

# Exploring Corporate Communication Gaps in Public Institutions Necessitating access to Information Law in Zambia: the Case of Zambia Revenue Authority

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**ABSTRACT:** This research paper is entitled exploring corporate communication gaps in public institutions necessitating access to information law in Zambia: the case of Zambia Revenue Authority. The aim of this paper is to examining corporate communication gaps that exist in public institutions that are necessitating the enactment of the Access to Information law in the country. Data was collected by interviews and questionnaires. The study employed exploratory and descriptive research designs. It adopted a mixed methods approach where both the qualitative and quantitative methodologies were employed. The findings reveal that corporate organisations in Zambia, whether public or private, are expected to effectively communicate with their various stakeholders. It is ideally expected that these organisations will keep their stakeholders well informed about what is happening in their respective organisations more especially that most of them have Public Relations (PR) officers whose role is to communicate. The research concluded that public institutions are not doing enough to satisfy the information needs of the public hence the need for the ATI law in the country. The researchers recommend that ZRA as a public institution immediately deals with the challenges that members of the public face when accessing information from the institution.

**Keywords:** Corporate communication, access to information, transparency and accountability

## I. Background of the study

In a democracy, the quest for information from the government, public and private organisations by members of the public cannot be over-emphasised. Morley et al. (2002: 69) illustrate how: 'organisations that develop effective communication processes are more likely to both have positive work environments and be more effective in achieving their objectives'. Public institutions are, essentially, all of the agencies, offices, and other entities that constitute local, state and federal governments. These organizations are funded by taxpayers' money and operate in the service of the citizens that pay those taxes. Therefore, public institutions are expected to be open and transparent in their dealings in line with corporate governance principles. However, the communication practices in most public organisations in Zambia including the Zambia Revenue Authority (ZRA) leave much to be desired. Hence many public organisations in Zambia have been accused of lacking transparency in their operations. This practice denies members of the public critical information they need for informed-decision making. The lack of effective communication in public organisations has prompted the government to initiate the enactment of the Access to Information (ATI) legislation that will compel all public organisations to disclose information to members of the public on request. Currently, the lack of ATI law in the country seems to have encouraged the culture of secrecy in public and private organisations. On 18<sup>th</sup> March, 2019, Cabinet reaffirmed its commitment to enacting the ATI Act by approving what it called an 'amended' proposed Bill and told the public that the Bill would soon be taken back to Parliament for enactment (Mwila, 2019). The enactment of the ATI law is expected to change the way government ministries and public organisations disclose and communicate information to the public. Therefore, this study was conducted to explore the communication gaps that currently exist in public institutions that are necessitating the move by the government to enact the ATI law with Zambia Revenue Authority as a case.

In Zambia, many public and private organisations have appreciated the role public relations plays in creating mutual understandings between organisations and the general public. Hence they have Public Relations departments mandated to enhance communication with their various stakeholders in order to gain mutual understanding. Zambia Revenue Authority (ZRA) is an example of a public institution with a well-established PR Unit in the country. Zambia Revenue Authority is a public institution established in 1994 under an Act of Parliament; ZRA Act, Chapter 321 of the Laws of Zambia. The core mandate of the institution is to timely collect revenue on behalf of the Government of the Republic of Zambia within the framework of the prevailing legislation. Under its mandate, it administers various pieces of legislation which include: The Customs and Excise Act, Chapter 322, Income Tax Act, Chapter 323, the Value Added Tax Act, Chapter 331 and Property Transfer Act, Chapter 340 of the Laws of Zambia. ZRA is one of the most strategic government institutions due to the critical role it plays to the economy of the country. In carrying out its mandate, the institution endeavours to create a sustained relationship with its various stakeholders. Its critical stakeholders include: the government, taxpayers, employees, civil society organisations, professional bodies, investors, bilateral institutions, the media and the general public. ZRA's relationship with stakeholders is expected to be sustained through constant and effective communication as guided by its Communications Policy and Procedures of 2018. The Policy aims at creating a framework within which all corporate communication activities by the institution are optimised in order to help the organisation meet its strategic business objectives through building excellent stakeholder relations, both internally and externally (Communications Policy, 2018: 3). In carrying out its corporate communication, ZRA, like many other public institutions is only responsive to the provisions of the various pieces of legislations that govern its operations.

While Article 20 of the Constitution of Zambia (Constitution of Zambia, 1996) guarantees freedom of expression in the country, there are no specific laws that directly promote access to information for the public as well as influence corporate communication in the country. 'Except with his own consent, a person shall not be hindered in the enjoyment of his freedom of expression, that is to say, freedom to hold opinions without interference, freedom to receive ideas and information without interference, freedom to impart and communicate ideas and information without interference, whether the communication be to the public generally or to any person or class of persons, and freedom from interference with his correspondence' article 20 states.

To enhance transparency in public institutions, in 2002 the Zambian Government took to Parliament a proposed ATI Bill formerly referred to as Freedom of Information (FoI) for enactment, an Act which is expected to influence corporate communication in the country. The law is expected to influence how public institutions disclose information to the public. Although the ATI Bill of 2002 was later withdrawn and has never been taken back to Parliament, the move set in motion the enactment of the ATI law in the country. The Government seems determined to enact the law anytime following the approval of the proposed 'amended' Bill by Cabinet in 2019.

The provision of information services in Africa has been dispersed and access to various information services has become more difficult; the principal victims of these developments have been rural people without having any individual means of becoming literate, due to them being too illiterate, too young, too old, too poor or too ill because of the economic and information poverty (Kamba, 2009). Rural communities in Africa constitutes the larger percentage of the population whose information and developmental needs are not adequately met and consequently they have not been able to productively participate in the development process and enjoy the benefits thereof (Chester, & Neelameghan, 2006). Therefore, the enactment of ATI laws in different countries has been seen as the only remedy to this challenge of lack of information.

