the study probed into the Auditor-General's reports on the Accounts of the Government of Sierra Leone from 2018 to 2022. Secondary data were collected from these reports and were statistically analyzed using Microsoft Excel and SPSS v26. Data were presented in the form of tables and graphs. The study found the various procurement irregularities that occurred from 2017 to 2021; the most common procurement irregularities were non-submission of procurement documents, followed by irregularities in the bidding process; each of the procurement irregularities has a probability of occurring again in the mere future. The study also showed a positive significant relationship between the occurrence of procurement irregularities and the number of institutions involved. Hence, the study concluded that the need for maintaining ethical practices in public procurement is called for, giving rise to the number of procurement irregularities across public institutions in Sierra Leone and the probability of future occurrence. Finally, the study provided recommendations.

Keywords: Procurement-irregularities; Unethical-practices; Audit-reports; Public-procurement; Ethics

1. Introduction

Ethics focuses on distinguishing what is right from what is wrong and it is not limited to a specific field. Each field requires its ethical practices. Ethics is a discipline that deals with what is virtuous or evil. The ethical behavior of managers and employees is a key aspect of the success of a business or organization [1].

Public procurement is an important area for government's expenditure and is prone to unethical practices. Interest in public procurement has increased due to a growing number of actors in public procurement, the constraints on government operations to cut costs, the greater need for accountability and openness from taxpayers, and the growing link between public procurement and trade and investment [2].

In contrast, stakeholders expect the public sector to create value for society, so transferring impactful means and value-creative practices to improve the performance of the public sector appears as a goal rather than a risk [3]. Public procurement involves complex procedures and a high level of technical expertise.

* Corresponding author: Shekou Ansumana Nuni

Public procurement is the process of acquiring goods, works, and services by government procuring entities and it includes purchasing, hiring, leasing, or any other contractual means of engaging suppliers in the provision of public services to the public [4]. It is an important function for achieving value for money.

Due to its magnitude of expenditure and as a function executed by public organizations to enhance government operations, public procurement must be well managed to avoid misusing public funds [5]. One way of ensuring that public funds are well utilized is by applying and maintaining ethics in public procurement.

Public procurement accounts for a high proportion of total expenditure in developing countries. Besides, it facilitates the transformation of taxes and other revenues into consumption by government institutions at federal, state, and local levels, apparently for the public good

Ethical procurement practices include avoidance of conflict of interest, protection of confidential information, maintaining good relationships with suppliers and third parties, and avoiding receipt of gifts, donations, and hospitality inducements which are likely to compromise procurement decisions [6].

The audit report is published annually and it investigates public institutions. Besides procurement irregularities, it also investigates the government's revenue, expenditure, public debts, cash, and bank. This research however focused on procurement irregularities that have occurred in public procurement from 2017 to 2022.

Although some research has been undertaken in terms of the application of ethics in public procurement, there is an extinct of studies that probe into the Auditor-General's reports to ascertain the need for applying and maintaining ethics in public procurement. So, this study probed into the Auditor-General's reports published for 2017, 2018, 2019, 2020, and 2021 respectively.

1.1. Statement of the Problem

Public procurement is a product of public policy issued and endeavored by the government and it involves the use of public funds that has an impact on the vulnerability of public trust [7]. It can be a powerful economic instrument to create market demand for responsibly manufactured goods [8]. However, empirical evidence suggests that most public funds directed to public organizations are managed in ways that do not correspond to their deserving attention [5].

In the past twenty years, public procurement has resulted in the loss of significant amounts of public funds due to it being handled by government officials with little experience in procurement policies and procedures and malpractices of suppliers and contractors [9]. It was further stated in the Auditor-General's report (Sierra Leone) for 2019 that Procurement activities worth Le21 billion were not captured in the procurement plans of both the Ministry of Transport and Aviation and the Ministry of Water Resources.

The estimated cash losses identified from 2016 to 2020 were Le153.9 billion [10], a portion of it was due to procurement irregularities. According to the Audit Reports for 2019, procurement irregularities relate to non-submission of procurement documents, procurement plans not approved by the relevant authority, procurement splitting to avoid the national competitive bidding method, relevant information not included in the Request for Quotations (RFQ) document, irregularities in the bidding process, contract terms not fully met and procured items not fully delivered [11].

Sometimes, tenders are awarded to firms either through single sourcing or manipulation of bids; and the worse is that full payments have often been made for projects that fail to take off or are abandoned halfway [12]. Besides, tenders are awarded to uncompetitive bidders through irregular disqualification of the lower bidders [13]. Financial loss caused by contracts and procurement irregularities in Ministries, Departments, and Agencies increased from Le 32,241,480 in 2020 to Le 87,633,162, 692.00 in 2021 [14].

The Report further stated that in public enterprises, contract and procurement irregularities with financial impact (estimated loss) increased from Le 499,942,500.00 to Le 901,389,969.75 in 2021, whereas contract and procurement irregularities with financial loss accounted for 65% of the total financial loss incurred by local councils in 2021 [14]. Procurement activities undertaken failed to achieve value for money. This has affected the effective and efficient delivery of public services.

Objectives of the Study

The study generally probes into the audit reports published from 2018 to 2022, to unveil and establish the need for maintaining ethics in public procurement. Through this, the study identifies the various unethical practices that have

occurred in public procurement in the past five years, determines the most common unethical practice(s) that have occurred in public procurement in the past five years, analyzes the frequency of occurrence of each of these unethical practices that have been identified and finally establishes the relationship between the occurrence of procurement irregularities and the number of institutions involved.

1.2. Research Questions

The research questions that the study wants to answer are what are the various unethical practices that have occurred in public procurement in the past five years, which unethical practice(s) have frequently occurred in public procurement during the past five years, what is the frequency of occurrence of each of these unethical practices that have been identified and what relationship exists between the occurrence of procurement irregularities and the number of institutions involved?

