



## Influence of Performance Audit Quality Control and Assurance Practices on Quality of Service Delivery of Federal Mdas in Nigeria

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### Abstract

This study investigates the influence of performance audit quality control and assurance practices on the quality of service delivery within Nigeria's Federal Ministries, Departments, and Agencies (MDAs). The study focuses on four dimensions, Quality Control Environment (QCE), Engagement Quality Management (EQM), Ongoing Quality Monitoring (OQM), and Assurance and Compliance Verification (ACV), and their effects on Transparency, Responsiveness, Efficiency, and Reliability as indicators of service quality. Adopting a survey research design, data were collected from **270 auditors** drawn from the Office of the Auditor-General for the Federation (OAuGF) using stratified random sampling. The study employed **Ordered Logistic Regression** and **Ordinary Least Squares (OLS)** techniques for analysis. Results reveal that overall performance audit quality control and assurance practices significantly influence service delivery ( $F(4,248) = 7.13, p < 0.001; R^2 = 0.102$ ). Specifically, **QCE ( $\beta = 0.092, p = 0.036$ )** and **ACV ( $\beta = 0.139, p = 0.043$ )** were found to significantly enhance transparency, efficiency, reliability, and overall service outcomes, while EQM ( $\beta = 0.050, p = 0.589$ ) and OQM ( $\beta = 0.078, p = 0.370$ ) had limited effects. The study concludes that strengthening internal control frameworks, enhancing assurance verification systems, and improving continuous monitoring mechanisms are essential for ensuring audit credibility and promoting transparency, efficiency, and accountability in Nigeria's public service delivery.

**Keywords:** Performance audit, quality control, assurance practices, Service delivery

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### Introduction

The quality of service delivery remains a cornerstone of effective governance, reflecting the capacity of public institutions to provide transparent, efficient, and citizen-responsive services. It demonstrates a government's commitment to accountability and development by ensuring that resources are utilized economically, efficiently, and effectively in meeting public needs (Modise & Modise, 2023). Within Nigeria's Federal Ministries, Departments, and Agencies (MDAs), achieving quality service delivery is not only central to national development but also indicative of the strength of institutional accountability mechanisms. However, persistent inefficiencies, poor resource management, and weak oversight structures continue to undermine the performance of these entities (Boufounou et al., 2024).

Globally, performance auditing has evolved into a strategic governance tool that evaluates the economy, efficiency, and effectiveness of public programmes and service delivery systems



(Goodlow, 2024). Developed nations such as the United Kingdom, Canada, Australia, and Sweden have institutionalized robust performance audit systems supported by competent, ethically grounded auditors (Vladimirovna, 2022; Rumasukun, 2024). These systems not only ensure compliance with financial standards but also serve as instruments for continuous improvement in public sector performance. Their success is largely attributed to stringent quality control measures, rigorous assurance mechanisms, and the professional competencies of audit personnel who uphold international standards such as ISSAI 3000 (Nurfadila, 2024).

In contrast, many developing countries, including those in Africa, are still grappling with weak performance audit frameworks and capacity constraints (Tetteh et al., 2021). Despite increasing adoption of international best practices through reforms and collaborations with global audit bodies such as International Organization of Supreme Audit Institutions (INTOSAI) and the African Organization of English-Speaking Supreme Audit Institutions (AFROSAI-E), challenges persist in translating audit findings into measurable service improvements (Bello et al., 2024; Roberts, 2023). Nations such as South Africa, Kenya, and Rwanda have demonstrated that investments in auditor competence, ethical discipline, and assurance systems can significantly enhance the effectiveness of performance audits and improve service delivery outcomes (Mthuli et al., 2023).

In Nigeria, the Office of the Auditor-General for the Federation (OAuGF) has progressively shifted from traditional financial auditing to performance auditing, reflecting a growing emphasis on value-for-money assessments and accountability for results (Shuaib, 2022). The introduction of the Performance Audit Manual, which is aligned with the International Standards of Supreme Audit Institutions (ISSAI 3000) on Performance Audit Standard, constitutes a significant milestone in advancing the transformation and modernization of public sector audit practices. Yet, despite these institutional efforts, the quality of service delivery in Nigeria's public sector remains suboptimal. Persistent inefficiencies, unremitted revenues, and irregular expenditures, often running into billions of naira, highlight deep-rooted issues of weak accountability and ineffective oversight (Asare, 2021).

Evidence suggests that inadequate performance audit quality control and assurance practices contribute to these deficiencies. Weak peer review systems, limited follow-up mechanisms, and non-compliance with international audit standards often compromise audit reliability and stakeholder confidence (Amonkwandoh, 2024; OAuGF, 2023). Furthermore, professional competence gaps among auditors, manifested in limited technical expertise, ethical lapses, and insufficient continuous training, further diminish audit effectiveness and hinder the implementation of recommendations (Akinleye & Alaran-Ajewole, 2018; Uche, Ebimobowe & Jibrin, 2020).

While Nigeria has introduced various reforms to strengthen public financial management, including the Fiscal Responsibility Act (2007), Public Procurement Act (2007), and the adoption



of International Public Sector Accounting Standards (IPSAS), their success largely depends on the proficiency of the auditors responsible for enforcing them (Ibrahim, 2022; Jensen, 2023). The growing integration of digital governance tools such as the Integrated Payroll and Personnel Information System (IPPIS), the Government Integrated Financial Management Information System (GIFMIS), and the Open Treasury Portal further underscores the need for technologically competent auditors capable of interpreting data and leveraging digital tools to enhance transparency (Lilian & Onuora, 2024).

