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Effect of Internal Audit Quality on the Financial Accountability of the Ministry of Finance, Plateau State, Nigeria

Haruna Adamu[1*], Samuel U. Iyuwa[1]
[1]University of Jos

***Corresponding Author:**
harunaadm@gmail.com, +2348034538699, ORCID: 0009-0001-2371-0406

ABSTRACT

This study examined the effect of internal audit quality on the financial accountability of the Ministry of Finance, Plateau State, Nigeria. This study adopted a descriptive survey research design, targeting a population of 528 staff across key departments of the Ministry of Finance, Plateau State. Using the Taro Yamane formula, a sample of 228 respondents was selected using stratified random sampling. Data was collected through structured questionnaires and analyzed using multiple regression techniques. The findings revealed a strong, statistically significant positive effect of internal audit quality on financial accountability. This indicates that higher audit competence, independence, and adherence to professional standards significantly enhance transparency, compliance, and proper management of public funds. The study recommended that the Ministry of Finance should enhance auditors' professional skills through continuous training, ensure the independence of the internal audit unit, and provide adequate resources and technological support to improve audit processes and reporting quality.

Keywords: Internal Audit Quality, Financial Accountability, Public Sector, Plateau State,

1.0 INTRODUCTION

Financial accountability is a fundamental principle in public sector governance, particularly in developing economies where the effective management of public resources is critical for sustainable development. Governments at all levels are entrusted with the responsibility of managing public funds in a transparent, efficient, and accountable manner to ensure that resources are utilized for the benefit of citizens (Loozekoot & Dijkstra, 2017). In Nigeria, concerns about mismanagement of public funds, weak internal control systems, and corruption have continued to challenge the effectiveness of financial administration in many government institutions. These challenges have increased the need for strong financial oversight mechanisms capable of ensuring transparency, proper record keeping, and compliance with financial regulations. One of the key mechanisms used to promote financial accountability in public institutions is the internal audit function, which plays a vital role in monitoring financial activities and strengthening internal control systems (Yahaya, 2026).

Internal audit is an independent and objective assurance activity designed to add value and improve an organization's operations. It helps organizations accomplish their objectives by bringing a systematic and disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes. In the public sector, internal auditors are responsible for examining financial records, reviewing compliance with established financial policies, and assessing whether resources are utilized efficiently and for their intended purposes. The quality of internal audit services, therefore becomes very important, as it determines the reliability of audit findings and the extent to which internal audit recommendations contribute to improved financial management practices within government institutions (Putra & Mita, 2025).

Internal audit quality refers to the competence, independence, professionalism, and effectiveness of internal auditors in carrying out their responsibilities. High-quality internal auditing is characterized by skilled personnel, adherence to professional standards, adequate resources, and strong institutional support from management. When internal audit units operate effectively, they help detect financial irregularities, identify weaknesses in internal control systems, and recommend corrective actions that improve financial management practices. Conversely, poor internal audit quality may result in ineffective monitoring of financial activities, thereby allowing financial mismanagement, fraud, and inefficiency to persist within public institutions. Therefore, the strength and quality of internal audit functions are crucial in determining the level of financial accountability achieved in government organizations (Zaynuri & Kuntadi, 2025).

In many public sector institutions in Nigeria, including state government ministries and agencies, internal audit departments often face several challenges such as inadequate staffing, limited professional training, lack of independence, and insufficient technological support. These challenges can weaken the effectiveness of internal audit operations and reduce their ability to enforce financial discipline within the public sector. Plateau State, like many other states in Nigeria, has made efforts to strengthen financial management systems to ensure greater accountability and transparency in the use of public funds. However, the effectiveness of these efforts largely depends on the capacity and quality of internal audit functions within the state's ministries, departments, and agencies (Salawu, et al, 2025).

Against this background, examining the effect of internal audit quality on financial accountability in Plateau State becomes an important area of academic and policy interest. Understanding how internal audit quality influences financial accountability can provide insights into ways of improving financial governance and strengthening institutional control mechanisms in the state. This study, therefore, seeks to investigate Effect of internal audit quality on the financial accountability of the Ministry of Finance, Plateau State, Nigeria

1.1 RESEARCH QUESTION

1. What is the effect of internal audit quality on the financial accountability of the Ministry of Finance, Plateau State, Nigeria?

