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**The impact of internal audit on financial control empirical evidence of some selected local governments in North Eastern Nigeria**

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**Abstract**

*This study is set out to examine the role of internal audit in ensuring effective financial control at local government level in North-east Nigeria. The study employs survey research design using questionnaire. The questionnaire was administered to internal audit units, finance and administrative staff of the local governments. Descriptive statistics and Chi-square technique were used to analyze the data obtained. The study found that independence, competence and scope of the internal audit are the factors responsible for effective financial control. It also revealed that the role that an internal auditor largely depends on the competence of the internal auditor. Moreover, it was discovered that there are internal auditors with lower qualifications like diploma and have no professional certificate who works as internal auditors in local governments. Furthermore, the study discovered that most Internal Auditors do not carry out assessment of the prevailing system, because there are number of areas that they are not involved particularly the award of contract in the local governments. Therefore, the study recommends that internal audit report should reflect the actual findings of the internal auditor, and the management should implement the recommendations of the audit findings.*

**Key words:** Financial control, Internal audit, Local Government.

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**1. Introduction**

Since 1966, the Nigerian public service injudiciously experiencing a deterioration and dwindling in all the public establishments (Ijewereme, 2015). The country lost several hundred billions of Naira over the last few years due to deliberate abuse of dealings, lack of transparency and virtue in the award of contracts in the public sector (Ogbu, 2021). Consequently, academicians as well as policy makers in both government and industries sees the need to reinforce instruments to guarantee that, managers and directors takes actions to protect government Assets and firms' shareholders (Zhou & Gao, 2017).

These demands are centered on tougher monitoring and evaluation and more

rigorous audit of public expenditure. These also calls for responsive government, for policies that foster equity and development, for a budgetary planning process which is open and subject to analysis, for eradication of graft and corruption, and for enhanced and demonstrated results (Ijewereme, 2015). Managing the public sector in today's environment of continuous change has become a demanding challenge for policy makers, service delivery managers, and civil servants a challenge that is especially discouraging for those in developing countries and countries with economies in transition. Consequently, the challenges facing the audit profession are also constantly evolving (Maina & Muturi, 2016).



Despite the fact that internal audit exist in various local government with internal control system in place, but the act of financial crime still continue e.g. fraud irregularities and even breaches of other control and no any strong measures being taken to prevent such occurrences (Zhou & Gao, 2017). However, some of the problems which equally affect the financial control at Local Government level includes; poor system of recording financial transactions from the accounting staff, weaknesses in internal control system, inadequate of independent of the internal auditors and lack of professionalism (Ogbu, 2021). This call for an investigation into the factors responsible for effective financial control in local governments.

Local Government Administration in Nigeria, is defined as “the administration of the grassroots at the local government areas by the Federal (National) or state government through the use of bureaucrats or an agency of either or both tiers of government” (Abe & Omotoso, 2021). To ensure effective financial control structure in local government, there has to be accountability in their cash flow (Dewi & Azam, 2019). And for the organizations to have a prosperous responsibility, a well-designed internal auditing system must be put in place (Asaolu et al., 2016).

Internal audit “can be define as an independent, objective assurance and consulting activities designed with the intention to add value and improve an organization’s operations (Lenz, & Hahn, 2015). It then benefits an organization to undertake its objectives by conveying an organized, controlled tactic to assess and advance the effectiveness of risk management, rheostat and governance processes” (Florea & Florea, 2016).

The objective of this study is to find out the factors that are accountable for ineffectiveness of internal audit in ensure effective financial control at local government in North-east Nigeria. This study was motivated by the fact that Local

government as a part of the public sector, most closely to Civic in Nigeria. At that level, the authority is assigned with public resources and charged with the task of ensuring their proper utilization. Besides, previous studies have pondered on State and Federal governments however this study distillate on Local governments. The paper has been divided into five sections. Section one is the introduction. Section two presents a literature review. Section three focuses on research methodology. Section four is a discussion of results, while section five contains findings and recommendations drawn from the results discussed.