Despite recognition of these challenges, empirical research examining how performance audit quality control practices and assurance practices influence service delivery within Nigeria's Federal MDAs remains limited. Existing studies have often focused on financial or compliance audits, neglecting performance audit dimensions such as quality control, assurance mechanisms, and auditor competence (Osagioduwa & Nnamdi, 2024). Moreover, research rarely considers how these factors interact to influence service outcomes, leaving a critical gap in understanding how to strengthen audit effectiveness and improve public service delivery.

Therefore, this study investigates the **influence of performance audit quality control and assurance practices on the quality of service delivery in Nigeria's Federal MDAs**. Specifically, it examines the effect of Performance Audit Quality Control Practices and Assurance Practice (Quality Control Environment, Engagement Quality Management, Ongoing Quality Monitoring, Assurance and Compliance Verification) on **quality of service delivery** within Nigeria's Federal Ministries, Departments, and Agencies. Accordingly, the research hypothesis is formulated as follows:

- Ho<sub>1</sub>: Quality Control Environment have no significant impact on the quality of service delivery of Federal MDAs in Nigeria.
- Ho<sub>2</sub>: Engagement Quality Management have no significant impact on the quality of service delivery of Federal MDAs in Nigeria.
- Ho<sub>3</sub>: Ongoing Quality Monitoring have no significant impact on the quality of service delivery of Federal MDAs in Nigeria.
- Ho<sub>4</sub>: Assurance and Compliance Verification has no significant impact on the quality of service delivery of Federal MDAs in Nigeria.

### Literature Review

This section provides an in-depth review of existing literature on the **influence of performance audit quality control practices and assurance practices on the quality of service delivery** within Nigeria's Federal Ministries, Departments, and Agencies (MDAs). It explores how elements of **quality control practices**, including the *quality control environment*, *engagement quality management*, and *ongoing quality monitoring*, shape the credibility, accuracy, and effectiveness of performance audits. Similarly, it examines how **assurance practices**, particularly *assurance and compliance verification*, strengthen public accountability by ensuring



that audit findings translate into measurable service improvements. The review also analyzes how these audit dimensions collectively influence key indicators of **service delivery quality**, namely *transparency, responsiveness, efficiency, and reliability*. It discusses relevant **theoretical foundations** which explain the relationship between audit quality mechanisms and service delivery outcomes.

### **Performance Audit Quality Control and Assurance Practices**

Performance audit quality control and assurance practices refer to the structured systems and professional standards designed to ensure that audits are conducted with integrity, consistency, and technical competence (Kleinman, et al., 2014). These practices are central to strengthening the credibility of performance audits, building public confidence, and enhancing the impact of audit recommendations on governance and service delivery (INTOSAI, 2016). Quality control involves the internal mechanisms that guide auditors in maintaining accuracy, objectivity, and uniformity throughout the audit process, while assurance practices include independent or peer-based reviews that confirm adherence to established standards and frameworks (Istianah & Akbar, 2024).

Globally, performance audit quality control frameworks emerged as a response to deficiencies in audit oversight and the growing demand for public accountability (Barrett, 2012). In countries such as the United Kingdom and Australia, public audit institutions adopted robust quality assurance mechanisms in line with international standards issued by INTOSAI and IFAC. In Nigeria, quality control and assurance mechanisms are integrated into public financial management reforms that promote audit professionalism and compliance with standardized audit manuals (Akinduko, 2023). However, uneven implementation across Ministries, Departments, and Agencies (MDAs) continues to undermine audit credibility due to institutional capacity gaps and weak accountability structures (Barrett, 2012).

For this study, performance audit quality control and assurance practices are conceptualized through four indicators: **quality control environment, engagement quality management, ongoing quality monitoring, and assurance and compliance verification**. These indicators capture both the internal and external dimensions of audit quality and collectively reflect the mechanisms that sustain the credibility and reliability of performance audits (IAASB, 2018; Okoye, et al., 2025).

### **Quality Control Environment**

The quality control environment encompasses the institutional culture, ethical values, and leadership commitment that promote high audit quality (IAASB, 2018). It includes the policies, governance structures, and oversight mechanisms that reinforce integrity, accountability, and professional skepticism within audit institutions. A strong control environment minimizes undue influence, promotes independence, and ensures that auditors adhere to ethical and professional



standards, which is particularly crucial in public sector settings where political pressures often exist (Cordery & Hay, 2020).

### **Engagement Quality Management**

Engagement quality management focuses on the procedures and safeguards applied to individual audit assignments to ensure consistency and adherence to professional standards (Christensen et al., 2012). It involves peer reviews, supervisory oversight, and pre-issuance reviews of audit findings and reports. These measures ensure that each audit engagement meets established quality benchmarks, enhancing the credibility and reliability of audit results. Effective engagement quality management promotes professional rigor and reduces the risk of errors or bias in audit conclusions.

### **Ongoing Quality Monitoring**

Ongoing quality monitoring refers to the continuous assessment and evaluation of audit processes and personnel performance to identify weaknesses and promote continuous improvement (IAASB, 2020). It serves as a feedback mechanism that helps audit institutions refine methodologies, update procedures, and maintain compliance with evolving international standards. In the context of performance auditing, ongoing monitoring facilitates institutional learning and ensures that systemic weaknesses are detected and addressed promptly (Van Loocke & Put, 2011).

### **Assurance and Compliance Verification**

Assurance and compliance verification constitute the final layer of the audit quality framework, focusing on validating whether audit activities conform to established professional and institutional standards. This may include external validations, peer reviews, or independent quality assurance assessments (Hay & Cordery, 2020). By verifying compliance, audit institutions demonstrate accountability and enhance stakeholder trust in audit outcomes. In Nigeria, where public confidence in government audits remains fragile, assurance and compliance verification are vital to legitimizing audit findings and promoting transparency and service improvement (Okoye et al., 2025).

