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ROLE OF EFFECTIVE INTERNAL AUDIT IN PUBLIC ACCOUNTABILITY: A MODEL FOR APC-LED GOVERNMENT IN NIGERIA

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ABSTRACT

This paper examined the role of effective internal audit in public accountability using the staff of Accountant-General and Auditor-General's offices in Enugu State of Nigeria. It made use of 3 specific objectives, 3 research questions and 3 hypotheses. The population of the study was 430 which comprised 318 Accountants and 112 Auditors. From there, a simple random sampling technique was used to select a sample of 204 Accountants and Auditors on equal basis. Data were gathered for the study with structured questionnaire. Responses were designed using a modified Likert four-point scale of 4 – Very Great Extent, 3 – Great Extent, 2 – Little Extent and 1 – Very Little Extent. The internal consistency and reliability of the research instrument was tested with Pearson Product Moment Correlation Coefficient and Cronbach Alpha. While research questions were analyzed with mean and standard deviation, the hypotheses were tested with Spearman Rank-Order Correlation, with the resultant correlation coefficients transformed into students' t-distribution. The study revealed that adherence to internal audit practices promoted public accountability. The paper concluded that any government desirous of pursuing public accountability policy, should strengthen all mechanisms that guarantee strict adherence to internal audit practices with its overwhelming pervasiveness instead of duplication of anti-graft agencies. The paper recommended effective internal audit model to APC-led government to enable it fulfill its campaign promises to the Nigerian nation.

INTRODUCTION

The public sector in Nigeria wields enormous power due to the material/financial and human resources attached to it. This creates the potency of public office-holders to appear great and sometimes unguarded, leading to corruption. Leaders in Nigeria have relied on crude oil revenue for more than fifty-five years now, to the detriment of other sources of revenue such as agriculture and mining. Unfortunately, the dwindling crude oil price at the international market from over \$120 per barrel in 2013 to less than \$30 per barrel since 2016; leaves much to be desired. Worst still, the revenue generated from the oil windfall over the decades, has been grossly mismanaged due to corruption of public office-holders, while basic amenities have remained grossly inadequate for social and economic activities to thrive. Where has all the money generated in Nigeria gone to?

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Transparency International (2015) reports that estimated \$157 billion have been laundered from Nigeria between 2005 and 2015. This is money stolen by public officials from the coffers of the government through corruption, leaving Nigeria as the 136th most corrupt state out of 176 states of the world in 2014 report (op cit). The consequence is that poor Nigerians who are about 40% of the 179 million Nigerians are hit hardest by penury while corrupt public office-holders live in affluence and impunity. In view of the foregoing, there has been public outcry by international organizations and the masses for transparency in public administration and finance. This lends credence to the 'change' agenda of the All Progressive Congress administration led by President Muhammadu Buhari since May 29, 2015. The administration champions anti-corruption and has been trying corrupt public officials in the court of law as measures for containing the anomaly, such as the Dasuki-gate of \$2.1m arms purchase, among others. In the past, there have also been cases of unspent overhead by Federal MDAs which were never returned to government coffers, but swept off by public-officials (Okonjo-Iweala, 2012). The administration has also concentrated public accounts of MDAs in treasury single account to facilitate easy checks and control on the inflow and outflow of public funds. The overall implication is that there is a lacuna in the financial and administrative system in place in the Nigerian public sector management. It is this gap that this study intends to fill by providing practical solution towards obliterating the menace of corruption in Nigeria. Hence, the study intends to investigate the role of internal audit in public accountability.

Statement of problem

Since the return of democratic rule in Nigeria in 1999, various regimes instituted different anti-graft agencies to help fight corruption in the Nigerian polity. These agencies which were outrageously financed by the regime that set them up, executed their mandates according to the whims and caprices of the chief executive. More often than not, the practice led to the official use of government apparatus to intimidate and harass political opponents - a practice that is anti-thetical to the ideals of democratic principles. Many people bemoaned the practice and wished a complete turnaround.

With the change of baton from Peoples Democratic Party (PDP) to All Progressive Congress (APC) and the frustrating dwindling oil revenue, the problem of this study is the economic wastage and consequent lack of meaningful democracy dividends to the citizenry. Against this backdrop, the study is structured to examine the role of effective internal audit in promoting public accountability.

Objectives of the Study

The general objective of this study is to examine the role of effective internal audit in public accountability in the Enugu State Public Service. However, the specific objectives are:

- To determine the extent to which training of internal audit staff promotes public accountability in Enugu State Public Service.
- To ascertain the extent to which management support of internal audit promotes public accountability in Enugu State Public Service.
- To determine the extent to which adherence to internal audit practices promotes public accountability in Enugu State Public Service.

Research Questions

The following research questions guided the study:

- To what extent does training of internal audit staff promote public accountability in Enugu State Public Service?
- To what extent does management support of internal audit promote public accountability in Enugu State Public Service?
- To what extent does adherence to internal audit practices promote public accountability in Enugu State Public Service?

Research Hypothesis

The hypotheses stated below were tested in the course of the study:

Ho_1: Adequate training of internal audit staff does not significantly promote public accountability in Enugu State Public Service.

