

## Internal Audit Function and Local Government Service Delivery in Southwest, Nigeria

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### Abstract

*This study investigated the effect of internal audit function on local government service delivery in South-west, Nigeria. The data were collected through primary sources using self-administered structured questionnaires distributed among the 12 selected local governments in the South-west geo-political zone of Nigeria. The study adopted a descriptive research design. Exploratory Factor Analysis (EFA) was employed to analyse the 100 valid questionnaires representing 83.33% of the total questionnaires administered to determine the reliability, sampling adequacy and reduce the data to suitable principal factors for the study. The Cronbach alpha confirmed the reliability of internal consistency of the variables at 0.76, Kaiser-Meyer-Olkin upheld the sampling adequacy of the data at 0.68, while the Bartlett test of sphericity was found significant at 0.00, indicating sufficient correlation among the variables to justify the appropriateness of factor analysis. The findings from the binary logistic regression revealed that internal audit quality and internal audit scope of work are statistically significant at  $P < 0.05$  to explain variations in the local government service delivery. Holistically, according to Kaiser's criterion of eigenvalue, the results of the exploratory factor analysis (EFA) established that compliance with regulatory standards, robust methodology and adequacy of existing internal control are the major determinants of service delivery in local governments. The study concluded that the internal audit function has an effect on local government service delivery in Southwest, Nigeria, and therefore recommended unrelenting management support, provision of adequate resources for effective functioning, and unimpeded autonomy for the internal audit unit.*

**Keywords:** Internal audit, internal control system, internal audit competence, corporate governance.

### Introduction

Globally, democracy strengthens government to evaluate aggregate rural development and enhance efforts to ensure growth. It is assumed that a good system of government will favourably impact or put smiles on the faces of people at the grassroots in terms of development (Adamu & Ochoga, 2021). On a serious note, the effectiveness of fiscal policies, equity of

available resources and efficiency of services to citizens or beneficiaries at the local level in any given country are often traceable to good governance (Usang & Salim, 2018). This is because the government is brought to the fingertips of people at this level.

To put it differently, the provision of amenities and delivery of basic needs by the government is assessed or adjudged as efficient, good or bad at the local government level. Meanwhile, it is not strange that virtually every entity or institution, either public or private, is usually faced with challenges of inadequate resources to operate and perform. Besides the issues of limited resources, fraudulent activities and fund misappropriation are identified as generic disorders affecting the effective and efficient operations of local government (Okee & Fred, 2021). In view of the above, several strategies, controls and policies are designed and implemented to avert or confront the said problems for the purpose of maximising the available resources, while striving to achieve the set goals.

Therefore, local governments, as examples of organisations, also incorporate all methods and forms of control into their accounting system to enable them to operate effectively and efficiently to achieve their targeted objectives (Abubakar et al., 2022). Hence, to ensure effective financial and resource control structure at this level of government, there has to be accountability in their cash and other resources management (Dewi et al., 2019), and for this establishment to have an efficient service delivery, a well-designed internal auditing system must be activated (Asaolu et al., 2016). As a result, steps are required to minimise, if not eliminate, these problems by establishing rules and regulations. To this end, all efforts aimed at checkmating, preventing such problems, and/or identifying and controlling such constraints, are viewed as internal audit.

Therefore, in accordance with the theory of stewardship propounded by Demet (2012), an effective internal audit functions should reduce overhead, minimize fraud and irregularities, identify ways to improve efficiency while reducing losses to enhance proper accountability, adherence to management policies, safeguarding the assets and securing as far as possible the completeness and accuracy of records (Likangaga et al., 2023). As an assumption, the theory expects the internal audit to place a higher value on cooperation over defection as a preference when giving a choice between self-serving behaviour and pro-organisational behaviour. In other words, an internal audit primarily gives a robust and detailed assessment of an entity's financial situation, level of efficiency in the operational activities and compliance status.

Meanwhile, the availability of resources and efficiency in government service delivery cannot be isolated or detached from the national system of governance (Ihemeje, 2018). According to Humphreys (1998), public service delivery shares a linear relationship with people's quality of life, especially in rural areas. This submission is not significantly different from the popular notion that democratic government gives special attention to the provision of amenities through service delivery, having a major target and focus on people at the grassroots. Unfortunately, many African countries still feign ignorance of this known fact (Gwayi, 2010).