### **Quality of Service Delivery**

Quality of service delivery refers to the extent to which public organizations provide services that are **efficient, transparent, dependable, and responsive** to the expectations of citizens (Osborne, 2010). It reflects the ability of government institutions to deliver outcomes that promote trust, accountability, and satisfaction among service users. Over time, the concept of service quality in the public sector has evolved from a bureaucratic orientation to a **citizen-centered approach**, emphasizing equity, openness, and performance (Bovaird & Löffler, 2009).

Drawing from the principles of **New Public Management (NPM)** and later **New Public Governance (NPG)**, service quality emphasizes performance measurement, transparency,



efficiency, and citizen engagement as essential components of effective governance (Osborne, 2010). Contemporary public management literature views service delivery quality as a **multidimensional construct** comprising four interrelated dimensions, **transparency, responsiveness, efficiency, and reliability**, each representing a unique element of effective and accountable governance.

### **Transparency**

Transparency involves openness and clarity in government operations, decisions, and information dissemination. It enables citizens to access relevant data, monitor administrative processes, and hold officials accountable for their actions. A transparent public institution enhances trust and legitimacy by ensuring that service delivery mechanisms are visible, comprehensible, and subject to public scrutiny (Grimmelikhuijsen, 2012).

### **Responsiveness**

Responsiveness refers to the promptness, appropriateness, and attentiveness with which public institutions react to citizens' needs, feedback, and concerns. It highlights the interactive and relational dimension of governance, ensuring that service provision reflects sensitivity to public expectations (Denhardt & Denhardt, 2000). Responsive service delivery promotes citizen confidence and strengthens the social contract between government and the governed.

### **Efficiency**

Efficiency denotes the ability of government agencies to deliver public services effectively while minimizing resource waste and operational costs. It emphasizes achieving optimal outcomes with limited inputs, aligning with the performance-driven values of the New Public Management model (Pollitt & Bouckaert, 2011). Efficient service delivery promotes fiscal responsibility and reassures citizens of government's capacity to manage resources judiciously.

### **Reliability**

Reliability represents the consistency, accuracy, and dependability of services provided by public institutions. It ensures that government entities meet established standards, deliver on their commitments, and maintain service quality over time. Reliable public services enhance institutional credibility and reinforce citizens' perception of government as capable and trustworthy (Parasuraman et al., 1988).

### **Theoretical Framework**

Institutional theory provides a valuable framework for understanding how organizations conform to established norms, regulations, and expectations within their operating environment to gain legitimacy and ensure continuity. Initially articulated by Meyer and Rowan (1977) and later expanded by DiMaggio and Powell (1983), the theory posits that organizations adopt structures and practices not only for technical efficiency but also to align with socially accepted standards.



Through mechanisms such as coercive, mimetic, and normative pressures, organizations tend to become increasingly similar in their structures and operations, a process referred to as institutional isomorphism. Scott (2001) later deepened the theory by identifying three pillars (regulative, normative, and cultural-cognitive) that collectively explain how institutions influence organizational behavior and decision-making.

In the context of Nigeria's public sector, institutional theory offers insights into how Ministries, Departments, and Agencies (MDAs) adopt and implement performance audit quality control and assurance practices in response to both formal regulations and informal norms. Federal MDAs operate under multiple institutional pressures, ranging from international standards set by bodies like INTOSAI and IFAC to domestic laws, ethical expectations, and societal demands for accountability. The adoption of mechanisms such as quality control environments, engagement quality management, ongoing monitoring, and assurance verification reflects not just technical compliance but also an effort to gain legitimacy and public trust. Thus, institutional theory explains why performance audit systems are often shaped by the institutional environment, influencing their effectiveness in enhancing transparency, efficiency, and reliability in service delivery.

However, while institutional theory effectively explains conformity and the influence of external pressures, it has been criticized for underestimating the agency of organizations to initiate change or resist institutional constraints (Seo & Creed, 2002). In the Nigerian context, this implies that although MDAs may adopt audit practices to align with institutional expectations, actual implementation may vary depending on leadership commitment, resource capacity, and political will. Despite this limitation, institutional theory remains a relevant lens for understanding how external institutional pressures and internal organizational responses interact to shape the quality of performance audit practices and their ultimate impact on public service delivery outcomes.

### **Review of Empirical Studies**

Thompson et al., (2025) investigated the effect of multi-layer quality control frameworks on audit accuracy within Canada's healthcare sector. Using longitudinal data from 55 audits conducted over three years, the study found a 23% improvement in the accuracy and acceptance of audit recommendations in institutions implementing tiered oversight systems. The findings underscore the importance of layered review mechanisms in strengthening audit integrity and enhancing compliance. However, the exclusion of smaller healthcare facilities limits the generalizability of the results.

Schmitt et al., (2025) evaluated the role of centralized quality assurance (QA) teams in enhancing audit scope and reporting quality within German federal agencies. Drawing on surveys from 50 auditors and 10 QA officers, the study reported a 19% increase in documentation clarity and audit transparency. The results highlight that institutionalizing QA



units significantly strengthens audit outcomes and accountability. Nonetheless, the absence of regional data limits insight into audit culture variations across decentralized offices.

Ndlovu et al. (2025) analyzed the effect of audit assurance practices on regulatory enforcement within Zimbabwe's metropolitan transport authorities. Based on interviews with 50 audit and regulatory officials, findings indicated a 22% rise in service compliance when systematic assurance reviews were implemented. The study emphasizes that structured assurance procedures enhance accountability and promote better service quality. Nonetheless, the reliance on self-reported data introduces possible bias.

Adomako et al., (2025) assessed the impact of audit quality control units on the timeliness and completeness of audit reports within Ghana's Ministry of Finance. Employing a comparative design across departments, the study observed a 25% improvement in timely report submissions where dedicated quality control units were established. The results confirm that structured quality oversight improves audit output and administrative responsiveness, though the lack of control for auditor experience remains a limitation.

