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EFFECT OF INTERNAL AUDIT ON PUBLIC SECTOR PERFORMANCE: EVIDENCE FROM SELECTED TERTIARY INSTITUTIONS IN BAUCHI

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Abstract

The aim of this study is to examine the effect of internal audit on performance of selected public tertiary institutions in Bauchi. Internal audit was measured in term of professional competence, internal control, audit standard and independence while, public sector performance measured in term of public accountability. The research is a cross-sectional study and questionnaires were administered and sent to the selected institutions in Bauchi to collect information. The study population as well as the sample size represents the entire staffs of the internal audit and bursary departments totaling One hundred and thirty (130). Regression analysis was used to measure variables through the use of SPSS. The findings of the research revealed that there is a significant relationship between internal audit and public sector performance measured in term of accountability. The study further recommended that the management of these institutions should strengthen their mechanisms that will encourage members of internal audit unit to be honest in the pursuit of their responsibilities. Also the management should also see the need to employ only professionally qualified individual to the post of internal auditor, as well as embarking on regular training to enhance internal auditors' skills in the audit departments of the sampled institutions.

Key Words: Internal Audit, Internal Control, Independence, Public Sector, Performance, Accountability

Introduction

In any Organisational setting, a value-addition role of an internal audit unit is to ensure that an installed internal control system is adhered to so that organization objectives are achieved optimally. For internal audit to effectively perform effectively, according to Mustapha (2021), in public sector organizations, the ethical practices of internal auditors are of necessity. Going by the spate at which corruptions and other forms of financial maladministration are reported

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in Nigeria public space, the extent to which practices of integrity, independent posture of internal auditor and competence are observable among department and agencies in Nigeria call for empirical investigation. The effectiveness of an internal audit unit in a public sector setting is reflected in the effective management of public fund through the provision of both physical and social infrastructures. An internal audit department in any organization performs the function of ensuring reduction in any form of irregularities, financial and material wastages, risk management, strengthening internal control systems and sound corporate governance (Abdullah & Mustapha, 2020).

However, Obafemi and Opadijo (2023) stated that internal audit in the public sector is an important unit in an organization as the control of the whole system is managed by internal audit department Traditionally, internal audit has been viewed as just a financial compliance function and assistant tool for accounting department aims to safeguard the organizations' assets (Arena, 2013). Currently, it has become one of the major elements for companies by recognizing its place, roles, responsibilities, and contributions to the main internal and external stakeholders (Erasmus &Coetzee, 2018). The scope of internal auditing also has grown significantly in the recent years to cover more important functions within organizations such as risk management and internal control (Alzeban & Gwilliam, 2014). Therefore, a primary concern has appeared among the managers of the firms over the effectiveness of internal audit department and its role in improving the governance processes. According to Lestari and Bernawati (2020), the effectiveness of internal auditing can be determined by its contribution to the effectiveness of the internal audit's customers and to the whole of an organization. This concept has become one of the main issues of the modern internal audit function and its targets.

Statement of the Problem

According to Mustapha (2021) the purpose for which internal audit unit is established seems not to be yielding the expected outcomes due to various cases of financial misappropriation and other forms of irregularities in government institutions that had rocked national dailies in different parts of the world. A global fraud survey conducted by the Association of Fraud Examiners in 2016 showed that government and public administration sector was ranked second (2^{nd}) after banking and financial services industry for cheque tampering, payroll schemes, skimming and cash theft (Centre for Financial Reporting Reforms, 2018). Furthermore, the report of Association of Certified Fraud Examiner (ACFE, 2020) showed that the United States lost more than seven hundred and fifty ($750 billion) dollars to fraudulent activities which represents 5% of the gross domestic product.

Nigerian public sector has also recorded series of irregularities, cutting across all sectors of the economy. Many high- ranking public officers both at national and state levels have been indicted for various forms of fraudulent practices (Mustapha, 2021). These irregularities are usually discovered through special investigation notwithstanding the existing internal audit units of the various Ministries, Departments and Agencies (MDAs) where these large-scale frauds have occurred. For this, effectiveness of internal audit units in MDAs both at National and Sub-national level becomes a matter of concerns. According to Obafemi and Opadijo (2023) internal audit in the public sector is an important unit in an organization as the control of the whole system is

managed by internal audit department but little literature had been written to review the effectiveness of the internal audit on the operational performance in the public sector.