## **2. Literature Review**

Numerous studies such as (Al-Twajry, Brierley & Gwilliam, 2003; Albercht et al. 1988; Arena & Azzone 2009; Cohen & Sayag 2010; Mihret, James & Mula 2010; Mihret & Yismaw 2007; Hussein 2013; Mua’azu & Siti 2012; Salihu, 2015; Abdulaziz & Nedal, 2013) have been conducted on factors that are responsible for ineffectiveness of internal audit in ensuring effective financial control. Many factors were identified as key elements and variables responsible for ineffectiveness of internal audit in the literature. For instant, Independence, Competence, Scope of work, Performance, and management support. All are factors determining ineffectiveness of internal audit. Effective financial control is a very sensitive, strategic and difficult in administration of local government. Financial control will be incomplete without effective auditing which currently remains one of the most ignored and misconstrued areas of financial management mainly in Local government (Heald, 2018).

### **2.1 Concept of financial control**

Financial resource is an essential utility to many institutions and organizations (Wilson, 2012). As such it ought to be successfully and efficiently manned to result in the desired transformation.

However, occasionally this imperative resource is misused by those put as custodians (Francis and Imiete 2018). Local governments deal with huge sums of public funds and function in a political atmosphere, necessitating a need for a high degree of self-confidence in the way in which their financial affairs are being steered (Altshuler 2019).

Effective financial controls involves maintenance of proper accounting records help guarantee that, local governments are not perversely unprotected to financial risks (Zakaria, Nawawi et al. 2016). This also contributes to safeguarding the properties, including the prevention and discovery of fraud (Appelbaum, Kogan et al. 2017). Another study examines the efficient financial management in local governments in Nigeria with a view to discuss the instruments that will help the local government councils to manage their funds efficiently. The various tools and techniques are as follows: the use of budget, rational approach, incremental approach, zero-based budgeting approach, planning, programming and budgeting system, internal audit approach. A thorough implementation and application of these approaches will increase financial management of local governments in Nigeria and improve the quality-of-service delivery (Olu, 2009). The following factors are responsible for effective financial control.

## **2.2 The independence of internal auditors**

Independence of internal auditor is defines as ‘The freedom from circumstances that threaten objectivity or the appearance of objectivity’ (Sakour, & Laila, 2015). Such threats to objectivity must be managed at the individual auditor, engagement, and organizational levels (Ojo, 2019).

A related study, examines the effectiveness of internal audit unit at local government level in Adamawa state Nigeria with a view to finding out how internal audit unit exists and its level of independence. Data were

collected through questionnaires on a sample of ten (10) local governments drawn randomly from twenty-one (21) local governments of Adamawa state. Simple percentage technique was used in the analysis. The main finding of the study is that, internal audit unit does not exist as a separate department at local government level in the state; rather it exists as a unit under the local government chairman’s office. This has made the unit to be highly dependent. The study finally recommends that, internal audit unit should be established as a separate department in all the local governments of the state. This will ensure the independence of the unit. Also, further studies should be conducted in other states so as to consolidate the findings. (Salihu, A. M 2015). Independence of internal audit has been recognized as critical to the feasibility of the internal audit task (Rabóczki, 2018). Independence is the freedom from conditions that threaten the ability of the internal audit to carry out internal audit tasks in an impartial fashion (Okodo, & Momoh, et al, 2019). It is a corporate unit that should have a large degree of self-sufficiency in order to perform its activities in an appropriate fashion (Sidindi, 2017). The strength of an internal audit department is measured according to the level of internal audit independence from management and from other operational tasks. Although, complete independence is literally difficult because internal auditors are organizational employees (Murdock, 2016). In view of the foregoing, the below hypothesis is postulated:

*H<sub>1</sub>: Independence of internal auditors is one of the factors responsible for inefficiency and ineffectiveness of financial control by the internal auditors at local government levels in Nigeria.*

