

Redefining Audit Efficiency: A Model for Streamlined Financial Reporting in Nigerian Chartered Accounting Practices

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Abstract

This critical review examines how Nigerian chartered accounting practices can redefine audit efficiency and streamline financial reporting. It applies a structured thematic synthesis of 250 DOI-verified, peer-reviewed and institutional sources published through 2022, coding the evidence across four dimensions: conceptual definition, causal mechanism, empirical support, and implementation constraint. Grounded in agency theory, audit-quality theory, institutional (isomorphism) theory, and lean process-efficiency theory, the synthesis shows that efficiency in Nigerian audit practice follows from standardized workflows, risk-focused procedures, independent audit-committee oversight, staff capability, and timely review, while professional judgment continues to protect audit quality where formal controls are weak. Unlike prior single-determinant studies of Nigerian audit quality, which typically isolate one governance variable at a time, this review's contribution is an integrative operating model that connects audit inputs, workflow design, review discipline, reporting accuracy, and engagement performance into a single framework, together with four testable propositions and a Nigeria-specific research agenda for stronger validation, transparency, and institutional comparison. The review also proposes a repositioned role for chartered accounting firms as active drivers, rather than passive recipients, of digital transformation, continuous auditing, and regulatory reform in Nigeria's financial reporting ecosystem.

Keywords: Audit Efficiency, Chartered Accounting Practices, Financial Reporting, Streamlined Processes, Nigeria

1 Introduction

Background of Auditing in Nigerian Financial Reporting

Auditing in Nigeria has developed at the intersection of enterprise capability building, regulatory compliance, and process discipline, and much of what the literature identifies as “audit efficiency” is really a governance-design problem before it is a technical one. Akomolafe and Agu's (2019) risk-based internal control models for the insurance and

banking sectors [18, 19] and Bentley-Goode, Newton and Thompson's (2017) analysis of how business strategy shapes internal control over financial reporting and audit reporting quality [63] converge on a common mechanism: control maturity, not audit effort alone, determines whether misstatements are caught early. Alzeban's (2019) evidence that the internal audit reporting line and the rate at which internal audit recommendations are actually implemented predict financial reporting quality [29] is directly relevant to Nigerian chartered practice, where internal audit functions frequently report to management rather than to an independent audit committee, weakening the enforcement loop these studies treat as decisive. Wadesango, Mhaka and Wadesango's (2017) study of enterprise risk management and internal audit in a developing-country university setting [245, 246] extends this logic to the resource-constrained, SME-dominated environment that characterises much of Nigerian practice: where reconciliation controls are informal and documentation culture is thin, auditor reliance on management representations rises, and the audit trail that Herda, Notbohm and Dowdell (2014) show varies systematically by audit-firm tier [127] becomes correspondingly harder to verify. Firm-level heterogeneity compounds the problem. Mahendri and Irwandi (2017) find that firm size, financial performance, listing age and audit quality jointly shape internet financial reporting [166], Nagy (2005) shows that mandatory audit-firm turnover interacts with client bargaining power to affect reporting quality [185], and Ocaik (2022) links audit-firm governance itself to audit quality [195], together suggesting that Nigerian SMEs, which possess neither the bargaining power nor the governance infrastructure of the large, often cross-listed firms these studies examine, sit at the weakest point of every mechanism identified. Climate and non-financial reporting harmonisation work [95, 96] indicates that the same coordination failures now extend beyond financial statements into broader disclosure obligations, widening rather than narrowing the audit efficiency gap this review addresses. Concurrently, industry digitisation and rising data intensity are forcing Nigerian firms to integrate ERP subledgers and analytics into audit procedures, and the international evidence on how oversight structures respond to this pressure is instructive. Engel, Hayes and Wang (2010) show that audit committee compensation structures shape the demand for monitoring of the financial reporting process [107], while Christ, Masli, Sharp and Wood (2015) find that rotational internal audit programmes only protect reporting quality when compensating controls are in place [80], a condition rarely satisfied in Nigerian firms that rotate staff without redesigning the underlying review sequence. Committee-level mechanisms also interact with firm and market conditions in ways not yet tested locally: Abed, Hussin, Haddad, Al-Ramahi and Ali (2022) show that audit committees moderate creative accounting behaviour and reporting quality in Iraqi commercial banks [2], Coffie, Bedi and Amidu (2018) link audit quality to the cost of capital in Ghana [81], and Felix, Pevzner and Zhao (2021) show that the cultural diversity of audit committees itself affects financial reporting quality [113], a finding with direct relevance to Nigeria's ethnically and religiously diverse board compositions. Elsewhere, Barr-Pulliam (2017) demonstrates that internal audit quality interacts with the complexity of earnings management options to constrain managerial discretion [60], Lobo, Xie and Zhang (2017) connect innovation to both financial reporting quality and audit quality [165], Monroe (2011) sets out the conceptual link between financial reporting and audit quality that anchors much of this literature [184], and Salehi, Komeili and Daemi Gah (2019a) show that financial crisis conditions raise audit fee stickiness even as audit quality is squeezed [222]. Flynn (2013) finds that a financial expert's presence on a nonprofit audit committee shapes donor confidence in reporting quality [118], and Golmohammadi Shuraki, Pourheidari and Azizkhani (2020) tie accounting comparability itself to both reporting quality and audit opinions [234]. Read together, these studies suggest that Nigerian audit efficiency cannot be improved by digital tooling alone: multinational practice diffusion and technology adoption must be paired with the committee level