Ho_2: Management support of internal audit does not significantly promote public accountability in Enugu State Public Service.

Ho_3: Adherence to internal audit practices does not significantly promote public accountability in Enugu State Public Service.

Scope of the Study

The study was delimited to the examination of how training of internal audit staff and management's support of internal audit promoted public accountability in Enugu State Public Service. It also examined how adherence to internal audit practices promoted public accountability in Enugu State Public Service.

LITERATURE REVIEW

The review of literature was done under the following sub-headings:

- Conceptual framework
- Theoretical framework
- Empirical review and
- Summary of literature review

CONCEPTUAL FRAMEWORK

Internal Audit

Internal audit from time immemorial, was seen as an important component of internal control system of organizations. To that effect, Adeniji (2011) defines internal audit as part of internal control system put in place by management of an organization. In a related development, Unegbu and Obi (2012) see internal audit as part of the internal control system put in place by management of an organization to ensure adherence to stipulated work procedure and as aid to management. They believe that internal audit measures, analyses and evaluates the efficiency and effectiveness of other controls established by management in other to ensure smooth administration, cost minimization, capacity utilization and maximum benefit derivation. These authors unarguably see internal audit from a common stand point. They believe internal audit facilities managements' compliance with established financial guidelines on approvals and expenditures. Some other authors believe that the concept of internal audit is better illuminated from its objective or purpose. Tracey (1994) states that the responsibility of an internal auditor is to review how well the accounting system works and evaluate the effectiveness and efficiency of many operations in the organization. Stoner (1994) argues that the objective of internal audit is to evaluate several of the organization's reports for accuracy and usefulness and also recommending improvement of the control system.

While Vos (1997) is of the opinion that the objective of internal auditor is to evaluate effectiveness of financial and operating control, confirm compliance with company policies, procedures, protect assets, verify the accuracy and consistency of organization's external and internal reports, Owler and Brown (1999) opine that the objective of internal auditor is to protect management against errors of principle and neglect of duty. However, a paradigm shift was introduced in the concept of internal audit when the Institute of Internal Auditors (IIA) defined internal audit as an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. The Institute adds that it helps an organization to accomplish its objective by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Accountability

Accountability, like the proverbial elephant, is seen from diverse perspectives by various authors. Hence, Salawu and Agbeja (2007) assert that there is no generally accepted definition of the term, accountability. However, Humphrey, Miller and Scapens (1993) see accountability as bothering and not undermining the long-held public service values in the pursuit of specified standards of efficiency and effectiveness. According to Pany and Whittington (1994) as cited in Babatunde (2013), accountability affords reliable accounting and financial reporting, allocation of resources in an efficient manner since the primary goal of government is to allocate limited capital resources to the production of those goods and services for which demand is great.

International Federation of Accountants (IFAC) (2008) sees accountability as the set of responsibilities and practices exercised by the board and executive management with the goal of providing strategic direction, ensuring that objectives are achieved, ascertaining that risks are managed appropriately and verifying that the organization's resources are used responsibly. This concept of accountability takes its root from enterprise governance which has two dimensions - conformance and performance. In general terms, while conformance dimension concerns accountability and assurance services, performance dimension emphasizes value addition and strategy.

International Organization of Supreme Audit Institution (INTOSAI) (2004) defines accountability as the process whereby public services organization and individuals within them are held responsible for their decisions and actions, including their stewardship of public funds, fairness, and all aspects of performance. This, the Institute believes, will be realized by developing, maintaining and making available reliable and relevant financial and non-financial information and by means of a fair disclosure of that information in timely reports to internal as well as external stake-holders. Adesola (2001) as cited in Onatuyeh and Aniefor (2013) defines accountability as the duty imposed on any person who holds power or authority or is in a position of trust to act for and on behalf of another person to take responsibility for his action and to render account of stewardship whenever it is necessary to do so.

He however, maintains that accountability is one of those terms employed in government studies, which is often subjected to frequent misuse and imprecise or varying meaning. Day and Klein (1997) perceive accountability as being directed at the community at large, rather than at the lines of constitutional accountability. Ejere (2013) sees public accountability as holding public office-holders responsible for their actions in the service of the public. This is with regards to their financial and administrative actions in relation to the public office they occupy. In the opinion of Rafiu and Oyedoku (2007) public accountability is the duty imposed on any person who holds power or authority to act for and on behalf of the people to take responsibility for his action and to render account of stewardship whenever it is necessary to do so.

In our own view, accountability is the state of discharging ones responsibility in such a manner as to allow possible beneficiaries and third parties make informed decisions on whether or not the person entrusted with the responsibility was fair or not. It is therefore, different from sincerity or truthfulness.

Theoretical Framework

The theoretical framework of this study is anchored on the Fiedler's (1967) contingency theory as contained in his work, leader attitude and group effectiveness. The aspect that deals on task structure is particularly suited for this study. It emphasizes the need to ensure that tasks are clearly stated, duties properly assigned and clear, as well as specifically communicated to avoid complexity (Otagburuagu, 1995). Contingency theory is generally believed to be one of the theories that are used recently in management accounting and auditing researches (Abushaiba and Zainuddin, 2012; Reid and Smith, 2000; Sudsomboon and Ussahawanitchakit, 2009; Valanciene and Gimzauskiene, 2009 as cited in Mu'azu and Siti, 2013).