### 2.3 Competence of internal audit

For internal audit to be effective, internal auditors need appropriate competence to perform their work adequately (Trotman, & Duncan, 2018). Moreover the staffing and the management of staff in internal audit departments is vital to the effective task of internal audit, and that unless they possess the necessary competencies the influence of internal auditors may be enfeebled (Reinalda, 2020). Also, the technical competence and constant training are considered crucial for effective internal audit' (Modisane, 2019). Skill is imperative tool in improving auditors' knowledge (Modisane, 2019). In addition, year of experience is measured as an indicator of auditors' knowledge and proficiency (Martínez-Ferrero, & García-Sánchez, et al, 2018). Internal auditors need a wide range of competencies to attain satisfactory performance in the various categorized positions within internal audit departments (Trotman, & Duncan, 2018). Competence can be the knowledge and professionalism that the auditor should obtain from education, on-the-job training, and experience. Thus, regulatory bodies set requirements for people to be qualified and entitled to perform audits (Plant, & Barac, et al, 2019). The main benefits that will be realized from competent of internal audit staff, are, (Turetken, & Jethefer, et al, 2019).

Moreover, in another research which is aimed at providing empirical evidence as to the main factors influencing internal audit effectiveness. Utilizing data obtained from 79 Saudi Arabian public sector organizations, itself based on 442 operational questionnaire, both conventional multiple regression and path analysis were used to examine the association between internal audit effectiveness and five factors, namely; the competence of internal audit, the size of the internal audit department, the relationship between internal and external auditors, management support for internal audit, and

the independence of the internal audit department. The results advocate that, management support for the internal audit function was the main driver in terms of guaranteeing the professed effectiveness of the internal audit function from the viewpoint of both management and internal auditors. Management support was significant as a construct in its own right but also via its links to issues of competence, enhancing the relationship with external auditors, and having an independent internal audit department (Abdulaziz, A. 2015). Thus, the below hypothesis is postulated:

*H<sub>2</sub>: Competence of internal auditors is one of the factors that ensure effective financial control at local government levels in Nigeria.*

### 2.4 The scope of internal audit work

In general, audit work should shield all systems and activities in all departments and locations throughout the organization (Kagermann, & Kinney, et al, 2021). The scope of internal audit functions differs largely and depends on the size and structure of the entity and the requests of management (Koivisto, 2019). Likewise, the scope of audit work significantly influences the information and communication facet of the internal control system (Pizzini, & Lin, et al, 2015). A system of internal control consists of policies and procedures planned to provide management with accurate assurance that the organization accomplishes its objectives and goals (Ayyash, 2017). These policies and procedures are often called controls. The chairman and head of departments are responsible for forming and sustaining a strong internal control system (TEKLE, 2019). The management is responsible for having an effective internal control system and ensuring that the internal control system is understood and appreciated within the organization (Al-Dmour, & Abbod, 2018). In view of the

foregoing, the below question needs an answer:

Research Question 1: *what are the roles and scope of internal auditors with respect to financial control in local governments*

### 2.5 Theoretical Frame Work

This study is based on the agency theory, because the theory comprises the formation and monitoring processes by internal audit unit to achieve optimality and with the establishment of effective internal audit unit, there is likelihood of achieving an effective financial control.

### 3. Methodology

The methodology adopted in this research is survey method. Questionnaire method of data gathering was used in collecting primary data, while textbooks, articles were used as secondary resources. The population of the study comprises Six (6) states in the North eastern Nigeria, out of the total population, a simple random sampling was used which led to the appearance of twelve (12) local governments in the States. A total of seven hundred and twenty questionnaires (720)

were dispersed to the twelve local government Councils (sixty to each local government). The targeted respondents comprise internal audit unit, bursary/finance and Registry department of the local governments. Out of the total questionnaires administered, six hundred (600) were completed and recovered. The technique for data analysis is descriptive statistics and chi-square.

### 4. Results and Discussion

Since the judicious numbers of six hundred (600) completed questionnaires were recovered from the respondents which denote 95% of the total questionnaires Administered. Thus, it can be said that the study has sufficient bases for analysis and interpretation of results of findings.

