Public Sector Audit Practices and Education Service Delivery in Rivers State, Nigeria

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Abstract
This study investigated the relationship between public sector audit practices and education service delivery in government agencies and parastatals in Rivers State, Nigeria. Financial audit and personnel audit were examined as dimensions of public sector audit practices. A correlational survey design was adopted within a positivist research philosophy. The institutional sampling frame comprised 24 agencies and parastatals; 17 agencies were selected through simple random sampling, and 72 respondents were targeted. A structured questionnaire with a five-point response scale was administered, yielding 61 usable responses and an 84.7% response rate. Frequencies and percentages described questionnaire returns and respondent characteristics, while Spearman's rank-order correlation was used to examine the hypotheses in SPSS version 22.0. Financial audit was positively associated with education service delivery ($\rho = .532$, $p < .001$, $N = 61$). Personnel audit also had a positive association with education service delivery ($\rho = .508$, $p < .001$, $N = 61$). Both null hypotheses were rejected at $\alpha = .05$. The findings indicate that accountants and auditors reporting stronger audit practices also reported better education service delivery. The study recommends financial oversight and periodic personnel reviews supported by documented follow-up. The results concern respondent-reported associations and do not establish that audit practices caused improvements in educational provision or learning outcomes.

Keywords
Public sector audit; financial audit; personnel audit; education service delivery; Rivers State.

Introduction

Public administration is concerned with organizing resources and responsibilities to provide services that meet citizens' needs. Education makes this task particularly important because institutions must translate funding, staffing, facilities, and administrative decisions into meaningful opportunities to learn. Reforms associated with New Public Management have emphasized performance expectations, managerial responsibility, and economy in resource use. Hood (1991) examined these ideas while questioning their claim to provide a universal

solution to public management problems. This suggests that the contribution of any administrative practice, including audit, should be examined in relation to a clearly defined service and institutional setting.

Education service delivery encompasses the arrangements through which educational opportunities are provided and supported. Resources and administrative processes matter, but their availability should be distinguished from the learning that occurs. The World Bank (2018) highlights this distinction and examines how weak management and governance can undermine schooling. Public sector auditing is relevant to the administration of resources because it independently evaluates information or activities against established criteria. The international public audit framework distinguishes financial, performance, and compliance audits, each with a different focus (International Organization of Supreme Audit Institutions [INTOSAI], 2019). This study considers financial audit and personnel audit in relation to education service delivery as reported by accountants and auditors.

Audit research provides grounds for examining these relationships without assuming that evidence from one setting applies unchanged to another. Schelker and Eichenberger (2010) found that extended audit mandates were associated with lower public expenditure and taxation in Swiss local government. Liu and Lin (2012) linked greater post-audit rectification with lower corruption in Chinese provinces. These are findings about fiscal administration and corruption, rather than direct evidence of improved education services in Rivers State. Hay and Cordery (2018) likewise explain the value of public sector auditing through several complementary perspectives, including agency, management control, and governance. Their analysis supports examining the particular purpose and context of an audit practice.

Within Rivers State, studies have considered audit in relation to financial accountability and university governance (Appah et al., 2021; Eke, 2018). These outcomes are relevant to educational administration but are conceptually distinct from education service delivery. Evidence concerning accountability cannot establish, by itself, whether education services are delivered more effectively. The present study therefore examines the separate associations of financial audit and personnel audit with respondent-reported education service delivery in selected government agencies and parastatals. The study's specific objectives are to:

i. Determine the relationship between financial audit and education service delivery in Rivers State.

ii. Determine the relationship between personnel audit and education service delivery in Rivers State.

