

**PROCUREMENT PLANNING AND FRAUD DETECTION MECHANISMS IN THE  
UNITED NATIONS AFRICAN MISSION IN DARFUR, SUDAN**

**BY**

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### DECLARATION

"This is to declare that this thesis is my original work and has never been presented for a degree or any other academic award in any university or institution of learning".

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29.04.2017  
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## APPROVAL

"I affirm that the work presented in this thesis was carried out by the candidate under my supervision".

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29/04/2017  
Date

## **DEDICATION**

This thesis was dedicated to my parents, brothers and other family members. May God bless you and make you a blessing.

## **ACKNOWLEDGEMENT**

I thank the Almighty God for enabling me maneuver through all the tough, hard times and trying moments I have had in life. I acknowledge the management of Kampala international university. Special regards to my family, who have always supported, protected and wished me all the best for life. I'm much obliged to my colleagues for their enlightening suggestions and encouragements made me feel that i was not isolated in my research, I owe them many thanks. They made my life at Kampala International University (KIU) a truly memorable experience and their friendships are invaluable to me. I am most grateful to my immediate family most especially my wife, sons and daughter as I know, they are the happiest and the most proud where so ever they are when seeing their own receive this award. I don't have enough words to thank you but all I can say is that I will always be grateful for everything you have done for me and pray to the Lord to grant each one of you all your wishes. I'm deeply grateful to my supervisor, Dr. Abuga Mokono Isaac for his guidance, patience and support. I consider myself very fortunate for being able to work with a very keen, considerate and encouraging person like him. Without him offering to accomplish this research, I would not have been able to finish my study. I'm also thankful for the great joy and happiness brought by my parents, brothers and sisters. Although there may be many others who remain unacknowledged in this humble note of gratitude there are none who remain unappreciated if even not mentioned.

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## **ABSTRACT**

The study examined the relationship between procurement planning and accountability of United Nations African Mission in Darfur, Sudan. The study was guided by three objectives, examining the extent of procurement planning in the United Nations African Mission in Darfur, Sudan; examining the fraud detection mechanisms used in the United Nations African Mission in Darfur, Sudan, and finally determining the relationship between procurement planning and fraud detection mechanisms in the United Nations African Mission in Darfur, Sudan. The study comprised of a population of 190 respondents who included International and national staffs. A descriptive research design was used to collect data from 129 respondents using self-administered questionnaires as the main data collection instrument. Procurement planning was generally satisfactory, extent accountability in United Nations African Mission in Darfur, Sudan was also satisfactory, the two variables are positive and significantly correlated, this means rejecting the null hypothesis that there was a significant relationship between procurement planning and accountability in United Nations African Mission in Darfur, Sudan. Arising from the findings plus appropriate recommendations and areas of further research were made. Recommendations based on findings were that; the United Nations African Mission in Darfur, Sudan should make sure that the decision to use a particular procurement method should always primarily base on the stipulations of the procurement legal framework, should carry out bookkeeping accurately. Still the researcher recommended to the United Nations African Mission in Darfur, Sudan that the interests of the stakeholders should always be considered and favoured on issues of accountability.

## **CHAPTER ONE**

### **INTRODUCTION**

#### **1.0. Introduction**

This chapter describes the background of the study in term of historical, theoretical, and contextual perspectives. It also described the research problem, purpose of the study, research objectives, research questions, scope of the study and its significance.

#### **1.1 Background of the Study**

The background of the study comprised of the historical, conceptual, theoretical and contextual perspectives

##### **1.1.1 Historical background**

Globally, according to Webley (2012), fraud the act of deceiving others for personal gain is certainly as old as civilization itself. The word comes from the Latin *fraudem*, meaning deceit or injury, and over the years has come to represent a wide array of injustices, including forged artwork, confidence schemes, academic plagiarism, and email advance-fee frauds (such as the well-known Nigerian-email scam). In the twentieth century, fraud matured in the area of transactional businesses, most notably in the telecommunications and credit card industries. Due to the sheer volume of transactions in these businesses, fraud could go unnoticed fairly easily, because it was such a small proportion of the overall business. Fraud could now be perpetrated without speaking to a human, it could be automated. In the early days of fraud, perpetrators

(hereinafter referred to as fraudsters) were able to inflict significant losses on telecommunications companies, resulting in billions of dollars in uncollectable revenue. As time went on, these companies tried many techniques to combat the fraudsters, with some success. Thus began an "arms race" that has continued to this day, with the legitimate businesses and the fraudsters aiming to stay one step ahead of each other (Mlinga, 2009).

In Africa fraud detection mechanisms can be traced with the start of South African Fraud Prevention Service was founded in 2011 and commenced operations on 1st July 2014. South African Fraud Prevention Service is a unique South African bred service which is committed to combating fraud in society and to offering the South African public a means whereby they can protect themselves against Impersonation and identity theft, the service has already made a significant contribution to the South African economy and to business through the prevention of more than R3 billion in attempted fraud (Agaba & Shipman, 2007). Through its free public Protective Registration service it has saved many innocent members of the public from becoming victims of Impersonation with its associated trauma and personal problems when having to explain to business organizations and to the problems associated with removing names from 'black lists'.

History of procurement has gained much attention amongst developing countries. Procurement budgets in developing countries account for about 20 per cent of government expenditure globally (Mlinga, 2009), many governments have embarked on

reforms in their procurement systems to streamline and harmonize legal and institutional framework. Procurement planning and fraud detection as seen in local governance is key to the development of any given country. According to the United Nations report on governance (2008), the development of countries in the developed world at local government level was attributed to the proper procurement planning which lead to proper fraud detection at lower levels. Proper management of funds at lower government levels is responsible for development in the United States, Switzerland and in many countries in Europe. Good leadership at local government fosters procurement planning and follow up which also translates into having a government that is accountable to the masses as everything that is done and guided by procedure.

### **1.1.2 Conceptual background**

According to Agaba & Shipman, (2007), procurement planning is the process used by companies or public institutions to plan purchasing activity for a specific period of time. This is commonly completed during the budgeting process. Each year, departments are required to budget for staff, expenses, and purchases.

Behn (2014) defines procurement planning as the purchasing function through which organization obtain products and services from external suppliers. A good procurement plan will go one step further by describing the process you will go through to appoint those suppliers contractually. Whether you are embarking on a project procurement or organizational procurement planning exercise, the steps will be the same. First, is defining the items you need to procure, defining the process for acquiring those items, and finally; schedule the timeframes for delivery.

Fraud detection refers to the identification of actual or potential fraud within an organization (Else, 2013). Fraud detection was conceptualized in terms of risk assessments, staff training and awareness and manual checks and balances.

### **1.1.3 Theoretical perspective**

The triangle fraud theory developed by American Sociologist Donald Cressey (1951), the theory centers around the three key factors present when an ordinary person commits fraud: rationalization, opportunity, and motivation or pressure. The theory states that individuals are motivated to commit fraud when three elements come together: 1) some kind of perceived pressure 2) some perceived opportunity and 3) some way to rationalize the fraud as not being inconsistent with one's values. Importantly, in most cases, all three factors must be present for fraud to occur. Tackling any of the angles of the fraudster's psyche in order to remove at least one of these elements can significantly thwart fraud or mitigate losses. Rationalization is typically an early trait of first-time and occasional thieves. It may not apply to predatory individuals who have a highly conscious criminal intent to steal from a company or employer such as in an organized-crime situation. Motivation or pressure is the second angle in examining what is driving the individual to commit the act. Just as with rationalization, the perception of a need or a pressure is the key factor, and it does not matter whether or not the motivation makes sense to others or is based in reality. Opportunity, this is defined as an environment or temporary circumstance that allows for the fraud to be committed, typically with little perceived chance of getting caught or

penalized. Windows of opportunity exist for wrongdoing when companies have poor internal controls, weak processes and procedures, unauthorized or unchecked access to assets by employees, or a lack of management review and oversight. Rapid turnover of claims staff and over-assignment of claims may lead to less thorough reviews of claims submissions (Wells, 2008).

#### **1.1.4 Contextual perspective**

The impact of fraud has been devastating and the results have deep consequences for the organisation, employees, clients and suppliers (Nyeko, 2010). As recent corporate incidents have shown, financial losses arising from fraudulent activity had led to redundancies, the loss of business opportunities or even organisation's activity failure. Fraud in the United Nations African Mission in Darfur, Sudan organisations has dramatically increased in recent times due to the pressures caused by the financial crisis. Many employees, however, appear reticent to devote resources, both physical and financial, to proactive fraud prevention and investigation. Kakwezi (2010) confirm that non-compliance problem affects not only the procurement department but also receivers of such services. This position is further supported by Nyeko (2010) who contend that compliance in procurement is still a major issue since corruption has occurred at every stage in the United Nations African during the acquisition process (budget, procurement, contract management, etc.), either with through knowledge and consent of parties in the oorganization or through concealed initiatives by a Vendor acting alone.

