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DRIVERS OF AUDITORS' INCLINATION TOWARDS ACCOUNTABILITY AND TRANSPARENCY IN THE NIGERIAN PUBLIC SECTOR

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ABSTRACT

The issues of accountability and transparency have been a major focus in the enthronement of sound public finance management (PFM) globally. Given the inconsistencies in the Nigerian PFM system and expected role vested on auditors internally and externally, this study examines determinants of auditors' proclivity towards evidential accountability and transparency. The study relies on cross-sectional survey design achievable via close-ended questionnaire to collect data. The responses of 302 auditors across Federal and Kwara State ministries, departments and agencies are analysed using PLS-SEM to test the study's five hypotheses formulated. It is found that all the identified factors except auditees' behaviour positively explain Nigerian public sector auditors' inclination towards accountability and transparency. However, among the factors with positive impact, audit facilities, external and the regulatory and institutional reform factors are superior given their statistical significant coefficients. These findings emphasise that to institutionalise accountability and transparency through public sector audit, huge investments have to be made in the 21st century audit facilities, all-inclusive global best practices in public sector audit should be adopted and there should be rare political class unholy influence in the audit process in Nigeria. However, the auditors' inclination towards accountability and transparency in Nigeria stands to be unceasingly unsatisfactory until unfavourable human resource and auditees' behaviour angles as established are attended to by concerned stakeholders. The contribution of this study to the relevant literature can be inferred from its focus on enthroning accountability and transparency in the polity via sound public sector audit which is a vital ingredient of sound PFM. Conversely, the fact that the study's respondents are domicile in a State despite being employees of both Federal and State governments provides avenue for further studies with the focus on a geo-political zone or the country at large.

Key words: *Accountability, Audit Facilities, Human Resource Factors, Public Sector Auditors, Political Influence, Regulatory Reforms.*

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1. INTRODUCTION

In the public sector, accountants discharge their role as auditors internally in the treasuries and externally in the Supreme Audit Institutions (SAIs). In Nigeria, the treasury is the Office of the Accountant-General while the SAIs functions as Office of the Auditor-General whether at Federal or State level. These roles played by auditors are expected to be ingredients of institutionalising sound public finance management (PFM). The auditors' role of institutionalising accountability and transparency in the public sector allows the populace to spot their linkage as transparency begets accountability (Bannister & Connolly, 2011). As argued, holding people answerable to their actions is subject to knowing what they are up to as revealed by assurance reports by third parties (Bannister & Connolly, 2011). Thus auditors, as third parties in PFM, are appointed to enable sound PFM which is noticeable via evidential accountability and transparency in governance (Guthrine, 1997). The assurance of sound PFM engendered by public sector auditors' role is the assurance that public funds are well-managed and that the activities of auditees are devoid of malfeasance (Sanni et al., 2019). It is not clear whether sound PFM which reflects in the level of accountability and transparency of the public office holders and public employees as facilitated by auditors' role is identifiable with Nigerian public sector. This is evident in the pervasiveness of cases of fraud and economic scandals in the polity across all arms of government. The Federal pension scam involving the chairman of Pension Reform Task Team to the tune of N195 billion (Aiyetan, 2015) and failure of the country's oil company, Nigerian National Petroleum Corporation, to remit N20 billion oil revenue to the distributable pool as well as Kerosene subsidy scam (Olufemi & Akinwumi, 2015) were not all revealed by auditors' reports.

The police pension scam involving highly-placed directors in the relevant ministries, departments and agencies (MDAs) to the tune of N32.8 billion (Sanni, 2022) and cases of wild animals eating up huge sum of money as evident in the scenarios of Nigerian Social Insurance Trust Fund, Kano Zoological Garden and Northern Senators Forum involving termites, gorilla and monkeys respectively (Ma, 2022) became known not via auditors' revelation. There was also a case of a snake swallowing up a whopping sum of N36 million in the office of Joint Admission and Matriculation Board (Ebirim & Adesoji, 2018). The suspension of minister of humanitarian affairs and poverty alleviation by the president over the alleged mandate given to the accountant-general for the transfer of N585 million to a private account (Egbas, 2024) may query the efficacy of internal audit. Though the accountant-general denied carrying out the mandate as bulk money is not supposed to be paid

into individual account in the name of project accountant (Egbas, 2024), such must have been subjected to internal audit.

The docking and subsequent suspension of the former head of Federal treasury over alleged fraud of N80 billion (Sanni, 2022) and the trial of another for alleged diversion of N26 billion which necessitated him returning an amount of N6.39 billion after a mere verbal plea bargain (Olabimtan, 2023) somehow question the potency of auditors' role internally being a catalyst to public accountability. The arraignment of a person of the status of deputy accountant-general of Katsina State for diverting a huge sum of N262 million (Economic and Financial Crime Commission [EFCC], 2023) is not a good omen for the role of treasury in instilling public accountability and transparency. Externally, the conviction of the former Yobe State auditor-general for local government by the Yobe State High Court after being found guilty of misappropriating N19.9 million (Jirgi, 2023) may not project the image of auditors as harbingers of public accountability. While the enactment of relevant law and the establishment of bodies for instilling public accountability including EFCC, Bureau of Public Procurement, the Independent Corrupt Practices and other related Offences Commission (ICPC) and Advance Fee Fraud and Other Related Offences Act are complimentary to auditors' role, the fact that most of issues being subject to scrutiny do not emanate from public sector auditors may override the relevance of public sector audit to the institutionalisation of public accountability. The case of government employing the services of private audit firms for jobs SAIs have mandate for (Premium Times, 2016; Punch, 2024) may be attributed to the loss of confidence partly in their independence and partly in their technical skills and access to modern day technologies. Having noted the extent of inconsistencies in the Nigerian PFM, the foregoing arguments provide for the need to unravel factors driving public sector auditors' behaviour towards public accountability and transparency.

