

**Contribution of Procurement Audit Compliances Towards Achieving Value for Money in Selected Local Government Authorities in Kilimanjaro Region**

**By**

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The study was carried out to assess the contribution of public procurement audit compliance to achieve value for money among local government authorities (Moshi, Rombo, and Hai District Councils). The study specifically examined role of public procurement audit plan in achieving value for money; the extent to which compliance audit enhance value for money, the contribution of value for money audit on performance of procurement project; and challenges of public procurement audit in achieving value for money. The study was conducted in three LGAs in Kilimanjaro region. A sample of 74 respondents was drawn from Moshi, Rombo and Hai district councils. The study used questionnaires and documentary review to collect data. The data analysis was done using descriptive analysis and regression analysis to establish the relationship between variables. The study findings revealed that there was a positive statistical relationship between procurement audit, compliance audit, value for money audit and value for money performance in LGAs procurement. The study results also identified public procurement audit challenges in project management that's are staffing, audit planning, poor record keeping and inadequate funding for conducting audits every financial year. The study concludes that procurement audit is a necessary tool for enhancing value for money in LGA as it motivates integrity and reduce chances for corruption. The study also recommended more frequent audits for public procurement and capacity building for procurement staff in order to uplift the value for money performance.