1.2 RESEARCH OBJECTIVES

1. To determine the effect of internal audit quality on the financial accountability of the Ministry of Finance, Plateau State, Nigeria

1.3 RESEARCH HYPOTHESIS

1. Internal audit quality has no significant effect on the financial accountability of the Ministry of Finance, Plateau State, Nigeria

2.0 LITERATURE REVIEW

2.1 Conceptual Review

2.1.1 Concept Internal Audit Quality

Internal audit quality refers to the extent to which an internal audit function effectively performs its responsibilities in providing independent, objective assurance and consulting services that enhance governance, risk management, and internal control processes within an organization. A high-quality internal audit function is characterized by competence, independence, objectivity, adherence to professional standards, adequate resources, and the ability to identify and communicate significant risks and control weaknesses. Internal audit quality also reflects the degree to which audit activities comply with internationally recognized professional standards, particularly the International Standards for the Professional Practice of Internal Auditing (IIA Standards), while adding value to organizational performance through timely and reliable recommendations (Institute of Internal Auditors [IIA], 2024). It ensures that management and stakeholders receive credible assurance regarding the effectiveness of organizational processes and the safeguarding of public or corporate resources.

Internal audit quality encompasses the effectiveness of audit planning, execution, reporting, and follow-up activities, as well as the competence and ethical conduct of internal auditors. Organizations with high-quality internal audit functions are better positioned to detect fraud, improve operational efficiency, strengthen internal controls, and promote accountability and transparency in financial reporting. The quality of internal auditing is therefore influenced by factors such as auditor qualifications, continuous professional development, organizational independence, management support, and the implementation of quality assurance and improvement programs (IIA, 2024; Eulerich et al., 2022). Consequently, internal audit quality serves as a critical mechanism for enhancing organizational governance and improving stakeholder confidence in financial and operational reporting.

2.1.2 Conceptual of Financial Accountability

Financial accountability refers to the obligation of individuals, managers, and public or private institutions entrusted with financial resources to ensure that such resources are managed responsibly, transparently, efficiently, and in accordance with applicable laws, regulations, policies, and ethical standards. It requires organizations to maintain accurate financial records, prepare reliable financial statements, provide timely disclosures, and justify the use of financial resources to stakeholders. Financial accountability also involves answerability for financial decisions and performance, ensuring that resources are utilized for their intended purposes while minimizing fraud, waste, and mismanagement (International Federation of Accountants [IFAC], 2023). In the public sector, financial accountability is fundamental to promoting public trust, improving service delivery, and ensuring prudent stewardship of public funds.

Financial accountability encompasses mechanisms such as internal controls, auditing, financial reporting, oversight, and compliance monitoring that enable organizations to demonstrate responsible financial management. Effective financial accountability supports informed decision-making, enhances investor and stakeholder confidence, and contributes to organizational sustainability by ensuring that financial information is accurate, complete, and free from material misstatement. Strong financial accountability systems are reinforced through transparent governance structures, effective internal auditing, and adherence to internationally recognized accounting and auditing standards, thereby reducing opportunities for corruption and enhancing organizational integrity (IFAC, 2023; International Public Sector Accounting Standards Board [IPSASB], 2023).

2.2 THEORETICAL REVIEW

2.1 Agency Theory

Agency Theory was propounded by Michael C. Jensen and William H. Meckling in 1976 in their seminal work on the relationship between principals and agents. The theory explains situations where one party, known as the principal (such as citizens, government authorities, or stakeholders), delegates authority to another party, known as the agent (such as managers, administrators, or public officials), to perform certain duties on their behalf. The core principle of the theory is that conflicts of interest may arise between principals and agents because agents may pursue personal interests rather than act in the best interests of the principals. This situation often results in problems such as information asymmetry, moral hazard, and misuse of resources. To reduce these agency problems, organizations establish monitoring and control mechanisms such as auditing, internal control systems, and performance evaluation structures. In the public sector, government officials who manage public funds act as agents of the citizens who are the principals, and therefore must be monitored to ensure accountability in the use of public resources (Panda & Leepsa, 2017). The relevance of Agency Theory to the present study lies in its explanation of the need for effective internal audit systems to monitor the actions of public officials and ensure transparency in financial management. High internal audit quality strengthens oversight, improves compliance with financial regulations, and reduces the likelihood of mismanagement of public funds. In the context of Plateau State, internal audit units help ensure that government financial activities are properly scrutinized and reported, thereby enhancing financial accountability and promoting responsible management of public resources.