Conceptual Framework

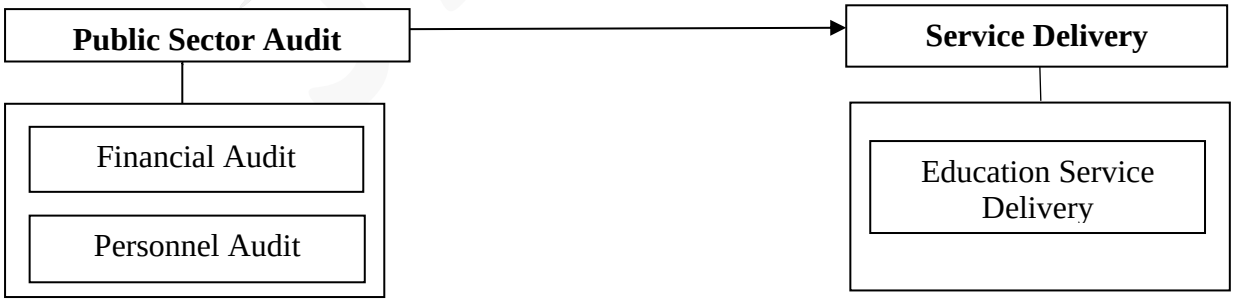

Figure 1. Conceptual framework showing the hypothesized relationships between public sector audit practices and education service delivery in Rivers State.

Note. Arrows represent hypothesized associations rather than established causal effects.

Research Hypotheses

The following null hypotheses correspond to the two study objectives:

H_{01}: There is no significant relationship between financial audit and education service delivery in Rivers State.

H_{02}: There is no significant relationship between personnel audit and education service delivery in Rivers State.

Literature Review

Theoretical Review

The study is informed by Public Choice Theory, Policeman Theory, and Information Theory of Auditing. These perspectives address incentives in public administration, historical expectations of the auditor, and the informational value of assurance. They provide a rationale for the proposed relationships; the bivariate correlation tests do not establish the underlying theoretical mechanisms.

Public Choice Theory and Public Budget Efficiency

Public Choice Theory applies economic reasoning to public administration and the institutional arrangements through which public goods and services are provided. Ostrom and Ostrom (1971) emphasize the importance of these arrangements when examining administrative decisions. Applied to educational administration, the perspective directs attention to whether incentives and oversight support the responsible use of resources. In this study, public budget efficiency is treated as an application of Public Choice Theory rather than a separate theory demonstrated by the research. Curristine et al. (2007) examined institutional drivers of public sector efficiency and the role of performance information in budgeting. Their work draws attention to whether decision-makers actually use information when allocating and managing resources. The present study consequently proposes that scrutiny of financial and personnel arrangements may be associated with education service delivery, while recognizing that an audit's practical value also depends on the response to its findings.

Policeman Theory

Policeman Theory reflects an earlier expectation that auditors should focus on arithmetic accuracy and the prevention and detection of fraud. Hayes et al. (2014) distinguish this expectation from the development of modern financial statement auditing and describe it as a reference point rather than a strongly researched explanatory construct. Its use in this article is therefore limited to explaining why stakeholders often associate auditing with protection of resources and identification of irregularities. For educational institutions, this perspective draws attention to the scrutiny of financial and personnel records. It does not make auditors guarantors against fraud or establish that detecting an irregularity necessarily changes the quality of education services.

Information Theory of Auditing

Information Theory of Auditing is used here in the sense of the information hypothesis explaining demand for audit services. Wallace (2004) reviews information, agency, and insurance explanations of that demand. The information perspective emphasizes the value of independently examined information to those making decisions or evaluating an organization. In public administration, this provides a rationale for examining financial audit as a source of more credible information about stewardship. Its proposed relevance to education lies in the possibility that better information supports decisions about resources and institutional priorities. This is a theoretical application to the study setting; the survey does not directly

measure information quality, changes in decisions, or the channels connecting audit to education services.

The three perspectives contribute different explanations. Public Choice Theory addresses incentives and institutional arrangements, Policeman Theory concerns historical expectations about identifying irregularities, and the information perspective concerns the usefulness of independently assessed information. These perspectives jointly inform the study's expectations about oversight and educational administration.

Together, these perspectives provide grounds for expecting audit practices and education service delivery to be related. They also suggest that scrutiny, information, and administrative response should be distinguished. An audit may identify a weakness or improve the credibility of a report, but a service outcome depends on subsequent decisions and implementation. The hypotheses examine the proposed associations without treating the existence of auditing as sufficient evidence of improved educational provision.

Conceptual Review

Public Sector Audit

Public sector auditing involves systematically obtaining and evaluating evidence concerning public-sector information or activities against relevant criteria. INTOSAI (2019) identifies financial, performance, and compliance audits and emphasizes independence, evidence, communication, reporting, and follow-up. The breadth of this framework makes it necessary to specify the audit dimensions examined in an empirical study.