According to the United Nations Educational, Scientific and Cultural Organization (UNESCO), Freedom of information (FOI) is upheld as an integral part of the right of freedom of expression in the African Charter of Human and Peoples' Rights, the Declaration of Principles on Freedom of Expression in Africa. A review of UNESCO's literature shows that eleven African countries have passed national FOI laws (Angola, Ethiopia, Guinea, Liberia, Niger, Nigeria, Rwanda, Sierra Leone, South Africa, Uganda and Zimbabwe), while draft FOI laws in other African states including Zambia are at different stages in the process towards their adoption. The organisation however says the implementation of FOI legislation in Africa has faced important challenges.

### **1.3. Aim of the study**

The study aimed at examining corporate communication gaps that exist in public institutions that are necessitating the enactment of the Access to Information law in the country.

#### **1.4. Specific objectives**

The objectives for this study were to:

1. Assess ZRA's policy/guidelines on communication and public disclosure of information
2. Establish the type of information the public needs from public institutions like ZRA
3. Examine the challenges the public face when accessing information from public institutions like ZRA
4. Establish procedures for ZRA's effective communication with all stakeholders

## **II. Interim Literature Review**

### **2.1. Introduction**

This part of the paper briefly discusses a few key ideas on corporate communication and access to information, both theoretical and empirical. Saunders, Lewis and Thornhill (2012) highlight that literature is reviewed so as not to reinvent the wheel and to identify the research gap which the current research is contributing towards filling. It also provides the conceptual framework of the study by reviewing related literature. This chapter will examine the findings of different scholars which will then assist in giving a better understanding of corporate communication and access to information.

### **2.3. Importance of effective corporate communication**

In a democracy, the quest for information from the government, public and private organisations by members of the public cannot be over-emphasised. There is now a host of studies to demonstrate the centrality of corporate communication in the business world. For example, Morley et al. (2002: 69) illustrate how: "organisations that develop effective communication processes are more likely to both have positive work environments and be more effective in achieving their objectives". In this way, corporate communication contributes to increased job satisfaction for employees and better bottom line benefits for the organisation. Likewise, Zwijze-Koning and De Jong (2005: 429) highlight that, "the importance of communication for the effectiveness of organisations and the wellbeing and motivation of employees is undisputed." In Zambia, almost all government ministries, public institutions including private have PR officers responsible for all organisational communication. This is a sign that most organisations in the country appreciate the importance of corporate communication. However, the question is how effective is their communication?

Companies that continue to take a tactical, short-term approach to communicating with key constituencies will find it increasingly difficult to compete. Developing an integrated, strategic approach to communications will be critical to success. When done effectively, it streamlines communications among business functions, helping management, human resources and marketing maintain a unified voice and consistent messages. Developing a solid corporate communications strategy can help a business thrive by preventing the costly mistakes that inevitably result from miscommunication (Barten, 2018:168).

Corporate communications, or public relations as it is sometimes known, has become an increasingly important function in organisations. Van Riel describes communication as the lifeblood of all organisations. It is the medium through which companies, large or small, access the vital resources they need in order to operate. 'It is through communication that organisations acquire the primary resources they need (such as capital, labour, and raw materials) and build up valuable stocks of secondary resources (such as "legitimacy" and "reputation") that enable them to operate' (Van Riel and Fombrun, 2007: 1). It is considered as the sum total of a corporation's effort to properly, pragmatically and ethically inform its various stakeholders so as to ensure a uniform basis of its vision and acts needed to remain competitive by gaining and properly using various competitive advantages compared to its competitors. 'Companies should realise that effective corporate communication will ensure that their stated vision is understood and accepted by management and employees and so that the desired corporate culture will come to successfully permeate all levels of authority and responsibility of the organizational chart' (Piperopoulos, 2013:94). According to Nickson and Siddons (1996), lack of communication is the cause of breakdowns in inter-organisational relationships and Makovsky (1992) says communication plays an important role in organizational success.

### **2.4. Current corporate communication trends in Zambia**

While Article 20 of the Constitution of Zambia (Constitution of Zambia, 1996) guarantees freedom of expression, there are no laws in Zambia that directly promote access to information for the public as well as influence corporate communication in the country. Though there is no legal provision that mandates organisations to communicate or

disclose information to the public, good governance principles demand that they are open, transparent, accountable and responsible to the public. 'The corporate governance framework calls for timely and accurate disclosure of material matters regarding corporations, including the financial situation, performance, ownership, and governance of the company. Weak disclosure and non-transparent practices can contribute to unethical behaviour and to a loss of market integrity at great cost, not just to the company and its shareholders but also to the country's economy as a whole' (OECD, 2015:41).

In the spirit of fostering, promoting and enhancing professional development and practice of public relations, the Zambia Public Relations Association was born in 2011. The Association aims to provide professional development and personal networking opportunities for its countrywide membership and promotes the professional practice of public relations and the various forms of communication functions at country level in liaison with public relations bodies outside Zambia. As a result of the Association's efforts many organisations in the country have established public relations departments. However, the information disclosure practices in most public organisations including Zambia Revenue Authority leave much to be desired. Hence many organisations in Zambia have been accused of lacking transparency in their operations. This development has led to civil society organisations calling for the enactment of the ATI law in the country. The lack of ATI law in the country seems to have encouraged the culture of secrecy in public and private organisations.