2.2 Institutional Theory

Institutional Theory was developed by scholars such as John W. Meyer and Brian Rowan in 1977, and later expanded by Paul J. DiMaggio and Walter W. Powell in 1983. The theory focuses on how organizations operate within broader institutional environments shaped by social norms, regulations, professional standards, and cultural expectations. The fundamental principle of Institutional Theory is that organizations adopt certain structures, rules, and practices not only for efficiency but also to gain legitimacy, stability, and acceptance within their institutional environment. Organizations are therefore influenced by institutional pressures that may be coercive (arising from laws and government regulations), normative (arising from professional and ethical standards), or mimetic (arising from imitation of successful organizations). In response to these pressures, public sector organizations often establish governance structures such as internal audit units, risk management frameworks, and financial reporting systems to demonstrate accountability and transparency (Kauppi, 2022). The relevance of Institutional Theory to the present study lies in its explanation of why government institutions implement strong internal audit systems to comply with regulatory expectations and improve financial governance. In Plateau State, public institutions are required to maintain proper financial management and accountability in accordance with government regulations and professional auditing standards. High internal audit quality therefore helps organizations conform to institutional requirements by strengthening monitoring processes, improving financial reporting, and ensuring compliance with financial regulations, which ultimately enhances financial accountability in the public sector.

2.3 EMPIRICAL REVIEW

Orjinta et al. (2026) examined audit quality and financial reporting transparency of quoted insurance firm*s* in Nigeria*,* using a post facto and longitudinal research design. Panel data were sourced from annual reports of firms listed on the Nigerian Exchange Group from 2015 to 2024 and analyzed using Ordinary Least Squares (OLS) regression, alongside descriptive statistics, correlation, and Hausman tests. The findings revealed that audit quality variables jointly explained 55% of variations in financial reporting transparency, although individual proxies such as audit committee expertise, independence, fees, size, and timeliness showed positive but statistically insignificant effects.

Kolawole (2026) investigated the effects of internal audit control and internal control systems on financial accountability in Nigerian local governments using Ilorin West Local Government Area as a case study. The study adopted a quantitative survey design involving 125 accounting and audit personnel selected through purposive sampling. Reliability analysis and ordered logit regression were used to analyze the data. The findings revealed that internal audit control had a statistically significant positive effect on financial accountability, while internal control systems exerted an even stronger influence on fiscal transparency and accountability. The study concluded that strengthening audit independence, compliance structures, and internal control mechanisms is essential for promoting financial accountability in public institutions

Asoya, et al. (2025) examined the relationship between internal audit function and financial accountability in the Enugu State Ministry of Finance and Economic Development. The study adopted a descriptive survey design and obtained data from civil servants through structured questionnaires covering the period 2020–2024. Inferential statistical techniques were employed to analyze the data. The findings showed that internal audit functions significantly enhanced financial accountability through improved compliance with financial regulations, strengthened internal controls, and increased transparency in government financial operations. The researchers concluded that effective internal audit mechanisms are indispensable for ensuring prudent financial management and recommended strengthening the autonomy and capacity of internal audit departments within ministries.

Ariyo-Edu (2025) investigated the impact of internal audit practices on the quality of financial reporting in Nigeria's public sector. The study employed a survey design involving 300 respondents selected from public institutions across Southwest Nigeria. Multiple regression analysis was used to examine the relationship between internal audit effectiveness, competence, independence, objectivity, and financial reporting quality. The findings demonstrated that internal audit practices significantly improved the reliability, relevance, transparency, timeliness, and understandability of financial reports. The study concluded that quality internal auditing strengthens financial accountability by ensuring credible financial reporting and recommended continuous evaluation of internal audit functions alongside strict compliance with International Public Sector Accounting Standards (IPSAS).

Confidence and Egberibin (2023) examined the impact of internal audit effectiveness on the quality of public financial management and reporting in the Nigerian public sector. The study focused on ministries, departments, and agencies in Bayelsa State using a survey research design. Primary data were collected from auditors and accountants through structured questionnaires, while regression analysis was employed to test the hypotheses. The results indicated that effective internal auditing significantly improves financial reporting quality, compliance with financial regulations, and public financial management. The study concluded that an effective internal audit function enhances transparency, accountability, and prudent utilization of public resources. It recommended strengthening internal audit independence, increasing professional training, and providing adequate resources for audit units to improve accountability in government institutions.

