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PUBLIC SECTOR AUDIT PRACTICES AND ACCOUNTABILITY OF GOVERNMENT ORGANIZATIONS IN NIGERIA

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ABSTRACT

The study examined public sector audit practices and accountability of government organizations in Nigeria. The aim of the study was to investigate the public sector audit practices and accountability of government organizations in Nigeria. The study was guided by nine specific objectives. These objectives include to; determine the relationship between financial audit and financial accountability of government organizations in Nigeria. Also, to determine the relationship between financial audit and management accountability of government organizations in Nigeria, finally to ascertain the relationship between financial audit and administrative accountability of government organizations in Nigeria. This study adopted the correlation research design. The population of the study comprised of 150 Federal Ministries, Departments and Agencies in Rivers state, Nigeria. The sample size for this study is (15). The research utilized primary data. The research questions were analyzed using descriptive statistics, while the formulated hypotheses were tested using the simple regression analysis. From the findings of the analysis, it was discovered, That there is relationship between financial audit and financial accountability of government organizations in Nigeria, There is no relationship between financial audit and administrative accountability of government organizations in Nigeria, There is relationship between regulatory/compliance audit and financial accountability of government organizations in Nigeria. From the findings, this study concluded that there is a relationship between financial audit and financial accountability of government organizations in Nigeria. Meanwhile there is no relationship between financial audit and management accountability of government organizations in Nigeria. Also, there is no relationship between regulatory/compliance audit and management accountability of government organizations in Nigeria. Furthermore, there is relationship between regulatory/compliance audit and administrative accountability of government organizations in Nigeria. Based on the findings of the study, the following recommendations were made among others Financial audit should be more seriously maintained as it helps in promoting financing deepening and contributes significantly, effective and professionally known external auditors should be hired to independently evaluate and examine books and accounts of public organizations and express an unbiased view on accounts audited, Civil service commission should refuse to accept any known political party card carrying members to be appointed as managers or top staff in public organizations as the see it as their time to embezzle.

INTRODUCTION

During the past decade, scholars and practitioners in public administration have focused on the drastic shift in public sector governance and control. Decentralization, market solutions, and ex-post restrictions are all part of the NPM reform package. According to Power (1999), we are now living in a "audit society," which has increased pressure on government agencies to be more open and transparent about their activities and finances. According to Power (1999), a lot of work has concentrated on the negative impacts of inspections and audits, and he stated that this would have numerous undesirable consequences for society. It has been argued that when an organization is auditable, measurable activities become more important than the acts themselves. It has been suggested that these policies led to lower levels of efficiency, lack of professionalization, and a climate of distrust and resistance among public employees (Dahlstrom and Lapuente 2010). According to a number of scholars, public sector performance is negatively impacted by government scrutiny, inspections, and audits (Cabral and Lazzarini 2014). Audits, for example, have been found to have both a positive and negative impact on accountability of public sector organizations. Auditing has been shown to improve public sector accountability in certain studies, while others find no correlation (Carlson, Cowen and Fleming 2013). A number of consequences on corporate performance have been linked to the use of the same sort of audit activity. A study by Rutherford (2014) indicated that audit interventions in underperforming schools improved their performance on some criteria, but not others. There has been some debate about whether auditing can actually improve accountability, but Rutherford (2014) makes the case that it can. However, other researchers contend that public sector audit tends to focus resources and attention only where it is most needed, and that this can have unintended consequences elsewhere.

Success in the public sector is no longer just determined by whether or not a project meets its predetermined objectives. It's no secret that the public wants governments to use the money they collect in taxes and the power they've been granted with care. According to Said and colleagues, in order for a public organization to be successful, it must be able to adapt and learn as circumstances change (2016).

Both rich and emerging countries face increasing difficulties in managing public finances due to the increasing complexity and the velocity of change. For public sector finance experts, it's critical to improve financial management and planning, adapt to changes in financial reporting, secure better regulation and strengthen institutions, enhance risk management and eradicate fraud and corrupt practices. The present focus is on public financial management as governments throughout the world struggle to achieve fiscal sustainability and manage fiscal risk. There will be a need to develop new and more complicated models and technologies for fiscal management in the future. In resource-limited regions, such as the developing world, an increased focus will be placed on effective resource allocation.

Concerns about financial management are particularly apparent in emerging and developing economies due to a lack of strong leadership and political backing, a lack of personnel and training, weak reward systems and a lack of a public sector audit framework. Only about 130,000 qualified accountants exist in China's government and commercial sectors, less than half of the planned 300,000. A number of issues must be addressed, including inadequate resource allocation, serious deficiencies in financial data reporting, out-of-date accounting and auditing systems, compliance with internationally accepted standards, as well as a dearth of public sector employees with the necessary skills and motivation to do their jobs well. Without sufficient inspection and control by the government, there is the potential for fraud and corruption to rise (Axelsen et al., 2017). A quick glance across the world tells us that just having a national auditors' office auditing the public sector does not have the expected impact.

Financial audits in the public sector in Nigeria, as in many other nations, have seen a tremendous growth and have undergone significant transformation. There has been little attention dedicated to the issue of audit reporting in Nigeria's public sector financial auditing by academics and professionals. It is on this gaps that this study investigated public sector audits practices and accountability of government organizations in Nigeria..

Conceptual framework

The figure below shows the relationship between public sector audit practices and accountability of government organizations in Nigeria. While public sector audit practices is the explanatory (predictor) variable operationalized as financial audit, regulatory/compliance audit, and performance audit in this study, the construct for accountability are financial accountability, management accountability and administrative accountability. This is as
Captured in the model shown below:

Fig 1.1

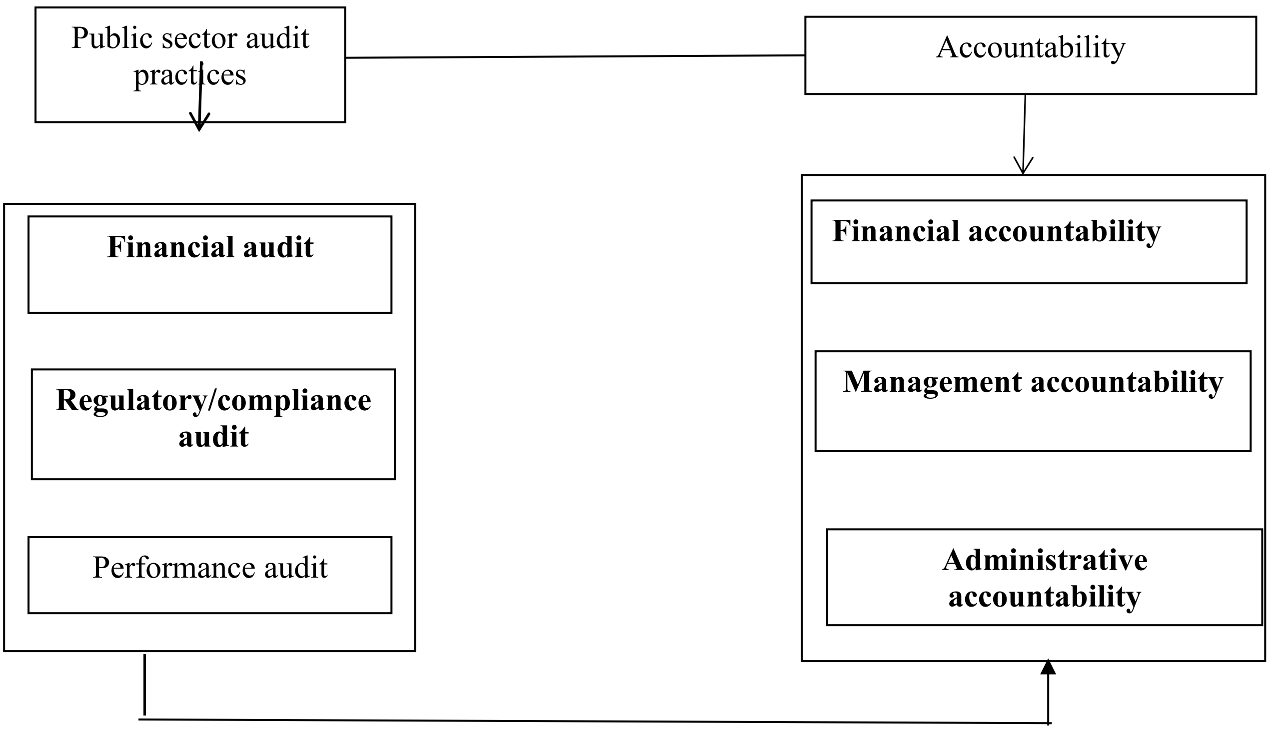


Fig. 1.1: Conceptual framework showing the relationship between public sector audit practices and accountability of MDAs in Nigeria.
Source: Adapted from Anyanwu, 1989& Nnamocha, 2006. Onowu J.U, (2017)

Aim and objectives of the study
The primary aim of this study centered on the analysis of public sector audit practices and accountability of government organizations in Nigeria. To achieve this broad aim, the following specific objectives have been highlighted;

1. To determine the relationship between financial audit and financial accountability of government organizations in Nigeria.
2. To determine the relationship between financial audit and management accountability of government organizations in Nigeria.
3. To determine the relationship between financial audit and administrative accountability of government organizations in Nigeria.
4. To determine the relationship between regulatory/compliance audit and financial accountability of government organizations in Nigeria.
5. To determine the relationship between regulatory/compliance audit and management accountability of government organizations in Nigeria.
6. To determine the relationship between regulatory/compliance audit and administrative accountability of government organizations in Nigeria.
7. To determine the relationship between performance audit and financial accountability of government organizations in Nigeria.
8. To determine the relationship between performance audit and management accountability of government organizations in Nigeria.

9. To determine the relationship between performance audit and administrative accountability of government organizations in Nigeria.

Research questions

1. What is the relationship between financial audit and financial accountability of government organizations in Nigeria?
2. What is the relationship between financial audit and management accountability of government organizations in Nigeria?
3. What is the relationship between financial audit and administrative accountability of government organizations in Nigeria?
4. What is the relationship between regulatory/compliance audit and financial accountability of government organizations in Nigeria?
5. What is the relationship between regulatory/compliance audit and management accountability of government organizations in Nigeria?
6. What is the relationship between regulatory/compliance audit and administrative accountability of government organizations in Nigeria?
7. What is the relationship between performance audit and financial accountability of government organizations in Nigeria?
8. What is the relationship between performance audit and management accountability of government organizations in Nigeria?
9. What is the relationship between performance audit and administrative accountability of government organizations in Nigeria?

H**ypotheses**

In line with the objectives of this study and the research questions posed, the following hypotheses have been formulated and shall be tested later;

H_{01}: There is no relationship between financial audit and financial accountability of government organizations in Nigeria

H_{02}: There is no relationship between financial audit and management accountability of government organizations in Nigeria

H_{03}: There is no relationship between financial audit and administrative accountability of government organizations in Nigeria

H_{04}: There is no relationship between regulatory/compliance audit and financial accountability of government organizations in Nigeria

H_{05}: There is no relationship between regulatory/compliance audit and management accountability of government organizations in Nigeria

H_{06}: There is no relationship between regulatory/compliance audit and administrative accountability of government organizations in Nigeria

H_{07}: There is no relationship between performance audit and financial accountability of government organizations in Nigeria?.

H_{08}: There is no relationship between performance audit and management accountability of government organizations in Nigeria.

H_{09}: There is no relationship between performance audit and administrative accountability of government organizations in Nigeria

Review of related literature

Conceptual review

Public sector audit

In order to ensure that public sector entities are responsible and transparent to the public while fulfilling their objectives in a manner that is efficient, effective, cost-effective, and ethical, public sector audit operations need to be properly structured. In order to assist the government in

achieving solid financial and operational management, internal audit works to increase public expenditure efficiency, financial transparency, and accountability. Internal audit has failed miserably in this regard, as seen by the innumerable scandals and scams in the public sector. A few instances are the 1992 Forex Scandal at the Bank Negara Malaysia, the 2002 Scorpene Submarine Scandal, and the National Feedlot Corporation's Scandal (2014).
Among the many organizations that provide public goods and services are not just governments but also nonprofits, for-profit enterprises, and other publicly sponsored or administered organizations (Goodson, Mory, Lapointe, 2012). All four levels of government have public sector organizations: international, national, regional and local. In contrast, in the public sector, governance refers to the policies and procedures that guide the actions of an organization in order to offer reasonable confidence that objectives are met and operations are conducted ethically and responsibly.