2. Literature Review

2.1. Public Procurement

Procurement is a crucial element in the working functions of any state because its aim is to acquire goods and services of the right quality, from the right source, and at the right price all to meet a specific need [15]. An effective procurement system is strategically important to governments for avoiding mismanagement and waste of public funds [16]. [17] reveals that the need for an efficient, non-corrupt, and transparent public purchasing system is one of the main motives behind most procurement practice reforms. Public procurement is a means to accomplish the policy goals of the government and procure goods, services, and works efficiently and cost-effectively [18]. Public procurement refers to the acquisition of goods or services by a government department or institution, which makes it very challenging to prevent and detect corruption in its process [19]. Yet, public sector expenditure forms a major portion of any country's GDP, so it is guided by principles of transparency, accountability, and achieving value for money for citizens and taxpayers [20]. Therefore, an efficient public procurement system could ensure value for money in government expenditure which is essential to a country facing enormous developmental challenges [15].

2.2. Business Ethics and Ethical Practices

Ethics deals with fairness, making decisions on what is right or wrong, and outlining practices and rules which reinforce responsible conduct between individuals and groups [6]. In practice, business ethics is the application of ethical values and morals to daily business processes, behavior, and policies [21]. It is important for organizational growth because it can increase consumers' trust, cause huge profits and economic gains for organizations, and sustainability of organizational growth [22]. [23] maintain that the significance of articulating ethics and the values that define and underpin public service can never be underscored. Business ethics is an avenue of action that ensures that the interests of everybody are respected, if not maximized [24]. The concept of ethics simply deals with how decisions affect other people and organization [25], so ethical procurement practices have the potential to mediate the negative effects of conflict of interest factors on procurement of construction and infrastructural projects [26].

2.3. The Need for Applying and Maintaining Ethical Practices in Public Procurement

It has been proven that the adoption of internationally accepted good practices in public procurement, such as transparency and use of design and award processes that reduce discretion and the scope for corruption, lowers project costs and/or increases quality by increasing competition for contracts [27].

[28] concluded from their study that several impacts can be gained by the company when implementing ethical behaviors in the procurement process. These include a smooth procurement process, maintaining a company-supplier relationship, reduction of cost, and gaining more profits. [4] also concluded from their study that the more ethical the practices the companies are, the better the effectiveness of the procurement process and hence the more customers will be satisfied.

In another study, [29] proposed and validated the strategic public procurement regulatory compliance model with the mediation effect of ethical behavior. Their study confirmed the earlier findings on the direct effects of professionalism, familiarity, enforcement, resistance to political pressure, and ethical behavior on compliance and also established the mediating effect of ethical behavior on compliance on all the predictors except resistance to political pressure. This means that the ethical behavior of public procurement officers should be a strategic point of concern for both policymakers and professional bodies.

Also, [30] examined the influence of procurement ethics on the performance of devolved systems of governments in Kenya. Based on their finding, they recommended that the successful execution of procurement ethics increases the performance of devolved systems of governments through efficient management of public resources, fair competition in the bidding process, and provision of all the required information in the bidding processes.

For this reason, [31] conducted a study to establish how ethical practices, transparency, procurement professionalism, and inspections and acceptance affected the performance of public secondary schools in Nairobi County. It was revealed from their study that transparency, procurement professionalism, and Inspections and acceptance affect the performance of public secondary schools in Nairobi City County.

[32] revealed that a lack of transparency and lack of accountability had a negative significant relationship with procurement function performance. However, the code of ethics had a positive impact on procurement function performance. This means that as the procurement function's code of ethics improves, its performance improves as well, and vice versa. On the other hand, a lack of transparency and accountability will result in a reduction in the performance of the procurement function, and vice versa.

3. Material and methods

The study unveiled and established the need for maintaining ethical practices in public procurement by investigating the Auditor-General's reports on the Account of the Government of Sierra Leone. The paper used a desk study review methodology where relevant empirical literature was reviewed. Specifically, a critical analysis of the Auditor-General's reports from 2018 to 2022 was conducted to establish the need for maintaining ethical practices in public procurement. Secondary data were used for this study. Data collected and presented in the Auditor-General's report were quantitatively analyzed using statistical product and service solution version 26 (SPSS v26) and Microsoft Excel. The results were then presented in the form of graphs and tables. Procurement irregularities were categorized into nine groups, namely, non-submission of procurement documents (A), procurement plans not made or approved by the relevant authority (B), procurement splitting to avoid the NCB (C), relevant information not included in RFQ (D), irregularities in the bidding process (E), procured items not fully delivered (F), contract terms not fully met (G), procurement activities not in the procurement plan (H) and use of wrong procurement method (I). A includes the non-submission of an evaluation report, RFQs, pro-forma invoices, etc.; B includes not undertaking procurement planning or not updating the procurement plan that results in no approval from the relevant authority; C includes dividing the procurement process into units so that NCB will be avoided; D includes suppliers not affixing their signatures to RFQs, etc.; E includes awarding the contract to the unsuitable bidder, not advertising the procurement process for the stated period, etc.; F includes receiving the wrong quality or the wrong quantity of procured items; G includes not delivering the procured items at the right time, not undertaking the activities at the stated time, etc.; H includes procuring items that are not in the procurement plan for the period; and I includes using RFQ instead of NCB, NCB instead of ICB, RFQs instead of framework contracts, etc.

4. Results and discussion

Table 1 Procurement Irregularities Identified in the Audit Report for 2017

Procurement irregularity	Frequency	Percentage
Non-submission of procurement documents	12	35%
Procurement plans not made or approved by the relevant authority	2	6%
Procurement splitting to avoid NCB	2	6%
Irregularities in the bidding process	10	29%
Contract terms not fully met	5	15%
Use of the wrong procurement method	3	9%
Total	34	100%

Source: Auditor-General's Report (2018)

The data presented in Table 1 shows that thirty-four (34) procurement irregularities occurred in 2017; 35% of these irregularities were related to non-submission of procurement documents; 6% were related to procurement plans not

made or approved by the relevant authority and also procurement splitting to avoid NCB; 29% related to irregularities in the bidding process, 15% related to contract terms not fully met and 9% related to the use of wrong procurement method.