Coming to the Zambia Revenue Authority, the organisation is one of the most strategic government institutions in the country. This is because of the strategic role it plays in the economy through its mandate of collecting revenue on behalf of the government. In carrying out its mandate, the institution endeavours to create a sustained relationship with its various stakeholders which range from: government, taxpayers, employees, civil society organisations, professional organisations, bilateral institutions, the media and the general public. This relationship is expected to be sustained through constant, open, transparent and effective communication. 'Tax administrations like the ZRA are critical public institutions holding critical confidential and non-confidential information which is always sought after by members of the public. To enhance community confidence and trust, tax administrations should be openly accountable for their actions within a framework of responsibility to the minister, government, legislature, and the general public' (TADAT, 2016:43).

While many of the public institutions including ZRA have websites and other social media platforms, the information provided on these platforms is basic and static information. The field of corporate communications in the country, with documented strategies to foster effective business communications, is emerging in response to the recognition that the better a business communicates, the more successful it tends to become. With the advent of social media more and more Zambian organisations are engaging in communication to win the support of stakeholders. For example, 'improved communications translate into a 29.5 percent increase in market value and employee turnover rates below or significantly below similar companies without formal, strategic corporate communications programmes, according to the "Communication ROI Study" conducted by human resources consulting firm Watson Wyatt in 2003' as quoted by Barten (2018).

## **2.5. History of Access to Information in Zambia**

Over the past decades, several civil society organisations, the church and journalists fought tirelessly for the enactment of Access to Information law in the country. As a result of this pressure, in 2002 the Government took to Parliament a proposed Freedom of Information (FoI) Bill, now referred to as Access-to-Information Bill. The ATI Bill was first presented in Parliament on 22<sup>nd</sup> November, 2002, by then Information and Broadcasting Minister, Newstead Zimba, who described the legislation as the backbone of a representative government. Later, on 28<sup>th</sup> November, 2002, the Minister presented the Bill for second reading. During the second reading, the Minister pointed out that the Bill sought to accomplish the following:

1. Establish the public Information Commission and define its functions;
2. Provide for the right of access to information;
3. Set out the scope of public information under the control of public authorities to be made available to the public in order to facilitate more effective participation in the good governance of Zambia;
4. Promote transparency and accountability of public officers; and
5. Provide for matters connected with the foregoing (Matibini, 2010).

The context changed from Freedom of Information to Access to Information later along the way because it was realised that freedom of information corresponds the obligation of the state to refrain from actions which obstruct it while the right of access to information corresponds the obligation of the state to provide for the access by law.

In January 2008, the then President Levy Mwanawasa assured the nation that the ATI Bill would be presented in the House again and passed before the end of that year. His illness and death in August, 2008 were given as the reason why this did not happen and government then set 2010 as the new deadline for re-tableting the Bill. During the September, 2009 ceremonial opening of Parliament, the President then, Rupiah B. Banda, said consultations on the ATI Bill had reached an advanced stage. He called upon members of the public to take keen interest in the development so that the proposed law meets their aspirations. On 16<sup>th</sup> August, 2010, then Minister of Information and Broadcasting Lt. Gen. Ronnie Shikapwasha was quoted in the media as saying that Zambia was not yet ready for the ATI Act. The Minister added that there was need for more consultations over the matter (Matibini, 2010).

With the coming in of the Patriotic Front (PF) government in 2011, various media institutions such as MISA, Zambian Union of Journalists (ZUJ), and the Press Association of Zambia (PAZA) had continued advocating the enactment of the Access to Information law in Zambia. These media institutions had continued discussions with other stakeholders such as Friedrich Ebert Stiftung (FES) and Non-governmental Organisations (NGOs) on the importance of having an ATI Act in Zambia and how it can help journalists in being proactive, effective, and efficient in their operations.

Former MISA Zambia chairperson Daniel Sikazwe was quoted on December 18, 2011, main news on Radio Phoenix as saying that it has become a major concern for the media and members of the public that it has taken Zambia more than 10 years from initial attempts at enacting the ATI law. He said that the reasons that were given for the delay in the enactment of the law by the previous government under the rule of the Movement for Multi-Party Democracy (MMD) Party were that firstly, there was need for more consultations over the issue and secondly, there was need for more funding on the programme because the government could not afford to sponsor the projects that were related to the ATI due to insufficient finances.

### **III. Research Methodology**

#### **3.2. Research design**

The researchers used mixed method because it provided numerous advantages, namely: provides strengths that offset the weaknesses of both quantitative and qualitative research. The researchers adopted a pragmatism research philosophy. While the research was on public institutions the researcher chose to research on one particular public institution (ZRA) in order to have a deeper understanding of the subject matter and provide practical solutions to the institution. This enabled the researchers to employ any applicable data collection and analysis method that could critically uncover the communication gaps that exist in ZRA and the applicability of the ATI law if enacted.

The pragmatic approach enabled the researcher to critically evaluate the communications gaps of one critical public institution-Zambia Revenue Authority in order to gain a deeper understanding of the gaps that exist and why the government feels it is important to enact the ATI law. This was also in order to be able to use all methods that could clearly articulate the research problem. Tashakkori and Teddie (1998) as quoted in Saunders, Lewis and Thornhill (2012) support the pragmatism philosophy chosen when they argued that best researches are neither purely quantitative nor purely qualitative, but somewhere between the two continuums in order to allow the researcher to study anything considered relevant to the study. In this study, the population constitutes the total number of journalists, individuals and organisations that had requested information from ZRA in the past five years (2016-2020). It also includes ZRA employees in the communications, Research and Policy, Human Resource, Customs, Domestic Taxes, Legal and Finance Departments who are responsible for providing certain information to the public. Therefore, the total population size of the study was 216 as tabulated in Table Two below:



Population Category	Category Size
Civil Society Organisations	05
ZRA departmental officials HQ	06
ZRA provincial officers	48
Ministry of Information officials	5
Ministry of Justice officials	4
Media fraternity	25
Law Association of Zambia officials	3
Individuals & organisations that have requested for information from ZRA	120
<b>TOTAL POPULATION</b>	<b>216</b>