Objectives of Public Sector Audit

However, all public-sector auditing contributes to good governance by:
providing the intended users with independent, objective and reliable information, conclusions or opinions based on sufficient and appropriate evidence relating to public entities;

1. Enhancing accountability and transparency, encouraging continuous improvement and sustained confidence in the appropriate use of public funds and assets and the performance of public sector organizations;

2. Reinforcing the effectiveness of those bodies within the constitutional arrangement that exercise general monitoring and corrective functions over government, and those responsible for the management of publicly-funded activities;

3. Creating incentives for change by providing knowledge, comprehensive analysis and well-founded recommendations for improvement;

4. To provides legislative and oversight functions for those charged with governance and the general public with information and independent and objective assessments concerning the stewardship and performance of government policies of organizations and operations.

Dimensions of public sector audit:

Financial audit

Financial audits give investors and other end users with the information they need to make sound economic decisions. Not just investors rely on financial reporting to make educated economic decisions. Financial audits are significant if they accurately depict an organization's economic reality in terms of relevance, trustworthiness, comparability, and presentation in a format that the general public can understand (IASB, 2015).
High-quality financial reports enable more efficient resource allocation, which reduces stock prices (Spice et al, 2001). The primary benefits of financial reporting are investors. As a result, investors have a better understanding of how their investments will perform over time. The information provided by management about the company's financial status influences investors' stock returns. The literature on financial reporting emphasizes and connects financial reporting to economic performance based on economic-based disclosures (Verrecia, 2001). The fundamental goal of financial reporting is to aid economic decision-making by providing high-quality financial reporting data about economic organizations (FASB, 1999, IASB, 2008).

Performance Audit:

Focuses on whether organizations, programmes and institutions are performing in accordance with the principles of economy, efficiency and effectiveness and whether there is room for improvement. Performance is examined against suitable criteria, and the causes of deviations from those criteria or other problems are analyzed (Attah, 2000). The aim is to answer key audit questions and to provide recommendations for improvement.

Regulatory audit:

This type of audit (otherwise referred to as Compliance Audit) is conducted with a view to ensuring that expenditure has been incurred on approved services and in accordance with the enabling statutory provisions and regulations governing the particular expenditure. The following are the documents that the auditor of a public sector organization may require in conducting a compliance audit:

a) The Nigeria constitution (latest edition);
b) Civil service rules; Establishment circulars;
c) Official Gazettes of Government;
d) Financial instructions; Budgets; and
e) Financial Acts.

An example of this type of audit is the audit conducted on each project or contract.

Concept of Accountability

Adegbite (2014) defined accountability "as the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards and the officer reports fairly and accurately on performance results vis-à-vis mandated roles and/or plans. Johnson(2016) opined that public accountability is an essential component for the functioning of our political system, as accountability means that those who are charged with drafting and/or carrying out policy should be obliged to give an explanation of their actions to their electorate.

According to Stephenhurst and O'Brien (2005) "accountability exists when there is a relationship where an individual or body, and the performance of tasks or functions by that individual or body, are subject to another's oversight, direction or request that they provide information or justification for their actions". Accountability is the liability to give an account of what one has done, or not done, to another who has authority to assess the account and allocate praise or blame'

Dimensions of Accountability

Financial accountability

Many countries face a serious economic challenge today because our desires always outpace our resources. This means that the economy's resources must be used in a way that maximizes individual happiness. While the resources available to pay for the charges are either unchanged or declining, development and administrative costs typically climb every day. Many developing countries, such as Nigeria, are unable to meet the requirements of their citizens because of this. Because of this, ensuring the greatest possible use of few resources necessitates holding people accountable.

Management Accountability

Accountability at the management level helps organizations function well, as taking accountability for one's actions and outcomes as a leader helps to set the tone for a workplace. If you lead a team or have a management position, you may benefit from improving your accountability skills and knowledge. In this article, we define accountability in the workplace, outline behaviors of accountable and responsible leaders and offer six tips for accountability in management.

Administrative accountability

May be defined as the evolution of appointed career employees and officials in terms of whether their actions are within or outside the bounds of their authority. The concept has exhibited varying concerns and emphases over the years. Four variants of accountability may be distinguished on the following dimensions: who is considered accountable, to whom he is accountable, the standards or values he is accountable, and the means by which he is accountable. These are: traditional accountability which focuses on the regularity of fiscal transactions and faithful compliance as well as adherence to legal requirements and administrative policies; managerial accountability which is concerned with efficiency and economy in the use of funds, property, manpower and other resources; program accountability which pays attention to the results of government operations; and process accountability which empathizes procedures and methods of operation. Relating accountability with Public Administration theory, a congruence of concerns is found in the types of accountability and the varieties of Public Administration. Accountability may be promoted through the imposition of external controls and through the inculcation of self-regulating values. The use of power, discretion, the processes of employee behavior regulation such as control, supervision, influence and management and other extra-bureaucratic values bear upon accountability. There is an increasing reliance on program content and participatory procedures, and stress on negotiation and even self-determination of standards of accountability. Despite these changes, however, problems of graft and corruption and the incongruence of official actions with public interest remain.

Theoretical review

Public sector audit practices and accountability have been the subject of numerous theories. They include the theories of agency, lending theory. Therefore, this study is anchored on agency theory.

Agency theory

The connection between an agent and a principal is defined by the theory of agency (Adams, 1994). For a fee, the principal hands over some of the work to the agent. It can also be interpreted as the process of delegating the management of a person or group's productive resources to another person or group of persons (Millicamp & Taylor, 2008). Internal auditing theories include the agency hypothesis. Agents, according to the agency theory, should behave in the best interests of their employers when working for a company (shareholders). They've been accused of acting in their own self-interest instead of for the shareholders.

