



Bridging the Oversight Gap: Re-examining the Working Relationship Between the Controller and Auditor General and Parliament in Tanzania's Public Financial Accountability System

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Abstract: Supreme Audit Institutions (SAIs) and legislative oversight committees jointly translate audit findings into government accountability, yet sub-Saharan African literature commonly attributes weak outcomes to under-resourcing alone. Using primary survey data (N = 80) from officials of Tanzania's Controller and Auditor General (CAG), Members of Parliament, government financial officers, academics, and civil society, this paper tests that diagnosis. Respondents rate CAG-Parliament collaboration as good to very good (77.5%) and CAG technical support to committees as adequate (93.75%), yet rate government implementation of CAG recommendations as only moderately effective (85%) and identify limited resources (45.12%) and constrained legal enforceability as the dominant structural constraints. Read against comparative evidence that Tanzania's Public Accounts Committee (PAC) is already a resource-efficient regional performer, the paper argues that the binding constraint is architectural rather than relational: the absence of an enforcement mechanism comparable to reforms recently adopted elsewhere in Africa.

Keywords: financial accountability, Supreme Audit Institution, Controller and Auditor General, Public Accounts Committee, legislative oversight, Tanzania

OBJECTIVES

- To assess stakeholder perceptions of the day-to-day working relationship and technical collaboration between Tanzania's CAG and Parliament's oversight committees (PAC and LAAC).
- To evaluate stakeholder perceptions of the effectiveness of government's implementation of CAG audit recommendations.
- To identify the principal structural, legal, and resource constraints perceived to limit the impact of CAG-Parliament oversight.
- To situate Tanzania's findings within comparative regional evidence and reform trajectories, including South Africa's material irregularity provisions, and to propose targeted enforceability-oriented reforms.

INTRODUCTION

Financial accountability in the public sector depends on a chain of institutions: an independent auditor detects and reports irregularities, and a legislature acts on the findings. In Tanzania this chain runs through the Office of the Controller and Auditor General (CAG), established under Article 143 of the Constitution, and the National Assembly's Public Accounts Committee (PAC) and Local Authorities Accounts Committee (LAAC). Existing literature converges on a familiar diagnosis resource scarcity, technical capacity gaps, and limited enforceability of recommendations yet comparative research suggests Tanzania's PAC is already a comparatively efficient user of its resources relative to regional counterparts, attributable to political will rather than capacity (Pelizzo & Kinyondo, 2014). This raises the possibility that “more resources and training” may not be the primary remedy. Drawing on primary survey data from 80 stakeholders, this paper asks precisely where the CAG-Parliament system breaks down: in the working relationship itself, or in what happens after that relationship has done its job. The findings distinguish a well-functioning relational layer from a persistent enforcement gap, redirecting reform priorities accordingly.

LITERATURE REVIEW

Most Commonwealth SAs, including Tanzania's, follow the Westminster model: the SA audits public accounts and reports to a legislative committee for scrutiny and corrective action.

Under the Public Audit Act (Cap. 418), Tanzania's CAG reports to the President for tabling in Parliament, after which the Speaker refers reports to the PAC or LAAC. Comparative Commonwealth research finds that oversight activity alone does not predict good governance outcomes; effectiveness depends more on political will than on formal committee powers. Tanzania-specific studies document persistently weak implementation of audit recommendations (Mashauri & Kirama, 2021), and legal scholarship on CAG report enforceability likewise concludes that more enforceable mechanisms, not merely more resources, are required. Recent CAG reporting corroborates this: the 2024/25 report recorded 1,339 completed audits with 99% of institutions receiving unqualified opinions, alongside findings unresolved for fifteen to seventeen years and the CAG's own call to integrate IFTMIS with parliamentary oversight (Tanzania Insight, 2026a, 2026b). Comparative evidence complicates the standard “under-resourced” narrative: Tanzania's PAC, despite fewer resources than regional counterparts, conducts more oversight activity per unit of resource (Pelizzo & Kinyondo, 2014).

Elsewhere in Africa, reform has moved toward enforcement-capable models – South Africa's 2019 Public Audit Act amendment empowers the Auditor-General to identify “material irregularities” and take direct remedial or referral action where accounting officers fail to respond (AGSA, 2024; INTOSAI Journal, 2024) and Ugandan evidence shows a similar pattern of recurring, unresolved findings (Makanga et al., 2025). Missing is direct stakeholder-perception evidence testing whether the CAG-Parliament relationship itself, or the downstream enforcement architecture, is the locus of failure the gap this paper addresses.

MATERIALS AND METHODOLOGY

This study used a mixed-methods design combining closed- and open-ended questionnaire items, administered electronically via Microsoft Forms to 80 respondents recruited through purposive sampling: CAG officials; Members of Parliament and staff serving the PAC/LAAC; government financial officers from Ministries, Departments, Agencies (MDAs) and Local Government Authorities (LGAs); academics; and civil society representatives in public financial management advocacy. The instrument covered respondents' understanding of the CAG's constitutional mandate, ratings of audit effectiveness and government implementation of recommendations, ratings of CAG-committee coordination, structural challenges, and views on the CAG's institutional positioning relative to Parliament, supplemented by document analysis of CAG annual reports, committee records, and the Public Audit Act. Closed-ended responses were analysed descriptively; open-ended responses were analysed thematically and cross-checked against the closed-ended distributions. As with any single-country, cross-sectional design, generalisation beyond Tanzania should be made cautiously, and self-reported data carry some risk of social-desirability bias, managed here through triangulation across data sources and expert review of the instrument.