#### Hypothesis 1

The research uses the results gotten to test hypothesis of the study using descriptive statistics and chi-square method, which states that *independence of Internal auditors is one of the factors responsible for inefficiency and ineffectiveness of financial control by the internal auditors*

**Table1: Factors responsible for the inefficiency and ineffectiveness of financial control**

Statement	N	Mean	Std. Dev.	Min	Max
Independence of internal auditors	600	3.28	1.614	1	5
board of directors' audit committee oversees appointment and removal of auditors	600	3.27	1.566	1	5
I can freely access all the necessary documents in the organization	600	3.20	1.697	1	5
I feel free to include all the audit findings in my reports	600	3.24	1.072	1	5
I perform my audit work without interference or influence from any one	600	2.54	.354	1	5
I objectively examine audit issues base on reliable evidence not on management interest	600	2.88	.862	1	5

Source: Generated by the Author using SPSS 21, from Questionnaires Responses, 2021

Tables 1 above shows mean, standard deviation, minimum and maximum values of the responses relating to factors responsible for the inefficiency and ineffectiveness of financial control by the internal auditors. The minimum and

maximum values represent the range of options available to the respondents for them to choose one out of the five options. From table 1 above, the average response shows that the independence of internal auditors is one of the factors responsible for

effective financial control (mean 3.28 with standard deviation 1.614 around the mean). Board of directors’ audit committee oversees appointment and removal of auditors, auditors can freely access all the necessary documents in the organization, also auditors are free to include all the audit findings in my reports with the mean 3.27, 3.20, 3.24 with standard deviation of 1.566,

1.697 and 1.072 respectively. On the other hand, internal Auditors do not work without intervention or influence from any one and also internal auditors do not objectively examine audit issues base on reliable evidence it is on management interest with mean 2.54 and 2.88 with standard deviation of .354 and .862 respectively, around the mean.

**Table 2: Chi-square Results on the Hypothesis 1**

Statement	Chi-Square	Df	Asymp.Sig.
Independence of internal audit	586.160	4	0.023
Board of directors’ audit committee oversees appointment and removal of auditors	602.707	4	0.028
I can freely access all the necessary documents in the organization	330.813	4	0.022
I feel free to include all the audit findings in my reports	631.033	4	0.032
I perform my audit work without interference or influence from any one	239.467	4	0.060
I objectively examine audit issues base on reliable evidence not on management interest	174.280	4	0.068

a. 0 cells (0.0%) have expected frequencies less than 5. The minimum expected cell frequency is 28.0

Source: Generated by the Author using SPSS 21, from Questionnaire Responses, 2021.

Table 2 above presents the chi-square values and results of the respective statements at 4 degree of freedom. The study found out that, the board of directors’ audit committee oversees appointment and removal of auditors, auditors can freely access all the essential documents in the organization, and also auditors are free to include all the audit discoveries in my reports (p-value 0.023, 0.028, 0.022, 0.032 with 4-degree level of freedom) respectively. Also, internal auditors do not work without interference or influence from any one and also internal auditors do not objectively scrutinize audit issues base on dependable proof it is on management

interest (p-value 0.060, 0.068 with 4-degree level of freedom) respectively.

The hypothesis tested displays that independence of internal auditors is one of the factors accountable for the inefficiency and ineffectiveness of financial control by the internal auditors.

**Hypothesis 2**

The research uses the results gotten from the analysis to test hypothesis using descriptive statistics and chi-square method which states that, *competence of internal auditors is one of the factors that ensure effective financial control at local government levels in Nigeria.*

**Table 3: Roles of internal auditors in ensuring effective financial control at local government**

Statement	N	Mean	Std. Dev.	Min	Max
Competence of internal audit	600	3.22	1.606	1	5
Do you have any professional certificate	600	2.18	1.583	1	5
My organization has sufficient skilled internal auditors	600	1.58	1.192	1	5



Statement	N	Mean	Std. Dev.	Min	Max
The number of internal auditors matches the operations of the management	600	1.41	1.088	1	5
Internal audit work is performed with modern technology	600	2.61	1.063	1	5
Audit procedures and evidence collections are completed on time	600	2.77	1.951	1	5
It is possible to audit and review each activity on time	600	1.56	1.106	1	5
Internal audit charter is available in the organization	600	2.59	1.118	1	5

Source: Generated by the Author using SPSS 21, from Questionnaires Responses, 2021.