It is believed that the monitoring of the agents' (directors and managers) operations will lead to distrust between the parties. On the basis of the above ideas, auditing is a career choice (Millichamp & Taylor, 2008). The notion was also prompted by the agent's predisposition to behave in his own self-interest rather than the interest of the principal. Conflict of interest and moral hazard have the potential to arise in the workplace.

Lending credibility theory

An audited financial statement can increase the trust of stakeholders in management's stewardship according to the lending credibility hypothesis, according to Volosin, (2007) in his book. Various groups in the corporate world are impacted by or involved in the regulatory authorities' financial reporting requirements. Shareholders, managers, creditors, employees, the government, and a slew of other entities make up this diverse coalition. Annual reports are sent to shareholders, including those with tiny stakes in the company and large institutions like banks and insurance providers. Based on financial reporting and the company's performance by management, they make their judgment. They have a duty to act in the interests of shareholders.

The company's shareholders appoint the auditor, who then presents his findings to the company's customers. Financial reporting accuracy and operational performance are the primary goals of an auditor's report. Stakeholders' confidence in the company's security will be bolstered, and the use of manipulative accounting processes will be reduced. The audit, in its most basic form, is a review of a company's financial accounts to see if the information is reliable (Letza, 1996).

Empirical review

Public sector audit and accountability in Nigerian public sector firms were examined by Akinwunmi (2005), who determined their relevance. Aims of the research included establishing whether or not the government's financial controls are appropriate, identifying whether or not critical accounts are maintained, and examining the government's correct handling of funds. The Federal Medical Centre in Owo, Ondo State, was used as a case study in the research. We acquired primary data from 40 respondents using a convenience sample approach and questionnaires that were delivered by the respondent themselves. Personnel from Audit and Accounts' audit and accounts department We also obtained secondary statistics on federal government revenue and spending from the Central Bank of Nigeria's Statistical Bulletin, which featured information on the federal government's capital and revenue (Capital and Revenue) (Capital and Revenue). The validity of the hypothesis was determined by the use of the Chi-Square test. In order to examine whether or not there was a link between the federal government's revenue and expenditures, secondary data was investigated using Simple Linear Regression methods. Data reveal that the public sector has financial controls and is accountable for its spending. The study also showed a favorable correlation between government revenue and spending. Additional findings After performing this analysis, it was concluded that effective and efficient financial control and accountability were necessary. As a result, the research suggests that the financial controls presently in place in the Nigerian public sector be reinforced.

Despite the availability of internal controls, several enterprises around the world failed in the Eke tragedy (2008). (2008). A number of people have questioned the relevance and efficacy of internal control systems, particularly in the context of financial performance. We wanted to see how internal control affects the financial performance of Rivers State housing cooperatives in this study. A survey was employed as the study's research strategy. This research is based on a sample that includes all of River State's state legislators. A convenience sampling approach was used to choose the twenty HOs that made up the sample. Aside from regular surveys, newspapers, textbooks, and the internet were also used to acquire information for the majority of the data. A panel of prominent academics and professionals certified the validity of the survey. The Cronbach Alpha method was used to calculate the instrument's reliability index, which was found to be 0.765. Many descriptive statistics were used to examine the data including percentages, averages, and standard deviation. Using linear regression and correlation analysis, we were able to test our hypotheses. It was shown that in Rivers State, the effectiveness of housing cooperatives' internal controls correlated significantly with their financial success. There was a significant correlation between HOs' ability to effectively handle their financial affairs and the control environment, according to the study's findings. HOs should upgrade their information and communication systems on a regular basis to stay up with the rapid changes in their worldwide environment and, as a consequence, enhance their financial outcomes, according to one advice.

Mulyo-Agung claims that the Regional Inspectorate and its agencies, the Internal Control Auditor and Competent Regional Government Agencies, have had a substantial influence on the quality of financial reporting to regional work units by the Regional Government of Bekasi Regency and its agencies (2003). A quantitative and associative causal technique is used to analyze the issue in a survey and descriptive research. Multiple regression analysis with first-order confirmation is used for the purpose of analyzing and evaluating hypotheses. Factor analysis, factor analysis second order confirmation, and factor analysis second order estimate techniques, among others, were used to examine the influence of the Internal Control Auditor and the competence of regional government agencies on the quality of financial reporting. Investigating the link between the quality of financial reporting and the competence of Regional Government Agencies was done using structured equation modeling (SEM). Body mass index (BMI) In the eyes of the public, internal control auditors are renowned for their neutrality. For an internal auditor, regional government agencies are the most important dimension or competency element; Financial Reporting Quality takes precedence over Reliability.

Research Methodology

Research design

This study basically adopted correlational survey research design. According to Waters (2017), correlational study is a quantitative method of research in which the researcher has two variables from the same group of participants and tries to determine if there is a relationship between the two variables. The correlational survey design was adopted because to the study intends to determine the relationship between public sector audit practices and accountability.

Population of the study

Unanka (2000), described population or universe as the sum total of all elements or units of analysis which the researcher is interested to study. The population of this study comprised 150 Federal Ministries, Departments and Agencies in Rivers state, Nigeria.

Sample Size and Sampling Technique

It is relatively difficult to cover the entire population studies. Consequently, a sample is usually chosen for effective investigation. This is to ensure reliability, coverage and completion of the study on record time. Deliberate effort is made to represent the sub-sectors in the sector chosen for this study. To this end, the researcher used non-probability (judgmental) sampling method or technique to select fifteen (15) MDAs. Specifically, the MDAs so chosen are classified under government organizations.

Thus, the unit of respondents from the twenty (20) government organizations for the study consist of top administrative / management staff and middle administrative / management staffs that are knowledgeable and competent. At the time of this research, these staff in the20 public organizations were one hundred and seventy - three (173). (Source: survey research Data, 2025).

Instrumentation

The instrument for this study was questionnaires designed after an extensive literature review. The researcher took cognizance of the research questions as well as the research hypotheses in a manner that enable the researcher gather as much information as possible from the respondents. Structurally, the questionnaire was divided into two sections (A and B) section 'A' elicits personal information such as the respondent's gender, years of experience, educational qualification, etc, while section 'B' sought information on the study variables. Section B has 35 items which was structured on five (5) Likert-type scales: Weights / values were assigned to five (5) rating scale thus: very high extent = 5, high extent = 4, moderate extent = 3 low extent = 2, and very low extent= 1. The scale items were intended to measure the relationship between public sector audit practices and accountability of government organizations in Nigeria.