On the other hand, Salawu and Agbeja (2007) identify perspectives of accountability to include: the traditional perspective, the democratic perspective, the professional perspective, the managerialist perspective, the governance perspective, the regulatory perspective and the rational choice perspective. These perspectives of accountability appear to have evolved from different theoretical backgrounds as discussed in Onoja, Ajanya and Audu (2013) thus:

The Traditional Perspective: This is the simplest model, with a coherent chain from official to official in the bureaucracy, from official to minister, from minister to parliament, from parliament to the people. In this perspective, each official is technically accountable, through the hierarchical structure of bureaucracy, to elected politicians and to the citizens. In the ideal traditional view, as in other perspectives, honesty, integrity, impartiality and objectivity form the code of behaviour of officers as they administer rules decided by the politicians.

The Democratic Perspective: This is closely related to the traditional perspective but incorporates the notion of the public being passive consumers of public services and that the traditional channels of accountability have been downgraded in favour of managerial notions. This perspective highlights both representative and participatory forms of democracy as channels for holding public administration to account. These channels may have been downgraded in favour of others by recent reform initiatives; they do however, still exist and have the potential to impact on the activities of public administration.

The Professional Perspective: This is based on what Clarke (2009) described as the view sold to the public in the 1960s and 1970s that both bureaucracy and professionalism represented transcendent sets of rules and knowledge (expertise) which guaranteed the neutrality of state intervention. However, in the 1980s and 1990s, bureaucracy and co-ordination and steering on the one hand, and a powerful legacy of channels and instruments for political accountability on the other.

The Regulatory Perspective: This perspective emphasizes the use of authority, rules and standard setting, particularly displacing an earlier emphasis on public ownership, public subsidies and directly provided services. Consequently, accountability is no longer ensured through line management relations within clear hierarchical structures but through increased surveillance and audit and hands off regulation (Hood, 1999).

The Rational Choice Perspective: Ward (1995) states that this is based on rational choice theory, which explains social phenomena from the beliefs and goals of individuals. Thus the rational choice perspective on accountability emphasizes psychological and behavioural factors in public administrators that result in individuals by highlighting the potential for public administrators to evade traditional, democratic and other channels of accountability. According to this perspective, only by focusing on individual political strategies of these actors could a true picture of accountability emerge.

Dowding (2010) however, argues that rational choice perspective is not a rival to other perspectives in politics. Rather, it is a method of study, which may illuminate other approaches and provide a dynamic explanation of their descriptive and categorical forms. This is more so if it is recognized that accountability goes beyond rendering stewardship since governing is a very complex process in which assessments are made, whether one's use of allocation of resources is better or yields more benefits than another. This complexity has very serious consequences when decisions taken by public officers are brought under open and public scrutiny, particularly by those who were either not parties to those decisions or are even incapable of appreciating the intricacies of such decisions but just by mere individual perception of events.

Empirical Review

Some empirical studies have been done in this field.In a study done by Ahmad, Othman and Jusoff (2009) entitled 'effectiveness of internal audit in Malaysian Public Sector' in which simple percentage was the tool for data analysis, they found that lack of audit staff was a major obstacle to effective internal auditing. Again, Arena and Azzone (2009) in their study entitled 'identifying organizational drivers of internal audit effectiveness in Italy' in which they used 153 Italian companies and survey method, discovered that characteristics of the internal audit team, the audit processes and activities as well as organizational links influenced effectiveness of internal audit. In addition, Cohen and Sayag (2010) worked on Effectiveness of Internal Auditing: An empirical examination of its determinants in Israeli Organization'. Through the use of questionnaire and mail survey of 292 organizations, they identified management support, especially in relation to provision of proficient internal audit staff, career development as well as independence of internal auditors as vital to the effectiveness of internal audit.

Furthermore, Mihret and Yisman (2009) carried out a study entitled 'Internal Audit Effectiveness: An Ethiopian Public Sector case study with structured questionnaire, interview and observation as instruments of data collection. They found that certain factors such as internal audit quality, support from management among others, strongly affect effectiveness of internal audit whereas organizational structure and internal auditor's attributes have less impact on the same variable. In another study done by Enofe, Mgbame, Osa-Erhabor and Ehiorobo (2013) on 'The Role of Internal Audit in Effective Management in Public Sector' in Edo State with the use of Z-test,the researchers found that internal audit effectiveness played a role in ensuring effective management in public sector, among others. Similarly, a study carried out by Onoja, Ajanya and Audu (2013) on 'An Assessment of Internal Control Audit on the Efficiency of Public Sector in Kogi State Nigeria' with the use of questionnaire for data collection and chi-square model for analysis, found that internal audit can effectively check fraud and fraudulent activities in the public sector, among others.