Adegbite et al., (2025) investigated the implementation of quality assurance guidelines by the Office of the Auditor General in Nigeria's performance audits of social welfare programs. Using archival data and stakeholder interviews, findings revealed that audits conducted under strict QA supervision achieved a 20% higher rate of recommendation implementation. The study concludes that federal QA protocols significantly strengthen audit credibility and service delivery outcomes, though delayed policy updates hinder optimal results.

Eze et al., (2025) evaluated peer and supervisory review mechanisms as tools for quality assurance in audit processes for road construction projects in Southeastern Nigeria. Comparing reviewed and non-reviewed audits, the study reported a 22% reduction in project abandonment rates following QA interventions. The findings emphasize that layered review structures improve accountability and transparency in public infrastructure delivery, though political influence remains a limiting factor.

Osho et al., (2025) analyzed periodic quality assurance audits conducted by state audit boards in education projects funded through federal grants in Nigeria. Results indicated a 23% improvement in school facility readiness and teacher attendance in institutions subjected to QA reviews. The study concludes that periodic oversight enhances accountability and educational service quality, although overlapping audit mandates often cause procedural delays.

Bramasto, Pertiwi, and Kristiana (2024) examined the role of operational audits and internal control systems in improving healthcare service delivery in Indonesia. Using quantitative survey data, the study found that strong internal controls and regular operational audits significantly



enhance service efficiency, reduce financial waste, and improve patient outcomes. The research underscores the critical link between audit oversight and service effectiveness, although self-reported measures may limit accuracy.

Yanti and Ardlillah (2024) explored how audit findings and recommendation follow-up influence public service quality across 480 local governments in Indonesia. Using panel regression and mediation analysis, results showed that unresolved audit findings reduce service quality, whereas effective follow-up enhances it both directly and indirectly through improved financial reporting. The study demonstrates that assurance follow-up is a vital determinant of audit impact on service performance.

Evans et al., (2024) examined the integration of ISO 9001 quality management systems into public infrastructure audits in New Zealand. Using comparative analysis of 60 audits (30 ISO-certified and 30 non-certified), the study found that ISO-aligned audits achieved a 26% higher compliance rate in service delivery outcomes. The study concluded that embedding international quality standards improves audit credibility and public trust. However, the implementation cost and resistance to procedural change remain major challenges.

### Methodology

The study employed a survey research design, in line with established practices in auditing and governance research, to investigate the relationship between performance audit planning practices and the quality of service delivery within Nigeria’s Federal Ministries, Departments, and Agencies (MDAs). The target population consisted of 906 auditors from the Office of the Auditor-General for the Federation (OAuGF). Using the Krejcie and Morgan (1970) sample size determination formula, a representative sample of 270 respondents was selected through stratified random sampling, ensuring adequate representation across different auditor categories. Data for the study were obtained through a structured questionnaire designed to capture relevant variables.

### Model Specification

The study also adapted and modified Service Delivery indicators as described in Abdulazeez & Oyedokun (2025). The modified model is specified as shown below:

#### ***General Model for Quality of Service Delivery (QSD):***

$$QSD_i = \alpha_i + \beta_1 QCE_i + \beta_2 EQM_i + \beta_3 OQM_i + \beta_4 ACV_i + \varepsilon_i \dots \dots \dots (1)$$

#### ***Sub-models for Dimensions of Quality Service Delivery:***

$$TP_i = \alpha_i + \beta_1 QCE_i + \beta_2 EQM_i + \beta_3 OQM_i + \beta_4 ACV_i + \varepsilon_i \dots \dots \dots (2)$$

$$RES_i = \alpha_i + \beta_1 QCE_i + \beta_2 EQM_i + \beta_3 OQM_i + \beta_4 ACV_i + \varepsilon_i \dots \dots \dots (3)$$

$$EFF_i = \alpha_i + \beta_1 QCE_i + \beta_2 EQM_i + \beta_3 OQM_i + \beta_4 ACV_i + \varepsilon_i \dots \dots \dots (4)$$



$$REL_i = \alpha_i + \beta_1 QCE_i + \beta_2 EQM_i + \beta_3 OQM_i + \beta_4 ACV_i + \varepsilon_i \dots \dots \dots (5)$$

Where:

- $QSD_i$  = Quality of Service Delivery for MDA
- $TP_i$  = Transparency
- $RES_i$  = Responsiveness
- $EFF_i$  = Efficiency
- $REL_i$  = Reliability
- $QCE_i$  = Quality Control Environment
- $EQM_i$  = Engagement Quality Management
- $OQM_i$  = Ongoing Quality Monitoring
- $ACV_i$  = Assurance and Compliance Verification
- $\alpha_i$  = Intercept term
- $\beta_1 - \beta_4$  = Estimated parameters capturing the effect of the respective independent variables
- $\varepsilon_i$  = Stochastic error term accounting for unobserved factors