Method of Data Analysis

The data collected from the questionnaire were analyzed in the Statistical Package for Social Sciences (SPSS) Version 24. Demographic data were analyzed using simple percentage. The research questions were analyzed using Mean and Standard Deviation in the distributive statistics tables. A criterion means of 3.0 is set as a guideline for accepting and rejecting option. The criterion mean is calculated as follows: 5+4+3+2+1/5 = 3.0. Fixing the criterion mean at 3.0

implies that for any item to be accepted, it must score a minimum mean value of 3.0 or above, while anything less than 3.0 is rejected.

The formulated hypotheses were tested using the simple bivariate regression analysis with model summary explaining the relationship and determinant percentage of the relationship by the R and R-square respectively. The significance of the variability will be tested using the ANOVA and hypotheses acceptation and rejection at 0.05 levels of significant using Coefficients table with the aid of the Statistical software for social sciences (SPSS version 25) and the E-views software version 10 platforms.

DATA PRESENTATION, ANALYSIS AND DISCUSSION OF FINDINGS

Data Presentation and Analysis

Table 4.1: Questionnaire Distribution to Respondents and Retrieval

Questionnaire Copies	Frequency	Percentage %
Administered	173	100
Returned	136	79
Bad / incorrectly filled copies/ non-returned	37	21

Source: Survey Data, 2025.

Table 4.1 one hundred and seventy-three (173) copies of the questionnaire were distributed among the respondents which consisted of top administrative/management staff and middle administrative management staff of the fifteen selected government organizations in Nigeria. One hundred and thirty-seven (136) copies were retrieved which amount to 79%; while thirty - seven (37) copies went bad, not returned or incorrectly filled which amount to 21%.

Analysis of Research Questions

The analysis of research questions was based on descriptive statistics showing the mean and standard deviation of respondents to items, using a criterion mean of 3 as Stated in chapter three: Method of data analysis above.

Table 4.6 **Descriptive Statistics**

	N Statistic	Minimum Statistic	Maximum Statistic	Mean Statistic	Std. Deviation Statistic	Skewness Statistic	Kurtosis Statistic
FAC	136	1.000	5.000	3.75628	.860365	2.973	7.543
MAC	136	1.200	5.000	3.46720	.647849	2.679	6.471
AAC	136	1.000	5.000	3.07573	.783637	2.758	8.755
FIA	136	1.200	5.000	3.29202	.452826	2.746	6.824
RCA	136	1.000	5.000	3.91623	.547388	3.624	7.438
PEA	136	1.000	5.000	3.53036	.554527	3.691	8.732
	136	1.000	5.000	3.46965	.677832	3.998	7.987
Valid N (listwise)	136						

Source: Author's computations with SPSS V24

To answer the research questions, result from table 4.6 above shows a mean response of 3.75628, 3.46720 and 3.07573 for financial accountability (FAC), management accountability (MAC) and administrative accountability (AAC) which are above criterion mean of 3 indicating that large percentage of the respondents agreed to the items. The standard deviation for FAC, MAC and AAC were 0. 860365, 0.647849 and 0.783637 respectively, indicating that there was homogeneity or unity of response. Also, the normalcy test of Skewness and Kurtosis calculated mean values, which is a measure of the departure of a distribution from symmetry above, for three study measures FAC, MAC and AAC show a positive skewness value that is greater than 1. This indicates that the three study dimensions are normally distributed. The Kurtosis result, which measures the extent of flatness or peakedness of a distribution in relative terms to a normal distribution, confirms that FAC, MAC and AAC are normally distributed and are not platykurtic (not having negative values/flattened curved) as their kurtosis coefficient is more than 3.0.

On the other hand, the three dimensions of the criterion variable of the study, financial audit (FIA) regulatory/compliance (RCA), and performance audit (PEA) have calculated average values 3.29202, 3.91623 and 3.53036 respectively. The maximum and minimum values of FIA, RCA and PEA were 3.29202, 3.91623 and 3.53036, respectively. On the other hand, the standard deviation values of 0.452826,547388 and 0.554527 signify that the data deviates from the mean values of the two study measures, indicating that there was homogeneity or unity of response. Also the normalcy test of Skewness and Kurtosis calculated mean values, which is a measure of the departure of a distribution from symmetry above, for three study dimensions FIA, RCA and PEA show a positive skewness value that is greater than 1. This indicates that the four study dimensions are normally distributed. The Kurtosis result, which measures the extent of flatness or peakedness of a distribution in relative terms to a normal distribution, confirms that FIA, RCA and PEA are normally distributed and are not platykurtic (not having negative values/flattened curved) as their kurtosis coefficient is more than 3.0.

Table 4.7: Results of Correlation Analysis

Correlations

		FAC	MAC	AAC	FIA	RCA	PEA
FAC	Pearson Correlation	1	.869**	.769**	.897**	.561**	.876**
	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	136	136	136	136	136	136
MAC	Pearson Correlation	.869**	1	.919**	.974**	.571**	.932**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	136	136	136	136	136	136
AAC	Pearson Correlation	.769**	.919**	1	.935**	.492**	.839**
	Sig. (2-tailed)	.000	.000		.000	.001	.000
	N	136	136	136	136	136	136
FIA	Pearson Correlation	.897**	.974**	.935**	1	.559**	.932**
	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	136	136	136	136	136	136
RCA	Pearson Correlation	.561**	.571**	.492**	.559**	1	.713**
	Sig. (2-tailed)	.000	.000	.001	.000		.000
	N	136	136	136	136	136	136
PEA	Pearson Correlation	.876**	.932**	.839**	.932**	.713**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	136	136	136	136	136	136

Correlation is significant at the 0.01 level (2-tailed).
Source: Author's computations with SPSS V24

The results of the correlation analysis as shown in Table 4.7, indicated that the relationship between FIA, RCA and PEA and FAC was positively correlated and statistically significant at 0.05 level of significance (r = 0.897, 0.561 and.876; p-values were< 0.05 respectively). Also, the correlation analysis result also showed significant relationship between the relationship between FIA, RCA and PEA and MAC was positively correlated and statistically significant at 0.05 level of significance (r = 0.974, 0.571 and 0.932; p-values were < 0.05 respectively). The result further revealed a significant relationship between FIA and PEA and AAC was positively correlated and statistically significant at 0.05 level of significance (r = 0.935and 0.839; p-values were < 0.05 respectively). Meanwhile the table 4.7 above showed also a not weak positive relationship between RCA and AAC (r = 0.492; p < 0.05). On the hand in testing for multicollinearity the dimensions of the independent variables (FIA, RCA and PEA and FAC) were positively and strongly significant to one another (r = 0.897, 0.561 and.876).

