Effect of Internal Audit Function on Public Sector Accountability in Southwest, Nigeria

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Abstract: This research analyzes the effects of the internal audit function on public sector accountability in the southwest of Nigeria, and specifically, the study assesses the impact of technical skills on public sector accountability in Nigeria, the Southwest. The study used primary data collected by administering the formal questionnaire. The results were obtained from a cross-sectional sample of public sector organizations, mostly local authority institutions. The population for the survey included the local authorities in Southwest Nigeria. Ondo State and Ekiti State were selected due to the availability of sufficient knowledge and ease of access. The data was analyzed using the multiple regression analysis method. The findings reveal that there is a negative and important 5% meaning association between INA and PAC dependent on standardized coefficients (-0.199) and the chance value (0.042). In addition, there is a large negative 5% COMP/PAC association dependent on standardized coefficients (-0.506) and a chance value (0.000). The analysis thus concluded that the internal audit service is insufficiently impartial to foster transparency in the public sector. This means that certain measures or method of intervention with the internal audit department's operations still remain.

Keywords: Internal audit; Accountability; Public sector; Southwest; Nigeria

1. Introduction

Internal auditing is intended to provide the public sector with a commercially viable financial disclosure function (Fajar & Mulyasari, 2018). Auditing in the public sector as a whole has made significant strides. This is due to the improvement of the government system. The increasing demand for more accountable and transparent administration has resulted in a significant increase in the number of reports and the sophistication of financial statements. The public sector is one of the most powerful economic forces, perhaps because governments are the largest single business on the planet. Their investment trends across all of their ministries, organizations, and departments (MDAs) underpin a sizable portion of their business operations (Udeh & Eugene, 2016). The extension has heightened the importance of clarity (Dowdall, 2003). Public accounting is distinguished from private accounting by a number of characteristics, including objectives, revenue streams, accounting bases, accountability, and supervision. Accountability entails demonstrating what has been done or accomplished, as well as disclosing, explaining, and justifying what has been done or accomplished or the manner in which you carry out your responsibilities. Transparency, according to Muhammed (2015) is a business's obligation to effectively update and provide financial reporting to key stakeholders on a timely basis.

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Since 1999, when Nigeria reestablished democracy, the country's failure to hold public-sector administrators accountable has remained a critical issue. Nigeria has a high rate of corruption as a result of the country's dysfunctional governance culture (Ejere, 2012). This allegation is based on scandalous revelations about widespread embezzlement and mismanagement of public funds by government officials, as detailed in the Office of the Auditor General of the Federation's (AGoF) report on financial statements for the financial year ended December31, 2009. Additionally, the audit report uncovered widespread bribery in revenue-generating agencies and petroleum companies involved in the calculation, collection, and remittance of revenue to the government in the region. This will necessitate a thorough examination of the Nigerian public sector's accountability. Adegbite (2010) requires transparency to show that work was carried out in accordance with agreed guidelines and standards and that officer performance results were reported fairly and accurately in relation to mandate roles or schedules. Responsible governance is critical because it promotes effective management, fiscal responsibility, and widespread citizenship, all of which result in positive outcomes for individuals and service users (Asaolu, Adedoku & Unam, 2016). The burden problem is not unique to Nigeria; it is a universal issue affecting both developed and developing countries. Empirical evidence indicates that even in consolidated democracies, significant bond deficits exist (Therkildsen, 2001). No amount of structured governance will prevent covetous, fraudulent individuals from putting their own interests ahead of those of their organizations.

Internal auditing, according to Cohen and Sayag (2010), was necessary to monitor the financial performance of the public and private sectors. Internal audit objectively assesses, evaluates, and monitors an institution's resource management practices and provides a detailed assessment of its risk management capability (Ede-Anigbogu, 2008). Internal auditors have a variety of responsibilities, including providing objective assurance to management advisors (Deloitte, 2010). Internal audit challenges magnify the purpose and difficulty of the audit. Internal audits are conducted for a variety of reasons, including management audiences, operational audits, infrastructure audits, compliance audits, information technology audits, and probity audits. Managers and administrators believe that their financial statements are audited on a continuous basis using these various audit techniques. Nigerian public institutions are confronted with a slew of difficulties as a result of their uniqueness. The majority of these problems arise as a result of financial irregularities within institutions as a result of political class dictation (Ibrahim, Adeyemi & Ayeni, 2016). These impediments include undue influence by the Executive Boards and deliberate evasion of internal supervision. Ethical regulation was critical in safeguarding the interests of specific clients, incorporating the contents of internal controls, and enhancing the performance of the internal auditor.