**Table Two. Breakdown of the population**

Purposive sampling was used because the researchers wanted to only deal with specific departments that are involved in information disclosure. Later specific officers in those departments that provide information were selected as respondents for the research purposively. This is because the researcher wanted to interview the specific people that disclose information to the public in order to understand the real situation. For external respondents, a list of all those who requested for information from ZRA in the past five years was obtained. Since the number was relatively small at 216, all the elements were picked as part of the sample. Purposive sampling was adopted in this study since it assisted in getting key informants who had rich knowledge of data because of their experience, expertise and role in information dissemination in the organisation. (Neuman, 2005)

The sample for the research included the entire population of those organisations and individuals who had requested information from ZRA as well as purposively selected members of staff of ZRA as tabulated in Table Two above. The researchers used the entire population because it was manageable. This was also because the researcher wanted to increase the validity of the research results.

#### IV. Data collection instruments

This study used both the questionnaires (for journalists, individuals and organizations that have requested information from ZRA) and face-to-face in-depth interviews for ZRA staff. Self-administered questionnaires were used in order to give respondents ample time to fill them in at their own time due to their busy schedules. For internal staff detailed face-to-face interviews were conducted in order to understand the real circumstances surrounding their information disclosure practices. The detailed interviews were used for collection of deeper and detailed information as the respondents had no limit (unlike on questionnaires) on the amount of information they could give. To counter the problem of the inability of the interview to collect quantitative data, questionnaires were used. The use of the questionnaire also allowed the researcher to collect both qualitative and quantitative data using one instrument, in line with the research philosophy and research design adopted. Another advantage of the questionnaire was that it enabled the researchers to collect voluminous data from a large sample in a shorter space of time. This is because it was possible for the respondents to complete the questionnaires without the assistance of the researcher, which allowed the researcher to concentrate on face-to-face interviews with internal staff. Therefore, the questionnaires saved much of the researchers' time since voluminous data from many respondents was gathered in a short space of time at a lesser cost.

As for its inability to capture non-verbal expressions, one other instrument (face-to-face in-depth interview), was used to counter the problem through data triangulation.

## **Presentation of findings**

### **4.1 Demographic details**

#### **Gender**

Out of the total of 215 respondents that were interviewed, 67 percent were male and 33 percent were female. Though this gender representation may not mean much because the research involved interviewing both individuals and organisations who requested for information from ZRA, it simply means that the majority of people who filled the questionnaire were male. It does not in any way mean that more men requested for information from ZRA than females.

In terms of age distribution, among the respondents, 47 percent were aged between 25 and 35 years, 26.5 percent were aged from 36 to 45 years, 13.5 percent were below 25 years while 13 percent were from 46 to 55 years. No respondent was above 56 years. The majority of the respondents were in the age range of 25 to 35 years while the minority were in the age range of 46 to 55 years. The reason why there was no one in the age range of 56 and above could be because 55 is the age for early retirement in the country and that in most cases responsibility to fill a questionnaire or to request information for organisations is given to younger and energetic employees who are probably junior officers.

#### **Level of education**

The minimum level of education of all the respondents was a diploma and this represented 40 percent of the respondents. The rest had gone beyond the Degree level in terms of education and these represented 60 percent of the respondents. This meant that all the respondents were well informed and able to make rational decisions regarding the researched subject matter. This high education rate led to the collection of quality data as all the respondents were well enlightened. In line with the Public Sphere theory adopted in Chapter Two above, it means all the respondents were able to engage in constructive public debate and able to influence public policy on critical issues.

#### **Occupation**

The largest composition of the respondents were journalists who were 129 out of 215 representing 60 percent of the total respondents, followed by economists and business executives both at 13.48 percent and the rest of the respondents came from varying professions representing 13.02 percent. Journalists were the majority because of their nature of work of news gathering and information dissemination to the public. A respondent in the Corporate Communication Unit disclosed that the Institution received an average of four press queries per week from Journalists. 'ZRA receives approximately four press queries per week from journalists seeking various types of information which we endeavour to respond to within 48 hours,' the respondent said. The respondent disclosed that most of the information sought was to do with tax information and revenue collection performance. The respondent further revealed that that economists sought for various statistics from the Authority for their economic analysis and reviews while business executives also sought for tax statistics and information for their business planning, decisions and consultancy services. Others sought for tax information from ZRA for their academic purposes, the respondent said. However, the respondent disclosed that the institution does not respond to information requests that seek information that borders on confidential tax matters. The respondent said the institution can only divulge such information under a court order or under specific regulatory conditions. Figure Five above shows the distribution.

### **4.2 Awareness of the ATI Bill**

From the sample of 215 interviewed, 66.98 percent of the respondents were aware of the proposed Access to Information Bill while the rest were ignorant. The information is presented in Figure Six above. The higher percentage of awareness was among the journalists who for obvious reasons are among the professions that have been advocating for the enactment of the ATI law. Journalists through their various mother bodies such as the Media Institute of Southern Africa (MISA) have been advocating for the enactment of ATI law to ease the challenges they face in accessing information from government ministries and public institutions. This is because the law is anticipated to help them in

the execution of their work. The law if enacted will greatly serve the interests of the media who generally struggle to access critical information from public institutions.

The higher awareness rate is also due to the fact that there has been a lot of publicity surrounding the enactment of the ATI law in the recent years due to high profile corruption alleged cases involving various procurement cases. These cases include the procurement of 42 fire tenders at 42 million dollars, procurement of ambulances, construction of roads and other public infrastructure. These cases have led to various civil society organisations, the church and non-governmental organisations to advocate for the immediate enactment of the ATI law in order for the public to be empowered to seek for correct information from relevant authorities on such matters of public interest.