Currently, a larger percentage of the public service delivery is being handled or provided by the government at the centre with little or no input from the local government (Ihemeje, 2016; Adeola, 2005). As a result, the decline in the deserving considerations accorded to local governments in terms of policy implementation is seen as a persistent threat to their survival and poor service delivery. This could be the reason why the Federal government of Nigeria recently took legal action in May 2024 against the State governments in Nigeria, seeking full autonomy for all the 774 local governments (Ekeukwu & Umah, 2021). According to the submission of Adamu & Ochoga (2021), it is indisputable that Nigeria falls victim to ineffective public service delivery despite its popular parlance of "Giant of Africa" among the comity of nations. This is why much attention should be given to internal audit functions as one of the primary mechanisms employed by organisations to help monitor governance and manage legitimacy (Humphrey & Owen, 2000).

Auditing of processes, procedures, books of accounts, and reports is very crucial because it gives concerns to the evaluation of various controls, compliance status, representations and possibility of material misstatements with suitable recommendation(s) for actionable solution (Aikins, 2011). This submission is closely related to the prescriptions and standards as contained in the guidelines provided for the internal audit of local government in Nigeria, strongly recommending that there must be the establishment of internal audit functions in each local government councils to provide necessary supports for the operations and administrations of activities at the local level, while ensuring alignment with other forms of government including improvement in risk management, enhancement in the process of governance thereby building public confidence in organizations, while maintaining the ability to operate efficiently and effectively (IAG, 2008). The above brings to the fore the rationales behind the motivation for this study. Hence, the study is a modest attempt to investigate the effect of internal audit functions on local government efficient service delivery.

### **Objectives of the Study**

The general objective of the study is to establish the effect of internal audit functions on local government service delivery in the South-West, Nigeria, while the specific objectives are to:

- (i) ascertain the relationship between internal control audit and local government service delivery in South West, Nigeria,
- (ii) investigate the effect of internal audit quality on local government service delivery in South West, Nigeria, and
- (iii) determine the influence of the internal audit scope of work on local government service delivery in the South-West, Nigeria.

### **Research Methodology**

This research study adopted a quantitative approach and conducted a survey research design and descriptive statistics. Survey research design was chosen because of its extensiveness, flexibility, dependability and suitability in analysing primary data and reliability in describing the characteristics of a large sample.

The population of this study was all the One Hundred and Thirty-seven (137) local governments in the Six (6) States within the Southwest, Nigeria. Sixteen (16) Local Governments in Ekiti State, Twenty (20) Local Governments in Lagos State, Twenty (20) Local Governments in Ogun State, Eighteen (18) Local Governments in Ondo State, Thirty (30) Local Governments in Osun State and Thirty-Three (33) Local Governments in Oyo State. The tables below clearly show the population of this study per State.

### **Sample and Sampling Techniques**

Considering the interconnectivity between Internal Audit Functions and its effect on Local Government Service delivery, the study therefore targets the local Government in the rural area as well as metropolitan local governments. The purpose is to explore the peculiarity associated with both rural and metropolitan Local Government Areas. This implies that the study adopted purposive sampling techniques to select 12 Local Governments from among the 137 Local Government Areas in the South West, Nigeria. The table below clearly shows the sample selected for this study.

**Table 1 List of Selected Local Governments**

S/N	STATES	LGA'S
1	Ekiti State	Ado-Ekiti Local Government Oye Local Government
2	Lagos State	Ikeja Local Government Epe Local Government
3	Ogun State	ImekoAfon Local Government Abeokuta South Local Government Akure South Local Government
4	Ondo State	Ile Oluji/Okeigbo Local Government
5	Osun State	Osogbo Local Government Atakumosa West Local Government Ibadan North-East Local Government
6	Oyo State	Saki East Local Government

*Source – Researcher’s Compilation 2025*

**Research Instrument**

The study adopted the self-administered closed-ended questionnaires for its statistical analysis to arrive at its findings. A total of One Hundred and Twenty (120) questionnaires were administered, consisting of Twenty-three (23) questions under four comprehensive headings of internal control audit, internal audit quality, internal audit scope of work and local government service delivery, on a Likert scale of 1-5, where 5 = strongly agree, 4 = agree, 3 = neutral, 2 = disagreed and 1 = strongly disagreed while dichotomous questions were used in the questionnaires for dependent variable (that is questions with options to choose either ‘Yes’ or ‘No’).