Table 2 Procurement Irregularities identified in the Audit Report for 2018

Procurement irregularity	Frequency	Percentage
Non-submission of procurement documents	18	23%
Procurement plans not made or approved by the relevant authority	2	2%
Procurement splitting to avoid NCB	6	8%
Irregularities in the bidding process	32	41%
Contract terms not fully met	7	9%
Procurement activities not in the procurement plan	5	6%
Use of the wrong procurement method	9	11%
Total	79	100%

Source: Auditor-General's Report (2019)

Table 2 shows that seventy-nine (79) procurement irregularities occurred in 2018, ranging from non-submission of procurement documents (23%), procurement plans not made or approved by the relevant authority (2%), procurement splitting to avoid NCB (8%), irregularities in the bidding process (41%), contract terms not fully met (9%), procurement activities not in the procurement plan (6%) and the use of wrong procurement method (11%).

Table 3 Procurement Irregularities identified in the Audit Report for 2019

Procurement irregularity	Frequency	Percentage
Non-submission of procurement documents	30	31%
Procurement plans not made or approved by the relevant authority	8	8%
Procurement splitting to avoid NCB	8	8%
Relevant information not included in RFQ	4	4%
Irregularities in the bidding process	25	26%
Procured items not fully delivered	1	1%
Contract terms not fully met	8	8%
Procurement activities not in the procurement plan	5	5%
Use of the wrong procurement method	9	9%
Total	98	100%

Source: Auditor-General's Report (2020)

Table 3 shows that ninety-eight (98) procurement irregularities occurred in 2019, ranging from non-submission of procurement documents (31%), procurement plans not made or approved by the relevant authority (8%), procurement splitting to avoid NCB (8%), relevant information not included in RFQ (4%), irregularities in the bidding process (26%), procured items not fully delivered (1%), contract terms not fully met (8%), procurement activities not in the procurement plan (5%), and the use of the wrong procurement method (9%).

Table 4 Procurement Irregularities identified in the Audit Report for 2020

	Frequency	Percentage
Non-submission of procurement documents	31	32.3%
Procurement plans not made or approved by the relevant authority	7	7.3%
Procurement splitting to avoid NCB	9	9.4%
Relevant information not included in RFQ	1	1.0%
Irregularities in the bidding process	24	25.0%
Procured items not fully delivered	2	2.0%
Contract terms not fully met	11	11.5%
Procurement activities not in the procurement plan	6	6.3%
Use of the wrong procurement method	5	5.2%
Total	96	100%

Source: Auditor-General's Report (2021)

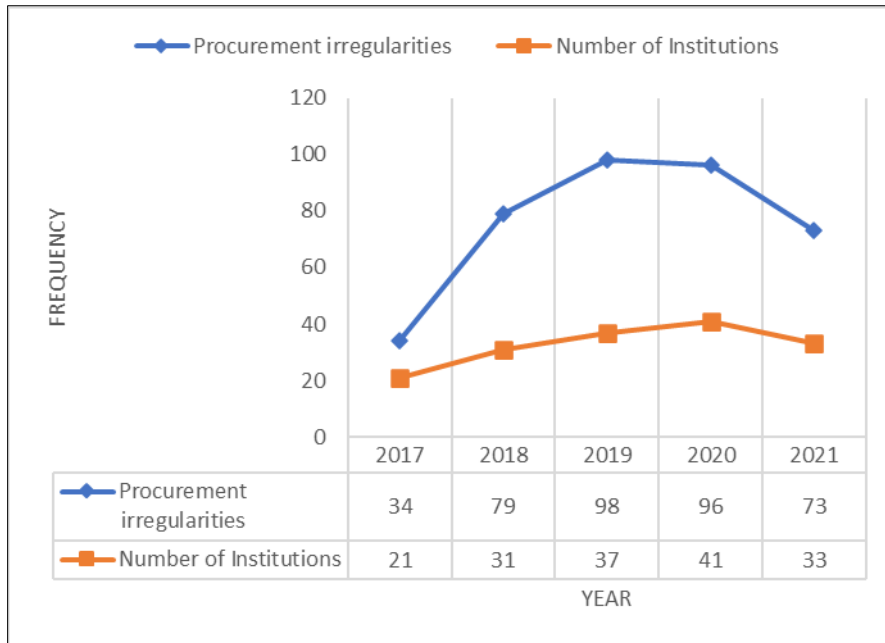
Table 4 shows that ninety-six (96) procurement irregularities occurred in 2019, ranging from non-submission of procurement documents (32.3%), procurement plans not made or approved by the relevant authority (7.3%), procurement splitting to avoid NCB (9.4%), relevant information not included in RFQ (1.0%), irregularities in the bidding process (25.0%), procured items not fully delivered (2.0%), contract terms not fully met (11.5%), procurement activities not in the procurement plan (6.3%) and the use of wrong procurement method (5.2%).

Table 5 Procurement Irregularities identified in the Audit Report for 2021

	Frequency	Percentage
Non-submission of procurement documents	15	21%
Procurement splitting to avoid NCB	6	8%
Irregularities in the bidding process	12	16%
Procured items not fully delivered	11	15%
Contract terms not fully met	19	26%
Procurement activities not in the procurement plan	3	4%
Use of the wrong procurement method	7	10%
Total	73	100%

Source: Auditor-General's Report (2022)

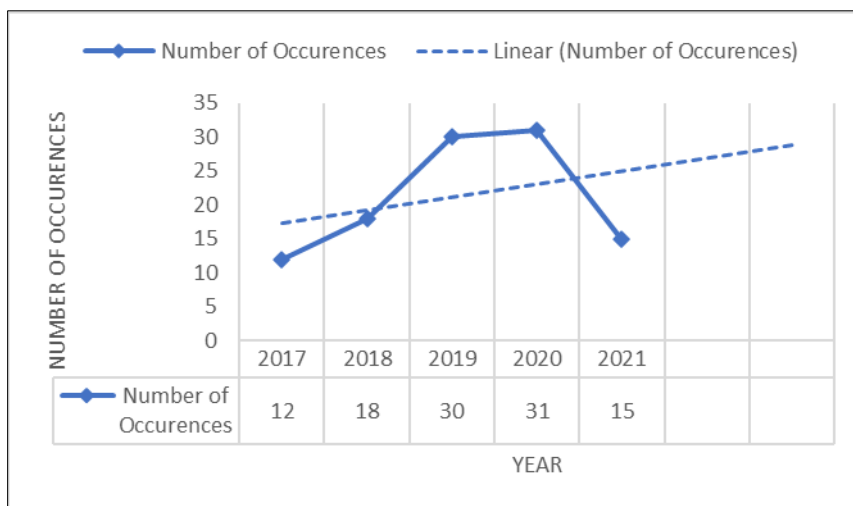
Table 5 shows that seventy-three (73) procurement irregularities occurred in 2021, ranging from non-submission of procurement documents (21%), procurement splitting to avoid NCB (8%), irregularities in the bidding process (16%), procured items not fully delivered (15%), contract terms not fully met (26%), procurement activities not in the procurement plan (4%) and the use of wrong procurement method (10%).