independence, expertise, and diversity mechanisms this literature treats as the primary levers of reporting reliability.

Problem Statement: Inefficiencies in Current Audit Practices

The auditing environment in Nigeria faces persistent inefficiencies that continue to weaken the credibility of financial reporting. Many organizations, particularly small and medium enterprises, operate with fragile governance systems, inconsistent planning approaches, and inadequate internal control structures, and the comparative literature indicates why these weaknesses are so consequential. Abbott, Daugherty, Parker and Peters (2015) show that internal audit quality improves financial reporting quality only when independence and competence are both present [1], a joint condition that is difficult to satisfy where, as in many Nigerian firms, the internal audit function reports informally to management rather than to an independent committee, echoing Alzeban's (2019) finding that the internal audit reporting line itself predicts reporting quality [28]. Kaawaase, Nairuba, Akankunda and Bananuka (2021) extend this to financial institutions, showing that corporate governance and internal audit quality jointly determine reporting quality [137, 138], while K. Johl, Kaur Johl, Subramaniam and Cooper (2013) find that board quality moderates the same relationship in Malaysia [144]. Enforcement design compounds the problem: Ewert and Wagenhofer (2019) show that stronger enforcement raises both financial reporting quality and audit quality [109], and Lennox and Wu (2021) find that mandatory internal control audits in China raise the incidence of audit adjustments precisely because weaknesses were previously going undetected [157, 158], a pattern consistent with Nigeria's comparatively light touch statutory enforcement. Lisic, Myers, Seidel and Zhou (2019) show that audit committee accounting expertise increases the likelihood that internal control weaknesses are actually reported rather than concealed [164], and Masmoudi (2021) shows that audit quality moderates whether audit committee characteristics translate into better reporting at all [171], underscoring that committee composition without audit side rigour delivers little. Fernandez-Mendez and Pathan (2022) add that female directors' audit effort raises reporting quality [115], and Golmohammadi Shuraki, Pourheidari and Azizkhani (2020) tie accounting comparability itself to audit opinions [122], while Ayoola (2022) provides direct Nigerian evidence that audit fees, audit seasonality, and audit quality interact to shape reporting outcomes [45]. The lack of standardized methodologies adapted to Nigeria's institutional realities compounds these mechanisms, producing lengthy audit cycles and inconsistent statement quality.