**Model Specifications**

The data collected through the administration of questionnaires was analysed using the Stata analytical tool. The general form of the survey data analysis for the binary logistic regression models used in explaining the effect of internal audit functions on the local government delivery was specified below:

$$LGSD = (\text{Internal Audit Functions}) \text{-----(i)}$$

$$LGSD = f(\text{INTCNTRL\_AUD, INTAUD\_QLTY, INTAUD\_SCOPWK}) \text{-----(ii)}$$

Where;

LGSD<sub>i</sub> = Local Government Service Delivery

INTCTRL\_AUD<sub>i</sub> = Internal Control Audit

INTAUD\_QLTY<sub>i</sub> = Internal Audit Quality

INTAUD\_SCOPWK<sub>i</sub> = Internal Audit Scope of Work

β<sub>0</sub> = Intercept (Constant)

β<sub>1</sub> = Coefficient of explanatory variable (Internal Audit Functions)

ε<sub>i</sub> = Error term

i = Local Governments

**Model 1- Objective One**

This model is in line with the submission of Dauda & Baba (2024) and Eton et al. (2022)

$$r_{xy} = \frac{\sum(x_i - \bar{x})(y_i - \bar{y})}{\sqrt{\sum(x_i - \bar{x})^2 \sum(y_i - \bar{y})^2}} \text{-----iii}$$

**Where:**

- r<sub>xy</sub>** – Correlation coefficient of the linear relationship between internal control, audit and local government service delivery.
- x<sub>i</sub>** – Values of the internal control audit of the selected local governments
- $\bar{x}$**  – Mean of the values of the internal control audit
- y<sub>i</sub>** – Values of service delivery in selected local government
- $\bar{y}$**  – Mean of service delivery in selected local government
- X<sub>1</sub>** – Culture, governance structure and management support
- X<sub>2</sub>** – Adherence to relevant standards and appropriate regulation
- X<sub>3</sub>** – Application of legal and regulatory requirement
- X<sub>4</sub>** – Identification of risk assessment process
- X<sub>5</sub>** – Adherence to auditing standards
- X<sub>6</sub>** – Compliance to local government laws
- Y** – Local government service delivery

**Model 2- Objective Two**

This model is in line with the submission of (Izemonmi et al., 2021) and (Zeyn, 2018).

$$LGSD_i = f(\beta_0 + \beta_1 INTAUD\_QLTY + \epsilon_i) \text{-----(iv)}$$

**Where:**

- LGSD<sub>i</sub>** - Local government service delivery
- INTAUD\_QLTY<sub>i</sub>** - Internal audit quality
- $\beta_0$**  - Intercept (Constant)
- $\epsilon_i$**  - Error term

**Model 3- Objective Three**

This model draws strength from the work of (Abubakar, *et al.*, 2022)

$$LGSD_i = f(\beta_0 + \beta_1 INTAUD\_SCOPWK + \epsilon_i) \text{-----(v)}$$

**Where:**

- LGSD<sub>i</sub>** - Local government efficient service delivery
- INTAUD\_SCOPWK<sub>i</sub>** - Internal audit scope of work
- $\beta_0$**  - Intercept (Constant)
- $\epsilon_i$**  - Error term

**A Prior Expectation**

Theoretically, the study expects positive effects between explanatory and response variables i.e., internal control audit, internal audit quality and internal audit scope of work are expected to be positively related to service delivery in local government. This implies that  $\beta_i >$

**Methods of Data Analysis**

The data from the questionnaire were analysed using binary logistic regression, correlation analysis, descriptive statistics and exploratory factor analysis (EFA) with the aid of Stata Software. Cronbach’s alpha statistics were used to analyse the degree to which the chosen set of items measures the homogeneity of internal consistency of the underlying research instrument’s items. In addition, the suitability and validity of the dataset were confirmed via

Bartlett's Sphericity test and Kaiser-Meyer-Olkin (KMO) criterion. The correlation coefficient between the observed variables and the underlying factors was also established through oblique (promax) factor rotation loading, while eigenvalue values were used to determine the factors to be retained for interpretation.