It can also be noted that 96.9 percent of all the journalists interviewed had actually read the Bill proving that journalists were more interested in the law. For the other professions, the majority had not read the proposed law obviously due to the fact that the proposed law doesn't really concern them much. It may also be due to the fact that the law was still in a proposed bill and therefore did not attract a lot of attention. For instance, out of the 29 economists interviewed, 24 of them had not read the proposed law representing 82.8 percent unawareness rate, similarly out of 29 business executives that were interviewed only one had read the proposed law representing 96.6 percent unawareness rate. For the other professions, only three out of 28 had read the proposed Bill. The higher unawareness rate could also be attributed to the fact that the proposed ATI release to the public was not highly publicised by the government for people to read it, understand and comment on it. The government was also quick to disclose that it had withdrawn the proposed Bill from Parliament for it to be refined further which obviously discouraged people from reading it. The unawareness rate could further be attributed to the poor reading culture by most Zambians.

#### **4.3 ZRA's disclosure of information**

The research involved the entire population of all those who requested information from ZRA in the past five years from 2016 to 2020. Out of the total number of 215 interviewed, 172 of them received the information they requested representing 80 percent while 43 did not receive the information representing 20 percent. The higher positive response rate was attributed to ZRA's emphasis on communication with external members of the public as guided by its Communications Policy and Procedures (2018). The Policy provided that all the queries received were to be responded to within 48 hours by the Corporate Communications Manager or any other person tasked to do so. For other requests for information, it was discovered that various requests for information were being received through various offices such as the provincial offices, Research and Policy Department, HR and the Commissioner General's office. It was established that such requests took longer to be responded to due to administrative or bureaucratic reasons. This situation created bureaucratic challenges as all the requests were channelled to the Commissioner General's offices for express approval. Feedback and actioning for these requests took a bit of time as established by the research. Therefore, is expected that all corporate communication practitioners in public institutions will take keen interest in the pending law so that they don't fall victim to it when enacted. A respondent in the Corporate Communications Office disclosed that some queries or information requests went un-responded to because they bordered on disclosure of confidential information or were not clear in terms of what information was being sought. However, a review of the information request flow in the organisation revealed that some physical information request letters were lost in the process as there was no proper filing system for the requests from different offices. The process review also discovered some bureaucracy in the process of handling information requests in the institution. The research discovered that some of the requests came through physical letters while others came electronically through emails hence very difficult to trace. The feedback mechanism was also not clear as some of the respondents disclosed that even if they were given the information they requested, they did not receive a call nor email informing them that their information was ready. They said they found their information when they physically followed up. The respondents claimed that there was no feedback mechanism to explain the reasons why the information was not given to them. But a respondent in the Corporate Communications office disclosed that feedback was always given even to those that request confidential information. Meanwhile, the in-depth interview with an officer in the Research and Policy Department revealed that feedback was not given to some of the information requesters because they did not provide any contact details. The respondent also disclosed that the Department received a lot of formal and informal requests for information which made it difficult to get back to all of the requesters.

In line with the Management theory adopted for this research it true that communication skill and ability of those that engage in communication is critical. Due to the fact that not all those that were involved in disclosure of information in



the Institution were public relations officers, the levels of importance they attached to communication was different hence affecting the flow of communication with the public. The analysis of data revealed that respondents solicited for various types of information ranging from personal tax information, tax statistics, tax profiles of other people/businesses and information regarding ZRA's performance/operations. They did not however, seem to know that some of the information they were requesting for such as tax information about other individuals or companies was classified as "confidential information" in the tax laws. Although according to tax statutes reviewed, disclosure of some tax information about third parties was prohibited under confidential clauses, it was discovered that 29 out of 215 respondents representing 13.5 percent out of the 20 percent non-response was directly attributed to requests that sought for confidential information while the remaining seven percent could be attributed to requests that were lost administratively or not responded to for other reasons. The majority however requested for information on ZRA's performance and operations representing 40 percent of the total number of respondents followed by those who asked for tax information at 26.5 percent. 43 out of 215 asked for personal tax information representing 20 percent. Table Five below tabulates this information.

Further, the respondents were asked whether they felt that they had the right to seek for information from public institutions like ZRA and the responses were as presented in Table Six below. Through the review of ZRA's information channels such as website, social media platforms, annual reports and other printed materials, it was however established that some of the requested information was readily available. The information was also disseminated through ministerial budget speech, budget highlight, public presentations, press releases and public events such as agricultural shows as disclosed by a respondent from the Corporate Communication Unit. The research established that ZRA had a practice of holding quarterly press briefings for release of revenue collections and other information concerning the operations of the Authority all aimed at enhancing transparency and accountability as well as to enhance mutual understanding with its various stakeholders in line with the System theory highlighted in Chapter Two. ZRA because of its nature of business of tax collection that affects everyone had a deliberate policy of engaging all its stakeholders in order to promote tax knowledge. It was, however, discovered by the researcher that some of the channels that the Authority used to disseminate information to the public were not widely accessed by members of the public hence making the information not reach the intended target. These channels included the website, television, radio, annual reports, Facebook and brochures. This led to the high unawareness rate among members of the public about ZRA's operations and performance despite the information being readily available on these platforms.

When respondents were asked whether they felt they had the right to seek information from public institutions, out of the total 215 respondents, 186 representing 86.5 percent felt that they had the right to seek for any information from public institutions like ZRA regarding their operations or mandate as compared to only 13.5 percent who thought they had no right to do so. On the other hand, 93.3 percent of the respondents felt that ZRA still needed to be compelled to provide information to members of the public and 6.7 percent felt the opposite. This majority view that ZRA and other public institutions should be compelled to provide information to the public as requested.