Source: Auditor-General’s Report (2018, 2019, 2020, 2021, 2022)

Figure 1 Yearly occurrence of procurement irregularities and the number of institutions involved

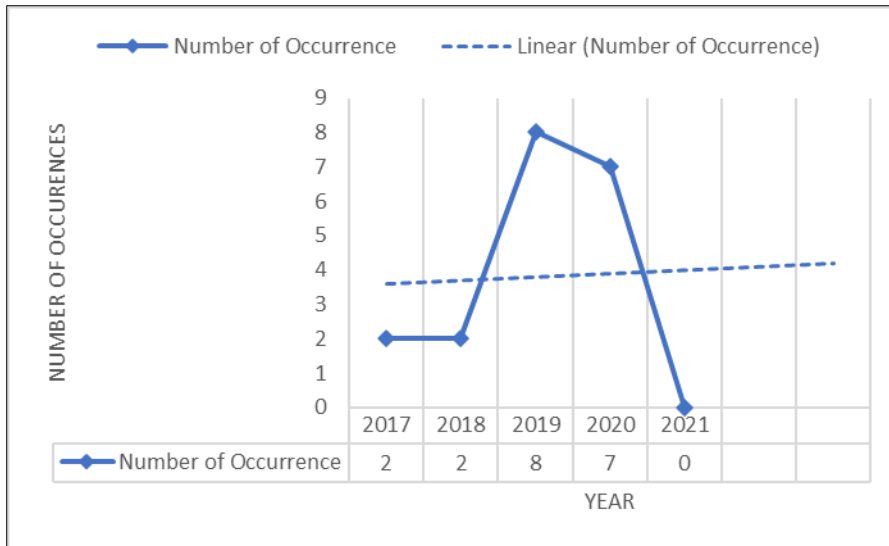
Figure 1 shows that procurement irregularities increased as the number of institutions involved increased. In 2017, thirty-four (34) procurement irregularities were caused by twenty (21) institutions; in 2018, seventy-nine (79) procurement irregularities were caused by thirty-one (31) institutions; in 2019, nine-eight (98) procurement irregularities were caused by thirty-seven (37) institutions; in 2020, procurement irregularities (96) decreased, however, the number of institutions (41) increased; and in 2021, both procurement irregularities (73) and the number of institutions (33) decreased.



Source: Auditor-General’s Report (2018, 2019, 2020, 2021, 2022)

Figure 2 Non-submission of procurement documents

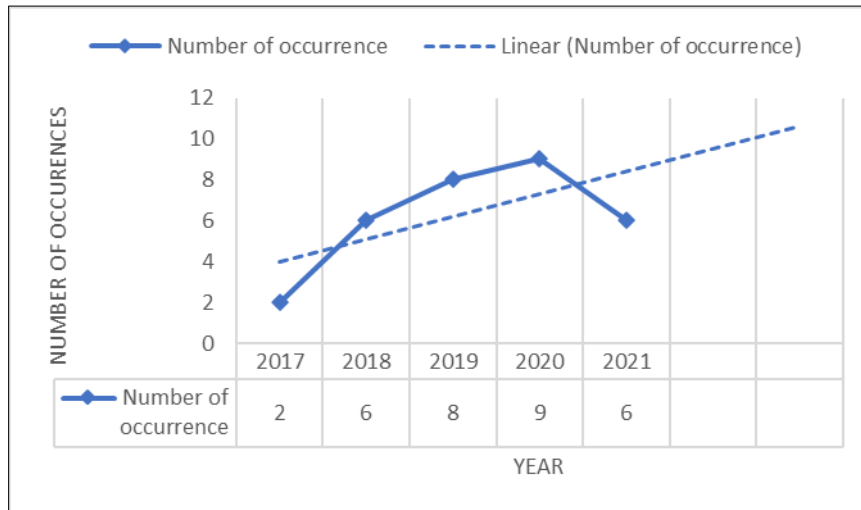
Figure 2 shows the occurrences of non-submission of procurement documents for the period under study. In total, this irregularity has occurred 106 times; it occurred 12 times, 18 times, 30 times, 31 times, and 15 times in 2017, 2018, 2019, 2020, and 2021 respectively. The linear line forecast that the occurrence of this irregularity will increase in the next two years.



Source: Auditor-General's Report (2018, 2019, 2020, 2021, 2022)

Figure 3 Procurement plans not made or approved by the relevant authority

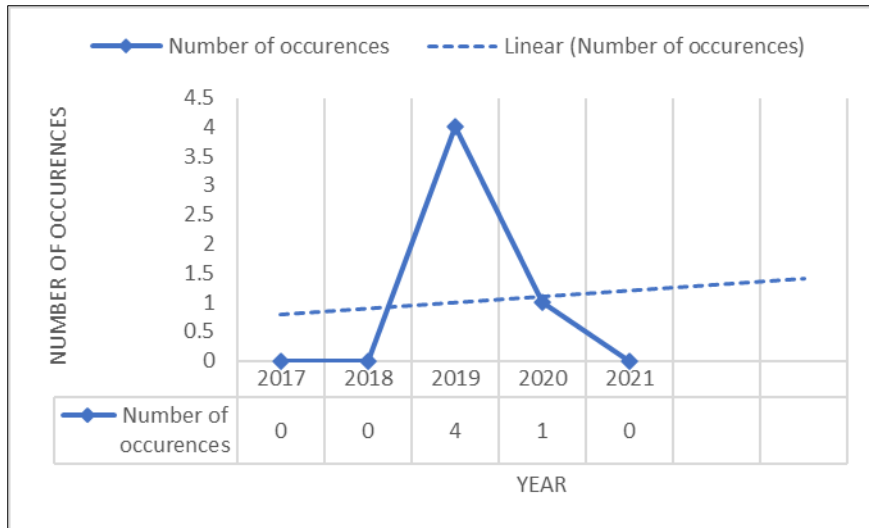
Figure 3 shows the occurrences of procurement plans not made or approved by the relevant authority for the period under study. In total, this irregularity has occurred 19 times; it occurred 2 times, 2 times, 8 times, 7 times, and 0 times in 2017, 2018, 2019, 2020, and 2021 respectively. The linear line forecast that the occurrence of this irregularity will increase in the next two years.