The UN at times fails to communicate to Vendors during the registration phase, in the Solicitation Documents and in the Contract documents that all UN Vendors adhere to the highest ethical standards, both during the bidding process and throughout the execution of a Contract, there is always offering, giving, receiving or soliciting (directly or indirectly) of anything of value to improperly influence the actions of another person



(Rotich, 2011). Corruption in the procurement process generally involves a fraudulent act such as bribery or a kickback. Fraudulent practices occur through misrepresentation of facts in order to influence a procurement or selection process or the execution of a contract to the detriment of a person(s), and includes collusive practices among bidders or consultants (prior to the submission of bids or proposals) designed to establish prices at artificial, non-competitive levels and to deprive other parties, including the organization of the benefits of free and open competition (UN report, 2013).

## **1.2 Statement Problem**

Fraud is a frequent phenomenon in the United Nations African Mission in Darfur, Sudan, this is evidenced in 2014 when John Felderh the managing director in the field department when he was accused of misusing 500,000 dollars, the trial of John Felderh was concluded on Tuesday, July 31, 2007, with a guilty verdict of misusing organization financial resources. Current leading practice in fraud risk management involves strategies which prevent, detect and respond to the risk of fraud, whether perpetrated by internal or external parties. A UN report 2012 also alleged that about \$13 million of funds that the organisation had received over 2012 and 2013 period was unaccounted for due to the poor procurement planning system (Lawrence, 2013). Fraud takes many forms, including bribery, nepotism, undeserved promotions patronage, theft of organization assets and electoral fraud. The theft of organisation assets by officials charged with their stewardship is also a form of fraud. Employee fraud is the most common type of fraud, followed by financial statement fraud, but the impact of fraud is much greater for the latter. The organisation is under pressure to present positive

financial results to shareholders and other key stakeholders in an increasingly competitive marketplace may resort to dishonest practices most often in the form of financial statement misrepresentations to report, for example, higher sales or better financial results. Often, the top management in an organisation is implicated when a major financial fraud has occurred. Besides senior managers, financial fraud can also be committed by accounting and finance employees, IT staff, sales and purchasing, payroll employees, and others. It is almost impossible to find a professional activity or position where fraudulent behaviour can be completely ruled out. It is upon this that the researcher wanted to exactly find out the relationship that exists between procurement planning and fraud detection of United Nations African Mission in Darfur, Sudan.

### **1.3 Purpose of the study**

This study aimed at investigating the relationship between procurement planning and fraud detection mechanisms in the United Nations African Mission in Darfur, Sudan.

### **1.4 Objectives**

This study based on the following objectives:

- i) To examine the extent of procurement planning in the United Nations African Mission in Darfur, Sudan.
- ii) To examine the fraud detection mechanisms used in the United Nations African Mission in Darfur, Sudan.

- iii) To determine the relationship between procurement planning and fraud detection mechanisms in the United Nations African Mission in Darfur, Sudan.

### **1.5 Research questions**

- i. What is the extent of procurement planning in the United Nations African Mission in Darfur, Sudan?
- ii. What are the fraud detection mechanisms used in the United Nations African Mission in Darfur, Sudan?
- iii. What is the relationship between procurement planning and fraud detection mechanisms in the United Nations African Mission in Darfur, Sudan?

### **1.6 Hypothesis**

There is a relationship between procurement planning and fraud detection mechanisms in the United Nations African Mission in Darfur, Sudan.

### **1.7 Scope of the study**

#### **1.7.1 Geographical Scope**

The study was carried out in the United Nations African Mission in Darfur, Sudan.

#### **1.7.2 Content Scope**

The study focused on procurement planning in terms of Budget plans, procurement methods and quality plans. Still in terms of content, fraud detection mechanism will be conceptualized in terms of risk assessments, staff training and awareness and manual

checks and balances.

### **1.7.3 Time Scope**

This research was conducted between May 2016 and November 2016, but activities and procedure were divided according to weekly and monthly sequence.

## **1.8 Significance of the study**

### **Beneficiaries**

The results of the study may form part of the reference material to scholars thus widening the knowledge and the study will help the researcher to conceptualize the phenomena and the report will act as a partial fulfillment.

To the **United Nations African Mission in Darfur**, this research will help them to know more about the role of procurement planning before procurement which will greatly impact on the fraud detection in United Nations Logistics Base. On this basis, such leaders can make informed decisions regarding how best United Nations Logistics Base can be handled hence being of great significance.

To the **policy makers** at the United Nations Logistics Base level, this information collected by the research will avail important information to the policy makers which will make them have better decisions. For example, they will better understand the relevance of procurement planning on fraud detection in the in United Nations Logistics Base.

To the **future researchers**, this research study will widen their knowledge and scope concerning the role of procurement planning on the fraud detection of United Nations Logistics Base. As they conduct their own studies, the information in this research study can be of significance to these researchers and students because they will be able to identify the areas that need more research as they read what was researched in this research study.

**To the government;** the research results may be used as a tool for policy analysis by the government of Sudan and donors in particular and evaluate the achievements and failures as per this research.

The study is especially significant because it will add onto scanty information about procurement planning and fraud detection in the country. As no such study has previously focused on the effect of procurement fraud detections and prevention in procurement and contracting process in the United Nations African Mission in Darfur, Sudan although some effort has been put into understanding of Sudan's and peri-urban organisations.

### **1.9 Operational definition of key terms**

**Procurement Planning** is the process of deciding what to buy, when and from what source. It is the process used by organizations, companies or institutions to plan purchasing activity for a specific period of time.

**Procurement** is the acquisition of goods, services or works from an outside external source. It is favourable that the goods, services or works are appropriate and that they are procured at the best possible cost to meet the needs of the purchaser in terms of quality and quantity, time, and location.

**Fraud** is a deception deliberately practiced in order to secure unfair or unlawful gain

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## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.0 Introduction**

This chapter reviews literature from related studies carried out by different authors on procurement planning and fraud detection. It also covers theoretical review, conceptual review, and related studies based on the objectives of the study.

#### **2.1 Theoretical Review**

This study was guided by the triangle fraud theory of Cressey (1951), the theory states that individuals are motivated to commit fraud when three elements come together: 1) some kind of perceived pressure 2) some perceived opportunity and 3) some way to rationalize the fraud as not being inconsistent with one's values. Importantly, in most cases, all three factors must be present for fraud to occur. Tackling any of the angles of the fraudster's psyche in order to remove at least one of these elements can significantly thwart fraud or mitigate losses. Rationalization is typically an early trait of first-time and occasional thieves. It may not apply to predatory individuals who have a highly conscious criminal intent to steal from a company or employer such as in an organized-crime situation. While rationalization is a starting point for many individuals, the internal need for rationalization often fades when small lies or thefts are repeated, possibly becoming more frequent or causing more loss. Typically, the con becomes routine over time, and eventually, the person loses the need for internal justification. As

a result, early detection of fraud is critical in preventing schemes from deteriorating into a more damaging series of occurrences (Joseph, 2008).

Motivation or pressure is the second angle in examining what is driving the individual to commit the act. Just as with rationalization, the perception of a need or a pressure is the key factor, and it does not matter whether or not the motivation makes sense to others or is based in reality. Individuals may be facing financial or other personal problems such as gambling, drugs, alcohol addiction, or extreme medical bills. Pure greed also can factor into the equation but may be flavored with a sense of injustice. For example, the perpetrator may feel like "the company should have paid me what my car was worth." Finally, fraudsters must find an opportunity. This is defined as an environment or temporary circumstance that allows for the fraud to be committed, typically with little perceived chance of getting caught or penalized. Windows of opportunity exist for wrongdoing when companies have poor internal controls, weak processes and procedures, unauthorized or unchecked access to assets by employees, or a lack of management review and oversight. Rapid turnover of claims staff and over-assignment of claims may lead to less thorough reviews of claims submissions. Failure of claims and audit controls may allow false or inflated claims to slip through the cracks. Also, companies may not actively and aggressively investigate and prosecute all fraud claims. All of these factors can create opportunity not only for a one-time fraud but also for a first instance to spiral into a larger scheme (Joseph, 2008).