Babatunde (2013) in his work 'stakeholders perception on the effectiveness of internal control system on financial accountability in the Nigerian public sector' in which he used questionnaire to gather data and Pearson Product Moment Correlation Coefficient, showed there is significant correlation both in the perception that internal control system in the Nigerian public sector affects financial accountability and that application of penalty for breach of ethical conduct affects compliance with internal control. Udeh and Nwadialor (2016) in their study entitled 'Evaluation of Effectiveness of Internal Audit in the Nigerian Public Sector' in which they used structured questionnaire to gather data and chi-square for test of hypotheses, discovered that internal audit procedures were effective to safeguard assets of public sector organizations, among others.

Summary of Literature Review

So many definitions of internal audit were reviewed. However, the definition from Institute of Internal Auditors appears to be at the centre of these definitions. The Institute sees internal audit as independent and integrative activities that add value and improve organizations operations. Similarly, accountability means different things to different people. To a large extent, accountability differs from sincerity and truthfulness.

The theoretical base of this work is anchored principally on Fiedler's contingency theory which stresses the necessity of task structure in the achievement of organizational goals. Furthermore, the emerging perspectives of accountability were discussed. Many of the empirical studies were done outside Nigeria. With obvious cultural and environmental differences between those countries and Nigeria, the need for this study therefore, arises. Virtually, all the reviewed works concentrated on various aspects of effectiveness of internal audit. Hence, there is a glaring need to examine the role of internal audit in public accountability especially when the thrust of APC - led government in Nigeria appears to be accountability driven.

MATERIALS AND METHODS

The study employed survey research design. The method enabled the researcher to collect the necessary data direct from the respondents. The population of the study was 430 which comprised 318 Accountants and 112 Auditors in the offices of the state Accountant-General and Auditor-General in Enugu State of Nigeria respectively. Simple random sampling technique was used to select a sample size of 204 Accountants and Auditors in equal proportion. Data used in the study were collected with structured questionnaire. Responses were obtained using modified Likert four-point scale of 4 - Very Great Extent, 3 - Great Extent, 2 - Little Extent and 1 - Very Little Extent.

The research instrument for data collection was pilot-tested to determine its internal consistency and reliability by administering it to 10 Accountants and 10 Auditors from the aforementioned offices. Pearson Product Moment Correlation Coefficient was used to test individual reliability of the items while Cronbach Alpha was used to obtain overall reliability coefficient of 0.994 which confirmed the internal consistency and reliability of the instrument. The data collected were analyzed with mean and standard deviation while the posed hypotheses were tested with Spearman Rank-Order Correlation. The Spearman Rank-Order Correlation coefficient, rho was transformed into students' t-distribution with the aid of the formula:

$$t = r_s \frac{\sqrt{N-2}}{\sqrt{1-rs^2}}$$

Where t = t – statistic

r = rho (i.e p) correlation coefficient
N = Number of cases (or sample size)
N - 2 = degree of freedom

The analysis was done with the aid of Statistical Package for Social Sciences (SPSS)

RESULTS AND DISCUSSION

The results were presented according to the objectives and hypotheses thus:

Objective One: To determine the extent to which training of internal audit staff promotes public accountability in Enugu State Public Service.

Table 1. Respondents' opinion on training of internal audit staff and public accountability in Enugu State public services

Question No	N	Mean	Std Dev.	Dec.
5	204	3.02	.93	GE
6	204	3.11	1.04	GE
7	204	3.11	.97	GE
8	204	3.21	.89	GE
Grand Mean		3.11		GE

(Source: Field work, 2016)

Table 2. t-test on whether training of internal audit staff promotes public accountability

Item	Rho	t	Df	Decision
Hypothesis one	-.075	.453	202	Accept the null hypothesis

(Source: Field work, 2016)

Table 1 shows a grand mean score of 3.11 which indicates that on the average, the respondents agreed that all the items in the cluster were done to a great extent. A cursory look at the table reveals that while the mean values for questions 5, 6, 7 and 8 were 3.02, 3.11, 3.11 and 3.21 the standard deviations were .93, 1.04, .97 and .89 respectively. This indicates that the respondents agreed that the items in the cluster were done to a great extent individually.

Table 2 shows Spearman Rank-order Correlation Coefficient (rho) of -.075, which implies a weak negative correlation exists between training of internal audit staff and public accountability in the Enugu State public service. Furthermore, the table shows t-calculated value of .453 at 202 degree of freedom and .05 level of significance. Since the t-calculated is greater than 0.05, the null hypothesis is accepted. This implies that there is no significant relationship between the training of internal audit staff and public accountability in Enugu State Public Service. This finding is in disagreement with those of Cohen and Sayag (2010) in which they identified provision of proficient internal audit staff as vital to the effectiveness of internal audit.

Objective Two: To ascertain the extent to which management's support of internal audit promotes public accountability in Enugu State Public Service.