### Model Estimation Techniques

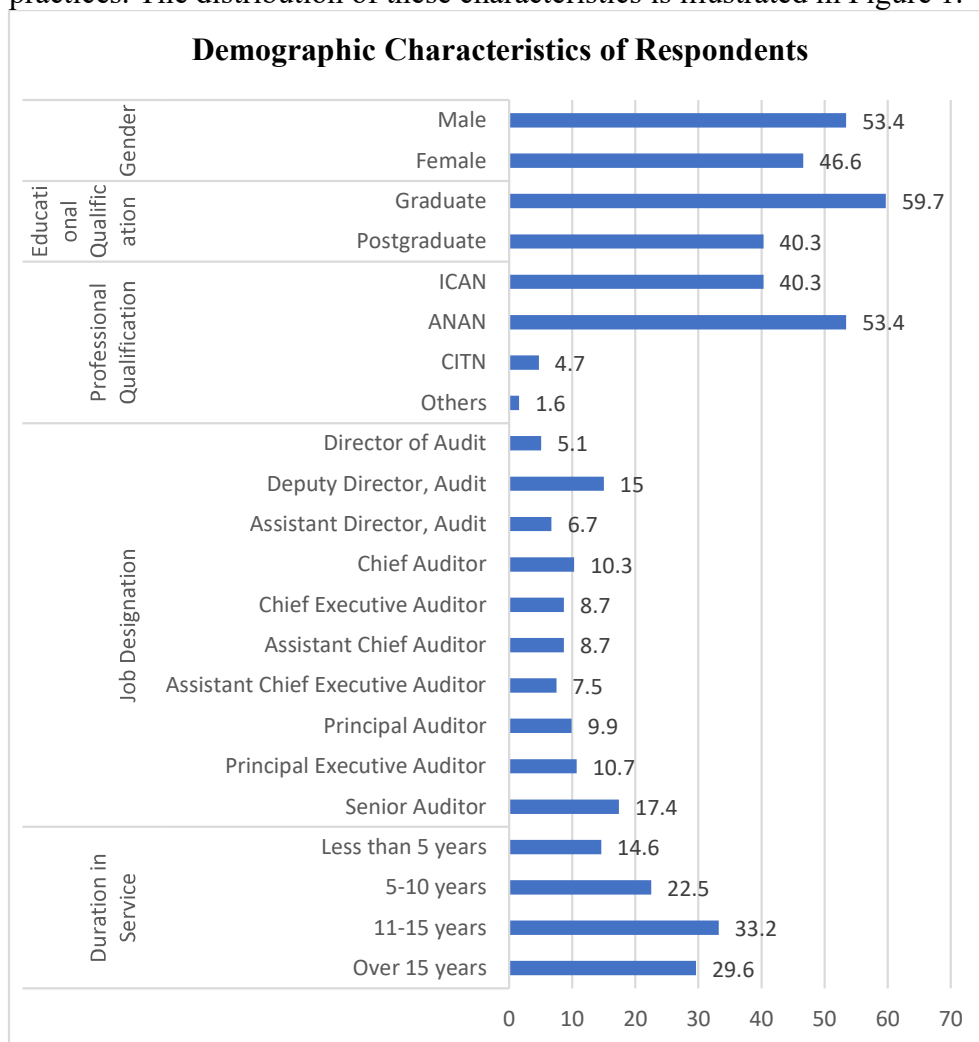
The study employed **Ordered Logistic Regression** and **Ordinary Least Squares (OLS)** regression as inferential techniques to assess the relationship between **performance audit quality control and assurance practices** and the **quality of service delivery** among Nigeria's Federal Ministries, Departments, and Agencies (MDAs). Prior to model estimation, several **preliminary diagnostic tests** were conducted to confirm the adequacy of the data. A **normality test** using **skewness and kurtosis values** was performed, and the results fell within **Kline's (2015)** acceptable range of  $\pm 3$  and  $\pm 10$ , indicating that the dataset met the normality assumption. Furthermore, a **pairwise correlation analysis** was carried out to detect possible **multicollinearity**, and since no correlation coefficient exceeded **0.80**, the explanatory variables were confirmed to be sufficiently independent for reliable model estimation.

### Results and Discussion

This section presents and interprets the results of the study. It begins with a descriptive analysis of respondents' demographic characteristics, confirming the credibility and representativeness of data collected from audit professionals across Nigeria's Federal Ministries, Departments, and Agencies (MDAs). The analysis then focuses on the main study variables related to Quality of Service Delivery (transparency, responsiveness, efficiency, and reliability) supported by satisfactory reliability and internal consistency results. Preliminary diagnostic tests, including normality, correlation, and multicollinearity assessments, confirmed the appropriateness of the data for further analysis.

### Descriptive Result

This subsection presents a summary of the demographic and professional characteristics of the respondents, providing essential background for interpreting the study’s findings. It highlights key attributes such as gender, age, educational qualification, professional certification, years of auditing experience, and organizational rank within Nigeria’s Federal Ministries, Departments, and Agencies (MDAs). These characteristics help establish the credibility, diversity, and representativeness of the sampled auditors, ensuring that the data accurately reflects the perspectives of professionals engaged in performance audit quality control and assurance practices. The distribution of these characteristics is illustrated in Figure 1.



**Figure 1: Bio-data of the Respondents**

The demographic profile of respondents, as illustrated in Figure 1, indicates a relatively balanced



gender composition, with 53.4% male and 46.6% female audit professionals, ensuring broad representation within Nigeria’s Federal MDAs. Educationally, the majority (59.7%) possessed graduate degrees, while 40.3% held postgraduate qualifications, underscoring a well-educated audit workforce. Concerning professional membership, 53.4% of respondents belonged to the Association of National Accountants of Nigeria (ANAN), 40.3% to the Institute of Chartered Accountants of Nigeria (ICAN), 4.7% to the Chartered Institute of Taxation of Nigeria (CITN), and 1.6% held other professional affiliations, reflecting the dominance of accounting-oriented certifications in the audit sector. Analysis of job designations revealed representation across various ranks, with Senior Auditors (17.4%) forming the largest group, followed by Deputy Directors (15%), alongside other senior and mid-level officers, suggesting a well-distributed sample across audit hierarchies. In terms of work experience, 33.2% had served between 11–15 years, while 29.6% had over 15 years of experience, indicating that the study captured insights primarily from highly experienced professionals within Nigeria’s public audit system.