## 2.2 Conceptual Framework

### Independent Variable

#### **Procurement Planning**

- Budget plans
- Procurement methods
- Quality plans

### Dependent Variable

#### **Fraud detection**

Risk assessments  
Staff training and awareness  
Manual checks and balances

**Source: Adopted from triangle fraud theory of Cressey (1951)**

**Figure 1.1 Conceptual framework**

The conceptual frame work illustrates the relationship between procurement planning and fraud detection mechanisms. Procurement planning which is independent variable was conceptualised in terms of budget plans, procurement methods and quality plans. On the other hand, fraud detection mechanisms which is the dependent variable was conceptualised as risk assessments, staff training and awareness and then manual checks and balances.

According to Behn (2011), a procurement plan describes and documents all of the purchases from outside suppliers that will be needed to support the needs of a particular project. A project may need computers, paper or other supplies depending on the nature of the project. Therefore outlining the needs of the project and how the supplies will be procured allow for adequate budget and proper planning. A good procurement plan will also give specific steps on how to initiate and execute purchases.

This will ensure that all bids are granted fairly and are in the best interest of the company.

The Procurement Plan (PP) must be integrated into the budgetary processes based on the indicative or approved budget, as stipulated in the PPDA (2014). The budget as well as the procurement plan are to be based on realistic cost estimates derived from the market research database which is to be compiled and updated regularly by the procurement unit in line with regulations, PPDA (2009). Costs are one of the factors that are concerned with the customer perspective.

### **2.3. Review of related literature**

The review of related literature was done basing on objective-by-objective

#### **2.3.1 Objective one; extent of procurement planning**

According to Kearns (2013) procurement planning refers to the process used by companies or institutions to plan purchasing activity for a specific period of time and this is commonly completed during the budgeting process. Usually during the procurement planning, departments at the local government level for this case are required to request budget for staff, expenses, and purchases and this is taken as the first step in the procurement planning process. The budgets for all the departments are then reviewed, and in an organization that is committed to procurement planning, the accountants spend the time to find common purchasing requirements. Based on the budgets submitted, they may direct departments to work with central purchasing to

combine their planned spending for specific commodities. This process works best in an organization or government that is committed to reducing costs. In this procurement planning process, issues surrounding delivery dates, contract compliance, and customer service issues must be resolved internally before going out to contract (Behn, 200).

In most cases the primary concept of procurement is that advanced planning, scheduling, and group buying will result in cost savings, more efficient business operation, and therefore increased profitability. There are four steps that form the basis of procurement planning: group buying, just in time delivery, negotiated bulk pricing, and reduced administrative overhead (Rosener, 2011).

Karin et al (2013) singled out non-adherence to procurement methods as a major impediment to public procurement development in Kenya. He however did not specify the stage of procurement where this happened. In as much as the above studies highlight the core role of proper need assessment as a foundation for an effective procurement, they fail in bringing to the fore the link between need assessment and fraud detection in relation to performance. Karin also point out the importance of procurement as a moral and ethical concern and recognize that administrative action is permeated by moral choices and are therefore models of not only technical and professional competencies but also of moral behavior (Schlosser, 2011).

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of procurement planning: group buying, just in time delivery, negotiated bulk pricing, and reduced administrative overhead (Rosener, 2012).

Long-term planning, covering at least the remainder of the then-current budgetary period and the forthcoming budgetary period is carried out in UN in order to ensure procurement on the best terms for the Organization (Edvardsson, 2012). Long-term planning also helps to demonstrate that the Organization manages its funds in a professional manner and in the best interest of the Organization. The UN/PD or other Procurement Offices always communicate and to the extent feasible, meet on an annual basis to set up spending plans, including acquisition plans, for the forthcoming budgetary period(s) (Mamiro, 2010). There is provision of any proposed revisions to the plans at no more than three (at an OAH or Field Mission) or six month (at HQ) intervals, and UN/PD or such other Procurement Office advise as to what portion of these plans can be achieved within the current acquisition plan period. Such planning is to the extent possible used to obtain economies of scale and other benefits for the Organization (Rosener, 2012).

#### **2.3.1.1 Budget plans**

It is helpful to look at the money going in and out across a whole year, include regular payments such as rent or home loan, phone and electricity, car or public transport. bank statements, bills, credit card statements, receipts and shopping dockets will help you to work out all your expenses. Use your best guess if there's anything you can't find or if bill amounts vary across the year. Add in all the money that you receive or are

paid over the time period. This could include your pay from your full-time or part-time job, any casual work, your pension, government benefits, child support payments and any money from investments. If your income is variable, make an estimate based on your past year's earnings. When working out money priorities, think about which items you need for your basic living expenses and which are extras or things you could maybe do without if you needed to save some money (Abeille, 2012).

### **2.3.1.2 Procurement methods**

Procurement methods are the procedures used by the procuring entity to acquire goods, services and works. These methods can be competitive and non competitive. There's a preference for using competitive methods of procurement given that they tend to promote transparency, economy and efficiency, and limit favoritism. These include; open tendering, restricted tendering, request for Proposals, two-stage tendering, request for quotations and single-source procurement, the procurement methods such as tendering, request for proposals, and two-stage tendering are considered competitive procurement methods because the solicitation documents are advertised and open to any qualified firm interested in competing for the assignment.

In contrast, request for quotations and single-source procurement are considered non-competitive procurement methods because the invitation to submit offers is not advertised, and it is sent only to firms or individuals specifically invited by the procuring entity. With respect to restricted tendering, there's debate as to whether it is a competitive or non competitive procurement method. It is considered a non competitive

procurement method because the solicitation documents are sent to a limited number of suppliers, contractors, or service providers (Rotich, 2011).

A decision to use a particular procurement method must be based primarily on the stipulations of the procurement guidelines, manuals and procedures; which necessarily stem from the procurement legal framework. It's also important to consider (among others): the value and complexity of the requirement, the degree to which the procuring entity is able to clearly define the requirement, if there is a need for prospective bidders to participate in finalizing the specifications of the requirement, the urgency of need and market availability (Larson, 2012).

### **2.3.1.3 Quality Plans**

The quality plan lays out how you're going to maintain the standards and requirements for a good procurement," she says, adding examples of ensuring that competition is fair and that suppliers are qualified. As a component in procurement planning, it is vital to make a plan of the kind of quality that is expected by the purchasing Institution. By clearly planning for this component, it becomes difficult to misuse the funds and reduces the evil of corruption at local government. Sudan faces a problem of misuse of government funds as procurement officers go for poor quality materials so that they can get a portion for their own benefit but all this results from poor procurement planning (Schlosser, 2011).

Procurement planning must also cater for ways how costs must be reduced during the procurement exercise. For example at all levels of governance in an organization, procurement officers should plan to combine all the budgets of the different departments and procure at once as a way of reducing the expenses involved in procurement and this is a component in procurement planning that could save a lot of money in the organization. Budget Lindstrom notes: The budget can mean different things to different companies. In some companies, if you're billing your time to specific internal projects or the business unit, the budget does become important (Martin, 2014).

The easiest way to create a budget is to tie it to the schedule." She suggests multiplying the number of hours of work by the pro-rated salaries (perhaps including benefits) of the workers. Budgets have to be done prior to procurement as a way of clearly knowing how the funds are to be spent by the Institution. If all structures and departments at local government make budgets, it reduces on the possibility of spending on unplanned activities which is a very important component in procurement planning (Andrews, 2014).

According to Behn (2014), a project procurement plan describes and documents all of the purchases from outside suppliers that will be needed to support the needs of a particular project. A project may need computers, paper or other supplies depending on the nature of the project. Therefore outlining the needs of the project and how the supplies will be procured allow for adequate budget and proper planning. A good

procurement plan will also give specific steps on how to initiate and execute purchases. This will ensure that all bids are granted fairly and are in the best interest of the company (Lacy, 2011).

Edvardsson (2012) contends that specification is an integral part of the procurement function. Without a quality specification the process can be filled with pitfalls and obstacles for the purchasing department. He lists the characteristics of a good specification as follows; Identifies the minimum requirements of the end user, allows for a fair and open procurement process, provides for testing/inspection to insure the goods/services received meet the standard set forth in the specification and provides equitable award at the lowest possible cost.

According to Garvin (2011), quality involves using five different approaches namely; the transcendent approach; the product-based approach; the user-based approach; the manufacturing-based approach; and the value-based approach. The transcendent approach equates quality with Innate excellence: The product-based approach defines quality as a sum or weighted sum of the desired attributes in a product: The user-based approach identifies a high quality item as one that best satisfies consumer needs or wants.