Though this study shares some boundary with the work of Masood and Lodhi (2016), it however advances the literature via a focus on more drivers and application of a more sophisticated statistical technique in terms of partial least squares structural equation modelling (PLS-SEM). PLS-SEM allows, without the imposition of distributional assumption on the data, for the estimation of complex models having several constructs, indicator variables and structural paths (Hair et al., 2019). Thus, the empirical evidence on drivers of public sector auditors' tendency towards accountability and transparency are restricted to this study and that of Masood and Lodhi (2016) based on this study's extent of literature search (see for instance, Coetzee and Erasmus, 2017; Fonseca et al., 2020; Brenya Bonsu et al., 2023;

Tuan & Dung, 2024). While quite a number of studies focusing on drivers of public accountability are available in the literature in the Nigerian context (Okaro & Okafor, 2011; Ofoegbu, 2014; Olaoye et al., 2021), no study has been come across with a longer list of drivers and linkage to auditors' proclivity towards accountability and transparency. Evidently, the institutional and regulatory reform factors which are considered just a driver in this study are separately examined in the previous studies and equally not linked to public sector auditors' behaviour (Duenya et al., 2017; Okafor et al., 2020; Amahalu et al., 2022). Thus, this study provides a more comprehensive means of guaranteeing public accountability and transparency via public sector audit.

1.1 Objectives

The broad objective of this study was to evaluate the various drivers of Auditors' inclination towards achieving accountability and transparency in the Nigerian public sector. Specifically, the study intends to:

1. determine the extent of effect that human resource factors have on Auditors' behaviour towards accountability and transparency in the Nigerian public sector.
2. evaluate the influence of Audit facilities on the Auditors' predisposition towards accountability and transparency in the Nigerian public sector.
3. assess the impact of Auditees' behaviour on Auditors' behaviour towards accountability and transparency in the Nigerian public sector.
4. determine the degree of effect of external factors on the tendency of public sector Auditors being more accountable and transparent in the discharge of their responsibilities.
5. investigate if regulatory and institutional reform factors significantly influence accountability and transparency induced by public sector Auditors' behaviour in Nigeria.

1.2 Hypotheses

The following hypotheses were formulated using deductions from relevant theories and previous empirical studies

H_{01}: Human resource factors have no statistical significant effect on Auditors' behaviour towards accountability and transparency in the Nigerian public sector.

H_{02}: Audit facilities do not influence the Auditors' predisposition towards accountability and transparency in the Nigerian public sector.

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H_{03}: Auditees' behaviour has no significant impact on Auditors' behaviour towards accountability and transparency in the Nigerian public sector.

H_{04}: External factors have no significant effect on the tendency of public sector auditors being more accountable and transparent in the discharge of their responsibilities.

H_{05}: Regulatory and institutional reform factors have no significant influence on accountability and transparency induced by public sector auditors' behaviour in Nigeria.

This section is accompanied by four other sections. Section 2 is the literature review with focus on theoretical and empirical backgrounds. Sections 3 and 4 unveil the methodology and presentation of results respectively. Section 5 concludes the study and makes policy suggestions for improved public sector audit-accountability nexus in Nigeria.

2. LITERATURE REVIEW

2.1 Theoretical Framework

Theoretical bases used to explain the drivers of public sector auditors' proclivity for accountability and transparency are deduced from Pinto (2017) "multifocal framework for developing intentionally sustainable organisations". In the study, Pinto (2017) identifies a framework of institutional, stakeholder, resource-based view, framing and paradox theories for sustainable organisations. Since better auditors' inclination towards accountability and transparency has tendency to guarantee sustainable public sector, a number of these theories are used to explain the auditors' predispositions in the discharge of their duties. For institutional theory, the argument in the literature is that the individual and corporate entity's choices are leveraged upon and channelled by the nature of the institutional environment (Hoffman, 1999; Pinto, 2017). Institutional environment in this case encompasses "rules, norms and beliefs which create descriptions of reality for the organisation; explanations of what is and what is not, what can be acted upon and what cannot" (Hoffman, 1999, p. 351). Using the conceptualisation by Masood and Lodhi (2016), relevant factors in the predisposition of public sector auditors towards accountability are of various dimensions including human resource, audit facilities, auditee behaviour and external influence. The influence of these factors is subject to the institutional environment of the auditors. To narrow it down, one of the isomorphic organisational change dimensions is coercive isomorphism which emphasises how pressures whether formal or informal exerted by one organisation shape the behaviour of another organisation (DiMaggio & Powell, 1983). Thus, external influence and auditee behaviour when unfavourable which may be in the form of government

interference and auditors' intimidation by the auditee respectively can shape the behaviour of the auditors towards accountability and transparency.

The application of resource-based view theory can be deduced from the fact that sustainability of an entity is dependent on the availability of resources and capabilities (Hart & Dowell, 2011). This suggests that the propensity of public sector auditors to accountability and transparency can be factored on the level of availability of human resource factors and audit facilities. The need to satisfy the interest of all users with legitimate demands emphasises the relevance of stakeholder theory to the drivers of accountability and transparency from the viewpoint of public sector audit. As a reference, stakeholder theory emphasises that all users with legitimate interest in an entity should appropriate benefits without prioritising some sets of benefits and interests over another (Pinto, 2017). This is a pointer at the need for auditors to prioritise the needs of auditees (regardless of their behaviour) and other users of their reports. Nonetheless, an accountant has the responsibility to serve the public interest in the discharge of his duties. The case of paradox theory beams search light on how to handle contradictory but interrelated circumstances that can exist in an organisation (Smith & Lewis, 2011). Using the framework of factors in the auditors' proclivity for accountability and transparency as conceptualised by Masood and Lodhi (2016), the situation of auditee behaviour and external influence in relation to human resource factors and audit facilities may be contradictory. However, based on the propositions of paradox theory, auditors should be able to design an equilibrium model in their responses to paradoxical tensions with no potential to thwart their inclination towards accountability and transparency.

Since the activities of auditors are based on the compliance with some guidelines and standards, the improvement on these guidelines may become a necessity when there are infractions. Following global best practices, Nigeria adopted and embraced International Public Sector Accounting Standards (IPSASs), Treasury Single Account (TSA) and whistle blowing policy (Duenya et al., 2017; Amahalu et al., 2022; Ojobo, 2023) among other reforms in the recent years to enhance its PFM. These reforms, in the Nigerian PFM, are the instruments of institutional change and in particular the behavioural change of stakeholders including public sector auditors to enable sound PFM. Hence, the relevance of institutional change theory to this study. Institutional change theory which has been used to explain adjustment to corporate behaviour (Salami, 2024; Salami & Uthman, 2024) encapsulates the change in the structure of the institution which may be regressive or progressive (Bush, 1987). The increase and decrease in the index of ceremonial dominance represent regressive and

progressive institutional change (Bush, 1987) respectively. "The displacement of ceremonially warranted values by instrumentally warranted values in the correlation of behaviour" (Bush, 1987, p. 1100) which leads to progressive institutional change as a result of related institutional and regulatory reforms of PFM is envisaged in this study.