**Table 1: Summary Insights on Responses Associated with Quality of Service Delivery**

Items	Mean	Standard deviation	Residual variance	Intraclass correlation	Cronbach’s alpha
<b>Transparency</b>					
TRP 1	3.89	0.939	0.881	0.391	0.762
TRP 2	3.92	0.924	0.854		
TRP 3	4.09	0.816	0.666		
TRP 4	3.91	0.859	0.738		
TRP 5	4.07	0.913	0.833		
<b>Responsiveness</b>					
RPS 1	3.67	0.992	0.983	0.484	0.824
RPS 2	3.67	1.004	1.007		
RPS 3	3.58	1.083	1.173		
RPS 4	3.72	0.889	0.79		
RPS 5	3.8	0.968	0.937		
<b>Efficiency</b>					
EFC 1	3.87	0.947	0.897	0.292	0.673
EFC 2	4.21	0.676	0.458		
EFC 3	3.87	0.834	0.696		
EFC 4	4.26	0.705	0.497		
EFC 5	3.95	0.885	0.783		
<b>Reliability</b>					
RLB 1	3.66	1.051	1.105	0.535	0.852
RLB 2	3.83	0.948	0.898		
RLB 3	3.85	0.906	0.821		
RLB 4	3.73	0.951	0.904		
RLB 5	3.82	0.949	0.901		

*Source: Author’s Computation, 2025. Explanatory Notes: TRP1 to TRP5 are questions*



*relating to Transparency; RPS1 to RPS5 are questions on Responsiveness; EFC1 to EFC5 are questions on Efficiency; RLB1 to RLB5 are questions on Reliability.*

Table 1 presents respondents' perceptions of the Quality of Service Delivery across the four core dimensions with overall mean values exceeding 3, reflecting generally favorable assessments among audit professionals in Nigeria's MDAs. Transparency recorded mean scores between 3.89 and 4.09, supported by good internal reliability (Cronbach's alpha = 0.762). Responsiveness, though slightly lower with mean scores ranging from 3.58 to 3.80, still reflected a positive outlook and demonstrated strong consistency (alpha = 0.824). Efficiency scored between 3.87 and 4.26, indicating favorable perceptions and acceptable reliability (alpha = 0.673). Similarly, Reliability showed positive ratings, with mean values from 3.66 to 3.85 and strong internal consistency (alpha = 0.852), confirming that respondents generally perceived service delivery outcomes as satisfactory and dependable.

**Table 2: Summary Insights on Responses Associated with Audit Quality Control Practices and Assurance Practices**

Items	Mean	Standard deviation	Residual variance	Intraclass correlation	Cronbach's alpha
<b>Quality Control Environment</b>					
QCE 1	4.45	0.72	0.518	0.301	0.633
QCE 2	4.30	0.784	0.614		
QCE 3	4.00	0.974	0.948		
QCE 4	4.24	0.854	0.729		
<b>Engagement Quality Management</b>					
EQM 1	4.26	0.922	0.85	0.402	0.729
EQM 2	4.29	0.846	0.716		
EQM 3	4.28	0.865	0.749		
EQM 4	4.47	0.721	0.52		
<b>Ongoing Quality Monitoring</b>					
OQM 1	4.36	0.802	0.644	0.374	0.705
OQM 2	4.26	0.799	0.638		
OQM 3	4.36	0.837	0.701		
OQM 4	4.34	0.834	0.695		
<b>Assurance and Compliance Verification</b>					
ACU 1	4.43	0.729	0.532	0.405	0.731
ACU 2	4.39	0.757	0.572		
ACU 3	4.43	0.767	0.588		
ACU 4	4.34	0.898	0.806		

*Source: Author's Computation, 2025. Explanatory Notes: QCE1 to QCE4 are questions on the Quality Control Environment; EQM1 to EQM4 are questions on Engagement Quality Management; OQM1 to OQM4 are questions on Ongoing Quality Monitoring; ACU1 to*



*ACU4 are questions on Assurance and Compliance Verification,*

Table 2 summarizes respondents' views on Audit Quality Control and Assurance Practices across four key components: Quality Control Environment (QCE), Engagement Quality Management (EQM), Ongoing Quality Monitoring (OQM), and Assurance and Compliance Verification (ACU). Overall, all mean scores exceeded 4.0, indicating strong agreement among respondents and positive perceptions of audit quality practices across Nigeria's MDAs. For Quality Control Environment, mean values ranged from 4.00 to 4.45, reflecting a generally supportive internal control culture, with acceptable reliability (Cronbach's alpha = 0.633). Engagement Quality Management recorded high mean scores between 4.26 and 4.47, with good internal consistency (alpha = 0.729), showing that auditors value supervisory review and engagement oversight. Similarly, Ongoing Quality Monitoring displayed mean values from 4.26 to 4.36 and reliable internal coherence (alpha = 0.705), indicating sustained commitment to continuous quality improvement. Lastly, Assurance and Compliance Verification had mean scores ranging from 4.34 to 4.43, supported by strong reliability (alpha = 0.731), highlighting the importance of compliance checks and assurance validation in maintaining audit effectiveness.

**Preliminary Estimation Techniques**

Tables 3, 4, and 5 present the preliminary estimation results, including the normality test, correlation matrix, and multicollinearity diagnostics for the study variables.

**Table 3: Normality Result Using Skewness and Kurtosis**

Variables	N	Skewness	Kurtosis
QSD	253	-0.729	0.646
QCE	253	-0.78	0.512
EQM	253	-0.755	-0.331
OQM	253	-0.997	0.534
ACV	253	-1.176	1.487

*Source: Author's Computation, 2025. Explanatory Note: QSD is Quality Service Delivery; QCE is Quality Control Environment; EQM is Engagement Quality Management; OQM is Ongoing Quality Monitoring; ACV is Assurance and Compliance Verification.*

Table 3 presents the results of the normality test for the study variables using skewness and kurtosis statistics. The skewness values range from -1.176 for Assurance and Compliance Verification (ACV) to -0.729 for Quality of Service Delivery (QSD), while kurtosis values range from -0.331 for Engagement Quality Management (EQM) to 1.487 for ACV. Following Kline's (2015) guidelines, skewness values within  $\pm 3$  and kurtosis values within  $\pm 10$  are considered acceptable for normal distribution in multivariate analysis. Based on these thresholds, all variables in the study fall within the acceptable range, indicating that the dataset approximates normal distribution. This confirms that the data are suitable for further inferential statistical



analyses, such as Ordered Logistic Regression and Ordinary Least Squares (OLS), without the need for major transformations.

