Challenges of Auditing in the Public Sector and Their Implications on Accountability

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Abstract
This study examined the challenges of auditing in the public sector and its implications on accountability in Nigeria. The study sought to identify the major challenges affecting public sector auditing, examine their implications for accountability, assess the implementation of audit recommendations, and determine measures for improving the effectiveness of public sector auditing. A descriptive survey research design was adopted for the study. Primary data were collected through structured questionnaires administered to respondents in Delta State University, Abraka, while secondary data were obtained from textbooks, journal articles, government publications, and other relevant documents. Fifty-two questionnaires were distributed, out of which forty-five were retrieved and found suitable for analysis, representing a response rate of 86.5 percent. Descriptive statistics comprising frequencies and percentages were used to analyze the research questions, while the hypotheses were tested using the Chi-square statistical technique at the 0.05 level of significance. The findings revealed that political interference, inadequate funding, shortage of qualified personnel, weak internal control systems, and limited adoption of modern audit technology constitute major challenges confronting public sector auditing in Nigeria. The study further established that these challenges significantly affect accountability by reducing transparency, weakening financial discipline, and increasing the risk of financial irregularities. The study concluded that strengthening auditor independence, improving funding, enhancing professional competence, reinforcing internal control systems, adopting modern audit technologies, and ensuring the implementation of audit recommendations would significantly improve public sector auditing and promote accountability in Nigeria. The study therefore recommends that government and relevant stakeholders should strengthen the institutional capacity and independence of public sector audit institutions to enhance transparency, accountability, and good governance.

Introduction

Auditing in the public sector is a fundamental mechanism for ensuring transparency, accountability, and prudent management of public resources. Governments operate using funds generated from taxpayers and other public revenues; therefore, there is a moral and legal obligation to account for how these resources are utilized. Public sector auditing provides an independent assessment of whether government financial activities comply with established laws, regulations, and policies (Adams, 2015).

The public sector differs significantly from the private sector in its objectives and operations. While private organizations focus on profit maximization, public institutions exist primarily to

deliver social and economic services. This distinction makes accountability a central concern in public sector management. According to the International Organisation of Supreme Audit Institutions (INTOSAI, 2019), public sector auditing is a cornerstone of good governance, as it promotes transparency, accountability and integrity in the use of public funds. This emphasizes the critical role auditors play in strengthening democratic governance.

In many developing economies, including Nigeria, public sector auditing is entrusted to bodies such as the Office of the Auditor-General and internal audit units within ministries, departments, and agencies. These institutions are expected to examine financial records, evaluate internal control systems, and report cases of inefficiency, waste, and fraud. Adams (2015) emphasized that effective auditing enhances confidence in public financial management and discourages misuse of government resources.

Despite this importance, auditing in the public sector faces numerous challenges that limit its effectiveness. Weak accounting systems, political interference, inadequate manpower, corruption, and lack of enforcement of audit recommendations are common problems (Ojo, 2018). When these challenges persist, the ability of auditors to hold public officials accountable is significantly weakened. As a result, public trust in government institutions declines, and the goals of transparency and good governance become difficult to achieve.

This study therefore focuses on examining the challenges of auditing in the public sector and how these challenges affect accountability within government institutions.

Statement of the Problem

Auditing is designed to serve as a control mechanism that ensures accountability in the management of public funds. However, in practice, public sector auditing has not always achieved this objective. Many government institutions continue to experience financial mismanagement, waste, and corruption despite the existence of audit frameworks. This situation raises serious concerns about the effectiveness of auditing in promoting accountability.

Additionally, weak financial management systems and poor record-keeping practices make it difficult for auditors to track government transactions accurately. Ojo (2018) noted that "ineffective accounting systems and lack of reliable data continue to limit the scope and quality of public sector audits in developing countries" (p. 309). In such situations, accountability becomes difficult to enforce because financial irregularities are not properly detected or reported.

Another critical issue is the failure to implement audit recommendations. In many cases, audit reports are submitted but no corrective actions are taken.

These persistent challenges create a gap between the objectives of public sector auditing and the actual level of accountability achieved. This study therefore seeks to address these problems by examining the challenges of auditing in the public sector and their implications for accountability.

The main objective of this study is to examine the challenges of auditing in the public sector and their implications on accountability. The specific objectives are to:

1. Identify the major challenges facing auditing in the public sector.
2. Examine the implications of auditing challenges on accountability in public sector organisations.
3. Determine the extent to which audit recommendations are implemented.