2.2 Empirical Review

While Masood and Lodhi (2016) have documented in an empirical study for Pakistani PFM that human resource, auditee behaviour, external influence and audit facilities factors in their various dimensions are positively related to auditors facilitating the enthronement of accountability and transparency, relatively similar factors have also been established as drivers of public sector change, effectiveness and audit quality (Masood & Lodhi, 2015; Association of Chartered Certified Accountants (ACCA), 2016; Masood & Afzal, 2016; Coetzee & Erasmus, 2017;). The empirical findings concerning factors driving public sector auditors' performance in Pakistan as reported by Shafiq (2024) include high level of management support and fairness in reward as embedded in the efficient human resource provisions. Though not approached from the point of view of auditors' behaviour, among factors Brenya Bonsu et al. (2023) found to be driving public sector accountability in Ghana is the effective leadership quality which reflects in the little or no political interference. Effective internal auditing as found by Fonseca et al. (2020) is a veritable instrument of good governance through promotion of accountability and transparency in the Portuguese higher educational institutions.

From the point of view of audit facilities, the argument of Antipova (2019) is that in each public sector accounting unit auditors have better capacity to analyse auditee's use of budgetary funds and resolve obstacles in the rational use of budgetary resources. Similar to the foregoing argument, Okaro and Okafor (2011) empirically established that poor use of audit technologies cripples the effective use of public sector audit as an instrument of accountability. The application of new auditing techniques by public sector auditors in Vietnam affects positively the performance audit development and the accountability of SAIs based on the perceptions of public auditors (Tuan & Dung, 2024). Regarding institutional and regulatory reforms factors, Bashir (2016) established for the Bauchi State public sector environment the capability of treasury single account (TSA) to guarantee accountability and transparency via unveiling financial loopholes. This is also similar to the findings of Amahalu et al. (2022) for teaching hospitals and medical centres located in South-Eastern and South-Southern Nigeria and owned by federal government but reflects in the positive influence of

dimensions of TSA (charts of accounts, transactions workflows and treasury management). The inconsistent remitting of revenue and non-compliance with approved budget provisions by the federal-owned universities in the North-Eastern Nigeria become halted upon adoption of TSA (Cletus, 2023). In addition to improved accountability and transparency, reforms related to adoption of TSA have brought about increased financial discipline and revenue generation as reported by Durodola et al. (2023) and Okafor et al. (2023). The ability of government to identify idle cash balances (Nsofor et al., 2024) and operating efficiency of local government areas in Nigeria (Eyamu et al., 2024) are attributed to adoption of TSA.

The adoption of IPSASs has capacity to increase information flows to the users, improve financial reporting quality and increase level of accountability and transparency in the Nigeria public sector (Ogbuagu & Onuora, 2019). Duenya et al. (2017) found for the Benue State public sector environment using the perceptions of academic accountants, accounting personnel and auditors that reporting in IPSASs will improve the level of accountability in Nigeria. In the Vietnamese context, Tuan and Dung (2024) found that the level of accountability traceable to SAIs impacts positively the performance audit development for accountability purposes after establishing direct relationship between public governance reforms and SAIs' accountability. The public governance reforms emphasised by Tuan and Dung (2024) are related to the new public management, the focus of IPSASs. Similar findings have been predicted by Ofoegbu (2014) in relation to the positive impact of the IPSASs adoption and implementation on financial information quality, transparency and accountability in the Nigerian public sector. Positive revolutionary change is observed in the level of indexes of perceptions of corruption of 19 Latin American countries upon switch to accrual-based IPSASs based on the findings of Lira et al. (2025) longitudinal study.

For whistle blowing policy, there is no doubt that the literature establishes some challenges in its implementation and success (Anya & Iwanger, 2019; Okafor et al., 2020). However, the previous evidence reinforces the accountability and transparency enabling potential of effective whistle blowing policy. These can be obtained from the findings of Okafor et al., (2020) for Nigerian environment reporting the respondents' conviction that whistle blowing policy is an accountability enthronement tool and those of Namazi and Ebrahimi (2017) in the Iranian context reporting that accountants' attitudes towards whistle blowing prompt their intention to report fraudulent practices in financial reporting. Based on the propositions of institutional and justice theories, Noor and Mansor (2020) unveil that effective whistle blowing positively moderates the nexus between effectiveness of public sector audit and

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quality of internal audit. There is also recent empirical evidence based on the responses of Indonesian public sector auditors with investigative skills that effective whistle blowing positively influences potency of fraud detection, investigative audit and forensic audit (Urumsah et al., 2023).

3. MATERIALS AND METHOD

Being a cross-sectional survey study, structured questionnaire is used to elicit information from the public sector auditors across federal MDAs (FMDAs) and State MDAs (SMDAs) in Kwara State, North-Central Nigeria. The questionnaire contains information about the demographics of the respondents, auditors' predisposition towards accountability and transparency and identified drivers of the auditors' behaviour. A 6-point Likert scale labelled 1 for strongly disagree to 6 for strongly agree is adopted for items related to the test of hypotheses while appropriate options are provided for items related to the respondents' demographics. The population of the study consists of 814 public sector auditors, both external and internal. Following the study's preliminary survey, FMDAs in Kwara State and Kwara SMDAs as at 31 May 2023 were 105 and 54 respectively. 8 external auditors from the office of Auditor-General of Federation are domicile in Kwara State while there is an average of 5 internal auditors in each FMDA from the Office of Accountant-General of Federation. At the State level, external auditors are 65 at the Kwara SAI while average of 4 internal auditors can be found in each SMDA. This brings the total number of public sector auditors at both federal and state levels in Kwara State to 814 as presented in Table 1.

Table 1: Public Sector Auditors in Kwara State

Nature of MDAs	#MDAs	Internal Auditors/MDA	Total Internal Auditors	External Auditors	Total
FMDAs	105	5	525	8	533
SMDAs	54	4	216	65	281
Total	**159**	**9**	**741**	**73**	**814**

Source: Authors' computations, 2024

Using the two broad strata of FMDAs and SMDAs, stratified sampling is adopted to draw a sample of 386 auditors using the Krejcie and Morgan's (1970) technique defined as:

$$S = \frac{Y^2 NP(1-P)}{d^2(N-1) + Y^2 P(1-P)} \quad \ldots\ldots\ldots\ldots\ldots\ldots\ldots Eqn\ 1$$

Where: S = required sample size; Y^2 = the table value of chi-square for 1 degree of freedom at desired level of confidence, in this case 95% which table value is 1.96, thus $1.96^2 = 3.8416$;

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N = population size; P = population proportion assumed to be 0.5; d = degree of accuracy expressed as a proportion which is 0.05.