Summary Results Findings

Table 4.17 Summary Computation of Hypotheses Results

Hypotheses	Coefficient	Std. Error	T-Stat	P-Value 0.05	Statistical Decision	Result
$H0_1$	12.753	.154	4.0521	.000	Significant	Rejected $H0_1$
$H0_2$	.326	.048	1.002	.103	Not Significant	Accepted $H0_2$
$H0_3$	18.2607	3.0463	7.321	.204	Not Significant	Accepted$H0_3$
$H0_4$	19.234	.084	2.778	.011	Significant	Rejected $H0_4$
$H0_5$	6.7009	1.542	2.312	.081	Not Significant	Accepted $H0_5$
$H0_6$	14.511	3.503	9.156	.000	Significant	Rejected $H0_6$
$H0_7$	14.709	.542	3.304	.120	Not Significant	Accepted$H0_7$
$H0_8$	6.234	.084	1.778	.072	Not Significant	Accepted$H0_8$
$H0_9$	18.2607	3.0463	7.3087	.000	Significant	Rejected $H0_9$
$H0_{10}$				.003	Significant	Rejected H07

Source: Researcher's Computation, 2021

From the summary of hypotheses table above, the results of the hypotheses of the study were presented in line with the statistical decision rule**:** 'if the probability value (PV) is less than 0.05 alpha level, we reject the null hypotheses and accept significant relationships. Meanwhile, if the probability value (PV) is greater than 0.05 alpha level, we accept the null hypothesis and accept an insignificant relationship. Hence:

H_{01}: There is relationship between financial audit and financial accountability of government organizations in Nigeria.

H_{02}: There is no relationship between financial audit and management accountability of government organizations in Nigeria.

H_{03}: There is no relationship between financial audit and administrative accountability of government organizations in Nigeria.

H_{04}: There is relationship between regulatory/compliance audit and financial accountability of government organizations in Nigeria.

H_{05}: There is no relationship between regulatory/compliance audit and management accountability of government organizations in Nigeria.

H_{06}: There is relationship between regulatory/compliance audit and administrative accountability of government organizations in Nigeria.

H_{07}: There is no relationship between performance audit and financial accountability of government organizations in Nigeria.

H_{08}: There is no relationship between performance audit and management accountability of government organizations in Nigeria.

H_{09}: There is relationship between performance audit and administrative accountability of government organizations in Nigeria.

Discussion of Findings

In hypothesis one there is relationship between financial audit and financial accountability of government organizations in Nigeria. This finding was in agreement with Abdi (2015), investigated the impact of internal audit control system on financial performance in Somalia-Mogadishu private banks. The demographic profile of the respondents was age, gender, qualification and experience. The main objectives were to assess the functionality of internal control systems in Mogadishu private banks and to examine financial performance of private 12 banks in Mogadishu. The study was based on 33 target population especially Accountants, finance directors, chief cashiers, internal auditors and managers of private banks in Mogadishu Descriptive analysis was used. It administers questionnaire as a research instrument. The findings of this study reveal that majority of the private banks in Mogadishu has enough cash to meet its intended goals. Also there is a clear separation of duties. This study suggests that the internal auditors perform their duties fast, efficient and reliable.

Secondly there is no relationship between financial audit and management accountability of government organizations in Nigeria. This finding was in corroborative with Njanike, et al. (2011), assessed factors that influence the internal audit controls in ensuring good corporate governance in financial institutions in developing economies with special reference to Zimbabwe. The research paper assessed how lack of internal audit controls affected good corporate governance and aimed to bring out elements of good corporate governance. It emerged that failure to effectively implement internal audit controls contributed significantly to poor corporate governance. The study discovered that internal control system overrides and the issue of "fact cat" directors also contributed to poor corporate governance. There is relationship between financial audit and administrative accountability of government organizations in Nigeria. This finding was in corroborative Barasa (2015), did a study where he examined the statistical analysis of the role of internal audit in promoting good governance in public institutions in Kenya. Internal audit function was measured by risk management, control and governance processes while accountability, transparency, effectiveness, efficiency and responsiveness measured good governance. Using correlation analysis, the study showed that there was a strong significant relationship between internal audit and good governance in public institutions.
There is no relationship between regulatory/compliance audit and financial accountability of government organizations in Nigeria. This finding were in line with Mwakimasinde, et al. (2014) investigated the effect of internal audit control systems on the financial performance of sugarcane out grower companies in Kenya. The study adopted a descriptive correlation survey design. All the sugarcane out grower companies was studied. Both the primary and secondary data was collected. Primary data was collected from the key informants from all the nine out grower companies in Kenya using questionnaires. Secondary data was extracted from annual reports, publications and document analysis. The key informant's method was used, hence, all the Finance Managers and heads of internal audit for every out grower company were selected to take part in the study. The data collection instruments were administered to all the nine sugarcane out grower institutions. The data was analysed using statistical package for social scientists (SPSS) computer software version 19.0 to generate cumulative frequencies and percentages. The study found a positive significant effect of internal audit control system on the financial performance.