Table 3. Respondents' opinion on management's support of internal audit and public accountability in Enugu State Public Service

Question No	N	Mean	Std Dev.	Dec.
9	204	2.61	1.19	GE
10	204	2.52	1.02	GE
11	204	2.87	1.06	GE
12	204	2.43	1.02	GE
13	204	2.91	1.05	LE
Grand Mean		2.67		GE

(Source: Field work, 2016)

Table 4. t-test on whether management's support of internal audit promotes public accountability

Item	Rho	T	Df	Decision
Hypothesis two	0.030	.768	202	Accept the null hypothesis

(Source: Field work, 2016)

Table 5. Respondents' opinion on adherence to internal audit practices and public accountability in Enugu State Public Service

Question No	N	Mean	Std Dev.	Dec.
14	204	2.61	1.03	GE
15	204	3.03	.95	GE
16	204	2.95	1.03	GE
17	204	2.62	1.1	GE
18	204	2.97	1.04	GE
19	204	2.81	1.08	GE
Grand Mean		2.83		GE

(Source: Field work, 2016)

Table 6. t-test on whether adherence to internal audit practices promotes public accountability

Item	Rho	T	df	Decision
Hypothesis three	.585	.000	202	Reject the null hypothesis

(Source: Field work, 2016)

Table 3 depicts a grand mean of 2.67 for the cluster. This shows that in all, the respondents agreed that the items in the cluster are done to a great extent. However, specific examination of the cluster reveals that items 9, 10, 11, 12, 13 had mean values of 2.61, 2.52, 2.87, 2.43 and 2.91 while their standard divisions were 1.19, 1.02, 1.06, 1.02 and 1.05 respectively. This means that while respondents were of the opinion that item 12 was done to a little extent, they agreed that other items were done to a great extent. This implies that management of the Accountant-General and Auditor-General's offices in Enugu State do not insist on transparent recruitment procedures for internal audit staff.

Spearman Rank-Order Correlation Coefficient, (rho) in table 4 is .030. This shows a weak positive relationship between management's support of internal audit and public accountability. In addition, the table reveals .768 as the t-calculated at 202 degree of freedom and .05 level of significance. In view of the fact that .768 is greater than .05, the null hypothesis is accepted as tested. This implies that management's support of internal audit is not significant in the promotion of public accountability in Enugu State public service. The above findings are in disagreement with the findings of Mihret and Yismaw (2007) where they discovered, among others, that management's support of internal audit strongly affects its effectiveness.

Objective Three: To determine the extent to which adherence to internal audit practices promotes public accountability in Enugu State Public Service. A grand mean of 2.83 is shown for all the items in table 5. This implies that, on the average, the respondents were of the opinion that items in the cluster were done to a great extent. Specifically, items 14, 15, 16, 17, 18 and 19 had mean values of 2.61, 3.03, 2.95, 2.62, 2.97 and 2.81; and standard deviations of 0.03, .95, 1.03, 1.1, 1.04 and 1.08 respectively. Table 6 shows a Spearman Rank-Order Correlation Coefficient, (rho) of .585. This means that there is moderate positive relationship between adherence to internal audit practices and public accountability. Again, the table shows .000 as t-calculated at 202 degree of freedom and .05 level of significance. Since t-calculated, .000 is less than .05, the tested null hypothesis is rejected. This implies a significant relationship between the variables. In other words, adherence to internal audit practices promotes public accountability in Enugu State Public Service. The above findings are in consonance with the findings of Babatunde (2013) in which he discovered a significant correlation between perception of internal control system and financial accountability in the Nigerian public sector. Sequel to the above findings, any government that is determined to pursue public accountability, can institute measures to ensure strict adherence to internal audit practices. In Nigeria, since the takeover of leadership mantle on May 29, 2015, the All Progressive Congress (APC) has demonstrated reasonable interest in fighting corruption and instituting public accountability. Notable among such measures were public trial of perceived corrupt government officials, efforts to recover 'stolen' funds kept away in foreign countries and the introduction of Treasury Single Account (TSA) for public Ministries, Departments and Agencies (MDAs). The government has also strengthened anti-graft agencies with palpable suggestions to even create additional ones. Since the present government appears to be in search for a workable frame-work that will assist it pursue its public accountability policy to a convincing level, the authors offer effective internal audit as a model. Given the findings from this study and the pervasive nature of internal audit, the authors believe that strict adherence to internal audit practices will help realize this all important and confidence restoring policy of the APC-led government.

What is required is conscious effort on the part of the government to strengthen internal audit practices throughout the length and breadth of the Nigerian public service. The practice may serve a better purpose than duplication of anti-graft agencies to fight isolated cases of corruption. Since all cases of corruption derive their roots from violations of internal control practices, efforts to strengthen it would be preventive rather than curative. For culture of public accountability to be enthroned and sustained, preventive approach to corruption should be instituted and this lies squarely in the domain of internal audit

Conclusion

The paper examined the role of effective internal audit in public accountability. It concludes that adherence to internal audit practices promotes public accountability. Any government desirous of fighting corruption and instituting public accountability should strengthen all mechanisms to ensure strict adherence to internal audit practices, which is pervasive, instead of duplication of anti-graft agencies to handle isolated cases of corruption.

Recommendations

The following recommendations are proffered:

- Government at all levels should strengthen their internal audit practices to promote public accountability.

- All Progressive Congress (APC) – led government in Nigeria should ensure strict adherence to internal audit practices in the Nigerian public sector to help it realize its public accountability policy.