Internal auditing was a critical institutional procedure in the public sector, consisting primarily of receipt accuracy checks and pre-payment checks.

Regulation, financial accounting, and advising various management levels on past practices are all included in the job description. However, a confluence of factors has resulted in a quiet professional revolution in recent years. Governments are increasingly demanding increased transparency, and third-party public agencies must demonstrate accountability for the use of public tertiary funds and ensure service quality. This includes the detection and prevention of theft, the inspection of internal controls, and the reporting of corporate policies and regulatory requirements. The purpose of interior audit services or functions is to assist public bodies in growing and becoming more effective. Previous research has examined the role of financial control audits in local government (Mu'azu, 2012), efficient management (Enofe, Mgbarne & Ehirorobo, 2013), internal auditing and the promotion of good governance in Nigeria (Asaolu, Adedokun & Unam, 2016), and the history of effective local government internal auditing and influential audit committees (Mu'azu & Siti 2014).

2. Literature Review

2.1. Good Governance

This study starts with a general analysis of good governance, emphasizing accountability as one of its components. As with corruption, "governance" is an ambiguous word that can be subject to many different definitions and views, making it very easy to measure with some reasonable degree of reliability. Downer (2000) describes governance as the exercise of power or authority to control resources or relationships of a State – political, fiscal, administrative or otherwise. It consists of processes, organizations and systems, making it possible for individuals and groups to express desires, exercise their legal rights, perform their obligations and settle their disputes. Governance includes activities that protect the independence of government, ensure equitable distribution of services, and ensure that elected officials are adequately structured to reduce the risk of public corruption (IIA, 2006). According to the Organization for Economic Cooperation and Development (OECD, 2004), good governance is a theory composed of a set of principles discussing effective government management, ties between people and the parliament, and government-citizens partnership.

2.1.1. Public Sector Accountability

Accountability refers to elected officials' accountability for their actions (Preston, 1992). Accountability, as defined by Lawton and Rose (1994), is the process by which an individual or group of individuals is held accountable for their actions and how well they perform their assigned duties. Not only is an individual accountable for his actions, but also for his inactions. According to Rouse (1997), accountability entails demonstrating others' successes or victories, as well as disclosing, explaining, and justifying what you have accomplished or have accomplished in your tasks. "Accountability demonstrates officials' obligation to maintain accurate records of their accomplishments and how they exercised their authority," (Laxmikanth, 2006).

Public accountability (affectionately referred to as public accountability) entails a strong conviction that all public institutions owe the public and must uphold their positions of trust. This requires public servants to be accountable to the constituents for whom they are responsible. According to Nkoma (2004), political accountability requires individuals or their representatives to be accountable for the use of their trust.

2.2. Internal Auditing

The Institute of Internal Auditors defines internal audit as "independent, unbiased assurance and consulting activities aimed at increasing an organization's and its activities' value-added" (IIA, 2006). A systematic approach to assessing and optimizing the effectiveness of risk management, reporting, and governance processes can assist an organization in achieving its objectives". This overview demonstrates the sophistication of recent internal audits, which included cost-benefit analyses, risk assessments, performance effectiveness assessments, and governance procedures. Internal auditing, as defined by Unégbu and Obi (2007), is a component of an internal management control system that ensures compliance with and support for an organization's management procedures. They emphasized the critical nature of internal monitoring, analysis, and controls, as well as other management controls, in order to ensure that risks are minimized, profits are maximized, capacity is efficiently utilized, and administration is efficient and effective.