Brenya-Bonsu et al. (2023) investigated public sector accountability practices in Sub-Saharan Africa, adopted a survey design and Structural Equation Modelling (SEM) to analyze responses from heads of ministries and agencies. The study found that integrity, internal control systems, and leadership significantly and positively influence public sector accountability.

Izedonmi and Olateru-Olagbegi (2021) empirically investigated the influence of internal audit quality on public sector management in Nigeria. The study specifically examined internal audit competence, objectivity, performance, and audit challenges as predictors of effective public sector management. A survey research design was adopted, and primary data were collected through questionnaires administered to 150 respondents drawn from ministries, departments, agencies, commissions, and parastatals in Ondo State, of which 144 were returned and analyzed. Descriptive statistics and Generalized Least Squares (GLS) regression techniques were employed for data analysis. The findings revealed that internal audit competence, objectivity, and performance had significant positive effects on financial controls, management controls, and service delivery in the public sector. The study concluded that strengthening internal audit quality improves accountability and governance in public institutions and recommended greater management support for internal audit units to enhance public financial management.

3.0 METHODOLOGY

This study adopted a descriptive survey research design to examine the effect of internal audit quality on financial accountability in the Ministry of Finance, Plateau State. The descriptive survey design was considered appropriate because it allows the researcher to obtain information from a relatively large number of respondents regarding their opinions, perceptions, and experiences on issues related to internal auditing and financial accountability The design enables the collection of quantitative data from staff who are directly involved in financial management and auditing activities within the ministry. The population of the study comprised 528 staff of the

Ministry of Finance, Plateau State, who are directly involved in financial management and auditing activities. These staff members are distributed across key departments and units responsible for financial administration and oversight. Due to the large size of the population, it was not feasible to study all the staff members; therefore, a sample was selected using the Taro Yamane (1967) formula for determining sample size:

$$n = \frac{N}{1 + N(e)^2}$$

Where:
n = sample size
N = population size (528)
e = level of precision (0.05)
Applying the formula resulted in a sample size of 228 respondents, which was considered adequate to represent the entire population.

The study employed a stratified random sampling technique to select respondents from the population. The population was first divided into different strata based on the major departments involved in financial management and auditing activities within the Ministry of Finance. This ensured that each department was adequately represented in the sample. After the stratification, respondents were randomly selected from each unit in proportion to their population size. This method helped to minimize sampling bias and ensured that the selected respondents accurately represented the characteristics of the overall population. The main instrument used for data collection in this study was a structured questionnaire. The questionnaire was designed to obtain relevant information from respondents concerning internal audit quality and financial accountability within the Ministry of Finance, Plateau State. The questionnaire consisted of two sections. Section A focused on demographic information such as gender, department, position, and years of experience of the respondents. Section B contained statements relating to the variables of the study and was structured using a five-point Likert scale ranging from strongly agree to strongly disagree. The questionnaire method was chosen because it allows for easy collection of standardized responses that can be analyzed quantitatively.

Model Specification

To examine the effect of internal audit quality on financial accountability, the regression model for the study is specified as follows:

$$FA = \beta_0 + \beta_1 IAQ + \varepsilon$$

Where:
FA = Financial Accountability
IAQ = Internal Audit Quality
β_0 = Constant term
β_1 = Coefficient of internal audit quality
ε = Error term

This model shows that financial accountability is dependent on the quality of internal audit practices within the Ministry of Finance. The data collected from the questionnaires were analyzed using multiple regression analysis. This statistical technique was used to examine the effect of the independent variable (internal audit quality) on the dependent variable (financial accountability).

4.0 Results and discussion of findings

4.1 Results Presentation

Table 2: Analysis of responses

S/N	Item	Total	Percentages
1	Distributed questionnaire	228	100
2	Retrieved questionnaire	207	90.79
3	Unretrieved questionnaire	21	9.21
4	Wrongly filled questionnaire	11	4.82
5	Questionnaire use for Analysis	196	85.96

Field Survey, 2026

Table 2 presents the response rate and usability of questionnaires administered in the study on the effect of internal audit quality on financial accountability in the Ministry of Finance, Plateau State. Out of the 228 questionnaires distributed (100%), a total of 207 were successfully retrieved, representing a high response rate of 90.79%, which indicates strong participation and enhances the reliability of the data collected. However, 21 questionnaires (9.21%) were not returned. Among the retrieved copies, 11 questionnaires (4.82%) were found to be wrongly filled and thus excluded from the analysis to ensure data accuracy and validity. Consequently, 196 questionnaires, representing 85.96% of the total distributed, were deemed suitable and used for the final analysis. This high proportion of valid responses suggests that the findings of the study are based on sufficiently robust and credible data, thereby supporting reliable conclusions regarding internal audit quality and financial accountability.