### **2.3.2 Objective two; Fraud detection mechanisms**

Fraud detection is the identification of actual or potential fraud within an organisation. It relies upon the implementation of appropriate systems and processes to spot the



early warning signs of fraud. Fraud, by definition, entails intentional misconduct, designed to evade detection. As such, the fraud risk assessment should anticipate the behavior of a potential fraud perpetrator. Fraud detection usually includes a combination of the following techniques (Carroll, 1999).

According to the UN report (2011), one of the major challenges that still hindering the United Nations African Mission in Darfur, Sudan is the misuse of funds through corruption and embezzlement, this is evidenced where most of the organisation's projects are poorly implemented. The report also shows that the implementers of these projects like those concerned with procurement were not following the right procedures in giving tenders which resulted into loss of funds.

The World Bank (2010) report also indicated that the management at United Nations African Mission in Darfur, Sudan level does not have a well developed system for procurement plan which increases the wastage of resources through unplanned expenditure. This trend is causing a lot of mismanagement in United Nations African Mission in Darfur activities leading to poor fraud detection as the financial resources are misused due to inadequate procurement planning. A UN report 2012 also alleged that about \$13 million of funds that the organisation had received over 2012 and 2013 period was unaccounted for due to the poor procurement planning system (Lawrence, 2013). It is upon this that the researcher wanted to exactly find out the relationship that exists between procurement planning and fraud detection of United Nations African Mission in Darfur, Sudan.

### **2.3.2.1 Risk assessments**

All businesses are vulnerable to fraud. However, the fraud risk varies according to the nature and size of the business and the sector in which it operates. Build a profile of potential frauds that your organisation may be vulnerable to and identify where they might occur. Be aware of new and emerging fraud threats affecting your industry or sector and think about how these might be prevented or detected within your organization. A fraud risk assessment should be performed periodically to identify potential schemes and events that need to be mitigated. This provides guidance for conducting a fraud risk assessment; however, agencies will need to make modifications to meet their individual needs and complexities (Mamiro, 2010).

An effective fraud risk management assessment should identify where fraud may occur and who the perpetrators might be. Therefore, control activities should always consider both the fraud scheme and the individuals within and outside the organization who could be the perpetrators of each scheme. If the scheme is collusive, preventive controls should be augmented by detective controls, as collusion negates the control effectiveness of segregation of duties (Hunja, 2012).

### **2.3.2.2 Staff training and awareness**

Arehin (1999) denoted that educate management and staff about fraud and how to identify the warning signs of common frauds and scams. Include fraud awareness training as part of your induction programme for new joiners, in periodic management briefings and through ongoing staff training sessions. Ensure staff is aware of the

procedure to follow in the event of a fraud being discovered or suspected, including how to report it. Fraud awareness training is one of the main tenets of a fraud strategy. Educating staff in respect of what to look for and how fraud happens empowers them to take the necessary action to mitigate the risk of it occurring or, when it does occur, address it in the correct way (Jones, 2013).

It is therefore important that every staff member (management and non-management) has a general awareness of fraud and corruption and how he or she should respond if this type of activity is detected or suspected. Organisations should regularly communicate to staff a clear definition of the types of behaviour that constitute fraud or corruption, the fraud detection measures that are in place and an unequivocal statement that fraud and corruption within the organisation will not be tolerated. The primary purpose of fraud training is to assist in the prevention and control of fraud by raising the general level of awareness amongst all employees. A significant proportion of fraud and corruption is not identified at an early stage because of the inability of the organisation's staff to recognise the warning signs, because they are unsure how to report their suspicions or they have a lack of confidence in the integrity of the reporting system or the investigation process (Arehin, 1999).

#### **2.3.2.3 Manual checks and balances**

Melissa (2014) noted that one should not rely solely on automated processes to detect fraud, one should introduce regular and ad hoc manual checks, such as pre-employment screening of prospective staff, staff rotation and compulsory vacation

periods in high-risk areas, spot audits of stock, sales and purchase ledgers, reviews of profit and loss accounts, independent checks and analysis of operational and transactional information, management reviews of procedures and policies and comprehensive and resilient controls over key processes. The financial impact of workplace fraud can be significant and can occur in the form of direct, indirect, and/or intangible costs. In addition to direct losses of tangible assets, such as cash, inventory, and securities, loss of competitive advantage, reduced ability to meet customer needs, reputation impairment, and disruption of business operations are some of the potential indirect and/or intangible costs to a business (Melissa, 2014).

### **2.3.3 Objective three; relationship between procurement planning and fraud detection mechanisms**

Mawhood (1983) noted that effective procurement planning is an important route towards securing the right service to be delivered to the public, and also maximizing the level of service provision which can be achieved within the local Supporting People. A procurement plan helps Procuring Entities to achieve maximum value for expenditures on services to be delivered and enables the entities to identify and address all relevant issues pertaining to a particular procurement before they publicize their procurement notices to potential suppliers of goods, works and services.

Mullins (2012) in his study on procurement planning, he asserts that the contribution of procurement planning in facilitating an efficient and effective fraud detection in public

sector organizations is generally undisputed in both developed and developing countries. Its contribution can be at both central and local government levels of public sector management. His findings revealed a significant positive relationship between procurement planning and service delivery in local government procurement. These results are compared to international research findings, and suggestions are offered for management, policy making, and future research.

Mawhood (1983) further adds that effective procurement planning is an important route towards securing the right service to be delivered to the public, and also maximizing the level of risk assessment which can be achieved within the local staff. A procurement plan helps Procuring entities to achieve maximum value for expenditures on services to be delivered and enables the entities to identify and address all relevant issues pertaining to a particular procurement before they publicize their procurement notices to potential suppliers of goods, works and services.

In today's world, fraud detection has become part and parcel of everyday life in many business circles as a large number of organisations are involved in one form of business or another such as procurement (Behn, 2011). The effects of fraud detection and in particular procurement planning are all important issues in today's globalised world which is characterized by stiff competition among organizations. Research by Burton (2014) suggest that procurement planning activities bring three types of benefits to the organization: value benefits, revenue benefits (allowing the organization to exploit new

opportunities such as disintermediation, free service, etc.), and logistics benefits (finding the proper position in a supply chain) (Mathias, 2013).

Procurement is an important part of the supply chain and does not only affect external stakeholders but also internal stakeholders. This entails that it has potential to add value not only to the external side of the supply chain but also to the internal supply chain. The procurement planning has had many benefits to organizations such as cost savings and profits (Systems Union, 2014). It thus makes it an important area of study and this particular study addresses how procurement planning is affecting fraud detection in an organization. Although procurement planning is a secondary activity in the fraud detection, it has a lot of potential for value adding (Garvin, 2011).

## **2.4 Related studies**

Procurement Policy Manual (2009), shows that procurement planning drives different expected results which are different from business as usual such as: reduction in the number of overall contract awards, understanding and managing total cost of ownership, more purchasing options (lease vs. buy) , data-driven decision making, improved risk mitigation prior to award, more identification of opportunities where suppliers can add value, improved relationships with suppliers which leads to improved service delivery.

Bailey (2013) in his study on procurement planning he noted that, despite the increase in the total amount of funds available to local government in Somalia, its economic and

financial profile is still poor as compared to the development programme it is expected to carry out. This situation is not unconnected to the mismanagement and embezzlement of these funds by the local councils (Bailey, 2013).

Ahmed (2013) also in his study on procurement planning he further noted that many organisations in Somalia however are unable to deliver services to residents. He found out that this might be because of lack of finances or lack of capacity to provide a good service at an affordable price. So local governments should find other ways to ensure that the services are improved and reach the people most in need of them.

Ernest & Young (2010) in their 11th Global Fraud Survey, 76% of respondents were concerned about personal liability for actions carried out by the company. However, many who oversee corporate governance do not seem to be operating in a way that would increase their own protection. Half of the Chief Financial Officers (CFOs) interviewed as part of the survey said that the Board needs to have a better understanding of the enterprise-wide exposure to be an effective safeguard against fraud and corruption. Worryingly, it appears that the Board is doing little to educate itself. Only 28% of our CFOs had been asked for a fraud risk assessment and 40% for a review of anti-fraud, bribery and corruption internal controls (Garvin, 2011).

Basheka (2008) explains that needs identification during procurement is when user departments realize a need and draw the descriptions of that item for procurement.

During this stage there is description of a service to be provided. Giving a good description of the item should be the objective of needs identification exercise with particular emphasis being put on the entire objective attribution of the item that you intend to procure for example attributes of shape, usage, size, purpose capacity and functions should form the basis of your item description (Bialy, 2013).