Objectives of the Study

The main objective of this study is to examine the relationship between internal audit units of some selected tertiary institution in Bauchi and their performance towards achieving accountability. Other specific objectives include:

- To examine the relationship between professional competence of internal auditor and performance of tertiary institutions in Bauchi.
- To investigate the relationship between internal control system and performance of tertiary institutions in Bauchi.
- To evaluate the relationship between internal audit standard and performance of tertiary institutions in Bauchi.
- To examine the relationship between independence of an auditor and performance of the tertiary institutions in Bauchi.

Statement of Research Hypothesis

The study formulated and tested the following hypotheses:

H_1: There is a positive and significant relationship between professional competence of internal auditor and performance of tertiary institutions in Bauchi.

H_2: There is a positive and significant relationship between internal control system and performance of tertiary institutions in Bauchi.

H_3: There is a positive and significant relationship between internal audit standard and performance of tertiary institutions in Bauchi.

H_4: There is a positive and significant relationship between auditor independence and performance of tertiary institutions in Bauchi.

Literature Review

Concept of Internal Audit

Obafemi and Opadijo (2023) viewed internal auditing as the management function which independently evaluates the adequacy, effectiveness and efficiency of the systems of control within an organization. The IIA defines IA as an "independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes" (IIA 2020). This definition revealed the extent of present day internal auditing which includes value for money, evaluation of risk, managerial effectiveness and governance processes. The Internal audit as a concept has existed as early as there have been substantive human relationships.

Internal Audit Effectiveness

The concept of internal audit (IA) effectiveness can be clearly operationalized by firstly seeing how internal audit is being conceptualized in the literatures. Accordingly, Institute of Internal Audit (IIA, 2010) was of the view that IA is a control tool for governance and operation of an organization. Although, common understanding in literature (Dellai, Ali, & Omri, 2016) on the

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function of IA is that of assurance, financial control and assets safeguard, the need to redefine IA function to entail value addition has given bases for IIA in 2017 to define internal audit as "an independent, objective assurance and consulting activity designed to add value and improve an organization's operations.

Theoretical Review

The study was guided by the assumptions of two important theories, namely; the deontology ethic theory and policeman theory.

Deontology ethic theory

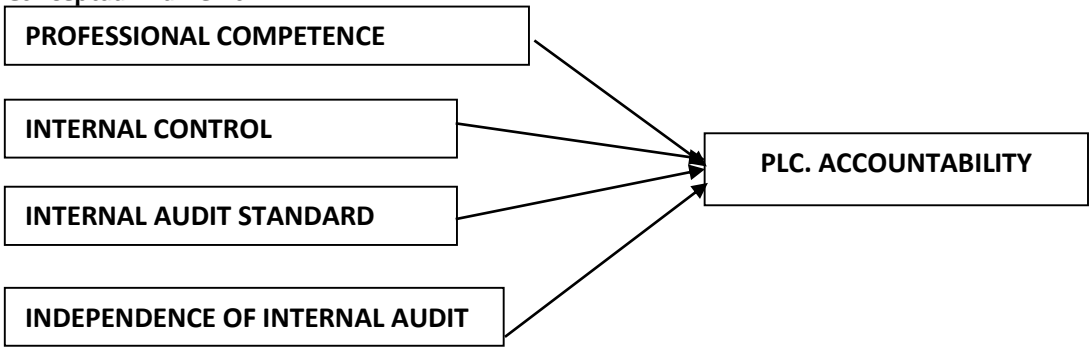
Deontology ethic theory was first propounded by the German philosopher, Immanuel Kant in1785 but was first used by Broad in 1930. It is one of the normative ethical theories which assert that the morality of an action should be based on whether that action itself is right or wrong under a series of rules, rather than based on the consequence of the action (Kan1785; Bruce, 2005). \. This implies that an internal auditor that discharges his duties in line with the required Code of Ethics is expected to be effective. An internal auditor that works with high level of integrity would not be bias and would not allow his interest to supersede the interest of others, hence would always work towards achieving organisational goal through reduction in any form of irregularities.