There is relationship between regulatory/compliance audit and management accountability of government organizations in Nigeria. The findings agreed with Nyakundi, et al. (2014) investigated the effect of internal audit control systems on financial performance among Small and Medium scale Enterprises in Kisumu city, Kenya; specifically assessing the relationship between internal control systems and return on investment and establishing the level of business knowledge of an entrepreneur in internal audit control systems and its effect on financial performance. The sample

was selected from the study population through stratified and simple random sampling techniques. The research was conducted using both quantitative and qualitative approaches; adapting cross-sectional survey research design. The study used both primary and secondary data. Primary data was collected using structured questionnaire and interview, while secondary data was obtained from financial statements of the sampled enterprises. Data was analyzed using descriptive statistics as well as inferential statistics. The study specifically revealed that a significant change in financial performance is linked to internal controls systems. Based on the findings of the study, it is concluded that internal audit control systems as supported by the study findings significantly influence the financial performance of public water companies in Kenya.
There is relationship between regulatory/compliance audit and administrative accountability of government organizations in Nigeria. Kinyua (2016) examined the effect of internal audit control systems on financial performance of companies quoted in the Nairobi securities exchange. The main objective of the study was to determine the effect of internal audit control systems on financial performance of companies quoted in the Nairobi securities exchange. The study was considered relevant to our investigation because it examined the impact of internal control on financial performance. The study which was a primary data study adopted the descriptive research design and data were collected using structured questionnaire. The study found that internal audit control has a significant relationship with financial performance and concluded that internal auditing control system is a positive significant predictor of financial performance. The findings of the study, according to the author, suggest that internal audit control systems especially risk management, corporate governance, control activity, internal control environment and internal audit function are significant areas management of companies should give great attention to in order to improve their financial performance.
There is relationship between performance audit and financial accountability of government organizations in Nigeria. Etengu and Amony (2016) examined the role of internal auditing control system on the financial performance of non-governmental organizations in Uganda. The purpose of the study was to establish the effect of control environment, control activities and monitoring on the financial performance of non-governmental organizations in Uganda using International Union for Conservation of Nature as case study. The survey design was adopted for the study and data were obtained using structured questionnaire and interview; hence, the study was a primary data study. The findings of the study revealed a significant relationship between each of the measures of internal control such as availability physical control, system approvals and authorization, , information processing and sharing, assessment of risks, system of verification on bank reconciliation, control environment, control activities and monitoring financial activities and financial performance. The study recommended that control environment, control activities, and monitoring should be enhanced in order to further improve the financial performance of International Union for Conservation of Nature.

There is no relationship between performance audit and management accountability of government organizations in Nigeria. Cohen and Sayag (2010) assessed the effectiveness of internal auditing in public organizations in Israel. Professional proficiency of internal auditors, quality of audit work, organizational independence, career and advancement and top management support were the variables used to determine internal audit effectiveness. The findings of the study showed that top management support was the most crucial for the operation and success of internal audit. This implied that other determinants of internal audit effectiveness depend on top management support for internal audit activity.

There is no relationship between performance audit and administrative accountability of government organizations in Nigeria. Brierley, El-Nafabi, and Gwillam (2001) in a study carried out in the developing country of Sudan, in North Africa, the typical internal audit department is largely engaged in the routine authorization of transactions, is staffed by inexperienced and untrained compliance and has insufficient credibility, independence and authority to act in the manner expected of internal audit personnel. Employing interview and observation research methods, Brierley concludes that in the few places where internal audit may be in operation, it has failed to meet anyone of the five core standards of the Institute of Internal Auditors (IIA 1979) in terms of independence, professional proficiency, scope of work, performance and management.

SUMMARY, CONCLUSION AND RECOMMENDATIONS

Summary of Findings

This study was carried out to investigate the relationship between public sector audit practices and accountability of government organizations in Nigeria. Based on the test conducted, the researcher made other several discoveries which are summarized below:

1. There is relationship between financial audit and financial accountability of government organizations in Nigeria.
2. There is no relationship between financial audit and management accountability of government organizations in Nigeria.
3. There is no relationship between financial audit and administrative accountability of government organizations in Nigeria.
4. There is relationship between regulatory/compliance audit and financial accountability of government organizations in Nigeria.
5. There is no relationship between regulatory/compliance audit and management accountability of government organizations in Nigeria.
6. There is relationship between regulatory/compliance audit and administrative accountability of government organizations in Nigeria.
7. There is no relationship between performance audit and financial accountability of government organizations in Nigeria.
8. There is no relationship between performance audit and management accountability of government organizations in Nigeria.
9. There is relationship between performance audit and administrative accountability of government organizations in Nigeria.

Conclusions

The success of any government organizations is dependent on the public sector auditing practices operating in that enterprise. It was in the light of this that the researcher set to examine the relationship between public sector audit practices and accountability. The continuous success of the process therefore, depends on its constant monitoring by the audit department supported by the management. This is true in the sense that the presence of audit staff is usually a highly effective method of verifying the proper recording of financial transactions. It is on this note that the researcher made the recommendations, which if adhered to will ensure that the functions of authorization, recording and custody of transactions are at best carried out more efficiently in government organizations.

The study therefore, concludes that there is relationship between financial audit and financial accountability of government organizations in Nigeria. Meanwhile there is no relationship between financial audit and management accountability of government organizations in Nigeria. Also, there is no relationship between financial audit and administrative accountability of government organizations in Nigeria. Also, there is relationship between regulatory/compliance audit and financial accountability of government organizations in Nigeria. Also, there is no relationship between regulatory/compliance audit and management accountability of government organizations in Nigeria. Furthermore, there is relationship between regulatory/compliance audit and administrative accountability of government organizations in Nigeria. Also, there is relationship between performance audit and financial accountability of government organizations in Nigeria. While, there is no relationship between performance audit and management accountability of government organizations in Nigeria. There is relationship between performance audit and administrative accountability of government organizations in Nigeria. Finally, public policy have any relationship in moderating the relationship between public sector audit practices and accountability of government organizations in Nigeria.

Recommendations

Based on the above findings, the following recommendations are given:

1. Financial audit should be more seriously maintained as it helps in promoting financing deepening and contributes significantly.
2. Effective and professionally known external auditors should be hired to independently evaluate and examine books and accounts of public organizations and express an unbiased view on accounts audited.
3. Civil service commission should refuse to accept any known political party card carrying members to be appointed as managers or top staff in public organizations as the see it as their time to embezzle.
4. Regulatory/compliance audit in government ministries should be sustained because it will increase the performance of government Ministries in Nigeria.
5. An up-to-date bookkeeping system should be set in place. Such as modern computerized and contemporary systems of accounting.
6. Managers of public sector organizations should continue to ensure an economical management of public funds in the public sector through adequate due process mechanism in order to improve the management of public funds.
7. Public organizations employ qualified and proficient accounting staffs for better public fund management.
8. Public organizations internal auditors should ensure more effective internal control system.
9. Performance audit in government ministries should be sustained because it will increase the performance of government Ministries in Nigeria.