Carol Francoise (2012) found out that every organization that purchases goods, services or works has standard procurement procedures and the methods they use to acquire those things. These procedures cover all aspects of the procurement cycle, including procurement planning, the selection of the supplier, contract negotiations, order placement and payment. In the ministry of public service the user department prepares a multi annual rolling work plan for procurement based on the approved budget which is normally submitted to the procurement and disposal unit to facilitate orderly execution of annual procurement activities.

Nwabuzor (2014) describes a comprehensive procurement performance as a function of an all-inclusive procurement planning process that analyzes all the variables in a specific environment. In relation to the above discussion, the studies and theories have established the value of, cost estimation, quality specification and need assessment. They, however, fail to highlight in clear terms the role of the above procurement planning variables on institutional performance.



Basheka (2013) argues that procurement planning is one of the primary functions of procurement with a potential to contribute to the success of organisations' operations and improved service delivery. It is a function that sets in motion the entire acquisition/procurement process of acquiring services in local governments.

Jones (2013) defined procurement planning as the process used by companies or institutions to plan purchasing activities for a specific period of time, this is commonly completed during the budgeting process, and the primary concept of procurement planning is that advance planning will result in cost savings, more efficient business operations, and therefore increased profitability. Planning is a process that consists of many steps and the bottom line is that planning is not concerned with future decisions but rather with the future impact of decisions made today (Thai, 2013) and Mamiro (2010), in his findings underscores these facts and concludes that one of the major setbacks in procurement is poor procurement planning and management of the procurement process which include needs that are not well identified and estimated, unrealistic budgets and inadequacy of skills of procurement staff responsible for procurement (Else, 2013).

Procurement planning is the primary function that sets the stage for subsequent procurement activities; it fuels and then ignites the engine of the procurement process. It is the process of determining the procurement needs of an entity, their funding and timing of their acquisition such that operations are met as required in an efficient

manner (Arrowsmith & Hartley, 2012). In developing countries, procurement is increasingly recognized as essential in service delivery (Basheka, 2010), and it accounts for a high proportion of total expenditure.

## **2.5 Research gaps**

The literature review above has addressed important information about budget plans, procurement methods plus quality plans, but it did not talk about how procurement planning affects fraud detection mechanisms, hence there is still need to carry out more research related to procurement planning and fraud detection mechanisms. Still the theory did not clearly indicate how fraud detection should be done in Organisations like the United Nations African Mission in Darfur. In a similar way this kind of research had not been carried out in the context of the United Nations African Mission in Darfur, Sudan so the researcher found it necessary to carry out research in this area as it was identified as a contextual gap.

# **CHAPTER THREE**

## **METHODOLOGY**

### **3.0 Introduction**

This chapter presents the research design, population, sampling strategies, data collection methods, data quality control, procedure and data analysis used in this study.

### 3.1 Research design

This study used the descriptive survey design, it also involved both quantitative and qualitative approaches. Descriptive studies are non-experimental researches that describe the characteristics of a particular individual, or of a group. It dealt with the relationship between variables, testing of hypothesis and development of generalizations and use of theories that have universal validity. It also involved events that have already taken place and was related to present conditions (Kothari, 2004). Further, descriptive surveys were used to discover causal relationships (descriptive correlation) to provide precise quantitative description and to observe behavior (Amin, 2013).

### 3.2 Research Population

The target population included 190 workers and administrators of the United Nations African Mission in Darfur, Sudan. Supply managers (35), staffs (50), contractors (45) and United Nations International field service staffs (60), these were the target population of this study as the researcher only looked at respondents that are very influential for giving the facts.

#### 3.2.1 Sample Size

The Slovin's formula was used to determine the minimum sample size.

$$n = \frac{N}{1 + Na^2}$$

Where:

N=Target population

n=Sample size

$\alpha=0.05$  that is the level of significance

$$n = \frac{190}{1 + 190(0.05^2)}$$

**n = 129**

**Table 3.1 Respondents of the Study**

No	Respondents	Target population	Sample
1	Managers	35	24
2	Staffs	50	34
3	Contractors	45	30
4	United Nations field service staffs	60	41
	<b>Total</b>	<b>190</b>	<b>129</b>

**Source:** UNRSCE (United Nations Regional Service Center Darfur, 2016)

### 3.4 Sampling technique

The sampling technique utilized in this study was stratified sampling whereby the respondents were divided into different groups and this gave a more specific picture of which group of respondents to be selected. Then simple random sampling was used to get the specific respondents to be interviewed from each stratum until the required population will be achieved. Purposive sampling was also used to get administrators of the United Nations African Mission in Darfur, Sudan who gave information concerning procurement planning and how it affects the fraud detection mechanisms.

### 3.5 Research instruments

#### 3.5.1 Questionnaire

The data collection instruments were self administered questionnaire and interview guide. Both structured and unstructured questionnaires were used to collect data. A structured questionnaire was used as it contains a list of possible alternatives from

which respondents can select answer that best suit their situation. An unstructured questionnaire (open ended) was also used as it provided freedom for respondents to express their feelings because they permit depth response.

**3.5.2 Interview guides** were also used to collect data, the researcher also used the interview guides to get data from managers who could not have the time of answering questionnaires but rather prefer to give their three to five minutes viewpoints in responding to Interview Guides.

### **3.6 Validity and reliability of the instrument**

#### **i. Testing the validity of the research instrument**

The questionnaire was given to three lecturers to judge the validity of questions according to the objectives. After the assessment of the questionnaire, the necessary adjustments was made bearing in mind the objectives of the study. Then a content validity index (CVI) was obtained using the following formula,

$$CVI = \frac{\text{No. of questions declared valid}}{\text{total No. of questions in the questionnaire}}$$

CVI once calculated was 0.9

#### **ii. Reliability of the instrument**

To ensure the reliability of the instrument, the researcher used the test-retest method, where by the questionnaire was given to 8 people and after two weeks, the same questionnaire was given to the same people and the Cronbatch Alpha was computed

using SPSS. The minimum Cronbach Alpha coefficient of 0.75 was used to declare an instrument reliable.

Reliability Statistics	
Cronbach's Alpha	N of Items
.821	28

### 3.7 Data gathering procedures

After authorization from the university the researcher took and sent questionnaires and interview guide to the respondents for answering the set questions. This took two to three weeks and then the researcher sat down for tabulation of data to get out the useful information to answer the set questions.

During the research, the researcher employed different methods for data collection during the study. Other methods such as questionnaires, photography, observation and documentary analysis were also be used.

Key respondents were sampled purposively to provide detailed and authentic information for the study. The small scale medium enterprise owners were the main target group, but they were sampled randomly for interviews and Focus Group Discussions.

The research based on both the reviewing of secondary data and collection of primary information from the respondents. Some of the sources/methods to be used in collection of data are;

On top of interviews, observation coupled with listening was used to collect data on process involved: procurement planning is done, and this provided immediate feedback and information.

After receiving the Questionnaires, the researcher edited the Questionnaires for completeness and correctness.

**3.8 Data analysis**

The frequency and percentage distributions were used to determine the demographic characteristics of the respondents. The means and standard deviations were applied in order to assess the extent of procurement planning and fraud detection mechanisms.

The following mean ranges and descriptions were used to interpret responses:

For the extent of procurement planning

Mean Range	Response Mode	Interpretation
3.26-4.00	Strongly agree	Very satisfactory
2.51-3.25	Agree	Satisfactory
1.76-2.50	Disagree	Unsatisfactory
1.00-1.75	Strongly disagree	Very unsatisfactory

For the level of fraud detection mechanisms

Mean Range	Response Mode	Interpretation
3.26-4.00	Strongly agree	Very high
2.51-3.25	Agree	High
1.76-2.50	Disagree	Low
1.00-1.75	Strongly disagree	Very low

The researcher used Pearson’s linear correlation coefficient (PLCC) to analyze the relationship between procurement planning and fraud detection mechanisms.

**3.10 Ethical considerations**

To ensure utmost confidentiality for the respondents and the data that was provided by them as well as reflecting on the ethics practiced in this study, the research was guided by the principles of respect for people, beneficence, and justice. The researcher ensured that participants’ rights, including the right to be informed about the

study, the right to freely decide whether to participate in the study, and the right to withdraw at any time without penalty was considered. The participants were requested to sign an informed consent assuring them that all data collected was coded to protect their identity and privacy.

### **3.9 Limitations of the study**

Testing: There were use of research assistants in the administration of the questionnaires in terms of time of administration, understanding of the items in the questionnaires and explanations given to the respondents.

Extraneous variables was beyond the researcher's control such as respondents' honesty, personal biases and uncontrolled setting of the study.