This theory is relevant to this study as there are rules guiding the conduct of an auditor (whether internal or external) while discharging his services. These rules are set out in the IFAC Code of Ethics for global consumption and ICAN Code of Ethics for professional accountants in Nigeria. These include integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Policeman theory

Policeman theory states that internal auditors should prevent and detect fraud. Ndimitu, Mwangi, Kisaka, & Mwangi, (2018). opined that, policeman theory asserts that internal auditing is responsible for searching, detecting and preventing fraud. If the system is not internally control the policies will not be followed and the whole system will be flawed and the taxpayers money will be mismanaged. To avoid the fund mismanagement and curb fraud the internal audit department must be established by the management to see to the internal control system of the teaching hospitals. Ndimitu, Mwangi, Kisaka and Mwangi. (2018) explained that policeman theory focuses on a designed internal audit to safeguard the assets of companies and assist in verification of accounting information for decision making purpose.

Conceptual Framework



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Professional competence

Substantial number of studies reported positive impact of the identified factors on internal audit effectiveness. For instance, going by the assertion of IIA (2017) that staff members' competence is a critical factor for internal audit effectiveness, much of the empirical studies stated above as well as those reviewed by this study (e.g. Musah, Gapketor and Anokye, 2018; Musah, Gapketor and Anokye, 2018; Jachi and Yona, 2019; Setyaningrum and Kuntadi, 2019, Mensah, Ngwenya, and Pelser, 2020; Abrar ,2020) reported positive influence of competence on internal audit effectiveness.

Internal Controls

Internal control as defined by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) is a process, affected by an entity's board of directors (trustees), management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: Effectiveness and efficiency of operations, Reliability of financial reporting and Compliance with applicable laws and regulations. They include a wide range of activities that occur throughout the organization, by supervisory and front-line personnel.

Internal audit Standard

Deontology ethic theory posits that action of an individual is based on a set of rules or standards guiding his/her conduct rather than his/her way of doing things. This implies that an internal auditor that discharges his duties in line with the required Code of Ethics is expected to be effective. An internal auditor that works with high level of integrity would not be bias and would not allow his interest to supersede the interest of others, hence would always work towards achieving organisational goal through reduction in any form of irregularities.

Independence of Internal Auditor

Alzeban and Gwilliam (2014) are of the view that lack of independence is an obstacle to satisfactory internal audit performance. Thus, independence is considered as a key factor that drive internal audit effectiveness. Study of Tahajuddin and Kertali (2018) established that internal audit independence was positively affecting internal audit effectiveness in the Malaysian context.

Empirical Review

Ali (2018), investigated the factors influencing the effectiveness of internal Audit on organizational performance. The study made used of primary data and multiple regressions were used to analyse the data. The findings of the study showed that the four factors identified were critical to how internal audit influence the organizational performance. This study only investigated the factors that are influencing the effectiveness of internal audit on organizational performance but failed to study the how internal audit impacts the organizational performance and also the researcher did not specified the area covered in the research, both sampled number and number of questionnaire were not known. Rodrigues, Machado, and Sampaio (2018) developed a study about the profile of internal audit in Brazilian federal universities regarding staff characterization. They found a predominance of post-

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graduates in accounting, law or management, and an average of six people in the auditing unit, per institution.

Postula, Irodenko and Dubel. (2020) studied internal audit as a tool to improve the efficiency of public service they used a mixed methodology combining the results of qualitative and quantitative research. They also used panel regression model to analyse the problem and the result of the study showed that there is a positive impact of internal audit efficiency metrics on the completion of public service tasks at an operational level while no impact was recorded on the scale of completion for the areas at the strategic level of the Council of Ministers. The study was carried out in European Union countries so the situation might not be the same in Nigeria been in South West Africa and also the study did not study the teaching hospital in particular which has public private interwoven. Looking at the title critically one will discover that they only looked into the internal audit as a tool to improve the efficiency of public service so they did not study the effect of internal audit has on public service whether it is significant or insignificant.