**Table 4: Performance Audit Quality Control and Assurance Practices Model**

Variables	QSD	QCE	EQM	OQM	ACV
QSD	1				
QCE	0.260 (0.000)	1			
EQM	0.262 (0.000)	0.675 (0.000)	1		
OQM	0.257 (0.000)	0.534 (0.000)	0.657 (0.000)	1	
ACV	0.283 (0.000)	0.576 (0.000)	0.611 (0.000)	0.604 (0.000)	1

**Source: Author's Computation, 2025. Explanatory Note: QSD is Quality Service Delivery; QCE is Quality Control Environment; EQM is Engagement Quality Management; OQM is Ongoing Quality Monitoring; ACV is Assurance and Compliance Verification**

Table 4 presents the correlation results among the study variables. The results show that QSD has moderate positive correlations with QCE ( $r = 0.26$ ), EQM ( $r = 0.26$ ), OQM ( $r = 0.26$ ), and ACV ( $r = 0.28$ ), all significant at the 1% level ( $p < 0.01$ ). Among the independent variables, strong associations were observed between QCE and EQM ( $r = 0.68$ ), QCE and ACV ( $r = 0.58$ ), and EQM and OQM ( $r = 0.66$ ), indicating that audit quality control and assurance dimensions are closely related in practice. However, since all correlation coefficients are below the 0.80 threshold, multicollinearity is not a concern, confirming that each variable contributes uniquely to explaining variations in Quality of Service Delivery within Nigeria's Federal MDAs.



**Table 5: Variance Inflation Factor**

<b>Variables</b>	<b>N</b>	<b>VIF</b>	<b>Tolerance Value</b>
<b>Performance Audit Quality Control Practices Model</b>			
QCE	253	2.005	0.499
EQM	253	2.482	0.403
OQM	253	2.001	0.500
ACU	253	1.914	0.523

*Source: Author's Computation (2025) Explanatory Note: QSD is Quality Service Delivery; QCE is Quality Control Environment; EQM is Engagement Quality Management; OQM is Ongoing Quality Monitoring; ACV is Assurance and Compliance Verification.*

Table 5 presents the Variance Inflation Factor (VIF) and tolerance values used to test for multicollinearity among the independent variables. The VIF values range from 1.914 to 2.482, while tolerance values range from 0.403 to 0.523. Since all VIF values are well below the critical threshold of 10 and all tolerance values are above 0.1, it indicates that multicollinearity is not present. Therefore, the predictor variables, Quality Control Environment, Engagement Quality Management, Ongoing Quality Monitoring, and Assurance and Compliance Verification, are sufficiently independent, making the data appropriate for regression analysis.

### **Effect of Performance Audit Quality Control and Assurance Practices on Quality Service Delivery**

Table 6 presents the regression results assessing the impact of Performance Audit Quality Control and Assurance Practices, comprising Quality Control Environment, Engagement Quality Management, Ongoing Quality Monitoring, and Assurance and Compliance Verification, on the Quality of Service Delivery within Nigeria's Federal Ministries, Departments, and Agencies (MDAs). The table highlights the individual and collective influence of these audit quality dimensions on key aspects of service delivery, including transparency, responsiveness, efficiency, and reliability, thereby providing empirical insights into how effective audit oversight contributes to improved public sector performance.



**Table 6: Estimation Results for the Performance Audit Quality Control Practices Estimates**

Variables	Transparency Model			Responsiveness Model			Efficiency Model			Reliability Model			Quality Service Delivery Model		
	Coeff.	t	p-value	Coeff.	t	p-value	Coeff.	t	p-value	Coeff.	t	p-value	Coeff.	t	p-value
QCE	0.479	2.21	0.024	0.352	1.23	0.219	0.609	2.10	0.036	0.579	2.04	0.041	0.092	2.25	0.036
EQM	0.6	1.97	0.049	-0.245	-0.84	0.403	0.32	1.05	0.293	0.378	1.24	0.215	0.05	0.54	0.589
OQM	0.083	0.3	0.767	0.203	0.74	0.458	-0.199	-	0.497	-0.355	-1.2	0.230	0.078	0.90	0.370
ACU	0.474	1.99	0.048	0.399	1.46	0.145	0.506	2.04	0.041	0.33	2.00	0.047	0.139	2.05	0.043
Constant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cut1	-1.256	-	-	-1.138	-	-	2.513	-	-	-0.280	-	-	-	-	-
Cut2	0.637	-	-	1.753	-	-	4.354	-	-	1.942	-	-	-	-	-
Cut3	1.745	-	-	2.650	-	-	6.701	-	-	3.257	-	-	-	-	-
Cut4	4.094	-	-	4.407	-	-	-	-	-	5.494	-	-	-	-	-
LR chi <sup>2</sup> (4)	15.28	-	0.004	11.06	-	0.026	28.50	-	0.000	20.25	-	0.000	-	-	-
Pseudo R <sup>2</sup>	0.024	-	-	0.016	-	-	0.047	-	-	0.031	-	-	-	-	-
F(4,248)	-	-	-	-	-	-	-	-	-	-	-	-	7.13	-	0.000
R <sup>2</sup>	-	-	-	-	-	-	-	-	-	-	-	-	0.102	-	-