Attrition/Mortality: Not all questionnaires were returned as neither completely answered nor even retrieved back due to circumstances on the part of the respondents such as travel, sickness, hospitalization and refusal/withdrawal to participate. In anticipation to this, the researcher reserved more respondents by exceeding the minimum sample size. The respondents were reminded not to leave any item in the questionnaires unanswered and were closely followed up as to the date of retrieval.



## **CHAPTER FOUR**

### **PRESENTATION, ANALYSIS AND INTERPRETATION OF RESULTS**

#### **4.0 Introduction**

This chapter shows the background information of respondents, the extent of procurement planning, extent of fraud detection mechanisms and the relationship between procurement planning and fraud detection mechanisms in United Nations African Mission in Darfur, Sudan.

#### **4.1 Profile of respondents**

Respondents were asked to provide information regarding their gender, age, education level and number of years of experience. Their responses were analyzed using frequencies and percentage distributions as indicated in table 4.1;

**Table 4.1: Profile of respondents**

<b>Category</b>	<b>Frequency</b>	<b>Percent</b>
<b>Gender</b>		
Male	84	65.1
Female	45	34.9
<b>Total</b>	<b>129</b>	<b>100</b>
<b>Age</b>		
20-30	21	16.3
31-40	55	42.6
41-50	28	21.7
51 and above	25	19.4
<b>Total</b>	<b>129</b>	<b>100</b>
<b>Education level</b>		
Certificate	39	30.2
Diploma	36	27.9
Bachelors' degree	49	38.0
Masters' degree	5	3.9
<b>Total</b>	<b>129</b>	<b>100</b>

<b>Number of years of Experience</b>		
Less than 1 year	19	14.7
1-3 years	37	28.7
4-7 years	48	37.2
8 years and above	25	19.4
<b>Total</b>	<b>129</b>	<b>100</b>

**Source: Primary data, 2016**

Concerning the respondents' gender, the results in table 4.1 indicated that most of the respondents in the sample were male (65.1%) as compared to 34.9% who were female, implying that majority of workers in United Nations African Mission in Darfur are male.

Still results in Table 4.1 revealed that majority (42.6%) of the respondents in this study's sample were aged between 31-40 years. This implied that majority of respondents in this sample were in their early adulthood age. These were followed by those between 41-50 years of age constituting 21.7%, indicating the group in their middle adulthood age.

With respect to education qualification, the study findings showed that degree holders (38%) dominated the study, followed by certificate holders (30.2%), then diploma holders (27.9%) and Masters (3.9%). These results implied that most workers in the United Nations African Mission in Darfur are generally educated academically.

With respect to working experience; results in table 4.1 indicated that majority of respondents had a working experience of 4-7 years (37.2%), these were followed by 28.7% who had worked for 1-3 years, 19.4% had worked for 8 years and above and only 14.7% had worked for less than 1 year, implying that majority of workers are highly experienced.

## 4.2 Procurement planning

The independent variable in this study (procurement planning) was broken into three constructs and these were; budget plans (measured with five questions or items), procurement methods (measured with four items) and quality plans (with four questions or items). All these questions were based on a four point Likert scale, in which respondents were required to rate the extent to which they agree or disagree with each question or item. The SPSS software was used to analyse their responses using means and ranks as indicated in table 4.2.

**Table 4.2: Procurement planning**

<b>Items on procurement planning</b>	<b>Mean</b>	<b>Interpretation</b>	<b>Rank</b>
<b>Budget plans</b>			
The procurement plan is prepared and advertised at the beginning of each fiscal year	3.32	Very satisfactory	1
All internal auditors are trained in the conduct of a procurement audit and risk analysis	3.15	Satisfactory	2
All specifications of goods, works and services to be purchased are always well founded and based on market research	2.90	Satisfactory	3
All stakeholders' procurement roles in the institutions are clearly demarcated	2.88	Satisfactory	4
Procurement units always have an ICT data base on all suppliers' records	2.37	Unsatisfactory	5
<b>Average mean</b>	<b>2.93</b>	<b>Satisfactory</b>	
<b>Procurement methods</b>			
The invitation to submit offers is always sent only to firms of individuals invited by the procurement entity	3.33	Very satisfactory	1

<b>Items on procurement planning</b>	<b>Mean</b>	<b>Interpretation</b>	<b>Rank</b>
<b>Budget plans</b> The procurement plan is prepared and advertised at the beginning of each fiscal year	3.32	Very satisfactory	1
All internal auditors are trained in the conduct of a procurement audit and risk analysis	3.15	Satisfactory	2
All specifications of goods, works and services to be purchased are always well founded and based on market research	2.90	Satisfactory	3
All stakeholders' procurement roles in the institutions are clearly demarcated	2.88	Satisfactory	4
Procurement units always have an ICT data base on all suppliers' records	2.37	Unsatisfactory	5
There is always solicitation of documents and advertised to any qualified firm interested in competing for assignment	3.12	Satisfactory	2
The procurement entity always allow open tendering to the interested firms	2.51	Satisfactory	3
The decision to use a particular procurement method is always primarily based on the stipulations of the procurement legal framework	2.25	Unsatisfactory	4
<b>Average mean</b>	<b>2.80</b>	<b>Satisfactory</b>	
<b>Quality plans</b> The internal tender committee members are all trained on procurement procedures	3.26	Very satisfactory	1
Procurement officers ought to have certified professional training	3.08	Satisfactory	2
There is always mandatory induction training on procurement for all public officers prior to joining the institution	2.98	Satisfactory	3
Procurement officers always attend the on-going workshops	2.73	Satisfactory	4
<b>Average mean</b>	<b>3.01</b>	<b>Satisfactory</b>	
<b>Overall mean</b>	<b>2.92</b>	<b>Satisfactory</b>	

Source: Primary data, 2016

### Key to interpretation of means

#### Mean range

3.26 - 4.00

2.51 - 3.25

1.76 - 2.50

#### Response range

Strongly agree

Agree

Disagree

#### Interpretation

Very satisfactory

Satisfactory

Unsatisfactory

1.00 - 1.75

Strongly disagree

Very unsatisfactory

Results in table 4.2 indicated that the extent of procurement planning is generally satisfactory and this was indicated by the overall mean of 2.92, implying that the United Nations African Mission in Darfur Sudan highly practices procurement planning in all activities. Results further indicated that the extent of procurement planning differs on different items and in different perspectives; for example, regarding the budget plans, the workers rated themselves generally satisfactory (average mean=2.93), implying that the procurement plan is prepared and advertised at the beginning of each fiscal year. However, budget plans was rated unsatisfactory on one item and this was on the fact that procurement units always don't have an ICT data base on all suppliers' records.

With respect to procurement methods, results in Table 4.2 indicated that of the four items used to measure the procurement methods; only one item was rated very satisfactory, two were rated satisfactory while one item was rated unsatisfactory. However, the average mean of 2.80, falls under high on the interpretation scale, implying that the invitation to submit offers is always sent only to firms of individuals invited by the procurement entity.

Concerning quality plans; on average this construct was rated satisfactory and this was indicated by the average mean of 3.01, one item was rated as very satisfactory and the

last three items were rated satisfactory, hence implying that the internal tender committee members are all trained on procurement procedures and guidelines.

**4.3 Level of fraud detection**

Fraud detection is the dependent variable in this study and was broken into three constructs and these are; risk assessment (with four questions), staff training and awareness (with four items) and manual checks and balances (with four questions). Each of these questions was based on a four point Likert scale and respondents were asked to rate the extent to which fraud is detected using different mechanisms by indicating the extent to which they agree or disagree with each question, their responses were analyzed using SPSS and summarized using means as indicated in tables 4.3;

**Table 3: Level of fraud detection mechanisms**

ns on fraud detection	Mean	Interpretation	Rank
assessment r fraud control activities always consider both the fraud scheme and the individual within and outside the organization	3.72	Very high	1

Does your fraud risk assessment always identify where fraud may occur and who perpetrators might be	2.79	High	2
Does your company always perform fraud risk assessment periodically	2.56	High	3
Does your company always prepare and get aware of new and emerging fraud threats which might affect your business	2.31	Low	4
<b>Mean range</b>	<b>2.85</b>	<b>High</b>	
<b>Staff training and awareness</b>			
Does your company has carried out periodic management briefing on fraud through ongoing staff training sessions	3.47	Very high	1
Does your company always makes sure that either awareness of fraud and corruption and how he or she should respond if fraud and corruption are detected	3.29	Very high	2
Does your company has carried out different fraud awareness trainings as part of induction program for the new joiners.	2.62	High	3
Does your company always educates staff about fraud at free costs	2.59	High	4
<b>Mean range</b>	<b>2.99</b>	<b>High</b>	
<b>Internal checks and balances</b>			
Do independent checks and analysis operational and transactional information helped you detect fraud and corruption in this company	2.98	High	1
Does your company always carryout staff rotation and compulsory vacation periods in high-risk areas as a way of detecting fraud	2.74	High	2
Does your company always rely on only manual processes to detect fraud	2.60	High	3
Does your company always carryout pre-employment screening of prospective staff	2.15	Low	4
<b>Mean range</b>	<b>2.62</b>	<b>High</b>	
<b>Overall mean</b>	<b>2.82</b>	<b>High</b>	

**Source: Primary Data, 2016**

Mean range	Response range	Interpretation
3.26 - 4.00	strongly agree	Very high
2.51 - 3.25	agree	High
1.76 - 2.50	disagree	Low
1.00 - 1.75	strongly disagree	Very low

Results in table 4.3 indicated that the level of fraud detection mechanisms is generally high and this was indicated by the overall mean of 2.85, which implies that there are appropriate systems and processes implemented to spot the early warning signs of fraud in United Nations African Mission in Darfur, Sudan.