Source: Auditor-General's Report (2018, 2019, 2020, 2021, 2022)

Figure 4 Procurement splitting to avoid NCB

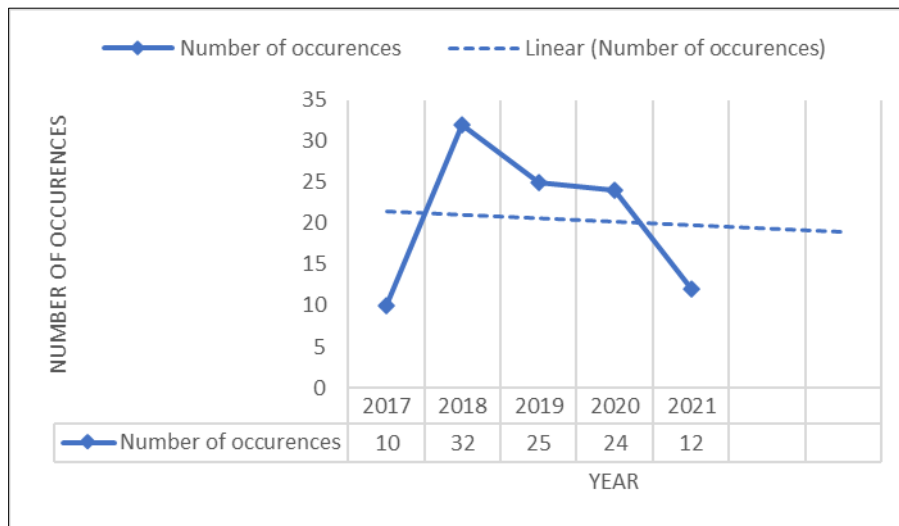
Figure 4 shows the occurrences of procurement splitting to avoid NCB for the period under study. In total, this irregularity has occurred 31 times. It occurred 2 times, 6 times, 8 times, 9 times, and 6 times in 2017, 2018, 2019, 2020, and 2021 respectively. The linear line forecast that the occurrence of this irregularity will increase in the next two years.



Source: Auditor-General’s Report (2018, 2019, 2020, 2021, 2022)

Figure 5 Relevant information not included in the RFQ

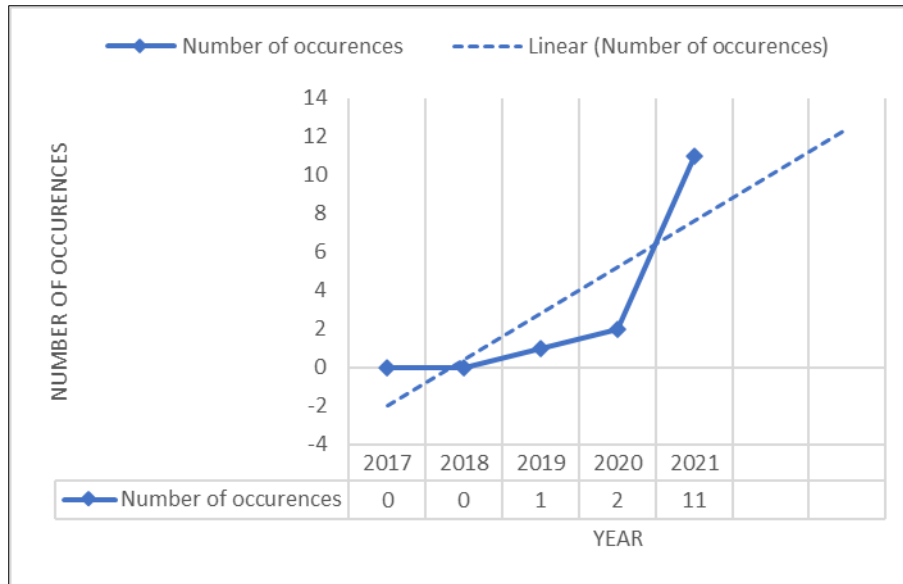
Figure 5 shows the occurrences of relevant information not included in the RFQ for the period under study. In total, this irregularity has occurred 5 times. It occurred 0 times, 0 times, 4 times, 1 time, and 0 times in 2017, 2018, 2019, 2020, and 2021 respectively. The linear line forecast that the occurrence of this irregularity will increase in the next two years.



Source: Auditor-General’s Report (2018, 2019, 2020, 2021, 2022)

Figure 6 Irregularities in the bidding process

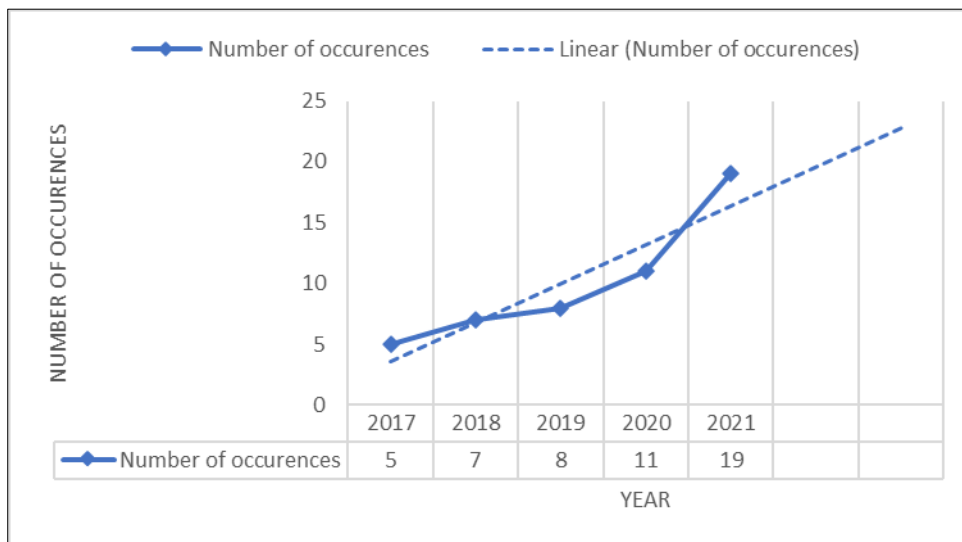
Figure 6 shows the occurrences of irregularities in the bidding process for the period under study. In total, this irregularity has occurred 103 times. It occurred 10 times, 32 times, 25 times, 24 times, and 12 times in 2017, 2018, 2019, 2020, and 2021 respectively. The linear line forecast that the occurrence of this irregularity will decrease in the next two years.



