

Government audit: A review of employees' attitudes on public sector enterprises in Sri Lanka

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Entire investments and annual maintenance cost of public sector enterprises are financed from the public properties. Thus, the public has right to know the actual performance of such organizations. The Auditor General of Sri Lanka acts as an independent auditor of the public enterprises for over 200 years.

Media has frequently reported that government audit officers who perform their duties with common objectives to protect the public interest and right were subjected to harassments, insults and life threats since some public sector officers oppose to the government audit activities. Therefore, this study has designed to examine the public sector employees' attitudes on government audit. Data was collected through a survey and interviews. Sample for survey consists of randomly selected fifty employees covering seven public sector organizations and additionally, two employees and one executive officer from each organization included in the survey sample, were interviewed. The study found that, officers who have personal objectives (selfish motives) dislike government audit where as officers who have social objectives (public motives) have understood that government audit as a compulsory activity to protect the public interest and public sector enterprises. However, majority of the public sector employees have negative attitudes about the quality of the government audits conducted.

Key words: Public sector; Auditing; Employees' attitudes; Personal objectives; Service quality