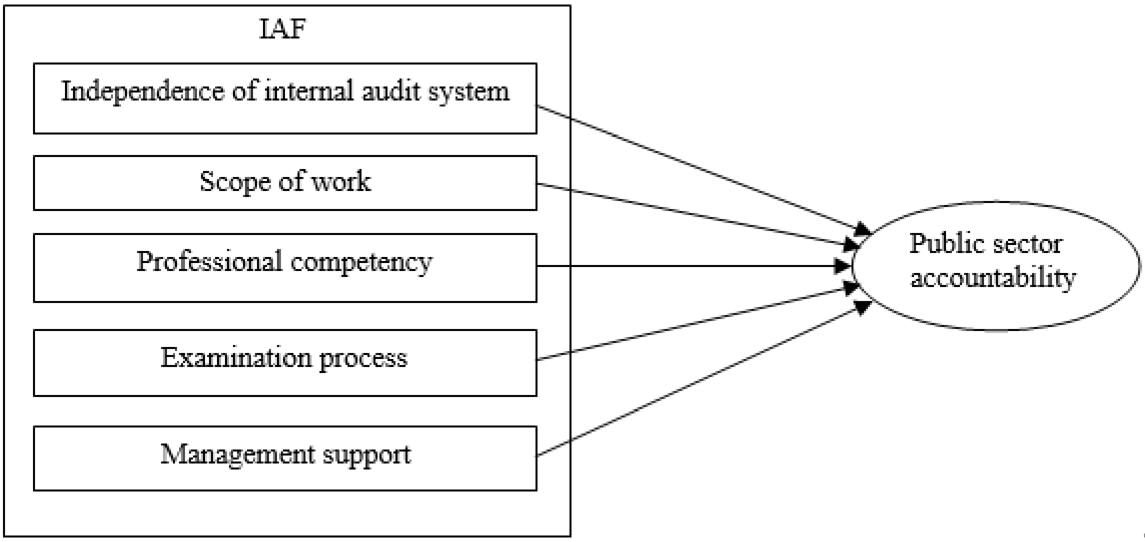

Figure 1. The Conceptual Framework of the Relationship between IAF and Public Sector Accountability
Source: Asaolu, Adedokun & Unam, 2016

2.3. Empirical Evidence

Cohen and Sayag (2010) evaluated internal audit efficiency using the following independent criteria: audit accuracy, career and growth opportunities, organizational competence, top management support, internal auditor professional performance, and, finally, private versus public sector. The study discovered widespread support for evaluating internal auditor effectiveness and other determinants of internal audit performance from top management. Additionally, it stated that management assistance is nearly indispensable to internal audit's operation and efficiency. Unegbu and Kida (2011) conducted a related study on the effectiveness of internal auditing in Northern Nigeria in order to bolster public sector management. According to the study's findings, Nigeria has a sizable number of relevant internal auditing firms capable of detecting improper activities within those organizations. Additionally, the study discovered that an internal audit would effectively regulate public sector fraud and corruption in Nigeria when it comes to internal audit agencies.

Belay (2007) demonstrated insufficient participation in current public sector internal control functions to evaluate the efficacy of a governance framework due to paucity of resources, ineffective leadership of the internal audit function, and an insufficient approach to internal audit performance assessment. He continued by stating that internal audit functions should incorporate adequate governance mechanisms to ensure the smooth operation of all internal audit functions Miller (2007) looked at the development of internal control system from theory to practice and came to the conclusion that weak internal controls led to asset theft, corruption, and financial reporting fraud.Nigeria's internal auditing system, according to Kuta (2008), is ineffective. Internal auditors' ineffectiveness is a result of a lack of discretion, inadequate preparation of comprehensive audit programs, and a lack of funding, understaffing, and unsatisfactory credit given to audit reports. He emphasized the importance of ignoring and eliminating all factors contributing to the ineffectiveness of internal auditing in the Nigerian public sector.

According to the study carried out by El-Nafbi (2009) on the importanceof public sector auditing and economic responsibility systems The findings revealed that audit and risk management systems are useful tools for ensuring accountability, preserving public funds against corruption, and other embezzlement and unlawful actions. Financial misconduct in Sudan is exacerbated by weak and ineffective fiscal control mechanisms, as well as inadequacies in accounting systems, according to the report.

Theofanis (2011) emphasized the critical nature of evaluating internal audits' effectiveness. Internal audits were evaluated for their effectiveness using the following internal management system components: knowledge and communication, monitoring, control environment, control processes, and risk assessment. The study established the critical role of internal management system components in determining the effectiveness of internal audit in the Nigerian public sector and concluded with a recommendation to conduct additional large-sample internal audit performance analyses. Additionally, the study emphasized the critical role of all internal control system components in ensuring an efficient process and, as a result, Nigeria's success.

According to the study carried out by Emmanuel, Ajanya, and Audu (2013) used a structured questionnaire to investigate the influence of audit committees' control on the efficiency of the government sector in Kogi State, Nigeria, using cross tabulation and the chi-square test. Internal audit can effectively control fraud and corrupt practices in the public sector, according to the study, and the public sector in Kogi State has a considerable number of specific audit and departments. The study concluded that an effective operational plan that is free of tampering is required.Kpurugbara, Akpos, Nwidunduu, and Wariboko (2016) conducted an investigation into the LGAs' internal auditing practices and functions in Nigeria's Rivers state. The data were gathered through a survey of 265 workers from 15 different local government areas in Rivers state, which has a population of 781 people. The collected data were interpreted using the Kruskal Wallis SPSS test. According to the study's findings, the auditors' independence has an effect on the audit report's accuracy.