The copies of questionnaire are administered based on the sample size arrived at for each stratum, that is, 223 for FMDAs and 163 for SMDAs. The copies of questionnaire are personally administered and via google form to increase response rate. The response rate is somehow encouraging as 158 and 144 copies from FMDAs and SMDAs respectively amounting 302 copies (78%) are returned by the respondents as depicted in Table 2.

Table 2 Sampled Public Sector Auditors and Response Rate

Nature of MDAs	Population	Sample	Response	% Response
FMDAs	533	223	158	71%
SMDAs	281	163	144	88%
Total	**814**	**386**	**302**	**78%**

Source: Authors' Computations 2024

Data are analysed using both descriptive and inferential statistics. Basic descriptive statistics such as simple percentages and frequency tables are used to summarise basic demographics of respondents adopted including gender, age, educational qualifications, professional qualifications, year of experience and the nature of the respondents' employer. PLS-SEM is adopted as inferential statistics to test the study's hypotheses. PLS-SEM is considered suitable given the categorical nature of data involved which will require predicting latent variable outcomes. PLS-SEM is considered superior to general linear models in analysing complex interrelationships considering circumstances when several constructs and indicators are involved (Hair et al., 2019) which is the case in this study. The method is also suitable for data which are not normally-distributed identifiable with social science research data (Hair et al., 2014). A number of diagnostic tests related to PLS-SEM including structural model assessments (path coefficients and predictive relevance) and model fit assessments (using R^2 and adjusted R^2) are performed. Other relevant diagnostics are validity tests using convergent validity and discriminant validity, reliability tests using Cronbach's Alpha and composite reliability, and variance inflation factor for verifying multi-collinearity problem among latent variables.

The baseline model of the study which expresses the relationship between the study's dependent variable and independent variables follows the approach of Masood and Lodhi (2016) with some amendments. These variables are auditors' inclination towards

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accountability and transparency-AUIAT (dependent variable), human resources factors-HURF, audit facilities factors-AUFC, auditees' behaviour-AUBH, external factors-EXCF, and institutional and regulatory reform factors-REIFR (independent variables). These as reflected in their latent constructs are embedded in the proposed measurement model presented in Figure 1.

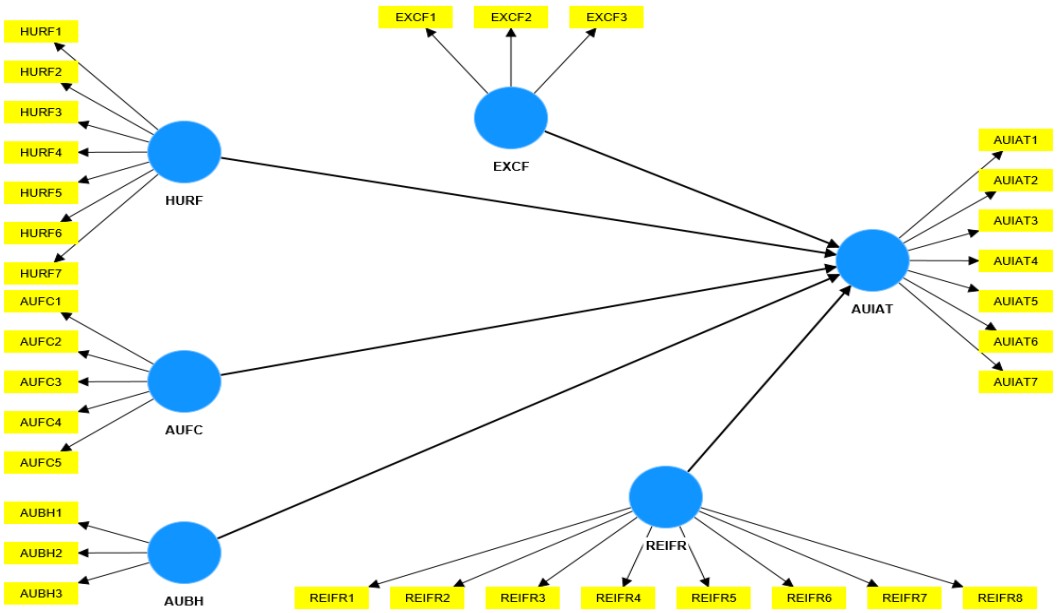

Figure 1 Proposed Measurement Model. Source: Authors' creation 2024 using SmartPLS outputs

As revealed in Figure 1, proposed latent constructs for AUIAT, HURF, AUFC, AUBH, EXCF and REIFR are 7, 7, 5, 3, 3, and 8 respectively.

4. RESULT AND DISCUSSIONS

4.1 Data Analysis

This section presents the results of data analysis including descriptive statistics, diagnostic tests and tests of hypotheses. The distribution of demography of the study's respondents is presented in Table 3 depicting percentages and frequencies of each demographic characteristic examined.

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Table 3 Respondents' Demographic Information

	Frequency	Percentage
Gender		
Male	184	61
Female	118	39
TOTAL	**302**	**100**
Age		
Under 25	20	7
25-34	76	25
35-44	114	38
45-54	90	30
55 and above	2	1
TOTAL	**302**	**100**
Educational Qualification		
BSc/HND/Equivalent	168	56
Master's degree	100	33
Doctorate degree	34	11
TOTAL	**302**	**100**
Professional Qualification		
ICAN	96	32
ANAN	164	54
Others	42	14
TOTAL	**302**	**100**
Years of Experience as an Auditor		
Less than 1 year	62	21
1-5 years	68	22
6-10 years	88	29
11-15 years	40	13
More than 15 years	44	15
TOTAL	**302**	**100**
Employer		
State Government	144	48
Federal Government	158	52
TOTAL	**302**	**100**

Source: Authors' Computations 2024 based on SPSS outputs

As evident in Table 3, 184 respondents are males while 118 are females. Though this represents higher proportion of male auditors, it is not about gender discrimination but about employment of more male auditors than female auditors by the respective employers. This cannot create any bias for the findings of the study. For the age of respondents, the fact that more of the respondents are in the age bracket of 35 years and above amounting to 206 (69%) has the capacity to improve the quality of the study's findings as they are believed to have garnered requisite experience in practice. The educational qualification statistics reveal that all the respondents have what is required to act as auditors given their relevant educational qualifications including postgraduate certifications. This is also confirmed by the professional qualifications with majority (86%) having relevant professional qualifications as reflected in their membership of two legally recognised professional accountancy bodies in Nigeria. The

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year of experience of respondents is a reflection of their age as respondents having more than 5 years' experience, 172 respondents (57%) account for the majority of respondents who filled the questionnaire.