Literature Review

Public Sector

The public sector refers to the part of the economy that is owned, funded, and managed by the government to provide services and promote the welfare of citizens. It includes ministries, departments, agencies, public corporations, and other government institutions responsible for implementing policies and delivering public services (OECD, 2021). Unlike the private sector, which focuses on profit-making, the public sector is primarily concerned with serving the public interest and supporting national development. The public sector plays a vital role in providing essential services such as education, healthcare, security, transportation, and infrastructure. It is also responsible for managing public resources and ensuring that government policies are effectively implemented. According to Rosenbloom, Kravchuk, and Clerkin (2022), public sector institutions exist to meet societal needs and improve the quality of life of citizens.

Because public sector organizations utilize public funds, they are expected to operate with transparency, accountability, and integrity. Bovens (2007) noted that accountability is a key principle of public administration, requiring public officials to explain and justify their actions to citizens. Therefore, effective oversight mechanisms, including auditing, are necessary to ensure responsible management of public resources and promote public trust in government institutions.

Public Sector Auditing

Public sector auditing refers to the independent examination of government activities, financial records, transactions, and operations to ensure compliance with laws, regulations, and established standards. According to the International Organization of Supreme Audit Institutions (INTOSAI, 2019), public sector auditing serves as a mechanism for promoting transparency, accountability, and good governance in the management of public resources. It provides assurance that public funds are utilized efficiently, effectively, and for their intended purposes.

Public sector auditing differs from private sector auditing because its primary focus extends beyond profitability to include public interest, stewardship, and accountability. Through financial, compliance, and performance audits, public sector auditors evaluate whether government institutions are managing resources responsibly and delivering services effectively. Effective auditing helps detect fraud, waste, corruption, and financial irregularities, thereby enhancing public trust in government institutions (Hay & Cordery, 2023).

Accountability

Accountability is a fundamental principle of public administration that requires public officials and institutions to explain and justify their actions, decisions, and use of public resources. According to Bovens (2007), accountability refers to a relationship in which an actor is obligated to provide information and explanations about their conduct to a forum that can evaluate and impose consequences where necessary. In the public sector, accountability ensures that government officials remain answerable to citizens for the management of public resources.

Financial accountability, in particular, focuses on the proper use and reporting of public funds. Auditing plays a critical role in strengthening accountability by providing independent assessments of financial activities and ensuring that public officials comply with established regulations. Studies have shown that effective auditing contributes significantly to accountability by improving transparency, reducing opportunities for corruption, and promoting responsible financial management (Joseph & Onyeanu, 2023; Ibehto & Nwodimkpa, 2025).

Challenges of Auditing in the Public Sector

The effectiveness of public sector auditing is often hindered by several challenges that limit auditors' ability to perform their responsibilities efficiently. These challenges include political interference, inadequate funding, shortage of qualified personnel, weak institutional frameworks, lack of auditor independence, and poor implementation of audit recommendations (Nwokike et al., 2025; Nasution et al., 2025). Political interference remains one of the most significant obstacles to effective public sector auditing. In many cases, political office holders attempt to influence audit findings or delay audit processes to protect personal or institutional interests. Similarly, inadequate funding and insufficient resources may restrict auditors' ability to conduct thorough investigations and carry out audit activities effectively. Weak institutional structures and poor enforcement mechanisms further reduce the impact of audit findings, thereby weakening accountability systems. These challenges collectively undermine the effectiveness of auditing and limit its contribution to good governance and transparency.

Audit Independence

Audit independence refers to the ability of auditors to perform their duties objectively and without undue influence from external parties. According to INTOSAI (2019), independence is essential for ensuring the credibility and reliability of audit findings. An independent auditor is expected to exercise professional judgment without fear, favour, or interference from political authorities, management, or other stakeholders.

In the public sector, audit independence is critical because it enables auditors to report financial irregularities honestly and objectively. When auditor independence is compromised, audit reports may become biased, incomplete, or manipulated, thereby reducing public confidence in the audit process. Previous studies have established a positive relationship between audit independence and accountability, indicating that independent audits are more likely to promote transparency and responsible governance (Akinola et al., 2024; Shinkafi, 2025).