Here, financial audit and personnel audit represent the public sector audit practices under investigation. Financial audit concerns financial information and reporting, while personnel audit concerns human resources and their management. Neither dimension should be used interchangeably with the entire public sector audit function. The article's empirical conclusions are consequently limited to these two dimensions and education service delivery. The framework separates oversight practices from service outcomes so that an audit procedure is not itself counted as evidence of better educational provision.

Financial Audit

Financial audit examines financial information against an applicable reporting framework. INTOSAI (2020) describes its purpose in terms of reasonable assurance about whether financial statements are free from material misstatement and the expression of an audit opinion. This objective differs from directly evaluating teaching quality, student learning, or the full performance of an educational institution.

Reviewing records, transactions, and relevant controls can help auditors evaluate financial reporting and communicate findings to intended users. The financial audit framework establishes this assurance role without guaranteeing perfect accuracy or the absence of every irregularity (INTOSAI, 2020). In the present study, its proposed relevance to education is through the administration of public resources. The analysis asks whether respondents who report stronger financial audit practices also report better education service delivery; it does not quantify savings, verify expenditure changes, or trace funds to classroom outcomes.

Personnel Audit

Personnel audit examines an organization's human resources and the systems used to manage them. Pająk (2012) describes it as a systematic diagnostic process and distinguishes initial, full, and specialized forms of assessment. Its scope depends on the purpose of the review and the criteria against which workforce arrangements are assessed.

The conceptual relevance of personnel audit to education service delivery lies in the organization and management of staff. A structured review can direct attention to whether

personnel arrangements are consistent with institutional needs and responsibilities. This provides a basis for the second hypothesis. It should also be distinguished from internal audit quality in general: studies of auditor competence or independence offer related organizational evidence, but they are not direct tests of personnel audit. The questionnaire items must therefore establish which personnel practices were actually assessed in this study.

Service Delivery

Service delivery describes the organized provision of services to users, including the connection between institutional resources, operating arrangements, and the service received. Goldstein et al. (2002) explain how the service concept links what is provided and how it is provided with users' needs and organizational strategy. This distinction helps separate the administration of inputs from the achievement of service objectives.

Within the public sector, service delivery should be evaluated in relation to the service concerned and the evidence available. Administrative activity, expenditure, or staffing figures may describe inputs without demonstrating the quality of provision. In this article, education service delivery is assessed through accountants' and auditors' questionnaire responses. The findings therefore represent staff-reported assessments and should be interpreted within that scope, rather than as independently verified evidence of teaching quality, school participation, or learning achievement.

Education Service Delivery

Education service delivery concerns how institutions organize and provide opportunities for teaching and learning. It includes the practical arrangements connecting educational resources and institutional responsibilities with learners' needs. The World Bank (2018) distinguishes schooling from learning and examines why additional inputs may fail to produce better learning when management, teacher support, or system alignment is weak. This distinction is relevant to audit research because orderly financial administration and the educational benefits experienced by learners are related questions, but require different evidence.

Accountability in education also extends across institutions and stakeholders. The Global Education Monitoring Report Team (2017) examines accountability arrangements involving governments, schools, teachers, parents, and other actors. It emphasizes that accountability depends on an enabling environment, including capacity and resources, and cautions against approaches that assign blame without addressing systemic conditions. For this study, this provides context for considering both financial and personnel oversight rather than assuming that one administrative measure captures all aspects of education service delivery.

The present article examines a survey measure of education service delivery among government agencies and parastatals. It does not identify the outcome exclusively with secondary schooling, nor does it present independently measured literacy rates or the effects of national education programmes. The educational level, institutional responsibilities, and questionnaire indicators covered by the outcome need to be specified from the instrument. Conclusions are confined to the reported survey associations, which cannot establish changes in learners' access, attainment, or educational experience.

Empirical Review

Empirical studies link auditing with several organizational outcomes, but findings differ across the dimensions and settings examined. The following review distinguishes financial accountability, governance, organizational performance, and service delivery rather than treating them as interchangeable measures.

Bulama et al. (2023) examined financial control and accountability in North East Nigerian public institutions using 310 usable survey responses. They reported positive, significant

relationships involving public sector audit, budgetary control, monitoring, procurement processes, segregation of duties, and financial accountability. Appah et al. (2021) studied public sector audit, transparency, and governance in Rivers State ministries and reported positive, significant relationships between audit dimensions and financial accountability. These studies provide relevant evidence on financial oversight, although neither directly tests the education service delivery measure used here.

