

# Effects of Non-Adoption of Contract Auditing on Construction Project Delivery in Port Harcourt, Rivers State

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## SUMMARY

### ABSTRACT

Construction projects face a rise in financial fraud due to increase in the number of people, corporate bodies and money involved. This study set out to unearth the effects of non-adoption of contract auditing in construction projects by providing answers to three research questions: effects of non-adoption of contract auditing, factors determining the use of contract auditing, and strategies to ensure the completion of large construction projects?. A quantitative research design approach was adopted based on the use of structured questionnaires for a survey of 43 construction project professionals. Mean Item Score and Relative Importance Index were employed in the analysis of the data. In summary, this paper has found that the possibility of financial loss is of paramount importance in judging the need for contract auditing. Furthermore, the top factors that determine the level of awareness/adoption of contract auditing all lie within the power of the government acting as client of the construction industry. In addition, the support of top management is indispensable in because all of the top strategies identified for achieving effective delivery of projects deal with issues that predate the commencement of the project, and are within the purview of top management. A key recommendation of this paper is that unless and until the top echelons of government embrace the adoption of contract auditing as a key clause in construction contracts, the full benefit of audits in ensuring effective delivery of construction projects cannot be realised.

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