Source: Auditor-General's Report (2018, 2019, 2020, 2021, 2022)

Figure 7 Procured items not fully delivered

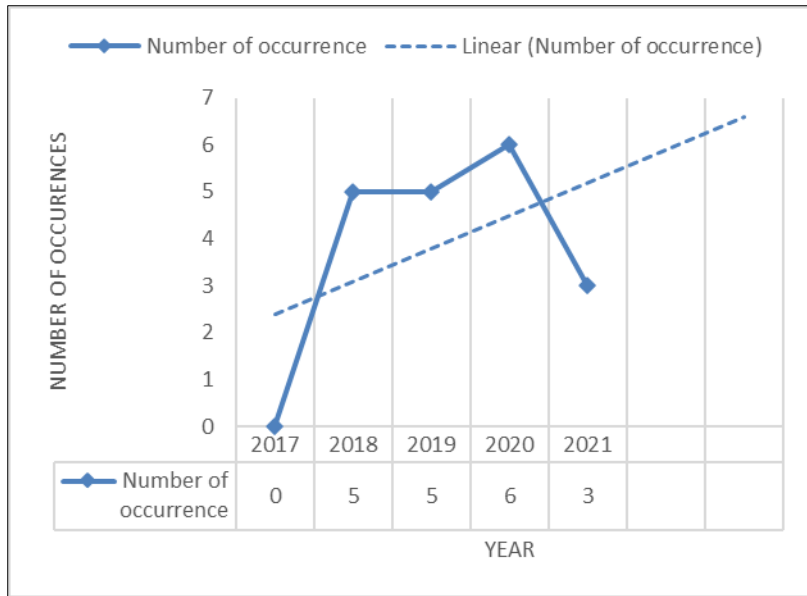
Figure 7 shows the occurrences of procured items not fully delivered for the period under study. In total, this irregularity has occurred 14 times; it occurred 0 times, 0 times, 1 time, 2 times, and 11 times in 2017, 2018, 2019, 2020, and 2021 respectively. The linear line forecast that the occurrence of this irregularity will increase in the next two years.



Source: Auditor-General's Report (2018, 2019, 2020, 2021, 2022)

Figure 8 Contract terms not fully met

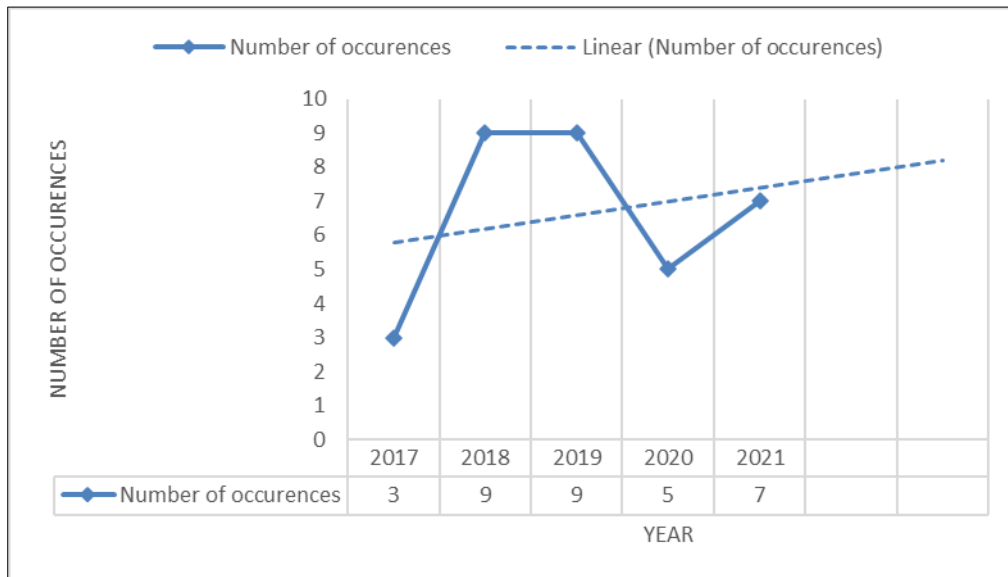
Figure 8 shows the occurrences of contract terms not fully met for the period under study. In total, this irregularity has occurred 50 times; it occurred 5 times, 7 times, 8 times, 11 times, and 19 times in 2017, 2018, 2019, 2020, and 2021 respectively. The linear line forecast that the occurrence of this irregularity will increase in the next two years.



Source: Auditor-General’s Report (2018, 2019, 2020, 2021, 2022)

Figure 9 Procurement activities not in the procurement plan

Figure 9 shows the occurrences of procurement activities not in the procurement plan for the period under study. In total, this irregularity has occurred 19 times; it occurred 0 times, 5 times, 5 times, 6 times, and 2 times in 2017, 2018, 2019, 2020, and 2021 respectively. The linear line forecast that the occurrence of this irregularity will increase in the next two years.



Source: Auditor-General’s Report (2018, 2019, 2020, 2021, 2022)

Figure 10 Use of Wrong Procurement Method

Figure 10 shows the occurrences of the use of the wrong procurement method for the period under study. In total, this irregularity has occurred 33 times; it occurred 3 times, 9 times, 9 times, 5 times, and 7 times in 2017, 2018, 2019, 2020, and 2021 respectively. The linear line forecast that the occurrence of this irregularity will increase in the next two years.