THEORETICAL BACKGROUND

The paper draws on two complementary frameworks. Bovens' (2010) accountability framework decomposes accountability into four components: answerability (the obligation to explain and justify), enforceability (the capacity to compel compliance), liability (responsibility for outcomes), and justification (evidence-based decision-making). This allows the CAG-Parliament relationship to be evaluated component by component rather than as an undifferentiated whole. Principal-agent theory frames the Tanzanian public as principal, government officials as agents, and the CAG as a mechanism narrowing the information asymmetry between them (Lonsdale, 2017; Schedler, 2015), while institutional theory emphasises that CAG and committee effectiveness is shaped by the surrounding legal framework and organisational culture (Christensen, Lægreid, & Rykkja, 2015). Both perspectives converge on a key point: an audit institution can close the information gap without the system closing the accountability gap, because the latter additionally requires an agent willing and able to act.

RESULTS AND DISCUSSION

Respondents were near-unanimous in recognising the CAG's constitutional mandate (100% familiarity) and rated CAG audit effectiveness highly: 55% "excellent" and 37.5% "very good," with no "poor" ratings. On whether the CAG adequately supports committees in interpreting audit findings, 93.75% answered affirmatively, and overall CAG-Parliament coordination was rated "good" or "very good" by 77.5% of respondents. This relational and technical layer thus shows no strong evidence of dysfunction.

The picture shifts sharply downstream: 85% of respondents rated government's implementation of CAG recommendations as only "moderate." Asked to identify the main challenges facing the CAG, "limited resources" was most cited (45.12%), but "lack of independence" (15.2%) and "insufficient legal authority" (13.4%) together outweighed skills

or transparency concerns; favoured reforms were structural – direct reporting to Parliament bypassing the Executive, CAG autonomy over staffing, and, most pointedly, a mandate for the CAG to act on irregularities rather than merely recommend. A similar pattern held for committees, where technical-expertise gaps (39%) and political interference (33%) outranked resource scarcity (23%). On the CAG's exclusion from a parliamentary seat, 68% judged this neutral or positive for independence, while 24.36% viewed it as a source of communication and follow-through delay read here as a proxy for the broader enforcement debate rather than disagreement over procedure.

These findings disaggregate what is often treated as a single “relationship problem” into two distinct patterns: a well-functioning relational/technical layer, and a persistent enforcement/architecture layer. This is corroborated by comparative and documentary evidence: Tanzania's PAC is a comparatively efficient user of existing oversight tools (Pelizzo & Kinyondo, 2014); the CAG continues to expand technical and forensic audit capacity (Tanzania Insight, 2026b); yet the same findings recur across consecutive reporting years (Tanzania Insight, 2026a; Bombo, 2025), and legal analysis independently identifies enforceability, not relational dysfunction, as the binding constraint. Read through Bovens' framework, answerability and justification are comparatively well served by the current arrangement, while enforceability is comparatively under-served suggesting that policy literature's default capacity-building remedies target a dimension already functioning reasonably well, rather than the dimension stakeholders identify as decisive.

South Africa's 2019 material irregularity reform offers a concrete model: rather than waiting for parliamentary or executive follow-through, the Auditor-General may identify irregularities directly and refer non-compliant accounting officers for action (AGSA, 2024; INTOSAI Journal, 2024). Early evaluation literature endorses this underlying logic but cautions that enforcement mandates introduce new professional, ethical, and capacity demands (Kontogeorga & Papapanagiotou, 2023). Independence and enforceability are distinct goods: the more promising reform path is to strengthen direct CAG-to-Parliament reporting and recommendation-tracking infrastructure including the CAG's own IFTMIS integration proposal without compromising the CAG's structural independence.

CONCLUSION

This paper has shown that the dominant diagnosis of Tanzania's CAG-Parliament relationship – under-resourced, under-skilled, and therefore weak – requires qualification once examined component by component. The relational and technical dimensions function comparatively well: stakeholders report strong CAG support to committees and good inter-institutional coordination. What remains weak is enforceability – the capacity to ensure that the findings this relationship produces are acted upon. This distinction matters for policy because it redirects reform attention from capacity-building toward enforceability reform. South Africa's material irregularity reform offers a regional precedent, tempered by caution about its implementation risks. Future research should test whether this distinction generalises across other Westminster-model SAs in the region, and track the effects of Tanzania's ongoing reforms, including IFTMIS integration, on the implementation gap identified here.

RECOMMENDATIONS

1. Pursue a calibrated enforceability reform, informed by but not a direct copy of South Africa's material irregularity model, giving the CAG or a designated parliamentary mechanism explicit authority to require, track, and escalate non-compliance with audit recommendations within a defined statutory timeframe.
2. Operationalise the CAG's IFTMIS integration proposal as a recommendation-tracking system shared between the CAG and PAC/LAAC, enabling real-time visibility into implementation status.
3. Preserve the CAG's constitutional independence while strengthening direct reporting channels to Parliament, ensuring enforceability reform does not come at the cost of independence.
4. Direct future capacity-building investment toward enforcement-relevant skills legal and quasi-judicial procedure, forensic follow-through, and committee authority to compel testimony and documents rather than solely general audit literacy.
5. Conduct a structured cross-country comparison (Tanzania, Uganda, and other Eastern African Westminster-model SAls) testing whether the relationship/enforcement distinction generalises across the region.

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LIST OF SYMBOLS AND ABBREVIATIONS

This paper uses institutional abbreviations rather than mathematical symbols, listed below for reference.

Abbreviation	Full Form
AGSA	Auditor-General of South Africa
CAG	Controller and Auditor General
IFTMIS	Integrated Financial Tracking Management Information System

LAAC	Local Authorities Accounts Committee
LGA	Local Government Authority
MDA	Ministry, Department, and Agency
PAC	Public Accounts Committee
SAI	Supreme Audit Institution

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