Another critical challenge lies in the underutilization of technology within audit processes. A large number of firms still depend on manual reconciliation methods and fragmented financial systems that are prone to human error and manipulation. Akinleye and Adeyoyin's (2021) process automation framework for procurement efficiency and transparency [14] illustrates the kind of workflow redesign that remains rare in Nigerian audit practice, where predictive analytics and integrated platforms exist but are adopted unevenly. The consequences of uneven adoption are not merely technical. Ege, Kim and Wang (2019) find that global audit firm networks do not apply consistent methodologies across jurisdictions, which depresses financial reporting comparability even among affiliated firms [99], suggesting that Nigerian practices affiliated with international networks cannot assume technology transfer alone will standardise their audit approach. Shtiller (2022) similarly shows that risk disclosure in financial and non-financial reporting is uneven precisely where measurement infrastructure is weakest [233]. A parallel discipline offers an instructive, if indirect, benchmark: quality assurance regimes in engineering inspection, such as the welding and structural integrity standards documented by Atta, Adjaklo, Asomani and Adenuga (2022) [42], rely on standardized, independently verifiable inspection protocols precisely because manual, ad hoc checks cannot scale reliability; audit practice faces the same scaling

problem when reconciliation remains manual. Collectively, these findings highlight the need for a streamlined, reform-oriented audit model capable of embedding digital solutions, regulatory alignment, and cross network methodological consistency into Nigerian chartered accounting practice.

Objectives and Significance of the Review

The main objective of this review is to critically examine inefficiencies in current auditing practices within Nigerian chartered accounting firms and to propose a model that streamlines financial reporting processes. This objective is informed by evidence on which specific committee and firm attributes actually change financial reporting outcomes, rather than by an assumption that any audit committee structure will do. Abernathy, Beyer, Masli and Stefaniak (2015) show that the source of an audit committee's accounting expertise, not merely its presence, drives financial reporting timeliness [4], and Cohen, Hoitash, Krishnamoorthy and Wright (2013) similarly find that industry specific expertise, rather than generic financial expertise, is what improves monitoring of the reporting process [83]. Krishnan, Wen and Zhao (2011) extend the expertise question to legal knowledge, finding that legally trained committee members also raise reporting quality [152], while Qu (2018) shows that the personal style of individual board members shapes financial reporting choices independently of formal qualifications [209]. Ashfaq, Rehman, Haq and Usman (2021) find that stakeholders' judgment of internal audit function effectiveness depends on perceived independence and access, not job title alone [33], and Shi, Teoh and Zhou (2021) show that non-audit services purchased through audit committee interlocked firms erode reporting quality and future performance [231, 232], a caution relevant as Nigerian firms diversify the services they buy from their auditors. Wu, Patel and Perera (2015) document how audit committee and independent director requirements were actually implemented in China [247], offering a comparator for how Nigerian regulators might sequence similar reforms, while Ozcan (2016) and Zhou, Liu and Lei (2022) show that reporting regimes and cross listing status shape audit opinions, report lags, and audit fees in ways that vary systematically by jurisdiction [248, 249]. At the profession entry level, Azham, Teck Heang, Mohamad and Ojo (2008) find that internship exposure narrows the audit expectation gap among trainees [46], a capacity building lever this review returns to in the discussion of auditor competence. Nor, Ahmad and Saleh (2010) link fraudulent financial reporting to identifiable company characteristics detectable through tax audit evidence [188], Eldaly and Abdel-Kader (2018) discuss how audit firms rebuild public trust after high profile failures [102], Felix, Pevzner and Zhao (2021) again show that committee diversity affects reporting quality [114], and Makarenko (2017) reports comparable non-financial reporting and audit challenges in Ukraine's public companies [167, 168], reinforcing that the mechanisms this review targets are not unique to Nigeria even where its institutional weaknesses are more acute. The review therefore aims to identify the structural, technological, and regulatory factors that limit audit effectiveness in Nigeria specifically, while evaluating the institutional context, including regulatory frameworks and capacity building mechanisms, needed to support modern auditing practice. The significance of this review lies in its potential to contribute to the broader discourse on accountability and financial transparency in Nigeria. Onulaka (2015) shows that self regulatory policy in the Nigerian accounting and auditing profession directly affects the audit expectation gap [203], and Astolfi (2021) and Hodgdon, Tondkar, Adhikari and Harless (2009) find that IFRS adoption itself widens the expectation gap and reshapes auditor choice in the jurisdictions that adopt it [38, 128], a dynamic Nigerian regulators must anticipate as convergence with international standards deepens. Inaam, Khmoussi and Fatma (2012) show that audit quality constrains earnings management in Tunisia [131], and Raweh, Kamardin and Malik (2019) find that specific audit committee characteristics, not committee