Evidence on performance auditing illustrates the importance of specifying the outcome. Olaoye and Adedeji (2019) used questionnaire data to examine budgetary efficiency in southwest Nigeria and reported positive, significant relationships involving total quality management, public service value, and government accountability systems. Reichborn-Kjennerud (2013), using a survey of 353 Norwegian civil servants, found that most respondents considered performance audit useful, with that assessment depending on features of the audit process and its reception. These findings concern budget administration and perceived audit usefulness, respectively, rather than direct changes in learning outcomes.

Research on internal audit quality also indicates that institutional conditions matter. Abbott et al. (2016) found support for the joint importance of competence and independence in internal audit's financial reporting monitoring role. Bello et al. (2018) examined Nigerian federal universities and reported significant positive interactions between management support and internal audit competence, independence, and size in relation to organizational performance. By contrast, Ejoh and Ejom (2014) reported no significant relationship between internal audit function and financial performance at Cross River State College of Education and identified weaknesses in staffing and independence. The evidence therefore supports examining particular audit practices within their institutional context, rather than assuming uniformly positive outcomes.

Eke (2018) investigated internal audit and corporate governance in Rivers State universities. Positive findings concerning governing council and audit committee effectiveness did not extend significantly to external audit effectiveness, showing variation across governance outcomes. International evidence also distinguishes the identification of a problem from its resolution. Liu and Lin (2012), analysing Chinese provincial data for 1999–2008, associated stronger post-audit rectification with lower corruption. Together, these studies suggest that the purpose of an audit, the outcome examined, and the institutional response warrant separate consideration.

Nkwagu and Nwamgbebu (2019) examined local government service delivery in Ebonyi State using a cross-sectional survey and regression analysis of 124 returned questionnaires. Resource-use efficiency was positively and significantly related to service delivery, while economy in procurement and effectiveness in budget implementation were not statistically significant. Their findings are relevant to the link between oversight-related practices and public services but do not establish that every audit dimension has an equivalent relationship. They also leave a separate question about financial and personnel audits in relation to education service delivery in Rivers State.

The literature provides reasons to investigate audit practices as correlates of public-sector outcomes, while also demonstrating mixed results and differences between constructs. Studies of financial accountability and university governance contribute to the rationale for this research but cannot substitute for evidence on education service delivery. The present study addresses that narrower question through two bivariate correlations involving accountants' and auditors' ratings. Its contribution is evidence about these associations in the selected sample; the design does not establish the mechanisms or causal effects proposed in the theoretical discussion.

Methodology

The study employed a correlational survey research design within a positivist research philosophy to examine the relationships between public sector audit practices and education service delivery in Rivers State, Nigeria. Accountants and auditors in 24 government agencies and parastatals constituted the study population. Seventeen agencies were selected through simple random sampling, and 72 respondents were targeted. Sixty-one of the 72 questionnaires administered were returned and used in the analysis, yielding a response rate of 84.7%.

A structured instrument titled the Public Sector Audit Practices and Service Delivery Questionnaire was used to collect data. The sections relevant to this article covered respondents' demographic characteristics, financial audit, personnel audit, and education service delivery. Items relating to the study variables were rated on a five-point scale ranging from 1 = Not at all to 5 = To a very large extent. The education service delivery measure reflected the assessments provided by the participating accountants and auditors.

The questionnaire was subjected to expert review to assess face and content validity. Cronbach's alpha was adopted for assessing the internal consistency of the measurement scales, with .70 specified as the minimum acceptable coefficient.

Returned questionnaires were screened for missing responses and errors before analysis. IBM SPSS Statistics version 22.0 was used to analyze the data. Frequencies and percentages summarized questionnaire returns and respondents' demographic characteristics. Two-tailed Spearman's rank-order correlations examined the relationships between financial audit and education service delivery and between personnel audit and education service delivery. Both hypotheses were tested at the .05 significance level. A null hypothesis was rejected when $p < .05$; otherwise, it was not rejected. The analysis assessed associations and did not establish causal relationships.