Implementation of Audit Recommendations

Implementation of audit recommendations refers to the extent to which audited institutions take corrective actions based on audit findings and recommendations. According to INTOSAI (2019), the value of auditing is realized when identified weaknesses are addressed and recommended improvements are implemented. However, many public sector organizations fail to implement audit recommendations fully, thereby reducing the effectiveness of the audit process. Factors such as political interference, weak enforcement mechanisms, inadequate resources, and lack of commitment from management often hinder implementation efforts (Nwokike et al., 2025). Failure to implement audit recommendations allows identified deficiencies to persist and weakens accountability systems. Therefore, effective implementation of audit recommendations is essential for ensuring that auditing leads to meaningful improvements in financial management, governance, and accountability.

Empirical Review

A study conducted by Akinola et al. (2024) examined the effect of automated accounting systems on audit independence in Nigeria with the aim of determining how technological innovations influence auditors' ability to perform their duties objectively. The study adopted a cross-sectional survey design and collected data from 362 auditors in Southwestern Nigeria. The findings revealed that automated accounting systems significantly improved auditors'

investigative and reporting independence, thereby enhancing audit effectiveness and accountability outcomes.

Ogbeide and Osarobo (2021) investigated the factors influencing auditor independence in Nigeria and how such factors affect the credibility of audit reports. Using a dynamic panel analysis of 88 listed firms between 2015 and 2019, the study found that audit committee independence and managerial ownership positively influenced auditor independence. The researchers observed that greater auditor independence enhanced the reliability and credibility of financial reports. Despite its valuable contribution, the study was conducted within the private sector, making the findings less directly applicable to public sector institutions.

In another study, Shinkafi (2025) sought to examine the relationship between public sector audit practices and accountability in Nigeria. The study employed a survey research design involving 300 auditors drawn from ministries, departments, and agencies (MDAs). The findings indicated that audit independence, transparency, and credibility significantly contributed to accountability in public institutions. The study further revealed that weak governance structures often diminish the effectiveness of auditing processes. Although the study provided useful insights into public sector accountability, its focus on Zamfara State limits the generalization of its findings to other parts of Nigeria. Expanding on the issue of audit independence, Shinkafi (2026) investigated the impact of audit independence on accountability in the public sector. The study utilized regression analysis based on data obtained from 14 ministries between 2017 and 2023. The findings showed that audit independence improved financial reporting quality and strengthened accountability mechanisms. Additionally, audit tenure was found to have a positive influence on accountability outcomes. However, the study focused on a single state and examined only selected indicators of audit independence. Salami, Abdulkareem, and Uthman (2024) examined the factors influencing auditors' commitment to accountability and transparency in the Nigerian public sector. Using a cross-sectional survey design and Partial Least Squares Structural Equation Modelling (PLS-SEM), data were collected from 302 public sector auditors. The study found that regulatory reforms, availability of audit facilities, and effective human resource management positively influenced accountability and transparency. However, political interference was identified as a major challenge that weakened audit effectiveness. The study relied on self-reported responses from auditors, which may have introduced bias into the findings.

Likewise, Shinkafi (2026) explored the moderating role of good governance in the relationship between audit practices and accountability. The study adopted a survey research design involving 300 auditors in public sector organizations. The findings revealed that governance mechanisms such as transparency and institutional effectiveness strengthened the positive influence of audit practices on accountability outcomes. The study concluded that auditing is more effective when supported by strong governance structures. Nevertheless, the research was limited to one state and may not adequately represent the broader Nigerian public sector.

Another study by Shinkafi (2026) assessed the relationship between audit effectiveness and institutional accountability. Using a quantitative survey approach and regression analysis, the study found that audit quality dimensions such as independence, transparency, and compliance significantly enhanced accountability within public institutions. Governance was also found to play a critical role in improving audit outcomes. However, the study relied mainly on respondents' perceptions rather than objective accountability measures.

Research focusing specifically on the challenges confronting public sector auditing has identified several recurring issues. Nwokike et al. (2025) evaluated Auditor-General reports in Nigeria from 2015 to 2024 to identify the major challenges confronting public sector auditing. The

researchers adopted a qualitative content analysis approach, reviewing Auditor-General reports and related government documents. The findings revealed that political interference, inadequate funding, delayed audits, and weak enforcement mechanisms remain significant barriers to effective auditing. The study also observed that audit recommendations are frequently ignored or poorly implemented. However, it did not empirically assess how these challenges affect accountability outcomes.