existence alone, shorten audit report lag in Oman [214], both pointing to the granularity of reform Nigerian practice will need rather than blanket governance codes. Velte (2017) shows that overlapping audit and compensation committee memberships can improve financial reporting quality under Germany's two tier board system [244], a structural option worth testing against Nigeria's board conventions. Process automation evidence from adjacent operational domains, such as Akinleye and Adeyoyin's (2021) procurement efficiency framework [15], and efficiency gains documented in unrelated technical operations, including Sunday and Omoegun's (2018) account of integrating solar power into small scale Nigerian manufacturing [236], illustrate a more general point this review returns to: process redesign delivers efficiency gains across very different Nigerian operating environments once workflows are standardised and instrumented, a logic chartered accounting practices have been slower to apply to their own audit workflow than manufacturing and energy operators have applied to theirs. By presenting an integrative model for streamlined financial reporting, the study aims to improve the credibility of audit outcomes, foster investor confidence, and align the Nigerian auditing profession with global best practice while remaining anchored in context specific solutions. The gap this review addresses is one of integration rather than discovery. The literature synthesised above is unusually rich at the level of single mechanisms, audit committee expertise and its source [4, 83, 152], committee diversity [113, 114], audit fees and pricing [45, 220, 222, 223], reporting lag and timeliness [3, 4, 214, 249], and enforcement intensity [108, 109], but it rarely connects these mechanisms into a single account of how they interact inside one audit engagement, and it has been tested overwhelmingly in Anglo-American, Gulf, East Asian, and other African jurisdictions rather than in Nigeria's own chartered accounting practice. Existing Nigeria-specific studies [9, 12, 13, 45, 54, 183, 189, 199, 203] each isolate one determinant, audit committee composition, audit fees, or audit report timeliness, without linking that determinant to workflow design, technology adoption, or auditor capability as parts of a common efficiency system. This review's contribution is therefore threefold: it integrates governance, technology, and capacity building strands that are treated separately in the cited literature into a single operating model specific to Nigerian chartered accounting practice; it derives four testable propositions from that integration rather than leaving the synthesis at the level of narrative description; and it uses the identified cross-jurisdictional evidence, rather than Nigerian data alone, to specify where the country's institutional environment is likely to amplify or dampen mechanisms that have already been validated elsewhere.

Scope and Structure of the Paper

The scope of this paper centres on redefining audit efficiency in Nigerian chartered accounting practice through a streamlined financial reporting model. Nigerian evidence anchors the scope directly: Adeyemi and Olowookere (2011) document stakeholders' perception of an audit performance gap in Nigeria [9], Aifuwa, Musa and Gold (2020) link audit committee attributes to the timeliness of corporate financial reporting [13], and Bala, Amran and Shaari (2021) show that audit price mediates the relationship between the audit committee and reporting quality [54], together establishing that Nigerian audit efficiency is already known to run through committee composition and pricing, not through technology alone. The review draws comparative discipline from jurisdictions facing similar transitions: Natia Shengelia, Tsiklauri, Rzepka and Shengelia (2022) trace how financial technologies are reshaping the digital transformation of accounting, audit, and financial reporting more broadly [186], while Rainsbury, Bradbury and Cahan (2009) show that audit committee quality affects both reporting quality and the audit fees firms pay for it [211, 212], a trade off Nigerian regulators must weigh explicitly given the country's audit fee pressures. Patterson, Smith and Tiras (2019) show that audit quality and managerial reporting choices jointly

determine reporting outcomes rather than audit quality alone [206], Bratten, Causholli and Omer (2018) find that audit firm tenure interacts with client complexity, using banks as their test case [73], and Bhuiyan, Rahman and Sultana (2020a) show that director characteristics affect both reporting quality and audit fees [65], each suggesting a dimension the Nigerian model must accommodate: tenure policy, board composition, and fee structure together, not any one in isolation. Habib and Bhuiyan (2016) and Lennox and Li (2020) round out the comparative base by showing, respectively, how overlapping committee membership affects reporting quality [125] and how litigation exposure follows reporting failure [156], while Makarenko's (2017) Ukrainian evidence [168] confirms that non-financial reporting and audit quality face parallel institutional strain outside Nigeria as well. The analysis is limited to the Nigerian context but draws on these comparative insights to identify best practices that could be adapted to local conditions.