Egbunike and Egbunike (2017) examined the Internal Transparency Auditor's position in South-East Nigeria. The paper was written using survey research methods. Those that participated in the survey were auditors and accountants from the Accountant General's and Anambra State Auditor General's offices. The study used independent samples from the Mann-Whitney U. to validate the arguments. According to the study, internal auditors are critical for the accounting, integrity, and accountability of public sector organizations.

Adeyemi and Olarewaju (2019) conducted an investigation into internal control system and financial accounting in Nigerian South West public sector. The regression approach was used to evaluate the main data gathered from a random sample of 354 Heads of Organizations in the Account and Audit departments in 65 Ministries in South Western Nigeria. Internal control systems have a beneficial impact on financial responsibility in terms of effective and efficient financial operations, compliance with applicable rules and regulations, trustworthy financial reporting, transparency, and information flow, according to the findings.

The purpose of this study is to ascertain the effect of internal audit functions on public sector accountability in the southwest region of Nigeria.

3. Research Method

3.1. Theoretical Framework

The study is based on the theory of management contingency, which asserts that no single solution is appropriate for conducting, inspecting, and administering organizations. Numerous internal and external factors have an effect on organizations and their functions. Audit positions are classifications within businesses that are influenced by a variety of external factors. Due to the nature of these considerations, an audit should be conducted with the contingency principle in mind and with the awareness that audit procedures and results are contingent on a variety of variables.

The auditing procedure is quite straightforward. Auditors must have access to audit reports, audit procedures, audit regulations, and audit procedures. They operate in accordance with corporate policies, federal regulations, and domestic requirements. The auditing process will begin with meetings to identify threats and monitor data, followed by fieldwork. The auditors conduct extensive procedures and test reviews throughout the audit process. They then prepare reports for the appropriate regulatory and enforcement agencies. Audit sub-processes take into account variables such as corporate structure, individual competencies, applicable regulations, available audit staff, available technologies and programs, and a deadline, most notably planning and fieldwork.

3.2 Source of data and Sample technique

The study was constructed using primary data gathered through systematic questionnaire administration. The findings are based on a cross-sectional study conducted by public sector organizations, the majority of which are local government agencies. The survey's target population was local government officials in Southwest Nigeria. Ondo State and Ekiti State were chosen due to their availability of adequate information and accessibility. The respondents were purposefully chosen. Internal auditing is carried out by the heads of internal audits, local administration, financial and supply management.

3.3 Model Specification

The model adopted in the study is based on one posited by Asaolu, Adedokun, and Unam (2016) which state that:

$$ACCi = \alpha + \beta 1INDPi + \beta 2COMPi + \beta 3WORKii + \beta 4EXAMi + \beta 5MGTi + \varepsilon i$$

Where, Internal audit function was measured using individuality of internal auditing process (INDP), professional competence (COMP), scope of work (WORK), examination process (EXAM), and management support (MGT), while accountability (ACC) was the dependent variable.$\beta 1$,$\beta 2$,$\beta 3$,$\beta 4$ and $\beta 5$ are model parameters estimates, and is the residual value (Asaolu, Adedokun & Unam, 2016).

In this case, the research has two primary variables: independent and dependent variables. Internal audit function was examined using the Independence of Internal Audit System (INA), Professional Competency (COMP), and Management Support (MST), while Public Sector Accountability was the dependent variable (PAC).

The following is the economic model that depicted the link between internal audit function and accountability:

the independent variable was internal audit function which was measured using independence of internal audit system (INDP), professional competency (COMP), scope of work (WORK), examination process (EXAM), and management support (MGT), while the dependent variable was accountability (ACC) and α are parameters estimates in the model, and ε is the residual value (Monday, 2016).

In this regards, there are two main variables in this study: independent and dependent variables. The independent variable was internal audit function which was measured using Independence of Internal Audit System (INA), Professional Competency (COMP) and Management Support (MST), while the dependent variable was Public Sector Accountability (PAC).

The economic model which showed the relationship between internal audit function and accountability was given as:

$$PAC = f(INA, COMP, MST, u)$$

This can be presented in econometrics form as:

$$PAC = \alpha + \beta 1 INAi + \beta 2 COMP + \beta 3 MST + u$$

where $\alpha, \beta 1, \beta 2, and \beta 3$are parameters estimates in the model, and u is the residual value or white noise error.