Table 6 Correlations

		Occurrence of Procurement Irregularities	Number of Institutions Involved
Occurrence of Procurement Irregularities	Pearson Correlation	1	.987**
	Sig. (2-tailed)		.000
	N	6	6
Number of Institutions Involved	Pearson Correlation	.987**	1
	Sig. (2-tailed)	.000	
	N	6	6
**. Correlation is significant at the 0.01 level (2-tailed).			

Source: Auditor-General's Report (2018, 2019, 2020, 2021, 2022)

Table 6 shows the relationship between the occurrence of procurement irregularities and the number of institutions involved. Based on this table, a positively significant relationship exists between these two variables. The Pearson correlation is .987 and it is significant at 0.01 level.

4.1. The Various unethical practices that have occurred in public procurement from 2017 to 2021

The study found that all nine categories of procurement irregularities occurred from 2017 to 2021. However, some did not occur throughout these years under review. Non-submission of procurement documents, irregularities in the bidding process, and the use of the wrong procurement method occurred throughout these years under review.

4.2. The Most common unethical practice(s) that have occurred in public procurement from 2017 to 2021

The study found that non-submission of procurement documents is the most common unethical practice that has occurred from 2017 to 2021. It has occurred 106 times, representing 29% of the total procurement irregularities that have occurred from 2017 to 2021; this is followed by irregularities in the bidding process, which has occurred 103 times, representing 27% of the total procurement irregularities that have occurred during the periods under review.

4.3. The frequency of occurrence of each of these unethical practices that have been identified

It was found that non-submission of procurement documents occurred 21.2 times on average, irregularities in the bidding process occurred 20.6 times on average, use of wrong procurement methods occurred 6.6 times on average, procurement plan not made or approved by the relevant authority occurred 3.8 times on average, procurement splitting occurred to avoid NCB occurred 6.2 times on average, relevant information not included in RFQ occurred 1 time on average, procured items not fully delivered occurred 2.8 times on average, contract terms not fully met occurred 10 times on average and procurement activities, not in the procurement plan occurred 3.8 times on average. The probabilities for the occurrences of non-submission of procurement documents, irregularities in the bidding process, use of wrong procurement methods, procurement plan not made or approved by the relevant authority, procurement splitting occurred to avoid NCB, relevant information not included in RFQ, procured items not fully delivered, contract terms not fully met occurred and procurement activities not in the procurement plan are 0.28, 0.27, 0.09, 0.05, 0.08, 0.01, 0.04, 0.13 and 0.05 respectively.

4.4. The relationship between the occurrence of procurement irregularities and the number of institutions involved.

The study established that a positively significant relationship exists between the occurrence of procurement irregularities and the number of institutions involved. This implies that more procurement irregularities will occur as a result of an increase in the number of institutions that are involved in such.

5. Conclusion

This study aimed to unveil and establish the need for maintaining ethical practices in public procurement, probing into the auditor reports on the account of the Government of Sierra Leone from 2018 to 2022. Procurement irregularities were identified and categorized into nine groups. Each year, the number of occurrences of each irregularity was presented and a critical and thorough analysis was done. On this premise, the study found that the need for maintaining ethical practices in public procurement is highly felt due to the increase in the number of procurement irregularities. Although procurement irregularities, as well as the number of institutions, decreased in 2022, the linear lines for almost all the irregularities demonstrated that procurement irregularities would increase in the next two years. This will negatively affect the effectiveness and efficiency of public procurement, which will then affect service delivery. To curb the occurrence of such, maintaining ethics in public procurement is highly needed simply because ethics focuses on doing what is right. Ethical practices are crucial to ensure that value for money is achieved. It promotes transparency, accountability, fairness, competition, economy, and integrity. Thus, it is incumbent on procurement officials that carry out public procurement to inculcate ethical practices into their work. The importance of ethical practices in public procurement cannot be overemphasized. The findings of this study reinforced the previous study that found application of ethics to be important in public procurement.

Recommendations

The study recommends that ethics departments be established in all public institutions. The aim is to provide ethics training to public officials, especially those who are engaged in public procurement. Also, the recommendations made in the audit reports to address each procurement irregularity should be enforced. National Public Procurement Authority (NPPA) to ensure that the recommendations are implemented. Any institution that fails to implement the recommendations given should not be given the right to procure for themselves. Thus, NPPA should now procure on behalf of the said institution. Furthermore, some procurement activities should be centralized, giving the responsibility and right to only NPPA to procure on behalf of any institution. This will promote monitoring, control, transparency, and accountability. Institutions without updated or approved procurement plans should be discouraged from carrying out any procurement activity. The Ministry of Finance should work in collaboration with NPPA before public funds are disbursed for any procurement activity.

Compliance with ethical standards

Acknowledgments

The authors declare no potential conflicts of interest with regards to the research, authorship and or publication of this article.

Disclosure of conflict of interest

The authors whose name are listed on this article certify that they have No affiliations with or involvement in any organisation or entity with any financial or non-financial interest in the subject matter or materials discussed in this manuscript.

Statement of ethical approval

The present research work does not contain any studies performed on animals/humans subjects by any of the authors.

Statement of informed consent

Informed consent was obtained from Audit Service Sierra Leone.

References

- [1] J. G. Kahare and D. Chege, Ethics and Procurement Performance in State Corporations in Kenya, International Journal of Research and Innovation in Social Science (IJRISS) , vol. V, no. VI, pp. 61-66, 2021.
- [2] S. K. Guantai and S. Odari, EFFECT OF PUBLIC PROCUREMENT REFORMS ON PERFORMANCE OF MERU COUNTY GOVERNMENT, KENYA, International Journal of Economics, Commerce and Management, vol. X, no. 9, pp. 333-366, 2022.