4.1.2 Analysis of Scale Reliability and Convergence Value

Table 4 depicts the results of the construct reliability and convergent validity. These include factor loadings, Cronbach's Alfa (CLF), composite reliability (CRL) and average variance extracted (AVEX).

Table 4 Construct Reliability and Convergent Validity

Construct	Items	Factor Loadings	CLF	CRF	AVEX
AUBH	AUBH1	0.972	0.594	0.793	0.667
	AUBH2	0.624			
AUFC	AUFC1	0.588	0.759	0.835	0.508
	AUFC2	0.798			
	AUFC3	0.565			
	AUFC4	0.823			
	AUFC5	0.748			
AUIAT	AUIAT1	0.820	0.875	0.909	0.666
	AUIAT2	0.775			
	AUIAT3	0.838			
	AUIAT6	0.807			
	AUIAT7	0.841			
EXCF	EXCF2	0.894	0.550	0.811	0.684
	EXCF3	0.754			
HURF	HURF1	0.921	0.873	0.905	0.615
	HURF2	0.746			
	HURF3	0.760			
	HURF4	0.847			
	HURF5	0.685			
	HURF6	0.720			
REIFR	REIFR1	0.595	0.862	0.902	0.653
	REIFR4	0.820			
	REIFR5	0.882			
	REIFR6	0.808			
	REIFR7	0.898			

Source: Authors' Computations, 2024 based on SPSS outputs

In Table 4 factor loadings of some items are not listed because they are <0.5. Following Hair et al. (2016) items with <0.5 factor loadings are subject to deletion. Thus, the items are removed. Deleted items with <0.5 factor loadings are AUBH3, AUIAT4, AUIAT5, EXCF1, HURF7, REIFR2 and REIFR8 as evident in Figure 2. However, from the initial structural model (Figure 3), it is observable that the factor loading of REIFR3 is <0.5. This also

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necessitates the deletion of REIFR3. Thus, for evaluation of path coefficients 2, 5, 2, 6, 5 and 5 items are used for AUBH, AUIAT, EXCF, HURF, REIFR and AUFC respectively. Nonetheless, given the CRL >0.70 and AVEX >0.50, it is evident that the relevant scales meet the requirements for convergence and reliability values useful in PLS-SEM.

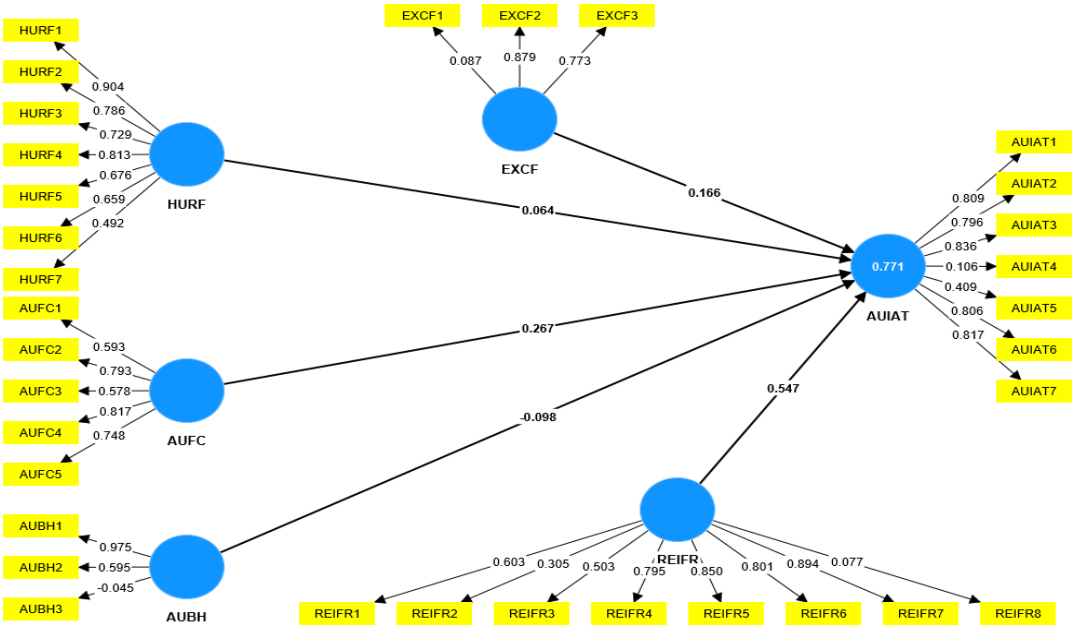

Figure 2 Final Measurement Model . Source: Authors'creation 2024 using SmartPLS outputs

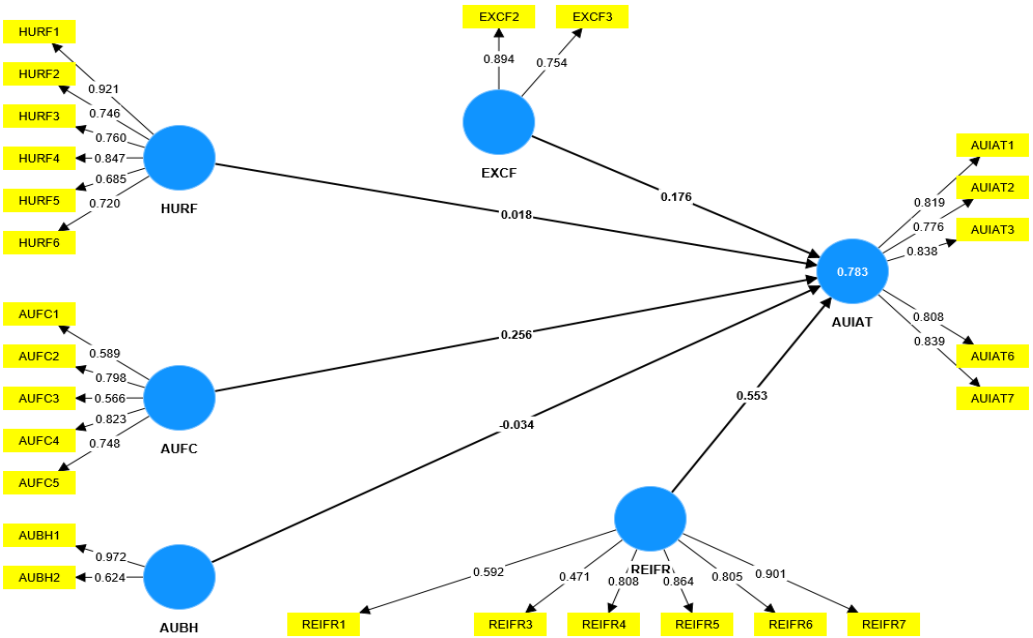

Figure 3 Initial Structural Model Source: Authors' creation 2024 using SmartPLS outputs

