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**Effects of Auditing Practices on Organisational Culture: A Case Study of GIZ South Sudan.**

The major objective of this study was to establish the effect of auditing practices on organisational culture at GIZ South Sudan. The specific objectives are; to establish the effect of compliance on organisational culture; to determine the influence of controls on organisational culture; to assess the role of consulting and operations on organisational culture and the effect of risk assessment on organisational culture.

A case study design was used to conduct the study with a sample size of 90 respondents. Both qualitative and quantitative data collection methods were used. The instruments used included questionnaires and interview guide. The findings revealed that there is a correlation between compliance and organisation with a positive and significant relationship ( $r = 0.186$ ,  $p 0.079$ ). The findings also revealed that there is a correlation between controls and organisational culture with a positive and significant relationship ( $r = 0.287^{**}$ ,  $p 0.01$ ). The findings further revealed that there is a correlation between consulting and operations and organisational culture with a positive and significant relationship ( $r = 0.108$ ,  $p 0.331$ ). The findings revealed that there is a correlation between risk assessment and organisational culture with a negative and significant relationship ( $r = -0.161$ ,  $p 0.131$ ). From the study it can be said that auditing practices affects organisational culture. The study concludes that there was a relationship between auditing practices and organisational culture. The researcher recommends that GIZ South Sudan should enhance transparency and accountability through training and coaching that can create trust and confidence among the staff and the organisation to strive to report, explain, and be answerable for the consequences of their actions and to ensure that consultations and operations channels are properly developed, understood and made available to build genuine relationship among staff and stakeholders to enhance better performance.

**Key Words: Auditing Practices, Organisational Culture, South Sudan**