Another study on Audit Committee Reliability in Weak Institutional Environments (2024) examined factors affecting the reliability of audit committees in Nigeria's weak institutional environment. The researchers employed a qualitative approach using semi-structured interviews with investors and regulators. The findings showed that corruption, nepotism, impunity, and poor professional conduct undermine audit reliability and weaken accountability systems. The study concluded that institutional weaknesses pose serious threats to effective oversight. However, the focus on the banking sector limits the applicability of the findings to public sector organizations.

Nwokike et al. (2025) assessed the role of public sector auditing in promoting financial accountability in Nigeria. The study adopted a documentary analysis approach, examining audit reports and other relevant government documents to evaluate the effectiveness of auditing in curbing financial mismanagement. The findings revealed that despite reforms such as the Treasury Single Account (TSA), Integrated Payroll and Personnel Information System (IPPIS), and Government Integrated Financial Management Information System (GIFMIS), many audit queries remained unresolved and financial leakages persisted across public institutions. The study concluded that weaknesses in implementing audit recommendations continue to hinder accountability. However, the research relied largely on documentary evidence and provided limited quantitative support for its conclusions.

Shinkafi (2025) investigated the relationship between audit practices and accountability in the Nigerian public sector. Using a survey research design, data were collected from public sector auditors to determine how various audit practices influence accountability outcomes. The study found that compliance auditing and transparency significantly enhanced accountability in public institutions. It further revealed that effective audit practices contribute to improved financial reporting and governance. Nevertheless, weak implementation of audit recommendations remained a major obstacle to achieving full accountability. A limitation of the study was its restricted geographical coverage, which may affect the generalizability of the findings.

In the Nigerian context, Joseph and Onyeanu (2023) examined the impact of public sector auditing on accountability and transparency in Nigeria using a quantitative survey conducted in North-Central Nigeria. The study found that effective public sector auditing significantly improves transparency and accountability while helping to reduce the trust gap between citizens and government. The authors concluded that auditing plays an important role in promoting public confidence and good governance. However, the study was limited by its regional focus and did not extensively investigate the specific challenges facing public sector auditing.

Research Methodology

This study adopts a descriptive survey research design to collect data from respondents regarding their perceptions, experiences, and opinions on the challenges affecting public sector auditing and how such challenges influence accountability.

Population of the Study

The population of the study comprises academic staff, non-academic staff of the bursury department and final-year students in the Department of Accounting and other related departments within Delta State University, Abraka, who possess adequate knowledge of auditing and public sector accountability. For the purpose of this study, the target population consists of 60 respondents.

Sample Size Determination

Due to the difficulty of studying the entire population, a sample will be selected.
The sample size shall be determined using the Taro Yamane (1967) formula: $n= N/(1+N[e]^2)$
Where:
n = Sample size
N = Population size
e = Level of significance (0.05)
Substituting:
Therefore, the sample size for the study is 52 respondents.

Sampling Technique

The study adopts a simple random sampling technique. This technique provides every member of the population with an equal opportunity of being selected. The technique is considered suitable because the respondents share relatively similar academic backgrounds and possess knowledge relevant to auditing and accountability.

Sources of Data

The study utilizes both primary and secondary sources of data. Primary data were obtained through the administration of structured questionnaires to selected respondents. Secondary data will be sourced from Journal articles, Textbooks, Government publications, Auditor-General reports, Public sector financial reports, Academic dissertations and theses, Conference proceedings.

Validity and Reliability of Research Instrument

To ensure content and face validity, the questionnaire was subjected to expert review by the project supervisor and specialists in accounting, auditing, and research methodology. Their comments, corrections, and suggestions were incorporated into the final version of the instrument. A pilot study was conducted using a small group of respondents who are not part of the main study. Their responses were obtained and analyzed, to determine and ensure that the instrument is reliable for the study.

Method of Data Collection and Analysis

The copies of the questionnaire were personally administered to selected respondents within Delta State University, Abraka. Respondents were given adequate time to complete the questionnaire, after which the completed copies were retrieved. The direct administration method is expected to increase the response rate and provide opportunities for clarification where necessary. The analysis was carried out using both descriptive and inferential statistics.
The hypotheses were tested using Chi-square goodness-of-fit calculation at a 5% level of significance.

The decision rule is:
Reject the null hypothesis if the p-value is less than 0.05.
Accept the null hypothesis if the p-value is greater than 0.05.