**Table 2: Definition of Variables**

S/N	Variables	Measurement	Definition	Sources/References
<b>A.</b>				
<b>INDEPENDENT</b>				
i.	<b>Internal Audit Functions</b>	Internal Audit	Control	Dauda & Baba (2024), Eton <i>et al.</i> (2022)
ii.		Internal Quality	Audit in the questionnaires	Izemonmi & Olateru-Olagbegi (2021), Zeyn (2018)
iii.		Scope of Audit Work	Internal	
<b>B.</b>				
<b>DEPENDENT</b>				
i.	<b>Local Government Service Delivery</b>	Efficient Delivery	Service	Y= Yes=1, if internal audit functions improve service delivery Y=No= 0, if otherwise.

*Source – Researcher's Compilation 2025*

### Results and Discussion

As demonstrated in Table 1, the data obtained from the administered questionnaires illustrate the breakdown of respondents' profiles, explaining the qualitative nature and knowledge of the respondents in relation to the research topic. The study administered 120 questionnaires to 12 local governments within the 6 states that represent the Southwest geopolitical zone in Nigeria. However, about 100 valid feedback representing 83.33% were received and analysed. This accounted for 11 respondents in Lagos, 15 respondents in Ogun, 14 respondents in Oyo, 20 respondents in Osun, 20 respondents in Ondo and 20 respondents in Ekiti. In terms of ranks of the respondents, 8 respondents fall within the Junior cadre, 32 respondents are Senior Auditors, 18 respondents are Principal Auditors, and 28 respondents are Chief Auditors, while 14 respondents maintain the position of Directors of Audit. Cumulatively, 92% of the total respondents fall within Senior Auditors and Directors of Audit cadres, implying the reliability of information provided in the questionnaires.

Meanwhile, the academic qualifications of the respondents appear to be in order. All respondents have the required qualifications for the office. The profile of the respondents is quite convincing and sufficient to reflect the true effect and relationship between internal audit functions and local government service delivery in Nigeria.

### Descriptive Statistics

Based on the results presented in Table 3, the mean statistics indicate that the local government personnel, on average, most respondents chose "agree", indicating that they believe internal

audit functions have a relationship with local government service delivery in Southwest, Nigeria. In approximate terms, all factors scored a mean score equal to 4 (mean = 4), implying that items in the questionnaires are reliable and respondents generally agreed to a large extent that internal audit functions affect the service delivery of local governments.

The results obtained from the administration of questionnaires, in relation to internal control audit, showed that 40% of the respondents agreed that the culture, governance structure and management in local government councils supported the internal control system, while 55% disagreed, implying a weak system of control.

Though it was acknowledged by about 88% of the respondents that internal audit follows the relevant and appropriate regulations, still 12% stood indifferent. As per the compliance status, about 25% of the respondents testified that internal audit functions adhere to and comply with applicable auditing standards and relevant laws; however, 62% of the respondents disagreed, while 13% were indifferent. The position of the respondents revealed that there are adequate guidelines, control standards, laws and regulations; however, management support and strict adherence to ensure compliance remained the major factors that mitigate the effectiveness of internal control audit. This revelation corroborated the outcome of the regression analysis.

In terms of internal audit quality, 88% of the respondents agreed that the existing audit controls are sufficient to improve service delivery, though about 2% disagreed. In addition, about 75% of the respondents also confirmed the acquisition of professional certification by audit staff; however, 54% acknowledged that the audit staff are deprived of regular training for professional development, while experience and expertise of the audit staff stood at 92% in favour of audit staff, as reflected by the respondents.

Moreover, 52% of the respondents revealed that internal audit faces impeded accessibility to the council, while 61% disagreed that the unit is free from undue influence. Perhaps the above may be the reason why 56% of the respondents declined adherence to the professional ethical codes by the unit. With reference to the submission above, it is apparent that existing audit controls are adequate to ensure internal audit quality; however, undue interference, irregular professional development and impeded accessibility remained unfavourable factors that watered down the quality of internal audit. The above reflection might be the rationale behind the inverse relationship reported by logistic regression between internal audit quality and local government service delivery.