Results

Of the 72 questionnaires administered, 61 were returned and used in the analysis, producing an 84.7% response rate. Eleven questionnaires were not returned, representing 15.3%. Returned questionnaires were screened for missing responses and inconsistencies before analysis. The response rate describes participation and does not, by itself, establish the absence of nonresponse bias.

Questionnaire Distribution Analysis

Table 1. Questionnaire Distribution and Return (72 Administered)

Questionnaire	Number	Percent (%)
No. Sent Out	72	100.0
No. Returned and Used	61	84.7
No. Not Returned	11	15.3

Source: Field survey data (2026).

Table 1 summarizes the distribution and return of questionnaires. Its percentages use the 72 administered questionnaires as the denominator. The gender and position distributions that follow use the 61 usable responses.

Gender Distribution of Respondents

Table 2. Gender Distribution of Respondents (N = 61)

Gender	Frequency	Percentage (%)
Male	43	70.5
Female	18	29.5
Total	61	100.0

Source: Field survey data (2026).

Table 2 shows that 43 respondents were male (70.5%) and 18 were female (29.5%). Male respondents thus represented the larger share of the analysed sample. These percentages are calculated from the reported frequencies using N = 61.

Position Distribution of Respondents

Table 3. Position Distribution of Respondents (N = 61)

Position	Frequency	Percentage (%)
Auditor	27	44.3
Accountant I	30	49.2
Accountant II	4	6.6
Total	61	100.0

Source: Field survey data (2026). Note. Percentages may not sum to 100.0% because of rounding.

Accountant I was the largest position category, comprising 30 respondents (49.2%). Auditors accounted for 27 respondents (44.3%), and Accountant II accounted for 4 (6.6%). The participants therefore occupied accounting and auditing roles relevant to the research topic. Percentages use the 61 usable responses as the denominator.

Tests of Hypotheses

The two hypotheses were evaluated using the Spearman's rank-order correlations reported below.

Decision Rule:

The tests were two-tailed and assessed at $\alpha = .05$. A null hypothesis was rejected when $p < .05$; otherwise, it was not rejected. A nonsignificant result would not establish that no relationship exists. The symbol ρ identifies Spearman's rank-order correlation coefficient throughout the results.

Hypothesis 1: There is no significant relationship between financial audit and education service delivery in Rivers State.

Table 4. Financial Audit and Education Service Delivery

			Financial Audit	Education Service Delivery
Spearman's rho	Financial Audit	Correlation Coefficient	1.000	.532**
		Sig. (2-tailed)	.	< .001
		N	61	61
	Education Service Delivery	Correlation Coefficient	.532**	1.000
		Sig. (2-tailed)	< .001	.
		N	61	61

Source: Field survey data (2026). Note. Values are Spearman's rho; **p < .01 (two-tailed). SPSS values displayed as .000 are reported as p < .001.

Financial audit was positively associated with education service delivery ($\rho = .532$, $p < .001$, $N = 61$). The first null hypothesis was rejected at $\alpha = .05$. Respondents who gave higher ratings to financial audit practices tended to give higher ratings to education service delivery. The result establishes a sample association, not a causal improvement in education services.

Hypothesis 2: There is no significant relationship between personnel audit and education service delivery in Rivers State.

Table 5. Personnel Audit and Education Service Delivery

			Personnel Audit	**Education Service Delivery**
Spearman's rho	Personnel Audit	Correlation Coefficient	1.000	.508**
		Sig. (2-tailed)	.	< .001
		N	61	61
	Education Service Delivery	Correlation Coefficient	.508**	1.000
		Sig. (2-tailed)	< .001	.
		N	61	61

Source: Field survey data (2026). Note. Values are Spearman's rho; **p < .01 (two-tailed). SPSS values displayed as .000 are reported as p < .001.

Personnel audit also showed a positive association with education service delivery (ρ = .508, p < .001, N = 61). The second null hypothesis was rejected at α = .05. Higher personnel audit ratings were associated with higher education service delivery ratings among respondents. This finding concerns the measured survey outcome and does not demonstrate that an audit changed staffing practices or learners' results.

Discussion of Findings

Financial Audit and Education Service Delivery

The positive correlation between financial audit and education service delivery (ρ = .532) indicates that the two sets of respondent ratings varied together. This is consistent with the expectation that financial oversight is relevant to educational administration. However, the bivariate analysis does not show whether audit findings changed spending decisions, reduced losses, or affected the provision of educational materials and facilities.