Obafemi and Opadijo (2023) examined the effect of internal audit on operational performance in public teaching hospitals in Oyo state Nigeria. The study proxy health performance which is dependent variable by medical equipment utilization and internal audit which is independent variable was proxy by internal audit independence, staff competence, management involvement and the scope of work. The data was collected through the administration of questionnaire directly to the ninety nine (95) respondents. Data collected was analysed using percentage counts, Pearson correlation analysis and multiple linear regression technique. The result showed that internal audit is significant to the operational performance of public teaching hospital in Oyo State Nigeria.

Methodology

Research Design, Population and Sample

This study adopts a descriptive survey design. This is because respondents are considered to be representative of the larger population where questionnaire were used to gather data for the study. The population chosen for this study is centered on internal audit units and bursary departments of selected tertiary institutions in Bauchi i.e Federal polytechnic Bauchi (24), Abubakar Tafawa Balewa University (48), Bauchi state university (36) and Tatari Ali polytechnic (22) with a total population of One hundred and thirty (130) employees (i.e. audit and bursary units). However, since the total population of the study (i.e. One hundred and thirty staff) is very small and manageable, the researcher has taken the whole study population as the sample size for the purpose of this study.

Questionnaires Administration

The researchers collected data through questionnaires. A total of 130 questionnaires were distributed to individuals for responses to be completed and returned. However only 118 were returned representing 90.7% which is sufficient enough for analysis.

Table 1: Distribution of respondents by retrieval

Questionnaire	Frequency	Percentage
Retrieved	118	90.7%
Not Retrieved	12	9.3%
Total Administered	**130**	**100%**

Source: Field survey, 2023

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Reliability Test

A research tool was subjected to a reliability test to see how reliable the instrument used was in gathering the required information.

Table 2 Summary of Cronbach's alphas test result

Cronbach's Alpha	N of Items
.795	5

According to Amin (2005), the closer an alpha is to 1 the higher the reliability. From the above table, it can be seen that the instrument used is reliable because 0.795 is very close to 1.

Demographic Characteristics of Respondents

Table 3: Demographic distribution of respondents

Variables	Category	F	%
Sex	Male	100	84.7%
	Female	18	15.3%
	Total	**118**	**100%**
Age	Less than 35 years	21	17.8%
	36 – 45 years	53	44.9%
	46 - 55 years	20	16.9%
	56 years & above	24	20.3%
	Total	**118**	**100%**
Qualification	Doctoral Degree	19	16.1%
	Master's Degree	64	54.2%
	Bachelor's Degree	14	11.9%
	HND	16	13.6%
	Others	5	4.2%
	Total	**118**	**100%**
Working Experience	Less than 5 years	7	5.9%
	6 – 10 years	58	49.2%
	11 – 15 years	35	29.7%
	16 – 20 years	6	5.1%
	21 years & above	12	10.2%
	Total	**118**	**100%**
Designation	Head of Unit	7	5.9%
	Senior Staff	33	28.0%
	Junior Staff	78	66.1%
	Total	**118**	**100%**

Source: SPSS result, 2023

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The table shows the sex of the respondents, 100 respondents representing (84.7%) were male, while 18 respondents representing (15.3%) were female.

The table shows the age of the respondents, 21 respondents representing (17.8%) were less than 35 years, 53 respondents representing (44.9%) were 36 – 45 years, 20 respondents representing (16.4%) were 46 – 55 years, while 24 respondents representing (20.3%) were 56 years & above.

The table shows the qualification of the respondents, 3 respondents representing (10.7%) were Doctoral degree, 64 respondents representing (54.2%) were Master's degree, 14 respondents representing (11.9%) were Bachelor's Degree, 16 respondents representing (13.6%) were HND holders, while 5 respondents representing (4.2%) were others.

The table shows the years of worked of the respondents, 7 respondents representing (5.9%) were less than 5 years, 58 respondents representing (49.2%) were 6 - 10 years, 35 respondents representing (29.7%) were 11 - 15 years, 6 respondents representing (5.1%) were 16 – 20 years while 12 respondents representing (10.2%) were 21 years and above.