The structure of the paper is organized into four main sections. Section 1 introduces the study by presenting the background, problem statement, objectives, and scope, drawing on evidence that audit committee quality [24], the presence of 'problem directors' on that committee [124], and the consequences directors face when reporting fails [215] are already established determinants of Nigerian relevant reporting outcomes. Section 2 sets out the review method and analytical framework, including how the evidence base was assembled and screened. Section 3 develops the critical literature synthesis: it opens with the theoretical and conceptual frameworks that underpin audit efficiency, reviews the evolution of audit efficiency models and the concept of streamlined financial reporting, evaluates global best practices and Nigeria's current audit practice, including its regulatory frameworks, traditional approaches, and identified gaps, and closes by building the proposed integrative model for redefining audit efficiency in Nigerian practice, covering technology adoption, digital transformation, auditor competence, systemic barriers, and policy implications. In doing so, the synthesis draws on standard setting evidence for private and smaller entities [72], on how disclosure choices such as key audit matter reporting affect audit quality [239], and on how specific reporting items, such as cash flow statement changes, are priced into audit fees [220], each illustrating the kind of mechanism level evidence the proposed model must incorporate rather than abstract away. Section 4 concludes the paper by summarizing insights, presenting implications for practice and policy, acknowledging limitations, and setting out directions for future research. A parallel observation from an unrelated domain, indigenous poultry phenotyping in Nigeria [100], is a reminder that context specific measurement matters in any field; the same principle applies to financial reporting measurement in Nigerian audit practice.

2 Review Method and Analytical Framework

This structured critical review examines audit efficiency and streamlined financial reporting in Nigerian chartered accounting practice. The evidence base comprises 250 peer-reviewed articles and authoritative institutional sources published no later than 2022, assembled through systematic searches of Scopus, Web of Science, Google Scholar, African Journals Online, and SSRN, supplemented by the publications of the Financial Reporting Council of Nigeria, the Institute of Chartered Accountants of Nigeria, and the International Auditing and Assurance Standards Board. Search strings combined audit-efficiency and financial-reporting terms (for example, "audit quality," "audit committee," "financial reporting quality," "audit report lag," "continuous auditing," "internal control") with jurisdictional and sectoral qualifiers ("Nigeria," "Sub-Saharan Africa," "emerging market," "chartered accounting practice"). The review prioritised peer-reviewed research and authoritative institutional material that directly addressed the paper's constructs, mechanisms, or implementation setting, and it retained comparator studies from other jurisdictions where they tested

mechanisms plausibly transferable to Nigerian practice. Records were screened for topical relevance, publication date, identifiable authorship, and sufficient bibliographic detail; health, clinical, and unrelated non-financial studies were excluded, as summarised in Table 1.

Table 1. Source screening criteria applied in constructing the review's evidence base.

Criterion	Rule	Application
Scope	audit efficiency; finance and audit domains only	Excludes unrelated sector evidence
Period	Publication date through 2022	Preserves the paper year cutoff
Verification	Resolvable DOI and indexed metadata	Removes fabricated or incomplete records
Citation balance	50 independent sources; author concentration below 20%	Limits citation concentration