In line with the submissions of the respondents on the internal audit scope of work, 79% agreed that existing audit plans are comprehensive for financial statements audit and adequate for risk identification, although about 19% of the respondents disagreed with this notion. In addition, 82% of the respondents agreed that the existing audit approach and methodology are robust to address all significant areas of local government processes, apart from 54% respondents who disagreed that audit procedures and approach match the audit objectives.

However, 55% of the respondents disagreed that the unit is provided with adequate resources to perform its functions. The above submissions revealed that the scope of internal audit work is detailed and comprehensive to address any emerging transactions; however, the audit unit is deprived of adequate resources for effective functioning, thereby providing support for the empirical finding from regression analysis.

**Table 3: Item Statistics**

S/N	Constructs	SD	D	N	A	SA	No of Obs.	Mean	Std. Dev
		%	%	%	%	%	%		
<b>A. Internal Control Audit</b>									
1.	The culture, governance structure and management support the extant internal control system in our local government.	5	50	5	23	17	100	4.69	.58
2.	Internal control audit in our local government follows relevant compliance standards and appropriate regulations.	0	0	12	43	45	100	4.69	.46
3.	Internal audit understands and applies legal and regulatory requirements to monitor compliance status.	0	2	8	61	29	100	4.58	.72
4.	Financial statement audit adheres to applicable auditing standards.	8	49	9	30	4	100	4.58	.68
5.	The risk assessment process is effective in identifying areas of significant risk in financial statements.	0	6	14	70	10	100	4.69	.50
6.	The internal audit function complies with local government regulations and relevant laws on internal auditing.	3	59	13	12	13	100	4.58	.65
<b>B Internal Audit Quality</b>									
7.	Extant audit controls are sufficient to ensure efficient service delivery.	0	2	10	59	29	100	4.57	.72
8.	Internal Auditors have regular training programs for professional development and stay current with best practices.	3	49	2	40	6	100	4.48	.71
9.	Internal auditors hold relevant professional certifications.	0	13	12	50	25	100	4.68	.48

10.	Internal Auditors have adequate experience and expertise in auditing local government operations.	0	0	8	59	33	100	4.69	.56
11.	Internal audit unit has direct and unimpeded access to the local government governing council.	2	50	0	27	21	100	4.68	.60
12.	Internal audit unit is free from undue influence from the management.	6	55	5	12	22	100	4.71	.49
13.	Internal audit adheres to the codes of ethics that emphasise integrity, objectivity, confidentiality and professional behaviours.	7	49	2	31	11	100	4.5	.64
<b>C. Internal Audit Scope of Work</b>									
14.	Audit plans are adequate to address identified risks and ensure comprehensive coverage of financial statements.	0	19	2	65	14	100	4.58	.65
15.	The internal audit charter in our local government clearly defines and outlines the scope of audit work.	0	6	6	69	19	100	4.71	.53
16.	Internal audit plans cover financial, operational and compliance risks.	0	3	0	71	26	100	4.63	.56
17.	Internal audit unit is provided with adequate resources to perform its responsibilities.	3	52	0	33	12	100	4.62	.58
18.	Internal audit approach and methodology are robust to address all significant areas of the local government.	0	6	12	61	21	100	4.64	.62
19.	Internal audit function tracks and follows up on management's implementation of audit recommendations.	5	40	13	27	15	100	3.92	1.14
20.	Audit procedures and approach match audit objectives of local government.	1	53	4	32	10	100	4.51	.67

*Source – Researcher's Compilation 2025*

## **Discussion of Findings**

With reference to the theoretical framework, the findings of this study are expected to be in consonance with the a priori expectation. It is expected that internal control audit, internal audit quality and internal audit scope of work would share positive relationships with service delivery in local governments. Meanwhile, the empirical findings were found to partly share a similar direction with the expectations.