The table shows the designation of the respondents, 7 respondents representing (5.9%) were heads of units, 33 respondents representing (28.0%) were senior staff, 78 respondents representing (66.1%) were junior staff.

Descriptive Statistics

Table 4: Descriptive Statistics

	N	Mean	Std. Deviation	Skewness	Kurtosis
PROF COMP	118	4.0593	0.84015	**-1.609**	**2.143**
INT CONTROL	118	4.0169	0.91505	**-1.464**	**2.371**
INT AUDIT STD	118	4.1441	0.82974	**-1.738**	**2.932**
IND INT AUDIT	118	4.0424	0.7208	**-1.596**	**2.72**
PUBLIC ACC	118	3.4492	1.18824	**-0.437**	**-2.408**
Valid N (overall)	118	3.92			

Note: These items were measured on a five-point Likert scale where 5=Strongly agree, 4=Agree, 3=Neutral, 2=Disagree, 1=Strongly disagree, indicating the degree to which individual scores by respondents are far from the mean

As showed in table 3.4.1 above, most respondents found that internal audit standard has the highest mean= 4.1441 and S. D= 0.8297 meaning that it is the most rated construct by the respondents. While the mean is above the overall mean of 3.92, the S.D of 08297 indicates that this measurement has just a little variation from the mean. Also, the second in highest means is the outcome of professional competence with a mean= 4.0593 and S. D= 0.8401 meaning that this adequately measured with a little variation. In general, all the measurement items are above the overall mean score of 3.92 except with public accountability with mean =3.44 S.D=1.188. The skewness and kurtosis showed that the data is normally distributed.

Correlation Test

Table 3.5.1 below shows the relationship between the variables indicating positive correlation and absence of multicollinearity.

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Table 5: Correlation matrix of the relationship between internal audit and performance of tertiary institutions in Bauchi.

	1	2	3	4	5
Accountability (1)	1	0.3*	0.304**	0.279**	**0.224***
Prof. Competence (2)		1	0.218*	0.158	**0.145**
Internal control system (3)			1	0.313**	**0.109***
Internal audit std (4)				1	**0.356****
Auditor Ind. (5)					**1**

**, * Correlation is significant at the 0.01, 0.05 level (2-tailed) respectively.

Source: Researcher's Estimation (2023)

Regression Analysis

Multiple regression analysis was used to test the relationship between the independent variables and the dependent variable with the aid of Statistical Package for Social Sciences (SPSS) version 25

Model Summary

One of the multiple regression results is the model summary table which provides information about the regression line's ability to account for the total variation in the dependent variable (public Accountability). The results are presented in the table below.

Table 6: The model summary of the results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.874a	0.764	0.756	0.60889

a. Predictors: (Constant), Profession competence, Internal Control, Internal Audit Standard and Independence of Internal Audit

Source: SPSS Results, 20223

The table above revealed that coefficient of correlation R was 0.874a is an indication of strong positive correlation between the independent variables and dependent variables. While adjusted R squared was 0.764 meaning that about 76.4% of the change in public accountability of the audit units of the sample institutions in Bauchi could be explained by Profession competence, Internal Control, Internal Audit Standard and Independence of Internal Audit. The remaining 23.4% variation in accountability of tertiary institutions could be explained by other factors not included in the model.

Regression Coefficients

To check the statistical significance of the regression model, Coefficients test was conducted. The findings are presented in Table 3.6.2.1 below:

Table 7: Shows the Coefficients result

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.234	0.303		0.77	0.443
	Profession Competence	0.004	0.089	0.003	0.047	0.002

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	Internal Control	0.61	0.091	0.61	6.692	0
	Internal Audit Standard	0.315	0.109	0.286	2.878	0.004
	Independence of internal audit	0.023	0.085	0.016	0.277	0.002

a. Dependent Variable: Public Accountability
Source: SPSS Result, 2023

The equation was:

Y= .234 + .004X1 + .610X2 + .315X3 + .023X4

Where: Y = Accountability

X1 = Profession competence
X2 = Internal Control
X3 = Internal Audit Standard
X4 = Independence of internal audit

The constant value of .234 means that in the profession competence, Internal Control, Internal Audit Standard and Independence of Internal Audit; performance (accountability) of tertiary institutions in Bauchi is still positive. This implies that there are other factors that also have influence on accountability in audit unit though not included in the model. The factors may include employee training, compensation package, promotion etc.