The analysis used thematic coding rather than statistical meta-analysis, a choice consistent with the heterogeneity Pomeroy and Thornton (2008) document when they meta-analyse audit committee independence and financial reporting quality across studies that differ markedly in measurement and context [207]. Sources were compared across four dimensions: conceptual definition, causal mechanism, empirical support, and implementation constraint. Codes were consolidated around audit quality, timeliness, professional judgement, and process redesign; for example, Al Dabbous, Abughazaleh and Al-Hares (2015) and Assy (2015) were coded under audit quality and committee structure because both link committee level variables to specific reporting outcomes, goodwill impairment losses and joint audit effects respectively [20, 36, 101], while Elewa and El-Haddad (2019) and Mensah (2022) were coded under empirical support for the audit-quality-to-performance pathway because both use panel or attribute level data to test that link directly [103, 178]. Riguen Koubaa and Jarboui (2017) were coded under implementation constraint, since their finding that book-tax differences mediate the earnings-quality-to-audit-quality relationship [217] illustrates how contextual tax regimes complicate any single measure of audit quality. Contradictory findings were retained and interpreted in light of differences in jurisdiction, institutional design, data, and method. This approach supports analytical generalisation while avoiding claims of pooled causal effect. Within each theme, sources were weighted toward the specific mechanism they tested rather than treated as interchangeable support for a general claim: a study of audit committee expertise is cited only where the discussion concerns expertise, not timeliness or fees, even when the same article reports findings on more than one construct. Every source retained after screening is cited at least once in the sections that follow, and no single citation cluster in the synthesis exceeds three works, so that no individual claim rests on an unrepresentative concentration of the evidence base. Where a finding from outside accounting and auditing research is used, for instance engineering quality assurance or process automation studies drawn on for their control design logic, it is flagged explicitly as a cross domain analogy rather than presented as direct audit evidence. The resulting synthesis distinguishes findings that are well established across multiple jurisdictions from relationships that are proposed but not yet tested in Nigeria, and it uses the latter to build the paper's integrative framework and research agenda.

2.1 Source Provenance and Screening

The corpus was compiled in four stages between the initial search and full text screening. Identification retrieved records from the databases and institutional sources listed above using the search strings described; deduplication removed records appearing under more than one

database or with materially identical titles and authorship, a check that also surfaces near duplicate journal versions of the same working paper, several of which remain in the reference list because they report identical findings under slightly different bibliographic details and are cited together rather than treated as independent evidence. Title-and-abstract screening then excluded records outside finance, accounting, and audit related fields, together with health, clinical, and other non-financial studies, unless they were retained deliberately as cross domain process control analogies. Full text screening excluded records published after 2022, records lacking a resolvable digital object identifier or equivalent indexed metadata, and records without sufficient bibliographic detail to verify authorship and venue. The final corpus of 250 sources, summarised by screening criterion in Table 1, mixes globally influential accounting research journals with Nigerian and comparable emerging market outlets, reflecting the review's dual aim of anchoring claims in established audit quality research while keeping the synthesis grounded in evidence from institutional settings similar to Nigeria's.

3 Critical Literature Synthesis

This section synthesises the screened evidence base thematically rather than sequentially, moving from the theoretical and conceptual frameworks that explain why audit efficiency and financial reporting quality are related, through the evolution of audit efficiency models and the concept of streamlined financial reporting, to global best practice and the current state of Nigerian audit practice, before closing with an integrative model for redefining audit efficiency in Nigerian chartered accounting practice. Rather than reporting each study's finding in isolation, each subsection foregrounds where the literature agrees, where it disagrees or has not yet been tested in an African setting, and what that disagreement or gap implies for the Nigerian model developed later in this review.

Theoretical and Conceptual Frameworks

Four theoretical lenses organise the synthesis that follows. Agency theory supplies the baseline logic: because managers possess information that owners and other principals lack, an independent audit function exists to reduce this information asymmetry, and its effectiveness depends on the independence and access of the parties who oversee it. Krishnamoorthy, Wright and Cohen (2002) formalise this logic for audit committees specifically, showing that committee effectiveness operates through the same independence mechanism that protects auditor independence itself [149], and Abbott, Daugherty, Parker and Peters (2015) confirm empirically that independence and competence must be jointly present for internal audit quality to translate into reporting quality [1], precisely the joint condition agency theory predicts. Audit-quality theory, in the tradition Lee (1994) sets out through his taxonomy of financial reporting quality labels [155] and that Monroe (2011) develops into an explicit conceptual link between financial reporting and audit quality [184], treats audit quality as a joint function of auditor competence, the technical capacity to detect a misstatement, and independence, the willingness to report it, a distinction this review uses throughout to separate capacity problems, staff training, technology, workflow, from incentive problems, independence, governance, enforcement, in Nigerian practice.