4. Findings and Discussions

Table 4.1. Correlation Analysis

VARIABLES	PAC	INA	COMP	MST
PAC	1	0.643**	0.214*	0.408**
INA	0.643**	1	0.333**	0.130
COMP	0.214*	0.333**	1	0.705**
MST	.408**	0.130	0.705**	1

***. Correlation is significant at the 0.01 level (2-tailed).*
**. Correlation is significant at the 0.05 level (2-tailed).*
Source: Author's Computation, (2019)

Table 4.1 revealed that there positive correlation between public sector transparency and all the explanatory variables, reflecting that public sector transparency move in the same direction predominantly with measures of internal audit functions.Additionally, in the public sector, a strong but flawed relationship exists between personal skills and openness. Finally, the connection between management assistance and public sector transparency is tenuous, but necessary. In short, the relationship between the internal audit component's independence and the public sector's transparency is strongly positive. Specifically, correlation coefficient reported in Table 4.1 stood at 0.643, 0.214, 0.408, 0.333,0.130,0.705 for PAC and INA, PAC and COMP, PAC and MST, MST and INA, MST and COMP respectively.

Table 4.2. Analysis of Variance

ANOVA

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	19.130	5	3.826	7.211	0.000
	Residual	49.870	94	.531		
	Total	69.000	99			

Source: Author's Computation, (2019)

According to Table 4.2, the whole model is important. This is because the F-stat is sufficiently large, i.e. (7.211), and it is also statistically important, as shown by its likelihood value of (0.000). This means that the internal audit component's independence accounted for variance in public sector transparency.

Table 4.3. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.527	0.277	0.239	0.72838	2.038

Source:Author's Computation, (2019).

According to Table 4.3, the R-squared value is 0.277, indicating that INA, COMP, and MST account for nearly 28% of the difference in public sector transparency. Durbin-Waston coefficient is roughly 2.0, indicating that there is no autocorrelation in the model used and hence that the result is accurate.

Table 4.4. Multiple Regression Analysis

Variables	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
INA	-0.239	.116	-0.199	-2.057	0.042
COMP	-0.851	.223	-0.506	-3.821	.000
MST	0.874	0.184	0.623	4.752	.000
	2.058	.379		5.432	0.000

Dependent Variable: PAC

Source:Author's Computation, (2019)

According to Standardized Coefficients (-0.199) and the likelihood value in Table 4.4, there is a negative and meaningful association between INA and PAC at a 5% degree of significance (0.042). This finding supports the first hypothesis and, as a result, the first null hypothesis H1 is rejected. This may be because internal auditors' integrity has not been thoroughly ensured to have a sufficient beneficial impact on public sector transparency. There is a need to investigate this. Additionally, there is a statistically meaningful negative association between COMP and PAC at the 5% level of importance, as determined by the Standardized Coefficients (-0.506) and the likelihood value (0.000). Which further demonstrates the falsification of the second null hypothesis, namely that technical competency is strongly and substantially linked to public sector transparency. These are motivated in a manner close to that of INA.

Internal auditors can lack the necessary skills to accomplish their goals, resulting in a negative impact on PAC. Finally, there is a positive and important association between MST and PAC, indicating that the third null hypothesis, H3, is accepted. A shift in MST results in a 0.623 rise in PAC, which is important at the 5% level of importance. This is consistent with Sayag (2010)'s assertion that management support is almost indispensable for the execution and performance of internal audit.

These findings collectively confirm that internal auditors lack independence in Nigeria's public sector establishments and those internal auditors are underqualified for their roles, as also posited by Belay (2007), Kuta, H.I. (2008) etc. Additionally, there is insufficient management support for the internal audit department, which has had a significant impact on the department and either a negative or a weak effect.

5. Conclusion and Recommendation

The study explores the effect of internal audit on transparency in the Nigerian public sector. As a result of the study's findings, the internal audit agency is not sufficiently independent to facilitate public sector transparency. This means that certain measures or forms of involvement with the internal audit department's operations continue to occur. Similarly, the technical integrity of the internal audit department's staff is insufficient to facilitate public sector transparency. This may simply be due to a lack of ongoing preparation to provide internal auditors with the skills necessary to adapt to evolving industry and corporate environments and practices. Finally, management assistance is beneficial in promoting public sector transparency. This, however, is insufficient.

It is based on this that the study recommends that:

Policies should be made in the public sector of Nigeria to enable and increase the independence of the internal audit department to enable them perform their functions adequately and drive public sector accountability.
There should be mechanism to ensure training and retraining of internal audit personnel to improve their competencies and skills and employment should be based on merit.
Since management support promote public sector accountability, this major factor should be promoted and increase, so as to have a great impact on public sector accountability in Nigeria.

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