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APPENDIX I: RESEARCH INSTRUMENT

Department of Accounting/Finance
Godfrey Okoye University
Enugu
Enugu State
Nigeria
5th February, 2016

Dear Respondent,

Request to Complete Questionnaire

I am a Lecturer in the above University carrying out a study on "Role of Effective Internal Audit in Public Accountability - a model for APC led Government Administration in Nigeria". Please complete the questionnaire as objectively as possible and to the best of your ability so as to assist in arriving at valid decisions.

Please be rest assured that any information volunteered to us in this respect would be treated with utmost confidentiality and used only for the purpose of this academic work.

Thank you most sincerely for your anticipated co-operation in this regard.

Yours sincerely,

Dr. Sergius N. Udeh

☐ **SECTION A**

Personal Data

Instruction: Please tick good (✓) in the box with your answer choice.

1. What is your gender? Male ☐ female ☐

2. What is your designation?

   Accountant ☐ Auditor ☐

3. How long have you worked?

   0 - 5 years ☐ 6- 10 years ☐

   11 - 15 years ☐ 16 years and above ☐

4. What is your highest educational qualification?

   Diploma ☐ B.Sc/HND ☐

   M.Sc/MBA ☐ Ph.D ☐

SECTION B

To what extent:

5. Do you have regular training in internal audit

Very Great ☐ Great Extent ☐

Little Extent ☐ Very Little Extent ☐

6. Do you benefit from training in internal audit?

Very Great Extent ☐ Great Extent ☐

Little Extent ☐ Very Little Extent ☐

7. Does your training in internal audit help you to be current in your practice?

Very Great Extent ☐ Great Extent ☐

Little Extent ☐ Very Little Extent ☐

8. Does training of internal audit staff promote public accountability?

Very Great Extent ☐ Great Extent ☐

Little Extent ☐ Very Little Extent ☐

9.Does your management implement your recommendations for improvement

Very Great Extent ☐ Great Extent ☐

Little Extent ☐ Very Little Extent ☐

10. Does your management support punishment for violations of internal audit procedures

Very Great Extent ☐ Great Extent ☐

Little Extent ☐ Very Little Extent ☐

11. Does your management encourage recruitment of adequate number of internal audit staff to enhance efficiency

Very Great Extent Great Extent ☐

Little Extent ☐ Very Little Extent ☐

12. Does your management insist on transparent recruitment procedure for internal audit staff

Very Great Extent ☐ Great Extent ☐

Little Extent ☐ Very Little Extent ☐

13. Does management support of internal audit promote public accountability

    Very Great Extent ☐ Great Extent ☐

    Little Extent ☐ Very Little Extent ☐

14. Does your management reward hard work and transparency in internal audit.

    Very Great Extent ☐ Great Extent ☐

    Little Extent ☐ Very Little Extent ☐

15. Does segregation of duty promote public accountability

    Very Great Extent ☐ Great Extent ☐

    Little Extent ☐ Very Little Extent ☐

16. Does establishment of approval limits for directors promote public accountability

    Very Great Extent ☐ Great Extent ☐

    Little Extent ☐ Very Little Extent ☐

17. Does adherence to internal audit practices promote public accountability

    Very Great Extent ☐ Great Extent ☐

    Little Extent ☐ Very Little Extent ☐

18. Does your management encourage retiring of advance payment and/or imprests

    Very Great Extent Great Extent

    Little Extent ☐ Very Little Extent ☐

19. Does your management adhere to statutory, professional and ethical standards in accountancy practice?

    Very Great Extent ☐ Great Extent ☐

    Little Extent ☐ Very Little Extent ☐

APPENDIX II

First Internal Consistency Correlations

		Question5	Question6	Question7	Question8	Question9	Question10	Question11	Question12	Question13	Question14	Question15	Question16	Question17	Question18	Question19
Question5	Pearson Correlation	1	.888**	.924**	.917**	.905**	.890**	.925**	.890**	.942**	.890**	.925**	.942**	.925**	.958**	.935**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
Question6	Pearson Correlation	.888**	1	.795**	.918**	.780**	.887**	.902**	.776**	.904**	.841**	.955**	.904**	.902**	.912**	.905**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
Question7	Pearson Correlation	.924**	.795**	1	.880**	.914**	.874**	.912**	.899**	.941**	.874**	.819**	.941**	.912**	.919**	.926**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
Question8	Pearson Correlation	.917**	.918**	.880**	1	.912**	.910**	.949**	.893**	.937**	.910**	.946**	.937**	.949**	.913**	.964**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
Question9	Pearson Correlation	.905**	.780**	.914**	.912**	1	.863**	.940**	.952**	.919**	.944**	.861**	.919**	.940**	.912**	.929**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
Question10	Pearson Correlation	.890**	.887**	.874**	.910**	.863**	1	.949**	.930**	.917**	.912**	.885**	.917**	.949**	.906**	.935**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000
Question11	Pearson Correlation	.925**	.902**	.912**	.949**	.940**	.949**	1	.908**	.965**	.949**	.917**	.965**	1.000**	.950**	.981**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000
Question12	Pearson Correlation	.890**	.776**	.899**	.893**	.952**	.930**	.908**	1	.891**	.930**	.847**	.891**	.908**	.888**	.901**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000
Question13	Pearson Correlation	.942**	.904**	.941**	.937**	.919**	.917**	.965**	.891**	1	.917**	.926**	1.000**	.965**	.979**	.982**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000
Question14	Pearson Correlation	.890**	.841**	.874**	.910**	.944**	.912**	.949**	.930**	.917**	1	.885**	.917**	.949**	.906**	.935**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000
Question15	Pearson Correlation	.925**	.955**	.819**	.946**	.861**	.885**	.917**	.847**	.926**	.885**	1	.926**	.917**	.940**	.924**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000
Question16	Pearson Correlation	.942**	.904**	.941**	.937**	.919**	.917**	.965**	.891**	1.000**	.917**	.926**	1	.965**	.979**	.982**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000
Question17	Pearson Correlation	.925**	.902**	.912**	.949**	.940**	.949**	1.000**	.908**	.965**	.949**	.917**	.965**	1	.950**	.981**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000
Question18	Pearson Correlation	.958**	.912**	.919**	.913**	.912**	.906**	.950**	.888**	.979**	.906**	.940**	.979**	.950**	1	.964**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000
Question19	Pearson Correlation	.935**	.905**	.926**	.964**	.929**	.935**	.981**	.901**	.982**	.935**	.924**	.982**	.981**	.964**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	