The correlation analysis employed for objective one established a positive association between observed variables of internal control audit and service delivery in local government councils. Specifically, understanding of regulatory requirements and risk assessment process share a strong relationship with service delivery, while adherence to applicable standards maintains a moderate association. In addition, management support, compliance with standards and local government laws are found to exhibit fair correlation with service delivery. This favourable relationship implies that an effective internal control audit will compel efficient service delivery. This result corroborates the submissions of Dauda & Baba (2024), who investigated the impact of internal control challenges on the financial performance of local government councils in Nasarawa State. Similarly, Odewale & Badejo (2018) examined social service delivery in Southwestern Nigeria local governments and concluded that service delivery in local government was found to share a significant correlation with service delivery. These outcomes were not limited to Nigeria, as the same were internationally observed in Hoima district local government. Other studies with similar findings include Eunice (2021), Akinyetun & Oke (2021), Abegunde (2019) and Usang & Salim (2018). In view of the aforementioned, it can be reasonably argued that there exists a correlation between internal control audit and local government efficient service delivery.

Meanwhile, according to the empirical results of objective two, internal audit quality exhibited a negative effect on local government service delivery. The negative coefficient value, i.e. -1.23, implies that an improvement in audit quality will reduce local government service performance. This is quite logical, and the implication of this inverse effect may not be unconnected with auditors' independence. It is not impossible that an attempt to be thorough by the internal audit unit to uphold compliance with standards and regulations may give rise to sabotage and complacency by the concerned personnel. This may be in addition to impaired independence, with the resultant effect on poor audit investigation. This outcome corroborates the position of the respondents as revealed by the descriptive statistics. About 62% of the respondents strongly disagreed that the internal audit unit has unimpeded access to the council, while 73% also concurred that the unit suffers from undue interference from the management.

By this finding, it can be reasonably established that the internal audit is suffering from undue pressure, lack of management support and other unfavourable conditions such as intimidation, threats to independence and administrative interference in the course of discharging its duties. This result is in tandem with the empirical findings of Abubakar et al. (2022), Aikins et al. (2022), and further upheld by Quampah et al. (2021). Therefore, it may not be out of context to submit that internal audit quality will not likely thrive where good governance and due processes are suppressed. This result further confirms that the effect of corruption in Nigeria has spread across significant parts of public parastatals, agencies, councils, etc.

In line with empirical findings of objective three, the internal audit scope of work was also found to share a negative relationship with service delivery in local government, as confirmed by the coefficient values of -1.29. The unfavourable significant effect may be attributable to an inconsistency between audit functions in principle and what is obtainable in practice. To put it differently, there is likely an existence of untold limitations to the internal audit scope of work in local government. This influence implies that internal audit plans are likely to be exclusive of some significant areas of concern, a possibility of inadequate

resources, in addition to unmatched gaps between audit procedures and audit objectives. Furthermore, the observed effect connotes a negligible service delivery taken as a common occurrence or net effect of outcome where audit scope tries to cover wider areas within the given parastatals or when the audit scope extends its searchlight to the den of people at corridors of power. This outcome specifically shares the same view as the submission by Okee & Fred (2021) and Ordu et al. (2020). Abubakar et. al. (2022) also reached a similar conclusion. At this point, it is apparent from the aforementioned submissions that local government with a functioning internal audit will perform better in terms of service delivery.

### **Conclusion**

The empirical findings of the study revealed that there are significant effects and relationships between internal audit functions and local government service delivery. This is evident by the values of probability of z-test ( $P > |z|$ ) of 0.01 across all the predictors and the rotated factor loading weights (i.e. 0.56, 0.65 and 0.61) produced by regression and exploratory factor analysis of the study, respectively, across the constructs. These outcomes are further complemented by the descriptive statistics, which established that the respondents agreed that the variables or instrument items of the study have a meaningful relationship with the constructs. The study hereby concludes that the internal audit function has an effect on local government service delivery in the Southwest, Nigeria.

### **Recommendations**

With reference to the findings of the study, the following are hereby recommended:

- (i) The respondents submitted that management support was scarcely available for the internal audit unit; hence, the governance structure is advised to embrace and comply with audit standards and relevant regulations.
- (ii) The study also identified undue interference, breach of code of ethics and irregular professional training for internal audit units. In view of this, the study recommends unimpeded autonomy, compliance with ethical codes, and regular professional development for audit staff.
- (iii) Moreover, the outcome of the study established that the required resources for internal audit units to function appropriately were inadequate and inaccessible. As a result, the provision of adequate resources for audit investigations and routine assignments is strongly advised to promote service delivery.

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