The information perspective offers one possible interpretation: scrutiny of financial information may support more informed oversight of public resources. Other explanations remain possible, including institutional resources or management quality influencing both reported audit practices and service delivery. The finding therefore supports further investigation of the relationship rather than establishing the informational pathway or any independent effect of auditing. The result is broadly compatible with the accountability findings of Bulama et al. (2023) and Appah et al. (2021), while differing in its dependent variable. It also needs to be considered alongside the nonsignificant audit–financial performance finding of Ejoh and Ejom (2014). These comparisons indicate related evidence rather than direct replications. The present article adds a relationship involving education service delivery as reported by accounting and auditing personnel.

Personnel Audit and Education Service Delivery

The personnel audit correlation (ρ = .508) indicates that stronger reported personnel audit practices accompanied better reported education service delivery. This is compatible with the study's expectation that workforce oversight is relevant to educational administration. It does not establish which personnel practices account for the relationship or whether recruitment, training, deployment, or individual performance actually changed.

A personnel audit may provide a basis for reviewing how staff arrangements correspond to institutional responsibilities. The findings support examining that possibility more closely, using the actual questionnaire measures and independent records where available.

Respondents' perceptions should be distinguished from verified workforce performance and the experiences of learners or teachers. Bello et al. (2018) provide relevant organizational evidence from Nigerian federal universities, particularly concerning management support and internal audit quality. Nevertheless, internal audit quality and personnel audit are different constructs, so their findings should not be presented as a direct confirmation of this hypothesis. Eke (2018) similarly examined governance rather than education service delivery. These distinctions are important when assessing the contribution of the present result. Both reported associations are positive, but their numerical sizes do not establish a statistically significant difference between them. Although .532 exceeds .508, no test comparing the two dependent correlations is presented. The study therefore does not conclude that financial audit is a statistically stronger correlate of education service delivery than personnel audit.

Conclusion

This study examined financial audit and personnel audit in relation to education service delivery reported by accountants and auditors in selected Rivers State government agencies and parastatals. Both relationships were positive and statistically significant: financial audit, $\rho = .532$, and personnel audit, $\rho = .508$, with $p < .001$ and $N = 61$ for each test. The two null hypotheses were rejected at the .05 significance level.

The findings support the conclusion that stronger reported audit practices are associated with better reported education service delivery within the sample. They provide a basis for attention to financial and workforce oversight, while leaving the mechanisms and practical effects to further investigation. The results do not establish changes in educational access, teaching quality, literacy, attainment, or the use of particular education budgets.

Interpretation is limited by the correlational design and the reliance on the same respondents for audit and service-delivery ratings, which creates a risk of common-method bias. The bivariate tests do not control for alternative explanations, and the response rate does not rule out nonresponse bias. Respondents were drawn from several agencies, but no adjustment for within-agency dependence is reported; the significance tests require caution if responses within an agency were correlated. Generalization also depends on the sampling coverage and how the education service delivery measure was constructed. Future research could combine audit and personnel records with independently measured service indicators, account for agency-level differences, and examine change over time.

Recommendations

The following recommendations are based on the reported associations and the study's limitations:

1. **Strengthen Financial Audit Practices: Government** agencies and parastatals should review financial audit procedures relevant to education resources and document how findings are addressed. Changes in service provision should be evaluated separately, using appropriate evidence, rather than inferred from the completion of an audit.

2. **Institutionalize Regular Personnel Audits:** Public institutions should undertake periodic personnel reviews against clearly specified responsibilities and service requirements. The resulting recommendations should identify the action needed, responsible officers, and evidence required to assess any subsequent changes in education service delivery.

3. **Enhance the Independence of Audit Units:** Government institutions should support objective audit work through suitable reporting arrangements, competent personnel, and access to relevant records. This recommendation reflects the wider audit literature; independence was not separately tested as a predictor in the present study.

4. **Ensure Implementation of Audit Recommendations:** Agencies and parastatals should maintain a follow-up record of recommendations, implementation deadlines, and documented management responses. Follow-up should distinguish administrative action from evidence that education services have improved, consistent with the importance of post-audit response discussed by Liu and Lin (2012).

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