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

Reliability Statistics for the First Internal Consistency

Cronbach's Alpha	N of Items
.994	15

Reliability Statistics for the Second Internal Consistency

Cronbach's Alpha	N of Items
.994	15

Second Internal Consistency Correlations

		Question5	Question6	Question7	Question8	Question9	Question10	Question11	Question12	Question13	Question14	Question15	Question16	Question17	Question18	Question19
Question5	Pearson Correlation	1	.932**	.918**	.962**	.917**	.913**	.951**	.899**	.929**	.921**	.935**	.946**	.906**	.980**	.914**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
Question6	Pearson Correlation	.932**	1	.899**	.908**	.856**	.891**	.912**	.859**	.880**	.890**	.900**	.894**	.894**	.915**	.914**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
Question7	Pearson Correlation	.918**	.899**	1	.957**	.937**	.932**	.902**	.905**	.873**	.945**	.879**	.979**	.921**	.934**	.959**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
Question8	Pearson Correlation	.962**	.908**	.957**	1	.937**	.933**	.943**	.907**	.910**	.946**	.923**	.980**	.923**	.980**	.918**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
Question9	Pearson Correlation	.917**	.856**	.937**	.937**	1	.921**	.914**	.950**	.896**	.902**	.887**	.950**	.903**	.926**	.921**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
Question10	Pearson Correlation	.913**	.891**	.932**	.933**	.921**	1	.951**	.948**	.932**	.980**	.964**	.946**	.981**	.921**	.910**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000
Question11	Pearson Correlation	.951**	.912**	.902**	.943**	.914**	.951**	1	.919**	.922**	.926**	.982**	.922**	.938**	.966**	.915**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000
Question12	Pearson Correlation	.899**	.859**	.905**	.907**	.950**	.948**	.919**	1	.885**	.935**	.925**	.913**	.923**	.901**	.897**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000
Question13	Pearson Correlation	.929**	.880**	.873**	.910**	.896**	.932**	.922**	.885**	1	.915**	.899**	.924**	.951**	.900**	.858**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000
Question14	Pearson Correlation	.921**	.890**	.945**	.946**	.902**	.980**	.926**	.935**	.915**	1	.940**	.961**	.963**	.932**	.919**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000
Question15	Pearson Correlation	.935**	.900**	.879**	.923**	.887**	.964**	.982**	.925**	.899**	.940**	1	.898**	.949**	.948**	.892**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000
Question16	Pearson Correlation	.946**	.894**	.979**	.980**	.950**	.946**	.922**	.913**	.924**	.961**	.898**	1	.933**	.960**	.943**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000
Question17	Pearson Correlation	.906**	.894**	.921**	.923**	.903**	.981**	.938**	.923**	.951**	.963**	.949**	.933**	1	.912**	.904**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000
Question18	Pearson Correlation	.980**	.915**	.934**	.980**	.926**	.921**	.966**	.901**	.900**	.932**	.948**	.960**	.912**	1	.935**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000
Question19	Pearson Correlation	.914**	.914**	.959**	.918**	.921**	.910**	.915**	.897**	.858**	.919**	.892**	.943**	.904**	.935**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	

**. Correlation is significant at the 0.01 level (2 tailed).

Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Males	143	70.1	70.1	70.1
	Females	61	29.9	29.9	100.0
	Total	204	100.0	100.0	

Designation

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Accountants	102	50.0	50.0	50.0
	Auditors	102	50.0	50.0	100.0
	Total	204	100.0	100.0	

WorkExperience

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	6 – 10 years	39	19.1	19.1	19.1
	11 – 15 years	116	56.9	56.9	76.0
	16 years and above	49	24.0	24.0	100.0
	Total	204	100.0	100.0	

EducationalQualification

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	B.Sc/HND	153	75.0	75.0	75.0
	M.Sc/MBA	51	25.0	25.0	100.0
	Total	204	100.0	100.0	