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4.1.3 Other Diagnostics for Structural Model Assessment

Other diagnostic tests performed for the evaluation of the study's structural model are multi-collinearity tests for latent constructs, discriminant validity using Heterotrait-Monotrait ratio (HTMR), Forenel and Lacker's criterion (FLC), cross loadings and the coefficient of determination (R^2 and adjusted R^2).

4.1.3.1. Latent Constructs Multi-Collinearity Diagnostics

Multi-collinearity test diagnostics displaying variance inflation factor (VIF) and its tolerance $\left(\frac{1}{VIF}\right)$ are presented in Table 5. As evident in Table 5, there is no latent construct with VIF >5 and tolerance <0.2. The highest VIF is 4.135 while the lowest tolerance value is 0.242. This is an indication that latent constructs used for structural model assessment are free from multi-collinearity problem.

Table 5 VIF for Latent Constructs

Items	VIF	Tolerance	Items	VIF	Tolerance
AUBH1	1.217	0.822	EXCF3	1.168	0.856
AUBH2	1.217	0.822	HURF1	4.135	0.242
AUFC1	1.406	0.711	HURF2	1.886	0.530
AUFC2	1.784	0.561	HURF3	2.502	0.400
AUFC3	1.302	0.768	HURF4	2.438	0.410
AUFC4	1.617	0.618	HURF5	1.679	0.596
AUFC5	1.567	0.638	HURF6	1.749	0.572
AUIAT1	2.143	0.467	REIFR1	1.438	0.695
AUIAT2	1.959	0.510	REIFR4	2.140	0.467
AUIAT3	2.320	0.431	REIFR5	2.831	0.353
AUIAT6	2.064	0.484	REIFR6	2.065	0.484
AUIAT7	2.225	0.449	REIFR7	3.087	0.324
EXCF2	1.168	0.856			

Source: Authors' Computations 2024

4.1.3.2 Discriminant Validity (HTMR and FLC)

The scales of the requirements for discriminant validity using HTMR are met when the HTMR index is <1. As evident in Table 6 (Panel A) HTMR ranges between 0.698 and 0.973. Thus, as recommended by Henseler et al. (2015) discriminant values presented in Table 6 (Panel A) can be justified. For FLC, it is evident that the square root of AVEX for a construct is higher than its correlation with other constructs as presented in Table 6 (Panel B) and comparable with AVEX values presented in Table 4. Thus, the evidence favours the establishment of discriminant validity.

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Table 6 Discriminant Validity

Panel A: *Heterotrait-Monotrait Ratio (HTMR)*

	AUBH	AUFC	AUIAT	EXCF	HURF	REIFR
AUBH						
AUFC	0.967					
AUIAT	0.698	0.872				
EXCF	0.732	0.903	0.827			
HURF	0.966	0.973	0.816	0.963		
REIFR	0.710	0.819	0.955	0.954	0.868	

Panel B*: Forenell and Lacker's Criterion (FLC)*

	AUBH	AUFC	AUIAT	EXCF	HURF	REIFR
AUBH	0.817					
AUFC	0.686	0.713				
AUIAT	0.622	0.750	0.816			
EXCF	0.687	0.631	0.724	0.827		
HURF	0.773	0.801	0.738	0.686	0.784	
REIFR	0.623	0.696	0.847	0.730	0.761	0.808

Source: Authors' Computations 2024 using SmartPLS outputs

4.1.3.3 Cross Loadings

Cross loadings establishes appropriate loadings of a particular construct within its parent construct against other constructs. As presented in the Appendix, Table A1 shows that the factor loadings of all the items are stronger on the underlying constructs to which they belong against others as previously established by Wasko and Faraj (2005). Therefore, discriminant validity is also established by the cross loadings as evaluated.

4.1.3.4 Coefficient of Determination (R^2)

The overall R^2 of the study's model is presented in Table 7 showing the extent of prediction of changes in the dependent variable by all the independent variables. As revealed in Table VII, 77.4% (adjusted R^2) of changes in auditors' inclination towards accountability and transparency are explained by all the drivers identified in the study. An R^2 value >0.75 is described by Hair et al. (2011) to be substantial. Thus the estimates presented in this study are substantial.

Table 7 Study's Overall R^2

	R-Square	Adjusted R-Square
AUIAT	0.778	0.774

Source: Authors' Computations 2024 using SmartPLS outputs

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4.1.4 Structural Model Assessment, Path Coefficients and Tests of Hypotheses

The study uses PLS-SEM bootstrapping function with 5,000 re-samples to obtain the estimates for the structural model relationships and t-values as well as to determine the significance of path coefficients, which represent the hypothesised relationships among the constructs. The results are presented in Figure 4 and Table 8 and are used to interpret and determine whether each of the study's hypotheses is accepted or rejected. Also, the graphical expression of PLS-SEM bootstrapping is presented in the Appendix (Figure A1).

