ABSTRACT

Public procurement audit is an important activity in procurement to eradicate unethical behavior and improving procurement performance. However, PPRA reports revealed that procurement is an area involved in corruption scandals and misuse of public resources. This study aimed to examine the contribution of public procurement audit on performance of public higher learning institutions. Descriptive research design was adopted and stratified random sampling was used to obtain data from a sample of 65 respondents. Questionnaire, interview and documentary review were used to obtain data relating to study specific objectives. Content analysis was used to analyze qualitative data while descriptive statistics was used to analyze quantitative data. Multinomial Logistic Regression was used to test relationship between study variables. Findings revealed that, in procurement best practices: monitoring procurement activities and staff training were significant at $P \le 0.05$ to performance. In compliance audit: separation of duties, awareness to rules and regulation were significant at $P \le 0.05$ to performance. Value for money audit had a significant and positive relationship to performance of public institutions. The study concluded that, public procurement audit influences performance of public institutions. The study recommended that public institutions should institute best practices into their procurement activities, comply with rules and regulation, and conduct procurement activities with the aim of achieving value for money to enhance procurement performance.