### **Ways of enforcing disclosure**

93 percent of the respondents were in favour of the Government's move to enact the Access to Information law which they felt would enable them freely access information from public institutions. They indicated that the access to information would enable them to hold public officials accountable and also enable them make informed decision or participate in public discussion from an informed perspective in line with the Public Sphere theory. Only seven percent were not in favour of the move.

Further analysis of the information revealed that 100 percent of journalists, economists and business executives want the Access to Information Bill enacted into law while the other professions were equally divided. The high number of people calling for the enactment of the ATI law was probably because of the difficulty people face when accessing information from various public institutions. Public institutions are custodians of various information which is critical for decision making or business purposes and accessing this information is of great benefit to members of the public. Zambia Revenue Authority in this case is the only custodian of all tax information in the country. Any person wishing to access tax information has to deal with ZRA and if the institution is unable to provide the information then it means the person can only speculate or use incredible information from unverified sources. Similarly, most public institutions are unique sources of specific information and their inability to provide information to members of the public affect their ability to make formed decisions. Access to information is critical to informed decision making and public discussion as

highlighted by the Public Sphere theory discussed in Chapter Two. The analysis of the information showed an interesting aspect because despite all the respondents from the three professions calling for the enactment of the ATI law some of them were unaware of the proposed law and had not even read it.

The culture of secrecy is perceived to be very high in Zambia as highlighted by the MISA report of 2010 hence the reason why people want ATI law. For instance, all the public procurements that have raised dust such as the 42 fire tenders, two years down the line no government official has offered satisfactory explanation to the public despite acknowledging that the supplier could have not been the best evaluated bidder and that the quoted purchase amount was way too high.

#### **Duration to receive information**

Among those who asked for information from ZRA and were given, 25 percent received the information they asked for in less than two days or 48 hours as stipulated by the ZRA Communications Policy. According to what was established, this number was mainly composed of journalists who requested for direct information through face-to-face interviews or press queries to the Corporate Communications Manager. These queries are instantly answered by the Corporate Communications Manager who is the spokesperson of the institution in line with the ZRA Communications Policy. The majority of respondents with a representation of 41.9 percent received the information in less than 14 days but more than two days. The remaining 33.1 percent received the information after 14 days. This means that the majority of requests (75 percent) were responded to way beyond the period stipulated by the Communications Policy, making ZRA fail to live to its own promises. 'The delay in providing the sought information could be attributed mainly to either the information being sought is complicated and needs to be compiled or that the officers tasked to provide the information were pre-occupied with other important assignments as this was given as any other duties to them,' the respondent in the Corporate Communications Unit disclosed. According to the proposed Access to information Bill, all information requests should be responded to within 14 days. This means that if the Access to Information Bill was passed into law in its current state, ZRA would be held accountable for not responding to 33.1 percent of requests within the 14 days' period.

It was established during the research that ZRA had no information officers specifically tasked to provide information to members of the public. The responsibility to provide requested information was given to any officer who by his/her designation deals with the requested information. All press related queries were directed to the Corporate Communication Manager whose mandate is to communication. The current information request flow chart in the institution created some bureaucracy in the movement of the information requests from the entry point up to the Commissioner General and finally to the officer responsible in respective departments. Forty-eight percent of the respondents maintain that successful implementation of the access to information regime depends on a variety of factors such as nature of judiciary, technical and political willingness of the establishment. This means that even if the access to information law is enacted into law the full implementation may not be possible due to the above highlighted factors.

When asked whether ZRA communicates effectively with various stakeholders, 46.5% of the respondents disagreed with the sentiment, seconded by those who were neutral about it at 26.5 percent while 13.5 percent strongly disagreed. Seven percent of the respondents agreed with the assertion and 6.5 percent strongly agreed. Among the respondents who disagreed that ZRA effectively communicates with various stakeholders, a good number were journalists as seen from Table 12 below where 86 out of 100 of those who disagreed were journalists while 14 were from other professions. Out of all the professions, only journalists and business executives strongly agreed with the statement. For economists, 15 out of 29 were neutral while 14 agreed with the statement and for the business executives, 15 out of 29 respondents strongly disagreed while 14 remained neutral.

Asked further, what information they wanted ZRA to be communicating to them, 42.3 percent of the respondents indicated that they would like ZRA to be communicating information on its performance and operations. Tax statistics and tax information of other people/businesses were each represented by 20.9 percent of the responses whereas personal tax information had 15.8 percent of the responses. This means that 20.9 percent of respondents want ZRA to be communicating or providing information on confidential tax matters of third parties as indicated.

It further means that this percentage would favour the enactment of Access to Information law which would enable them to access this type of information. Table 13 below shows this information.

What type of information would you like ZRA to be communicating to you?	Frequency	Percent
Personal tax information	34	15.8
Tax statistics	45	20.9
Tax information of other people/business	45	20.9
Information on ZRA performance/operations	91	42.3
<b>Total</b>	<b>215</b>	<b>100.0</b>

Table showing types of information

### ZRA’s rate of compliance

When asked further whether ZRA would be compliant with the provisions of the proposed ATI Bill if the Bill was enacted into law in its current state, the majority of the respondents at 46.5 percent disagreed, 33.5 percent strongly disagreed and only 6.5 percent agreed while 13.5 remained neutral. This information translates to the fact that the majority of the respondents felt ZRA was not doing enough in terms of provision of information to members of the public. It is such assertions that are making it necessary for the enactment of the Access to Information law in the country. As long as citizens feel public institutions are not doing enough to communicate effectively and are not transparent, calls for the enactment of the Access to Information law would continue. Table 14 above shows the information. However, the research discovered that ZRA has done a lot to improve its information dissemination. To show this commitment, the institution revised its Communication Policy, modernised its website which is now rich in information, expanded its Corporate Communication Unit in terms of staff and consistently held press conferences to disseminate various information. The researcher however discovered further that despite ZRA’s Corporate Communication’s Unit being relatively big with eight staff compared to other public institutions, there was no specific officer or officers in the organisation specifically mandated to deal with information requests from members of the public. Therefore, if the ATI was to be enacted today, ZRA would have challenges complying with the law in terms of lack of information officers responsible for providing information and duration taken to provide the requested information. While the law prescribed 14 days as the maximum duration, it has been seen from Table 10 in this Section that ZRA took more than 14 days to respond to 33.1% of the requests received as well as 20 percent of request went un-responded to as shown in Figure Seven in Section 4.6 above.