Table 8 Path Coefficients and Summary of Tests of Hypotheses

	Original sample	Sample mean	Standard deviation	T statistics	P values
AUBH -> AUIAT	-0.028	-0.029	0.054	0.525	0.600
AUFC -> AUIAT	0.281***	0.276	0.070	4.024	0.000
EXCF -> AUIAT	0.164***	0.168	0.058	2.840	0.005
HURF -> AUIAT	0.009	0.012	0.074	0.124	0.901
REIFR -> AUIAT	0.542***	0.542	0.056	9.735	0.000

Note: *** stands for significance at 1%. Source: Authors' Computations 2024 using SmartPLS outputs

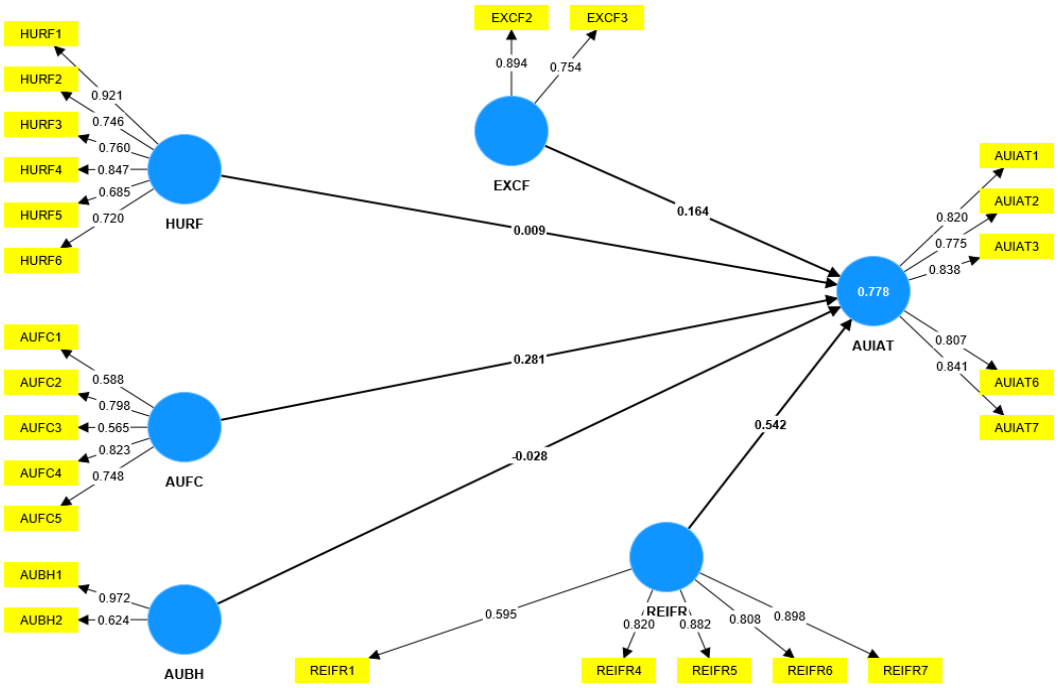

Figure 4 Final Structural Model

Source: Authors' creation 2024 using SmartPLS outputs

As evident in Table 8, the coefficients of four of the five independent variables are positive. The variables with positive coefficients are AUFC, EXCF, REIFR and HURF indicating that auditors' inclination towards accountability and transparency in the Nigerian public sector are positively driven by audit facilities, external factors, institutional and regulatory reform factors and somehow human resources factors respectively. In this case, all the study's hypotheses are subject to rejection except auditees' behavioural and human resource factors with negative and positive coefficients respectively but not statistically significant. However, positive coefficient of human resource factors variable subjects the hypothesis to no complete acceptance.

4.5 Discussion of Findings

There is no doubt that audit facilities, external factors and institutional and regulatory reform factors play forward-looking role in the enthronement of accountability and transparency via audit in the Nigerian public sector as established. This outcome is attributable to the coefficients of these three variables which are not only positive but also statistically significant. For audit facilities, there is a reflection of unrestricted access to auditees' requisite information, existence of required number of audit staff and the use of advanced audit techniques including digital transformation tools among others in the inclination of auditors towards accountability and transparency. The coefficient of external factors emphasises the support of the top audit officers, low political class influence and the acknowledgement of the need of the general public by the auditors. The significantly positive impact of regulatory and institutional reform factors are subject to the potency of whistle blowing policy, treasury single account and IPSAS standards. These form the basis of Masood and Lodhi (2016) findings and a number of other studies. ACCA (2016), Coetzee and Erasmus (2017) and Masood and Afzal (2016) somewhat share similar findings. Okaro and Okafor (2011) and Tuan and Dung (2024) emphasise how effective use of audit technologies is an instrument prompting accountability. On the effective institutional change, the strength of TSA to cause accountability as found by Cletus (2023) and Eyamu et al. (2024), that of IPSASs unveiled by Ogbuagu and Onuora (2019), and the case of whistle blowing policy reported by Namazi and Ebrahimi (2017) agree with potentials of institutional reforms aiding the proclivity of public sector auditors towards accountability and transparency.

The coefficient of human resource factors which is insignificantly positive reveal the low level of job satisfaction by public sector auditors in Nigeria as conveyed by those resident in Kwara State. This unveils how the public sector auditors may not believe that their job is well-

secured, required training and development programmes are not satisfactorily supported and somehow low career development in terms of delayed promotion is evident. While the positive coefficient of human resource factors agree with the findings of a number of previous studies, both institutional and individual (ACCA, 2016; Masood & Afzal, 2016; Masood & Lodhi, 2016), the level of agreement is low owing to statistically insignificant coefficient. The case of auditees' behaviour impact on public sector auditors' behaviour towards accountability and transparency as found in this study questions evidential prospect in the saga owing to the established negative coefficient. This negative coefficient is a question of the discontent of auditees with auditors' opinion and failure to implement the auditors' recommendations by the auditees among others. This is contrary to the findings of Masood and Lodhi (2016) for Pakistani public sector environment.

CONCLUSION AND RECOMMENDATIONS

The issues of accountability and transparency in Nigeria as prompted by public sector audit are examined in this study. The examination is in the form of drivers of auditors' inclination towards accountability and transparency to guarantee sound PFM in Nigeria. Though five drivers are identified, three of them have higher potential to bolster the auditors' predisposition towards accountability and transparency based on the results of PLS-SEM. These three drivers are audit facilities, external factors and regulatory and institutional factors. The audit facilities potential to cause auditors' proclivity for accountability and transparency are identifiable with better staffing and adequate legislative approved budget in the SAIs and treasuries, auditors' unrestricted access to auditees' requisite information and permanent migration to the use of advanced audit technologies. The findings further reveal that public sector auditors appreciate unconditional support by their superiors, low or no political influence and meaningful audit expectation by the public as identifiable with external factors.