Descriptive Statistics

	N	Mean		Std. Deviation
	Statistic	Statistic	Std. Error	Statistic
Question5	204	3.0196	.06518	.93092
Question6	204	3.1127	.07295	1.04199
Question7	204	3.1078	.06767	.96650
Question8	204	3.2059	.06242	.89154
Question9	204	2.6127	.08316	1.18780
Question10	204	2.5245	.07136	1.01922
Question11	204	2.8725	.07399	1.05673
Question12	204	2.4265	.07119	1.01685
Question13	204	2.9118	.07329	1.04672
Question14	204	2.6127	.07229	1.03249
Question15	204	3.0294	.06626	.94640
Question16	204	2.9510	.07180	1.02556
Question17	204	2.6176	.07679	1.09674
Question18	204	2.9657	.07301	1.04283
Question19	204	2.8137	.07596	1.08487
Valid N (listwise)	204			

Correlations

			Question5	Question5b
Spearman's rho	Question5	Correlation Coefficient	1.000	.115
		Sig. (2-tailed)	.	.249
		N	102	102
	Question5b	Correlation Coefficient	.115	1.000
		Sig. (2-tailed)	.249	.
		N	102	102

Correlations

			Question6	Question6b
Spearman's rho	Question6	Correlation Coefficient	1.000	.764**
		Sig. (2-tailed)	.	.000
		N	102	102
	Question6b	Correlation Coefficient	.764**	1.000
		Sig. (2-tailed)	.000	.
		N	102	102

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

Correlations

			Question7	Question7b
Spearman's rho	Question7	Correlation Coefficient	1.000	-.106
		Sig. (2-tailed)	.	.289
		N	102	102
	Question7b	Correlation Coefficient	-.106	1.000
		Sig. (2-tailed)	.289	.
		N	102	102

Correlations

			Question8	Question8b
Spearman's rho	Question8	Correlation Coefficient	1.000	-.075
		Sig. (2-tailed)	.	.453
		N	102	102
	Question8b	Correlation Coefficient	-.075	1.000
		Sig. (2-tailed)	.453	.
		N	102	102

Correlations

			Question9	Question9b
Spearman's rho	Question9	Correlation Coefficient	1.000	.253*
		Sig. (2-tailed)	.	.010
		N	102	102
	Question9b	Correlation Coefficient	.253*	1.000
		Sig. (2-tailed)	.010	.
		N	102	102

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

			Question10	Question10b
Spearman's rho	Question10	Correlation Coefficient	1.000	.030
		Sig. (2-tailed)	.	.766
		N	102	102
	Question10b	Correlation Coefficient	.030	1.000
		Sig. (2-tailed)	.766	.
		N	102	102

Correlations

			Question11	Question11b
Spearman's rho	Question11	Correlation Coefficient	1.000	.456**
		Sig. (2-tailed)	.	.000
		N	102	102
	Question11b	Correlation Coefficient	.456**	1.000
		Sig. (2-tailed)	.000	.
		N	102	102

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

Correlations

			Question12	Question12b
Spearman's rho	Question12	Correlation Coefficient	1.000	.547**
		Sig. (2-tailed)	.	.000
		N	102	102
	Question12b	Correlation Coefficient	.547**	1.000
		Sig. (2-tailed)	.000	.
		N	102	102

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

Correlations

			Question14	Question14b
Spearman's rho	Question14	Correlation Coefficient	1.000	-.040
		Sig. (2-tailed)	.	.689
		N	102	102
	Question14b	Correlation Coefficient	-.040	1.000
		Sig. (2-tailed)	.689	.
		N	102	102

Correlations

			Question15	Question15b
Spearman's rho	Question15	Correlation Coefficient	1.000	.563**
		Sig. (2-tailed)	.	.000
		N	102	102
	Question15b	Correlation Coefficient	.563**	1.000
		Sig. (2-tailed)	.000	.
		N	102	102

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

Correlations

			Question16	Question16b
Spearman's rho	Question16	Correlation Coefficient	1.000	.029
		Sig. (2-tailed)	.	.772
		N	102	102
	Question16b	Correlation Coefficient	.029	1.000
		Sig. (2-tailed)	.772	.
		N	102	102

Correlations

			Question17	Question17b
Spearman's rho	Question17	Correlation Coefficient	1.000	.585**
		Sig. (2-tailed)	.	.000
		N	102	102
	Question17b	Correlation Coefficient	.585**	1.000
		Sig. (2-tailed)	.000	.
		N	102	102

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

Correlations

			Question18	Question18b
Spearman's rho	Question18	Correlation Coefficient	1.000	.337**
		Sig. (2-tailed)	.	.001
		N	102	102
	Question18b	Correlation Coefficient	.337**	1.000
		Sig. (2-tailed)	.001	.
		N	102	102

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

Correlations

			Question19	Question19b
Spearman's rho	Question19	Correlation Coefficient	1.000	.338**
		Sig. (2-tailed)	.	.001
		N	102	102
	Question19b	Correlation Coefficient	.338**	1.000
		Sig. (2-tailed)	.001	.
		N	102	102

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

****