Risk assessment was the first construct on the dependent variable and was measured using four items/questions and it was rated high on average (mean=2.85), implying that the fraud control activities carried out in United Nations African Mission in Darfur, Sudan always consider both the fraud scheme and the individual within and outside the organization and this helps them detect fraud as early as possible.

Concerning Staff training and awareness, results in table 4.3 indicated that this construct was rated high on average and this was indicated by the average mean of 2.99, implying that United Nations African Mission in Darfur, Sudan has always carried out periodic management briefing on fraud through ongoing staff training sessions.

Manual checks and balances; this variable was measured using four questions and it was rated high on average (mean=2.62), hence implying that United Nations African Mission in Darfur, Sudan carries out independent checks and analysis of operational and transactional information which has helped them to detect fraud and corruption in this company.

#### **4.4 Relationship between Procurement planning and fraud detection mechanisms in United Nations African Mission in Darfur, Sudan**

The last objective in this study was to establish whether there is a significant relationship between procurement planning and fraud detection mechanisms in United

Nations African Mission in Darfur, Sudan. The researcher stated a null hypothesis that there is a significant relationship between procurement planning and fraud detection mechanisms, and to achieve this objective and to test this null hypothesis, the researcher used the Pearson's Linear Correlation Coefficient as indicated in table 4.4;

**Table 4.4: Significant relationship between Procurement planning and fraud detection mechanisms in United Nations African Mission in Darfur, Sudan**

Variables correlated	r-value	Sig	Interpretation	Decision on Ho
Procurement planning Vs Fraud detection mechanisms	.495	.000	Significant correlation	Rejected

**Source: Primary Data, 2016**

Table 4.4 revealed a positive significant correlation between the extent of Procurement planning and fraud detection mechanisms in United Nations African Mission in Darfur, Sudan ( $r = .495$ ;  $\text{Sig} = 0.000$ ). The null hypothesis was rejected meaning that the extent of Procurement planning and fraud detection mechanisms are significantly related, this also leads to a conclusion that better procurement planning increases the extent of fraud detection mechanisms in United Nations African Mission in Darfur, Sudan.

## 4.5 Regression Analysis

**Table 4.5: Regression Analysis between the Dependent and Independent Variables**

<b>Variables regressed</b>	<b>Adjusted r<sup>2</sup></b>	<b>F-value</b>	<b>Sig.</b>	<b>Interpretation</b>	<b>Decision on H<sub>0</sub></b>
Fraud detection mechanisms <b>VS</b> Procurement planning	.583	16.545	.000	Significant effect	Rejected
<b>Coefficients</b>	<b>Beta</b>	<b>t-value</b>	<b>Sig</b>		
(Constant)		3.944	.000	Significant effect	Rejected
Budget plan	-.006	-.075	.940	Insignificant effect	Accepted
Procurement methods	.175	2.060	.042	Significant effect	Rejected
Quality plans	.457	5.081	.000	Significant effect	Rejected

**Source: Primary Data, 2016**

Regression analysis results in table 4.5 revealed that procurement planning accounted for 58.3% on fraud detection mechanisms and this is indicated by adjusted r squared of 0.583 leading to a conclusion that procurement planning significantly affect the extent of fraud detection mechanisms. The coefficients section of this table denoted that of all the aspects of procurement planning, that is Quality plans accounted for the biggest influence on fraud detection mechanisms in United Nations African Mission in Darfur, Sudan. ( $\beta=0.457$ , Sig=0. 000).

The results from the interview guide indicated that; *"corruption has occurred at every stage in the United Nations African Mission during the acquisition process (budget, procurement, contract management, etc.), some specifications of goods to be purchased are not always well founded and based on market research, this makes the procurement entity always not to allow open tendering to the interested firms, and the decision to use a particular procurement method is sometimes not primarily based on the stipulations of the procurement legal framework".*

*"Some of the employees in the United Nations African Mission are not transparent in handling money provided by the United Nations, this is because there are unclear procedures for periodic monitoring of financial activities against theft, formal review of the funds disbursed is not fully regarded as an integral part of the culture of the United Nations African Mission management".*

## **CHAPTER FIVE**

### **DISCUSSIONS, CONCLUSIONS AND RECOMMENDATIONS**

#### **5.0 Introduction**

This chapter presents the findings, conclusions, recommendations and suggested areas that need further research following the study objectives and study hypothesis.

## 5.1 Discussions

This study was set to find out the relationship between procurement planning and fraud detection mechanisms in United Nations African Mission in Darfur, Sudan, four objectives guided this study and these were i) determining the extent of Procurement planning; ii) the extent of fraud detection mechanisms in United Nations African Mission in Darfur, Sudan and (iii) the relationship between the extent of extent of Procurement planning and fraud detection mechanisms in United Nations African Mission in Darfur, Sudan.

Data analysis using means indicated that the extent of Procurement planning was rated satisfactory on average (mean=2.92), implying that the United Nations African Mission in Darfur Sudan highly practice procurement planning in all activities, this finding is also in line with Kearns (2013) who noted that procurement planning is a process used by companies or institutions to plan purchasing activity for a specific period of time and this is commonly completed during the budgeting process.

The extent of budget plans as the first construct on the independent variable (IV) was rated satisfactory on average (mean=2.93), implying that the procurement plan is prepared and advertised at the beginning of each fiscal year, this also agrees with Abeille (2012) who noted that it is helpful to look at the money going in and out across a whole year. Include regular payments such as rent or home loan, phone and electricity, car or public transport, bank statements, bills, credit card statements, receipts and shopping dockets will help to work out all expenses (Abeille, 2012).

Procurement methods as the second construct on procurement planning was rated satisfactory (mean=2.80), confirming that the invitation to submit offers is always sent only to firms of individuals invited by the procurement entity. These findings are also in line with Larson (2012) who noted that procurement methods are the procedures used by the procuring entity to acquire goods, services and works, these methods can be competitive and non competitive and there's a preference for using competitive methods of procurement given that they tend to promote transparency, economy and efficiency, and limit favoritism (Larson, 2012).

The extent of quality plans was rated satisfactory and this was indicated by the average mean of 3.01, hence confirming that the internal tender committee members are all trained on procurement procedures and guidelines, this finding is also in line with Andrews (2014) who argued that the quality plan lays out how the company is going to maintain the standards and requirements for a good procurement, he added examples of ensuring that competition is fair and that suppliers are qualified, as a component in procurement planning, it is vital to make a plan of the kind of quality that is expected by the purchasing Institution (Andrews, 2014).

The level of fraud detection mechanisms is generally high and this was indicated by the overall mean of 2.85, hence implying that there are appropriate systems and processes implemented to spot the early warning signs of fraud in United Nations African Mission in Darfur, Sudan, this is in line with Carroll (1999) who noted that functional

procurement process relies upon the implementation of appropriate systems and processes to spot the early warning signs of fraud (Carroll, 1999).

The level of risk assessment was measured using four items/ questions and it was rated high on average (mean=2.85), hence implying that the fraud control activities carried out in United Nations African Mission in Darfur, Sudan always consider both the fraud scheme and the individual within and outside the organization and this helps them detect fraud as early as possible, this is also in line with Hunja (2012) who noted that any fraud risk assessment should be performed periodically to identify potential schemes and events that need to be mitigated. Hunja (2012) also added that an effective fraud risk management assessment should identify where fraud may occur and who the perpetrators might be. Therefore, control activities should always consider both the fraud scheme and the individuals within and outside the organization who could be the perpetrators of each scheme. If the scheme is collusive, preventive controls should be augmented by detective controls, as collusion negates the control effectiveness of segregation of duties (Hunja, 2012).