The regulatory and institutional reforms are evident in the success of TSA, IPSASs and whistle blowing policy. This emphasises the relevance of sincere institutional change in terms of new policies, guidelines and codes backed-up by enabling law and are capable of increasing surveillance on the auditees and protecting the integrity and personality of public sector auditors. It is not clear whether the public sector auditors' work environment in Nigeria is all that enviable given the insignificant positive coefficient of human resource factors as an explanatory variable. Though the coefficient of human resource factors is not significant, there is however the prospect of improvement. This situation can be facilitated by prompt promotion of auditors, palpable security of their job, continuing professional development

fully supported by the government (their employer) and disappearance of cases of underutilisation or redundancy in the discharge of their duties. It is also important to note that public sector auditors' inclination towards accountability and transparency in Nigeria will remain constrained until favourable auditees' attitudinal change is observable. This becomes realistic in the absence of disruption of audit process, when there is no any form of auditors' intimidation and the prompt implementation of audit opinion by the auditees. Although this study samples the opinion of auditors in the federal government SAI and treasury alongside with Kwara State auditors, the fact that all auditors sampled are domicile in Kwara State somehow limit the national generalisation of the study's findings. Thus, future studies have the potential of carrying out a comparative analysis across States and Geo-political zones.

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Appendix 1

Table A1 Cross Loadings

	AUBH	AUFC	AUIAT	EXCF	HURF	REIFR
AUBH1	0.972	0.668	0.662	0.700	0.777	0.672
AUBH2	0.624	0.424	0.199	0.321	0.399	0.166
AUFC1	0.453	0.588	0.306	0.261	0.532	0.210
AUFC2	0.598	0.798	0.523	0.466	0.646	0.541
AUFC3	0.364	0.565	0.414	0.188	0.466	0.377
AUFC4	0.579	0.823	0.737	0.687	0.697	0.709
AUFC5	0.437	0.748	0.554	0.472	0.500	0.476
AUIAT1	0.589	0.611	0.820	0.679	0.689	0.751
AUIAT2	0.320	0.640	0.775	0.473	0.586	0.593
AUIAT3	0.568	0.677	0.838	0.543	0.631	0.635
AUIAT6	0.456	0.497	0.807	0.580	0.471	0.621
AUIAT7	0.574	0.629	0.841	0.656	0.615	0.822
EXCF2	0.672	0.559	0.695	0.894	0.633	0.684
EXCF3	0.433	0.482	0.476	0.754	0.488	0.504
HURF1	0.815	0.736	0.745	0.672	0.921	0.754
HURF2	0.560	0.639	0.657	0.596	0.746	0.704
HURF3	0.658	0.647	0.439	0.400	0.760	0.416
HURF4	0.529	0.687	0.601	0.495	0.847	0.617
HURF5	0.491	0.525	0.478	0.490	0.685	0.499
HURF6	0.554	0.498	0.447	0.518	0.720	0.480
REIFR1	0.454	0.578	0.454	0.353	0.619	0.595
REIFR4	0.445	0.496	0.661	0.600	0.523	0.820
REIFR5	0.501	0.659	0.769	0.603	0.677	0.882
REIFR6	0.502	0.521	0.690	0.601	0.630	0.808
REIFR7	0.614	0.585	0.790	0.730	0.653	0.898

Source: Authors' Computation 2024 using SmartPLS outputs

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Appendix 2

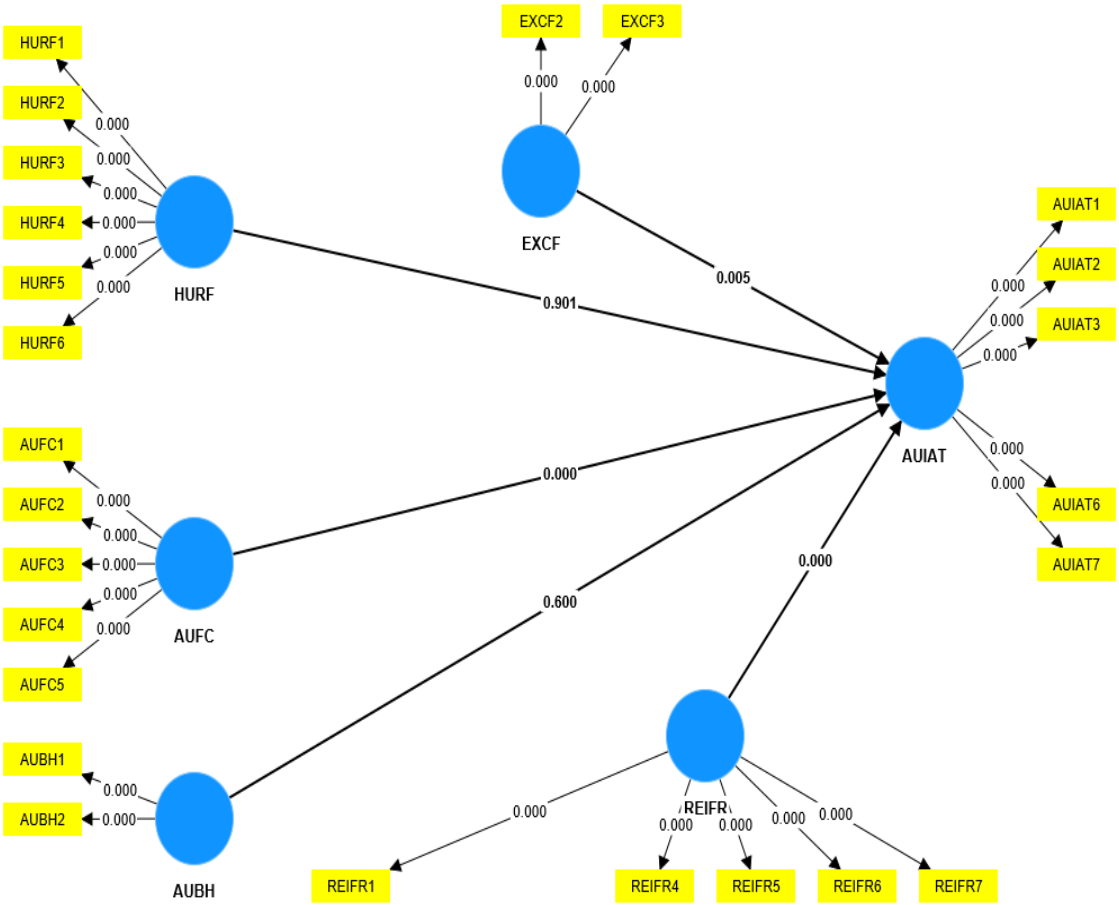

Figure A1 Structural Model (Bootstrapping)

Source: Authors' creation 2024 using SmartPLS outputs