Table 3: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.773[a]	.653	.650	4.023	2.186

a. Predictors: (Constant), Internal Audit Quality
b. Dependent Variable: Financial Accountability

Source: Authors Computation SPSS 27

Table 3 shows that internal audit quality has a strong positive relationship with financial accountability (R = 0.773), explaining about 65.3% of the variation in financial accountability as indicated by the R Square value of 0.653. The Durbin-Watson statistic of 2.186 suggests no autocorrelation problem, indicating that the regression model is reliable for analysis.

Table 4: F statistics

Model		Sum of Squares	Df	Mean Square	F	P-value.
1	Regression	167.801	1	167.801	160.402	.000[b]
	Residual	202.949	194	1.046		
	Total	370.750	195			

a. Dependent Variable: Financial Accountability

b. Predictors: (Constant), Internal Audit Quality

Source: Authors Computation SPSS 27

Table 4 indicates that the regression model is statistically significant, as shown by the high F-value (160.402) and a P-value of 0.000, meaning that internal audit quality has a significant effect on financial accountability. This implies that the model provides a good fit for the data and that internal audit quality is an important predictor of financial accountability in the Ministry of Finance, Plateau State.

Table 5: Multiple Regression

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	P-value.
1	(Constant)	.888	.206		4.321	.000
	Internal Audit Quality	.675	.053	.673	12.665	.000

a. Dependent Variable: Financial Accountability

Source: Authors Computation SPSS 27

Table 5 shows that internal audit quality has a positive and statistically significant effect on financial accountability ($\beta = 0.673$, $p = 0.000$), indicating that an improvement in internal audit quality leads to a corresponding increase in financial accountability. Additionally, the constant value (0.888) is significant, suggesting that even in the absence of internal audit quality, a baseline level of financial accountability still exists.

4.2 Discussion of Findings

The findings of this study revealed that internal audit quality has a strong, positive, and statistically significant effect on financial accountability in the Ministry of Finance, Plateau State, indicating that improvements in audit competence, independence, and effectiveness enhance transparency and prudent financial management. This result is consistent with the findings of Zeyn (2018), who established that internal audit quality significantly improves financial accountability in local governments, and Gamayuni (2018), who found that auditor competence, objectivity, and management support significantly influence audit effectiveness and financial reporting quality. The result also aligns with Kantohe et al. (2021), who emphasized that auditors' knowledge, communication skills, and self-efficacy are critical determinants of audit quality, thereby strengthening accountability outcomes. However, the result contrasts slightly with Orjinta et al. (2026), where audit quality variables showed positive but insignificant individual effects on financial reporting transparency, suggesting that contextual and sectoral differences may influence the strength of these relationships. Theoretically, the findings are strongly anchored in Agency Theory, which posits that internal audit serves as a monitoring mechanism to reduce information asymmetry and agency conflicts between public officials (agents) and citizens (principals), thereby enhancing accountability.

5.0 Conclusion and Recommendations

5.1 Conclusion

The study concludes that internal audit quality plays a critical and significant role in enhancing financial accountability in the Ministry of Finance, Plateau State. The empirical findings demonstrate that effective internal audit mechanisms—reflected through auditor competence, independence, objectivity, and adherence to audit standards—contribute substantially to improved transparency, accuracy, and reliability in financial reporting and management. This implies that strengthening internal audit structures not only reduces financial irregularities but also promotes good governance and efficient utilization of public resources. Therefore, internal audit quality remains a key institutional tool for achieving accountability and restoring public trust in the management of government finances.

5.2 Recommendations

Based on the findings the following recommendations were made;

1. The Ministry of Finance, Plateau State should strengthen the capacity of internal auditors through continuous professional training and development to enhance their competence and effectiveness.
2. There is a need to ensure greater independence of the internal audit unit by minimizing external interference, thereby enabling auditors to perform their duties objectively and without bias.
3. Government should provide adequate resources, modern audit tools, and institutional support to the internal audit department to improve audit processes and ensure higher levels of financial accountability.

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