### 4.5 Channels of communication

Through detailed one-on-one interview with a respondent in the Corporate Communication Unit, it was discovered that the institution has enhanced its corporate communication activities through radio, television, website, newspapers, outdoor advertising as well as its social media platforms such as Facebook, Twitter, Instagram, YouTube and LinkedIn. The respondent disclosed that the institution had publicity contracts with the national broadcaster Zambia National Broadcasting Corporation (ZNBC), Diamond TV, three daily newspapers namely Zambia Daily Mail, Times of Zambia and Daily Nation and one radio station in all the 10 provinces of the country. The respondent said every week ZRA featured on these radio stations to disseminate information to the public. The respondent disclosed further that ZRA used these channels to disseminate information on tax performance and other tax education matters relating to the institution. He further disclosed that the institution printed various materials such as the Annual Report, brochures and leaflets that contained a lot of institutional information which were at the disposal of the members of the public. The respondent emphasised that the key things that guided the provision of information to members of the public were the tax laws and the Communication Policy of the institution. He said the institution always endeavours to avoid the disclosure of confidential information as prescribed by the various tax laws in order to avoid litigation. The respondent disclosed further that the institution had just revised its Communication Policy in order to effectively communicate with the public.

The researchers established in-depth interviews that every quarter and annually ZRA released information regarding its performance and operations through press conferences. The question that begged an answer was why the majority of

the respondents claimed were not able to get this information which was in the public domain? This question was answered by Table 15 below which showed that most of the respondents did not access the communication channels used by ZRA. Table 15 below shows the ZRA communication channels commonly used for dissemination of information to the public and how accessible the channels were to members of the public. The Table shows that a majority of the respondents at 50.2 percent accessed ZRA information through the ZRA website and the internet, 25.1 percent accessed through the radio and TV, 18.6 percent through the newspapers and only a partly six percent had access to such information through social media.

The respondent in the Corporate Communication Unit when asked about the pending ATI legislation said the institution would adjust accordingly if the ATI law was enacted which he believed would be in line with the current tax laws in terms of confidentiality clauses.

#### **ZRA's accountability as a public institution**

In terms of accountability of ZRA as a public institution, none of the respondents agreed with the assertion that ZRA was accountable, while 33 percent disagreed. Equal percentages of respondents strongly disagreed and remained neutral. Accountability in this concept meant ZRA's obligation to account for its activities, accept responsibility for them, and to disclose the results in a transparent manner. Table 16 above shows this information.

On the relationship between access to information and good corporate governance, 93.5% of the respondents overwhelmingly said there was a relationship. Only 6.5 percent disagreed with the statement. Additionally, the majority of the respondents at 80 percent believed that the access to information law if enacted would enhance corporate governance in the country since public institutions would be compelled to be transparent and accountable, thereby, providing information to members of the public. Out of the total respondents 6.5 percent said the enactment of the ATI law would not in any way enhance corporate governance while 13.5 percent did not know.

#### **4.6 Type of information needed by the public from public institutions**

This first research question was developed to try and understand what gap exists between the information communicated by public institutions like ZRA and the information the members of the public want to access. Ideally, communication is supposed to create mutual understanding and if there is no mutual understanding then it means the communication is not effective. The research established that respondents were interested in getting information on ZRA performance and operations, tax statistics, tax information of other people/businesses and personal tax information as indicated in Table 13 in Section 4.6 above. Though tax information about other people/businesses was classified as confidential information under the following tax clauses Sections 21 of the ZRA Act, Chapter 321; Section 175 of the Customs and Excise Act, Chapter 322; Section 8 of the Income Tax Act, Chapter 323; and Section 37A of the Value Added Tax Act, Chapter 331, people were interested in accessing this type of information. It was established further that respondents wanted public institutions to internal matters such as recruitments as disclosed by a respondent in the Corporate Communications Unit. It was disclosed that respondents wanted to know how certain officers in the organisation were recruitment in order to establish whether the recruitment process was fair. It is obvious that people would take advantage of the Access to Information if enacted to access this type of information. If the ATI law was enacted in its current form, it is obvious that members of the public would begin to request for this type of information. This would enhance accountability on tax matters since individuals and companies would be under scrutiny. This is part of the information that ZRA was not currently communicating to the public because of confidentiality clauses. This is one of the communication gap that was established that is leading to the calls for enactment of the ATI law. Secondly, it was also established that as much as ZRA endeavoured to make available as much information as possible, some of the channels used for the dissemination of the information were not widely accessed by the intended recipients of the information, thereby making the information inaccessible. However, it has been established that ZRA has taken deliberate steps to improve its communication by expanding its Corporate Communications Unit and improving its channels of communication such as the website as well as entering into publicity contracts with media institutions in order to effectively communicate with its stakeholders.