Analysis of Data

The data obtained from the respondents are presented in tables using descriptive statistics comprising responses, frequency and percentage. Respondents are measured using a 5-points likert scale:
Strongly Agree (SA), Agree(A), Neutral(N), Disagree(D), Strongly Disagree(SD)

Testing of Hypotheses

The research hypotheses formulated in chapter one were tested using the chi-square statistical method including related responses derived from the questionnaires into each hypothesis.
Hypothesis one (Question 1-5)
H0: There are no significant challenges facing auditing in the public sector.
H1: There are significant challenges facing auditing in the public sector.
Expected frequency (Table 4.7-4.11)
E=Total responses/No. Of response categories=225/5=45

Table 1: Chi-Square observed and expected frequencies for hypothesis one.

Responses	**Observed(O)**	**Expected(E)**	**O-E**	**$(O-E)^2$**	**$(O-E)^2/E$**
Strongly	115	45	70	4900	108.89
Agree	91	45	46	2116	47.02
Agree	10	45	-35	1225	27.22
Neutral	9	45	-36	1296	28.8
Disagree	0	45	-45	2025	45
Strongly Disagree					
Chi-Square					256.93
Total					

Degree of freedom (df) = K-1 = 5-1 = 4
Where K= Number of response categories
Significance level (a) =5% = 0.05
Critical value (Using Chi-square table) = 9.488
Since df = 4 and a = 0.05
Critical value = $X^2 0.05, 4 = 9.488$

Decision Rule

Reject the null hypothesis if the calculated chi-square value is greater than the critical value (9.488)

Decision:

Since 255.93>9.488, reject the null hypothesis (H0) and accept the alternate hypothesis (H1)

Conclusion:

The analysis indicates that these are significant challenges facing auditing in the public sector. The responses demonstrate that respondents strongly perceive political interference, inadequate

resources, weak internal control systems and limited audit independence as majority impediments to effective public sector auditing.

Hypothesis two (Question 6-10)

H0: The implications of auditing challenges on accountability in public sector organisations are not significant

H1: The implications of auditing challenges on accountability in public sector organisations are significant

Expected frequency (Table 4.12-4.16)

E=Total responses/No. Of response categories=225/5=45

Table 2: Chi-Square observed and expected frequencies for hypothesis one.

Responses	Observed(O)	Expected(E)	O-E	$(O-E)^2$	$(O-E)^2/E$
Strongly	107	45	62	3844	85.42
Agree	94	45	49	2401	53.36
Agree	16	45	-29	841	18.69
Neutral	7	45	-38	1444	32.09
Disagree	1	45	-44	1936	43.02
Strongly Disagree					232.58
Chi-Square total					

Degree of freedom (df) =k-1 = 5-1 = 4

Significance level (a) = 5% = 0.05

Critical value (using the chi-square table) = 9.488

Decision Rule:

Reject the null hypothesis if the calculated chi-square value is greater than the critical value (9.488)

Decision:

Since 232.58 > 9.488, reject the null hypothesis (H0) and accept the alternate hypothesis (H1)

Conclusion

The analysis indicates that the implications of auditing challenges on accountability in public sector organisations are statistically significant. This means respondents generally agreed that various challenges confronting public sector auditing such as political interference, inadequate funding, shortage of qualified personnel, week internal control systems and delayed implementation of audit recommendations have significant implications on accountability.

Conclusion

This chapter presented the analysis and interpretation of data obtained from the administered questionnaires. Descriptive statistics, including frequencies and percentages, were used to answer the research questions, while the hypotheses were tested using the Chi-square statistical technique. The findings revealed that significant challenges confront public sector auditing and that these challenges adversely affect accountability. The study further established that strengthening auditor independence, improving resource availability, reinforcing internal control systems and ensuring the implementation of audit recommendations would enhance the

effectiveness of public sector auditing and promote greater accountability in public sector organisations.

Recommendations

In view of the findings and conclusions of this study, the following recommendations are made:

1. Government should strengthen the independence of public sector auditors by protecting them from political interference and allowing them to perform their statutory responsibilities objectively and professionally.
2. Adequate financial, technological, and logistical resources should be provided to audit institutions to improve the quality and effectiveness of audit activities.
3. Public sector organisations should recruit and retain qualified and competent auditors while providing continuous professional training to enhance their knowledge and technical skills.

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