Contributions to scholarship

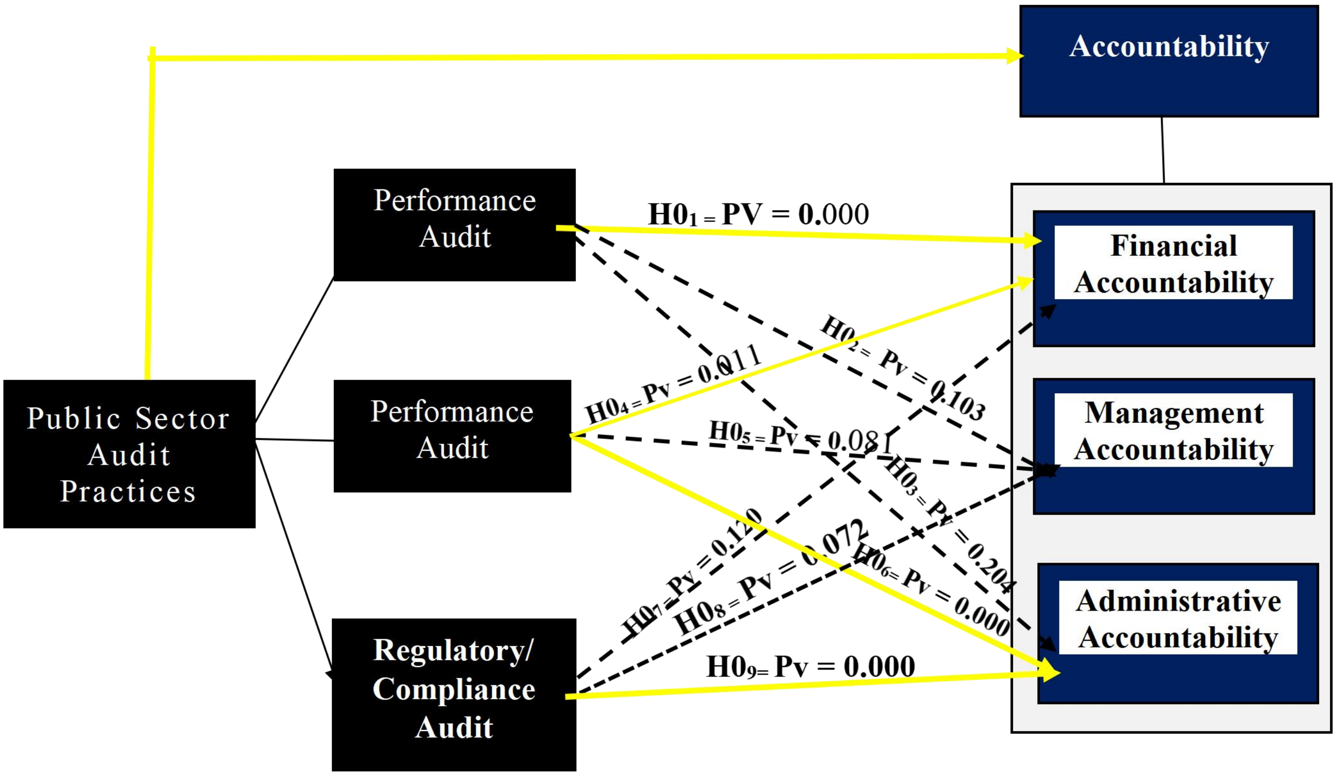
Fiscal policies are government policies that use different types of taxes and spending to strategically manage or stabilize the economy. They are economic policies that combine government tactics for raising money, mostly through taxes, with later strategies for allocating the resulting cash to achieve certain economic goals. Fiscal policy, according to Jhingan (1997), aims to ensure long-run economic stability by adjusting short-run economic fluctuations in such a way that a government uses its expenditure and revenue programs to generate desirable effects while avoiding undesirable effects on a country's income production and employment levels.Based on empirical research, there are a number of causes that may be contributing to increased public spending in many countries. Growing sources of government revenue, according to Hong and Nadler (2015), is one important element that might contribute to increase public spending. Other research, such as those by Remmer (2004), Ouattara (2006), and Asongu and Jellal (2016), have demonstrated that variables such as access to foreign aid and grants can also boost incremental public spending, which is common in low-income nations.

The Nigerian government's participation in economic activity has expanded dramatically, and the issues that public officials face are growing daily. Over the years, and notably in the last two decades, government spending has been steadily increasing. The government's overall capital and recurring spending climbed intermittently from around $60.25 billion ($7.49 billion) in 1990 to around $3.99 trillion ($39.07 billion) in 2010. (CBN 2017).There is no debate about the trend of change in Nigerian public spending throughout the years. However, it is still unclear if these increases in government expenditure have resulted in the expected economic development and prosperity for the people. Corruption and misuse of public finances have stymied the country's ability to make proper budget appropriations and execute capital projects, leaving the country with massive infrastructure gaps and putting a brake on the country's economic progress. Furthermore, due to the demographic expansion, there have been changes in the dynamics of demand for public services, putting more strain on the current insufficient social facilities. Growing population and challenges linked with urbanization, according to Shelton (2007), enhance the pressure on the government to boost public spending.

While generating income is vital, we believe that channeling revenue to have the desired impact on the economy through accomplishing desirable macroeconomic goals and objectives is a more pressing issue that must be addressed. As a result, this study re-examines the effects of government expenditure on economic development in the Nigerian economy while taking into account the differing viewpoints in the literature. Furthermore, the study adds to the government spending-led growth literature, which is based in part on debt financing in connection to the economy's private sector spending effect.

Heuristic Model

Figure 5.1 Based on the findings of the study, a model of the significance and direction of the relationship between the predictors, criterion and moderating variables is schematically presented in fig. 5.1.



Key to Heuristic Model:
Yellow arrow lines = Significant relationship
Black Dotted arrow lines = Insignificant relationship

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