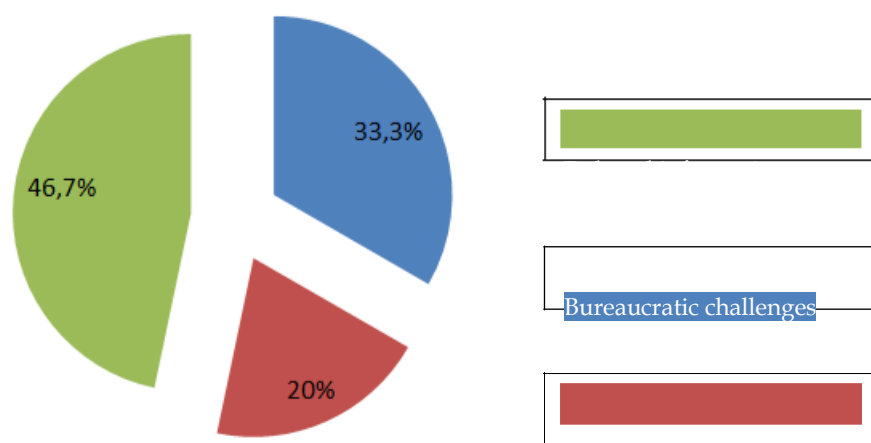
#### **4.7 The need the Access to Information law in Zambia**

Under this research question, the researcher wanted to understand the real reasons why the country needs the ATI law. The review of the proposed ATI law as highlighted in Chapter Two above indicates that the essence of the law is to

make public organisations more open, transparent and accountable to the public. It was highlighted in the proposed Bill that ATI law was a cornerstone of a democratic society. It was discovered through the research that respondents felt public institutions in the country were not very transparent in their operations and felt the ATI law would enhance transparency and accountability. According to Table 16 in Section 4.8 above, the majority of the respondents at 33.5% strongly believed that ZRA as a public institution was not accountable hence the need for the ATI. Additionally, as seen from Figure 8 in Section 4.6 above, the majority of the respondents representing 93% were in favour of government enacting the ATI law. It was further discovered that the enactment of the ATI law would enable public institutions like ZRA to satisfy the information need of members of the public thereby making the public more enlightened for informed decision making as well as engage in constructive public debate to influence policy as highlighted by the Public Sphere theory. The Act would make taxpayers to be more knowledgeable about the institution and taxes in general leading to enhanced revenue collection in the country. 46.5% of the respondents disagreed with the assertion that ZRA was communicating effectively hence agreeing with the move by the government to enact the ATI law.

#### 4.8 Challenges faced by stakeholders when accessing information from public

46.7 percent of the respondents said the only challenge they faced was that the requested information was not provided on time, 33.3 percent said they faced bureaucratic challenges where they were asked to visit different offices to follow up on their requests and 20 percent faced other challenges. The respondents disclosed that in most cases they had to follow up on their requests several times before being provided with the information. Internally, through in-depth interviews the respondents indicated that most of the information requests were not clear in terms of the information solicited which posed a challenge to officers tasked to provide the information. They disclosed that most of the times they needed to retrieve the solicited information from various sources which took a bit of time. See Figure Nine below which shows the information. The review of ZRA's information request procedure showed that the process was quiet bureaucratic especially for the requests that came from outer stations. This is because the requests had to be channelled to Lusaka for approval. This process took a bit of time hence the delay to provide the requested information. It was also established that requests that came through emails were easily forgotten because they were very difficult to follow up.



**Challenges faced by information seekers**

Therefore, ZRA as a public institution could use such provision to put systems in place and begin to make this type of information public and accessible. This provision of the proposed ATI can be used as a communication benchmark for public institutions for enhanced communication with stakeholders. By so doing public institutions will effectively enhance their corporate communication activities for the benefit of the public. Public institutions including ZRA can further adopt the proposed ATI law as a communication guideline. During the review of the information that has been made public by ZRA on its various communication channels such as the website, Facebook and brochures, most of the information specified in the proposed ATI law that should be made public is missing. To this effect, the institution can use the proposed law to cross check the information that it has not yet made public and begin to make it accessible for the benefit of the public.



## V. Conclusion and Recommendations

### 5.1 Conclusion

As Zambia moves towards the enactment of the Access to Information law, public institutions like ZRA need to be ready to be more accessible, transparent and accountable to the public. It has been established that members of the public go through various challenges in accessing information such as bureaucracy, delayed provision of information and other challenges. The institution needs to therefore deal with the bureaucratic challenges and other challenges that people face when requesting for various information since information is critical for informed decision making. To gain the support of all critical stakeholders, the institution needs to engage in strategic, open and effective communication at all times in order to meet the expectations of all its stakeholders in line with its mission statement 'to optimise and sustain revenue collection and administration for a prosperous Zambia.' It is through corporate communication that ZRA's critical relations with various stakeholders such as taxpayers is enhanced leading to increased tax compliance.

Nevertheless, the enactment of the ATI law is expected to compliment corporate communication in the country by making public institutions like ZRA communicate and provide information to members of the public who solicit for it. Therefore, the ATI law needs to be enacted soon in order to enable the public access vital information from public institutions. The solicitation of specific information by members of the public means that there is a gap between the information the Authority discloses voluntarily and what the people want. This gap is what the Access to Information law intends to fill.

### 5.2 Recommendations

Based on the research findings, it is recommended that:

- a) Zambia Revenue Authority immediately develops a public information disclosure mechanism coordinated by the Corporate Communication Unit in order to deal with the challenges that members of the public face when seeking information from the institution. Ideally Corporate Communications Unit should be the gateway for all information requests and disclosure in the organisation.
- b) The proposed ATI Bill be enacted into law as soon as possible in order to enhance transparency and accountability in public institutions. The law is expected to compel public institutions to provide information to members of the public thereby eliminating the current culture of secrecy associated with most public institutions.
- c) The institution provides requested information within 14 days from the day of receipt of the request rather than the current situation where at least 34% of the requests take more than 14 days to be processed.

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