Discussion of Major Findings

The discussion of finding will be done in line with the research hypothesis based on the results and information provided by the quantitative analysis done in this chapter.

H_1: There is a positive and significant relationship between profession competence and performance of tertiary institutions in Bauchi.

In testing this research hypothesis reference is made to Table The regression of coefficients showed that profession competence and accountability have a positive and significant relationship (β= .004 p=0.002<0.05). The regression of coefficient implies that if profession competence increases by one unit, the accountability changes by .004 units. This shows that, one of the factors that influenced accountability in the selected institutions was professional competence. The result tends to affirm the study conducted by Brown (2019) and Obafemi and Opadijo (2023) that there is positive correlation between professional competence and financial performance in Federal University of Technology, Minna. The study also corroborates with the study conducted by Ishaku (2017) revealed that there is positive and significant relationship between professional competence and accountability in tertiary institutions in Lagos.

H_2: There is a significant relationship between internal control and performance of tertiary institutions in Bauchi.

In testing this research hypothesis reference is made to the regression table 3. the results revealed that internal control and accountability have a positive and significant relationship (β=.610 p=0.000<0.05). The regression of coefficient implies that changes in internal control leads to

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increases in accountability .610 units. The result agrees with Mustapha (2021) which showed that internal control has positive and significant relationship on accountability in University of Ilorin.

H_3: There is a significant relationship between internal audit standard and performance of tertiary institutions in Bauchi.

In testing this research hypothesis reference is made to Table 3.6.2.1. The results revealed that internal audit standard and accountability has a positive and significant relationship (β= .315 p=0.004<0.05). The regression of coefficient implies that increases in internal audit standard increases by one unit, lead to changes in accountability of the sampled institutions by .315 units. Therefore, internal audit standard is one of the factors that influenced accountability in Federal Polytechnic, Bauchi. The results are in line with Abdullah and Mustapha (2020) and Mustapha (2021) that there is positive and significant relationship between internal audit standard and accountability in Bayero University, Kano.

H_4: There is a positive and significant relationship between Independence of Internal Audit and performance of tertiary institutions in Bauchi.

In testing this research hypothesis reference is made to Table 3.6.2.1. The results revealed that independence of internal audit and accountability has a positive and significant relationship (β= .023 p=0.002<0.05). The regression of coefficient implies that increases in independence of internal audit increases by one unit, lead to changes in accountability of the sampled institutions by .023 units. Therefore, independence of internal audit is one of the factors that influenced accountability of the sampled institutions. The results are in line with Obafemi and Opadijo (2023) that there is positive and significant relationship between independence of internal audit and accountability in Kwara State Polytechnic, Ilorin.

Conclusion and Recommendations

The study makes the following recommendations in improving the effectiveness of auditing public sector towards achieving accountability. The evidence from the study demonstrated that the internal audit systems in tertiary institutions in Bauchi were completely independent, and their professional competence, compliance with auditing standards and internal control were enhanced operationally. Therefore, it is recommended that the management of these institutions should strengthen their mechanisms that will encourage members of internal audit unit to be honest in the pursuit of their responsibilities. Also the management should also see the need to employ only professionally qualified individual to the post of internal auditor, as well as embarking on regular training to enhance internal auditors' skills. Finally, a reporting structure that will not compromise the independence of internal auditor should be put in place and enforced.

Limitation and Suggestion for Further Research of the Study

This study only covered the internal audit units of four selected tertiary institutions in Bauchi state and not the entire staff of the institutions (i.e both academic and non-academic staff. In view of this, future researchers could consider the inclusion of academic staff in account and finance departments of the selected institutions to obtain a more generalize outcome. Lastly, the study

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only used questionnaire to gathered information from respondents. The use of both questionnaire and interview is suggested for future researchers.

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