Table 3 above shows mean, standard deviation, minimum and maximum value of the responses to questions relating to what are the roles of internal auditors with respect to financial control in ensuring effective financial control at local government in North-east Nigeria. The minimum and maximum values represent the range of options available to the respondents for them to choose one option out of the five options.

From table 5.7.3 above, the average response shows that the Competence of Internal Audit is one of the factors that ensure effective financial control in local governments (mean 3.22 with standard 1.606 around the mean). And it has been discovered that many of the internal

auditors don't have Professional Certificate, the local government don't have sufficient and Skilled Internal Auditors, The Number of Internal Auditors in the local government does not Matches the Operations of the Management, Internal Auditors of the local government does not executed their work with Modern Technology, Audit Procedures and Evidence collections are not Completed On Time, in local government it is not Possible to Audit and Review Each Activity on Time also Internal Audit Charter is not Available in the local governments (mean 2.18, 1.58, 1.41 , 2.61, 1.77, 3.56and 2.59 with standard deviations of 1.583, 1.192, 1.088, 1.063, 1.951, 1.106 and 1.118 around the mean respectively).

Table 4: Chi-square Results on Hypothesis 2

Statement	Chi-Square	Df	Asymp.Sig.
Competence of internal audit	945.217	4	0.023
Do you have any professional certificate	341.000	4	0.067
My organization has sufficient skilled internal auditors	232.333	4	0.051
The number of internal auditors matches the operations of the management	463.383	4	0.068
Internal audit work is performed with modern technology	237.533	4	0.055
Audit procedures and evidence collections are completed on time	199.453	4	0.060
It is possible to audit and review each activity on time	226.450	4	0.065
Internal audit charter is available in the organization	175.417	4	0.070

Source: Generated by the Author using SPSS 21, from Questionnaire Responses, 2021.

The table 4 above presents the chi-square values and results of the respective statements at 4 and 3 degree of freedom. The result shows that the Competence of Internal Audit is one of the factors that ensure effective financial control in local governments of the North-east Nigeria. (P-value= 0.23 and with 4-degree level of freedom). However on the issue of internal audit unit Few of the internal auditors don't have Professional Certificate, the local government don't have sufficient and Skilled Internal Auditors, The Number of Internal Auditors in the local government does not Matches the Operations of the Management, Internal Auditors of the local government does not executed their work with Modern Technology, Audit Procedures and Evidence collections are not Completed On Time, in local government it is not Possible to Audit and Review Each Activity on Time also

Internal Audit Charter is not Available in the local governments (p-value = 0.067, 0.051, 0.068, 0.055, 0.060, 0.065, 0.070 with 4 degree level of freedom ) respectively.

The results show that Competence of Internal Audit is one of the factors that ensure effective financial control in local governments of the North-east Nigeria. Also, there is no competent staff in local governments audit unit because all of the six (6) items tested that shows the competence of internal auditor is not found in the internal audit unit of the local governments of the North-east Nigeria.

### **Research Question 1**

The research uses the results obtained from the analysis to answer the research question, which states that *what are the roles and scope of internal auditors with respect to financial control in local governments*

**Table 5: Scope of internal auditors in ensuring effective financial control at local governments.**

<b>Statement</b>	<b>N</b>	<b>Mean</b>	<b>Std. Dev</b>	<b>Min</b>	<b>Max</b>
Scope of the internal audit work	600	2.71	1.029	1	5
The internal auditors carry out appraisal of the existing system	600	2.93	1.152	1	5
The internal audit is in line with standard for the professional practice	600	3.19	1.777	1	5
The purpose of internal audit is clearly defined	600	3.03	1.854	1	5
There is internal audit manual to guide internal audit work	600	1.92	1.019	1	5
Internal auditors get involved in the audit of contract	600	2.61	1.101	1	5
Internal audit activities are extended to non-financial operational areas	600	1.43	1.015	1	5