- [3] I. Malacina, E. Karttunen, A. Jaaskelainen, L. Katrina, J. Heikkil and A.-K. Kahkonen, Capturing the value creation in public procurement: A practice-based view, *Journal of Purchasing and Supply Management*, vol. 28, pp. 1-24, 2022.
- [4] J. Ndolo and E. Njagi, Role of Ethics in Procurement Process Effectiveness in the Water Sector in Kenya: (A Case Study of EWASCO, Embu County), *International Journal of Supply Chain Management*, vol. 3, no. 3, pp. 128-133, 2014.
- [5] I. A. Chagalima, A. D. Mchopa and I. J. Ismail, Supplier development and public procurement performance: Does contract management difficulty matter?, *Cogent Business & Management*, vol. 9, no. 1, pp. 1-16, 2022.
- [6] A. Muktar and J. Omwenga, INFLUENCE OF PROCUREMENT ETHICS ON ORGANIZATIONAL PERFORMANCE (A CASE OF EWASO NGIRO NORTH DEVELOPMENT AUTHORITY), *International Journal of Social Science and Humanities Research*, vol. 7, no. 2, pp. 579-602, 2019.
- [7] P. Sandi, M. Rohman and C. Utomo, A concept to evaluate procurement principles implementation of public construction project in Surabaya, in *4th International Conference on Civil Engineering Research (ICER 2020)*, 2020.
- [8] O. MARTIN-ORTEGA, Public Procurement as a Tool for the Protection and Promotion of Human Rights: A Study of Collaboration, Due Diligence and Leverage in the Electronics Industry, *Business and Human Rights Journal*, vol. 3, no. 1, pp. 75-95, 2018.
- [9] A. Ali, M. Audi, S. Nisar and I. Senturk, DETERMINANTS OF PUBLIC PROCUREMENT EFFICIENCY: A COMPREHENSIVE STUDY OF PUBLIC PROCUREMENT RULES OF PUNJAB, PAKISTAN, 2021.
- [10] Audit Service Sierra Leone, Annual Report of the Auditor General, 2021.
- [11] Audit Service Sierra Leone, Audit Reports on the Account of Government of Sierra Leone, 2020.
- [12] Audit Service Sierra Leone, Auditor-General's report on the Accounts of Sierra Leone for the financial year ended 31st December, 2018, 2019.
- [13] Audit Service Sierra Leone, Auditor-General's Report on the Accounts of Sierra Leone for the financial year ended 31st December 2017, 2018.
- [14] Audit Service Sierra Leone, Auditor-General's report on the Accounts of Sierra Leone for the Financial Year ended 31st December, 2021, 2022.
- [15] J. N. Okong'o and W. Muturi, Factors Affecting procurement Performance in Public Institutions in Kenya: A survey of Public Institutions in Kisii County, *IOSR Journal of Business and Management (IOSR-JBM)*, vol. 19, no. 4, pp. 121-133, 2017.
- [16] E. Essilfie-Baiden, Determinants of Ethical Procurement Practices in Public Entities, *African Journal of Procurement, Logistics & Supply Chain Management*, vol. 1, no. 1, pp. 73-80, 2020.
- [17] B. Adu-Fosu, Compliance with Public Procurement Act and its Correlation with Procurement Performance of Senior High Schools in Ghana, *European Journal of Business and Management*, vol. 8, no. 11, pp. 96-101, 2016.
- [18] S. Siyal and C. Xin, *Public Procurement*, 2019.
- [19] Transparency International, *PUBLIC PROCUREMENT LAW AND CORRUPTION*, 2015.
- [20] R. N. Mesa, J. Kwasira and L. Waweru, DETERMINANTS OF PROCUREMENT PERFORMANCE IN JUDICIARY DEPARTMENT AT THE NAKURU LAW COURTS, KENYA, *International Journal of Economics, Commerce and Management*, vol. V, no. 12, pp. 311-341, 2017.
- [21] J. E. Grigoropoulos, The Role of Ethics in 21st Century Organizations, *International Journal of Progressive Education*, vol. 15, no. 2, pp. 167-175, 2019.
- [22] A. A. Armoti, H. Abdullah and A. S. Noor, Impact of business ethics on employee's productivity and organization growth: Case study at Emaar Properties Corporation, Dubai, UAE, *Asian Management and Business Review*, vol. 2, no. 2, pp. 139-146, 2022.
- [23] Z. H. Elia and M. N. Erasmus, Ethical conduct of procurement officials and implications on service delivery: a case study of Limpopo provincial treasury, *Public and Municipal Finance*, vol. 4, no. 3, pp. 16-24, 2015.
- [24] V. D. Dragomir, Conflicts of interest in business: A review of the concept, *Accounting and Management Information Systems*, vol. 16, no. 4, pp. 472-489, 2017.

- [25] E. T. Ebitu and S. B. Beredugo, BUSINESS ETHICS AND THE PERFORMANCE OF SERVICE FIRMS IN CALABAR, CROSS RIVER STATE, NIGERIA, *European Journal of Hospitality and Tourism Research*, vol. 3, no. 2, pp. 28-38, 2015.
- [26] N. Z. Abdullahi, N. Gambo and S. Mohammad, A framework for ethical procurement of construction projects in Nigerian Federal Universities, in *7th International Conference on Euro Asia Civil Engineering Forum*, 2019.
- [27] B. Hoekman and B. K. O. Taş, Procurement policy and SME participation in public purchasing, *Small Bus Econ*, vol. 58, p. 383–402, 2020.
- [28] N. R. H. M. Haron and I. H. Q. D. M. Mahzan, Ethics in Procurement: A Case Study in a Logistic Company, in *FGIC 2nd Conference on Governance and Integrity 2019*, 2019.
- [29] D. I. Sarawa and A. Mas'ud, Strategic public procurement regulatory compliance model with mediating, *Heliyon*, vol. 6, pp. 1-11, 2020.
- [30] M. Andika, M. Iravo and N. Ismael, Influence of Procurement Ethics on the Performance of Devolved Systems of Governments in Kenya, *International Journal of Academic Research in Business and Social Sciences*, vol. 11, no. 1, p. 690–699, 2021.
- [31] E. O. ODUMA and P. GETUNO, Effects of Procurement Regulations on Performance of Public Secondary Schools in Nairobi City, County, Kenya, *International Journal of Innovative Social Sciences & Humanities Research*, vol. 5, no. 3, pp. 50-68, 2017.
- [32] Y. Masoud, THE EFFECTS OF CONFLICT OF INTEREST ON PROCUREMENT FUNCTION PERFORMANCE IN STATE CORPORATION OF TANZANIA, *African Journal of Applied Research*, vol. 8, no. 1, pp. 138-154, 2022.