The level of staff training and awareness was rated high on average and this was indicated by the average mean of 2.99, hence implying that United Nations African Mission in Darfur, Sudan has always carried out periodic management briefing on fraud through ongoing staff training sessions, this finding is also in line with Arehin (1999) who noted that educating staff in respect of what to look for and how fraud happens empowers them to take the necessary action to mitigate the risk of it occurring or,

when it does occur, address it in the correct way. It is therefore important that every staff member (management and non-management) have a general awareness of fraud and corruption and how he or she should respond if this type of activity is detected or suspected (Arehin, 1999).

The level of manual checks and balances was found to be high on average (mean=2.62), hence implying that the United Nations African Mission in Darfur, Sudan carries out independent checks and analysis of operational and transactional information which has helped them to detect fraud and corruption in this company, this finding is in line with Melissa (2014) who argued that one shouldn't rely solely on automated processes to detect fraud, one should introduce regular and ad hoc manual checks, such as pre-employment screening of prospective staff, staff rotation and compulsory vacation periods in high-risk areas, spot audits of stock, sales and purchase ledgers, reviews of profit and loss accounts, independent checks and analysis of operational and transactional information, management reviews of procedures and policies and comprehensive and resilient controls over key processes (Melissa, 2014).

The findings also indicated a positive and significant relationship between the extent of Procurement planning and fraud detection mechanisms in United Nations African Mission in Darfur, Sudan ( $r = .495$  &  $\text{Sig} = 0.000$  respectively), this is because the significant value was less than 0.05, which is the maximum level of significance required to declare a relationship significant. Therefore implying that better procurement planning increases the extent of fraud detection mechanisms in United



Nations African Mission in Darfur, Sudan, the findings still indicated that the extent of fraud detection mechanisms is affected by procurement planning and this was evidenced by the adjusted r-squared where it contributed 58% with its corresponding f and sig values (f-value=16.545 and sig=.000) respectively.

## **5.2 Conclusions**

The extent of procurement planning was rated satisfactory and this was indicated by the average (mean= 2.92), hence concluding that United Nations African Mission in Darfur highly practice procurement planning in all activities.

The level of fraud detection mechanisms is generally high and this was indicated by the overall mean of 2.85, hence concluding that there are appropriate systems and processes implemented to spot the early warning signs of fraud in United Nations African Mission in Darfur, Sudan.

There is a positive and significant relationship between the extent of Procurement planning and fraud detection mechanisms in United Nations African Mission in Darfur, Sudan ( $r = 0.495$  &  $\text{Sig} = 0.000$  respectively), hence concluding that better procurement planning increases the extent of fraud detection mechanisms in United Nations African Mission in Darfur, Sudan.

### **5.3 Recommendation**

- 1) The procurement officers in United Nations African Mission in Darfur, Sudan should always start with identifying the need in relation to the activity, this will lead to flow of functional procurement process.
- 2) The researcher recommends to the procurement officers in United Nations African Mission in Darfur, Sudan to make sure that the tendering data is always accessible for the suppliers who are willing to take such tenders.
- 3) The researcher recommends to procurement officers in United Nations African Mission in Darfur, Sudan always to display tendering opportunities to potential suppliers using emails.
- 4) The researcher still recommends to the management of United Nations African Mission in Darfur, Sudan to always prepare and get aware of new and emerging fraud threats which might affect their businesses.
- 5) The management of United Nations African Mission in Darfur, Sudan should always carry out pre-employment screening of prospective staff in order to detect fraud and corruption.
- 6) The researcher recommends to the United Nations African Mission in Darfur, Sudan should put in place procurement units with an ICT data base on all suppliers' records.
- 7) The researcher recommends to the United Nations African Mission in Darfur, Sudan should make sure that the decision to use a particular procurement

method should always primarily base on the stipulations of the procurement legal framework.

- 8) The researcher recommends that the United Nations African Mission in Darfur, Sudan should carry out bookkeeping accurately.
- 9) Still the researcher recommends to the United Nations African Mission in Darfur that the interests of the community should always be considered and favoured on issues of fraud detection.

#### **5.4 Areas for further research**

Prospective researchers and even students are encouraged to research on the following areas;

- 1) Tender notification and fraud detection in United Nations African Mission in Darfur, Sudan.
- 2) Functional procurement process and risk assessments in United Nations African Mission in Darfur, Sudan.
- 3) Functional procurement process and Staff training on fraud detection in United Nations African Mission in Darfur, Sudan.
- 4) Procurement planning and transparency of local government in United Nations African Mission in Darfur, Sudan.

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- 5) Procurement methods and fraud detection mechanisms in United Nations African Mission in Darfur, Sudan.
  - 6) Procurement planning and the extent of financial fraud detection in United Nations African Mission in Darfur, Sudan.

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## APPENDIX I

## DEMOGRAPHIC CHARACTERISTICS OF RESPONDENTS

**Code#** \_\_\_\_\_ **Date received by respondent** \_\_\_\_\_

A1. Your sex;           \_\_\_1.Male                   \_\_\_2. Female

A2. Education level      \_\_\_\_1. Certificate      \_\_\_\_2. Diploma

\_\_\_\_\_3. Bachelors                      \_\_\_\_\_4. Masters

\_\_\_\_\_ 5. PhD

A3. Number of years of experience.

\_\_\_1. Less than one

\_\_\_2. 1 year- 3years

\_\_\_3. 4 years-6years

\_\_\_4. 7 years- 9years

\_\_\_\_5. 10 years and above

## SECTION B: QUESTIONNAIRE TO DETERMINE PROCUREMENT PLANNING

DIRECTION: rate your ability, knowledge or skill on the following item by ticking the right number corresponding with each question. Key; 1=strongly disagree; 2 = Disagree; 3 = Agree; 4 = strongly agree.

	Items	Rank			
	<b>Budget plans</b>				
1	All stakeholders' procurement roles in the institutions are clearly demarcated	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
2	The procurement plan is prepared and advertised at the beginning of each fiscal year	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
3	Procurement units always have an ICT data base on all suppliers' records	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
4	All specifications of goods, works and services to be purchased are always well founded and based on market research	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
5	All internal auditors are trained in the conduct of a procurement audit and risk analysis	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
	<b>Procurement methods</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
1	The invitation to submit offers is always sent only to firms of individuals invited by the procurement entity	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
2	The invitation to submit offers is always sent only to firms of individuals invited by the procurement entity	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>

3	The decision to use a particular procurement method is always primarily based on the stipulations of the procurement legal framework	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
4	The procurement entity always allow open tendering to the interested firms	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
	<b>Quality plans</b>				
1	Procurement officers always attend the on-going workshops	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
2	Procurement officers ought to have certified professional training	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
3	The internal tender committee members are all trained on procurement procedures	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
4	There is always mandatory induction training on procurement for all public officers prior to joining the institution	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>

## SECTION C: FRAUD DETECTION

**Direction 1:** Please write your rating on the space before each option which corresponds to your best choice by using the rating system below:

Response Mode	Rating	Description	Legend
Strongly Agree	(4)	You agree with no doubt at all.	SA
Agree	(3)	You agree with some doubt	A
Disagree	(2)	You disagree with some doubt	D
Strongly disagree	(1)	You disagree with no doubt at all	SD

### **Risk assessment**

1. -----You always prepare and get aware of new and emerging fraud threats which might affect your business
2. -----You always perform fraud risk assessment periodically
3. -----Your fraud risk assessment always identify where fraud may occur and who the perpetrators might be
4. -----Your fraud control activities always consider with the fraud scheme and the individual within and outside the organization.

### **Staff training and awareness**

1. -----Your company always educates staff about fraud at free costs.
2. -----Your company has carried out different fraud awareness trainings as part of the induction program for the new joiners.
3. -----Your company has carried out periodic management briefing on fraud through ongoing staff training sessions
4. -----Your company always makes sure that either awareness of fraud and corruption and how he or she should respond if fraud and corruption are detected.

### **Manual checks and balances**

1. -----You always rely on only manual processes to detect fraud
2. -----You always carry out pre-employment screening of prospective staff.

3. -----You always carryout staff rotation and compulsory vacation periods in high-risk areas as a way of detecting fraud
4. -----Independent checks and analysis operational and transactional information has helped you detect fraud and corruption in this company

### INTERVIEW QUESTIONS

- 1) In your own opinion, what do you see as the main problems facing the procurement planning in the United Nations African Mission?

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- 2) Are the staff involved in procurement planning activities?

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- 3) In your view, are the funds in the United Nations African Mission utilized well?

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**THANK YOU FOR YOUR COOPERATION**



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