*Source: Generated by the Author using SPSS 21, from Questionnaire Responses, 2021.*

Table 5 above shows that; Scope of the Internal Audit Work is one of the factors that ensure effective financial control at local government in North-east Nigeria but is not significant. Also, The Internal Auditors Don't Carry out Appraisal of the Existing System because their (mean are between 2.71 to 2.93 with deviations of

1.029 and 1.152 around the mean) respectively. Also, it has been discovered that, The Internal Auditor carry out his duty in Line with Standard for the Professional Practice, and The Purpose of Internal Audit is Clearly Define in all the local governments in the North-east Nigeria. (Mean= 3.19 and 3.03 with standard



deviation of 1.777 and 1.854). The result of respondents also show that There is no Internal Audit Manual to Guide Internal Audit Work, Internal Auditors are not Involved in the Audit of Contract, further

more Internal Audit Activities does not Extended to Non-Financial Operational Areas. (Mean = 1.92, 2.61 and 1.43 with standard deviation of 1.019, 1.101 and 1.015) respectively.

**Table 6: Chi-square Responses on research question 1**

Statement	Chi-Square	Df	Asymp.Sig.
Scope of the internal audit work	406.917	4	0.060
The internal auditors carry out appraisal of the existing system	417.267	4	0.055
The internal audit is in line with standard for the professional practice	795.467	4	0.057
The purpose of internal audit is clearly defined	170.440	4	0.028
There is internal audit manual to guide internal audit work	91.173	4	0.025
Internal auditors get involved in the audit of contract	184.200	4	0.067
Internal audit activities are extended to non-financial operational areas	225.667	4	0.058

a. 0 cells (0.0%) have expected frequencies less than 5. The minimum expected cell frequency is 28.0.

Source: Generated by the Author using SPSS 21, from Questionnaire Responses, 2021.

Table 6 above shows the results of chi-square test on what are the problems associated with ensuring effective financial control at local government in North-east Nigeria.

The table 6 above also presents the chi-square values and results of the respective statements at 4- and 4-degree level of freedom. The study found out that Scope of the Internal Audit Work is one of the factors that ensure effective financial control at local government in North-east Nigeria but is not significant. And it is further discovered that there are a lot of problems associated with financial control because out of the six (6) items tested its only two (2) that gives a positive result (p=value 0.028 and 0.025 with 4-degree level of freedom respectively.) that is the internal auditor carry out his duty in line with standard for the professional practice, and the purpose of internal audit is clearly define in all the local governments in the north-east Nigeria. And the remaining four (4) are negative (p=value 0.055, 0.057, 0.067 and 0.058 with 4-degree level of freedom) respectively that is there is no

internal audit manual to guide internal audit work, internal auditors are not involved in the audit of contract, and further more internal audit activities do not extend to non-financial operational areas.

#### **Discussion of Findings**

Based on the analysis of responses generated from the questionnaires administered to the study area, the researcher arrives at the following findings:

1. The factors responsible for inefficiency and ineffectiveness of the internal auditors in ensuring financial control at local government in North-east Nigeria are. Independence, competence, scope of the internal audit.
2. Also, it has been discovered that, the role that an internal auditor can play, basically depend on the competence of the internal auditor. Moreover, there are still internal auditors with lower qualifications like diploma and have no professional certificate and are working as internal auditors in local governments.

3. The Internal Auditors don't carry out Review of the Prevailing System, because there are number of areas that, they are not involved in, particularly the award of contract in the local governments of North-east Nigeria.

### 5. Conclusion

In the present-day economic crisis, local governments have a pronounced role to play in the management of the municipalities and they have to be equipped with financial, human and technical resources. Moreover, local government budgets should reflect citizen's preference for public services. However, the internal auditors can be used in lessening some of the problems confronted by local governments in the North-east Nigeria.

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