**Source: Author's Computation, (2025). Explanatory Note: QCE is Quality Control Environment; EQM is Engagement Quality Management; OQM is Ongoing Quality Monitoring; ACU is Assurance and Compliance Verification**



Table 6 summarizes the estimation results assessing how the four dimensions of Performance Audit Quality Control Practices (Quality Control Environment (QCE), Engagement Quality Management (EQM), Ongoing Quality Monitoring (OQM), and Assurance and Compliance Verification (ACV)) influences various aspects of Quality Service Delivery, including transparency, responsiveness, efficiency, and reliability. The results show that the models for transparency ( $\chi^2(4) = 15.28$ ,  $p = 0.004$ ), responsiveness ( $\chi^2(4) = 11.06$ ,  $p = 0.026$ ), efficiency ( $\chi^2(4) = 28.50$ ,  $p < 0.001$ ), and reliability ( $\chi^2(4) = 20.25$ ,  $p < 0.001$ ) were all statistically significant, confirming that audit quality practices collectively improve service delivery outcomes. In the overall Quality Service Delivery model, estimated using OLS, the predictors jointly explained about 10.2% of the variance ( $R^2 = 0.102$ ;  $F(4,248) = 7.13$ ,  $p < 0.001$ ), indicating a meaningful contribution of audit quality practices to public service performance.

Among the predictors, Quality Control Environment (QCE) and Assurance and Compliance Verification (ACV) emerged as the strongest determinants, significantly enhancing transparency, efficiency, reliability, and overall service delivery. Engagement Quality Management (EQM) showed a positive but limited influence, being significant only for transparency, while Ongoing Quality Monitoring (OQM) had no statistically significant effect across models.

### Discussion of Findings

The study revealed that Quality Control Environment (QCE) plays an essential role in improving service delivery outcomes across Nigeria's Federal Ministries, Departments, and Agencies (MDAs). Specifically, QCE significantly enhanced transparency, efficiency, reliability, and overall service delivery, aligning with prior studies that highlight the importance of structured control systems in promoting accountability and performance (Nyangoma et al., 2024; Abdulraheem et al., 2025). From the lens of Institutional Theory, a strong control environment reinforces organizational norms and compliance behavior, ensuring that audit practices adhere to established standards and ethical guidelines. This structured environment builds confidence in audit outcomes and fosters a culture of integrity, which ultimately strengthens public trust in service delivery mechanisms.

In contrast, Engagement Quality Management (EQM) exhibited a limited but positive influence, significantly affecting only transparency. This partial effect suggests that while EQM contributes to improved audit oversight, its broader impact on service delivery remains constrained by inconsistent application or inadequate supervisory follow-up. This finding aligns with observations by Tor et al., (2025), who note that engagement-level reviews often improve reporting clarity but may not directly influence systemic service outcomes. Similarly, Ongoing Quality Monitoring (OQM) showed no significant relationship with any service delivery dimension, implying that continuous monitoring practices alone may not yield measurable results without strong institutional enforcement and feedback mechanisms.



The findings also showed that Assurance and Compliance Verification (ACV) positively influences transparency, efficiency, reliability, and overall service delivery, underscoring its critical role in maintaining audit credibility and enforcing adherence to performance standards. This supports earlier research emphasizing that assurance mechanisms enhance accountability and operational efficiency in public institutions (Iredele & Olanrewaju, 2025; Shuaib, 2022). Within the Institutional Theory framework, assurance practices serve as verification tools that minimize the risk of misreporting, ensure resource optimization, and sustain citizen confidence in government operations.

### **Conclusion and Recommendations**

The study concludes that performance audit quality control and assurance practices significantly enhance the quality of service delivery within Nigeria's Federal Ministries, Departments, and Agencies (MDAs). Specifically, a strong quality control environment and effective assurance and compliance verification were found to positively influence transparency, efficiency, reliability, and overall service outcomes, indicating that well-structured audit systems promote accountability and citizen trust. While engagement quality management contributed mainly to transparency, its limited effect on other dimensions suggests the need for stronger institutional alignment, and the insignificance of ongoing quality monitoring implies that current mechanisms require improvement to yield tangible results. The study emphasizes that reinforcing audit quality controls, ensuring compliance verification, and strengthening monitoring frameworks are critical for improving governance, operational efficiency, and the credibility of public service delivery in Nigeria's Federal MDAs. The Study Recommends that:

- i. Since the Quality Control Environment (QCE) was found to significantly enhance transparency, efficiency and reliability, the Office of the Auditor-General for the Federation (OAuGF) and audit units within Federal MDAs should institutionalize stronger internal control frameworks by enforcing audit standards, promoting ethical compliance, and ensuring management accountability. Regular internal reviews and compliance audits should be conducted to sustain a culture of integrity and continuous improvement across public institutions.
- ii. The Engagement Quality Management (EQM) showed a significant effect only on transparency, highlighting the need for capacity-building initiatives aimed at strengthening engagement-level supervision and enhancing review quality. The OAuGF should ensure that engagement partners and audit managers receive advanced training in audit evaluation, peer review, and documentation standards. This will help translate engagement-level improvements into broader service delivery outcomes across MDAs.
- iii. As Ongoing Quality Monitoring (OQM) was not found to have a significant effect, the OAuGF should restructure its monitoring systems to focus on actionable performance indicators, timely feedback mechanisms, and accountability reporting. Integrating modern audit management software could support continuous monitoring, ensuring that observed



deficiencies are promptly addressed and that audit insights inform policy and operational reforms.

- iv. Given the positive effect of Assurance and Compliance Verification (ACV) on multiple service delivery dimensions, Federal MDAs should strengthen assurance mechanisms and follow-up systems to ensure audit recommendations are fully implemented. Establishing dedicated compliance units and integrating technology-based tracking systems would enable real-time monitoring of corrective actions, thereby enhancing transparency, efficiency, and reliability in public service delivery.

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