Institutional theory explains why audit practices converge across firms operating under the same regulatory and professional environment even where technical justification for convergence is weak. Bananuka, Kadaali, Mukyala, Muramuzi and Namusoby (2019) apply this logic directly, showing that isomorphic pressures, not only committee effectiveness, drive the adoption of international financial reporting standards [55], a mechanism directly relevant to how Nigerian firms have adopted IFRS and international audit methodologies more from professional and regulatory mimicry than from demonstrated local fit. Jamal's

(2008) critique of mandatory audit regulation as a failed strategy for dealing with fraud [133] reinforces the institutional point from a different angle: regulatory mandates that are not matched by enforcement capacity or professional infrastructure can create the appearance of audit assurance without its substance, a risk this review treats as central to the Nigerian regulatory context, where the Financial Reporting Council of Nigeria and the Institute of Chartered Accountants of Nigeria set standards that individual firms' capacity to implement varies widely. Finally, process and lean-efficiency theory, developed originally for manufacturing and supply chain operations, supplies the vocabulary this review uses for streamlining itself. Ike, Ogbuefi, Nnabueze, Olatunde-Thorpe, Aifuwa, Oshoba and Akokodaripon (2022) show that lean supply chain practices raise operational efficiency and reduce waste by removing non-value-adding steps and standardising handoffs between stages [130], and Efobi, Akinleye and Fasawe (2022) apply the same data-driven lean logic to supply chain optimisation in manufacturing and retail operations [97, 98]. Applied to audit engagements, the same logic reframes audit efficiency not as working faster within an unchanged process, but as removing redundant reconciliation and review steps, standardising evidence gathering across engagements, and using data-driven prioritisation, exactly the lean principle of eliminating waste, to focus professional judgement where it adds the most assurance value. This review treats process/lean-efficiency theory as complementary to, rather than a substitute for, agency and audit-quality theory: lean redesign lowers the cost and cycle time of an audit, but only independence and competence, in the agency- and audit-quality-theoretic sense, determine whether a faster audit remains a credible one. Read together, these four frameworks predict that Nigerian audit efficiency gains will be largest where technology-enabled process redesign is paired with independent, competent oversight, and smallest, or even illusory, where process redesign proceeds without addressing the underlying independence and enforcement gaps agency and institutional theory identify.

Evolution of Audit Efficiency Models

The evolution of audit efficiency models has moved from a compliance first view, in which audit quality was assumed to follow automatically from statutory requirements, toward a capacity and governance view, in which quality is explicitly conditional on committee effectiveness and resource availability. Ashfaq and Rui (2019) trace an early stage of this shift, showing that board and audit committee effectiveness affect internal control disclosure differently across South Asian regulatory environments [34], while Kewo and Mamuya (2019) show that internal audit effectiveness improves reporting quality only when paired with good government governance [140], anticipating the institutional argument developed in the theoretical framework above. Bananuka, Kadaali, Mukyala, Muramuzi and Namusobya's (2019) finding that isomorphic forces, not committee effectiveness alone, drive IFRS adoption [55] marks a further stage: once IFRS adoption became a mark of institutional legitimacy rather than a purely technical choice, audit efficiency models had to account for adoption driven by mimicry as well as by demonstrated benefit. More recent work extends the model to resource shocks: Jiang, Lau, Su and Wong (2022) show that natural disasters that constrain audit office resources degrade financial reporting quality even for clients not directly affected by the disaster [135], evidence that audit efficiency is a function of audit office capacity, not only client side governance. Parallel evidence from industrial quality assurance, where Obogo, Arumosoye and Obriki (2020a, 2020b) document internal QHSE audit systems for engineering operations [190, 191], shows the same principle operating outside accounting: an audit system is only as efficient as the resourcing behind the inspection function itself, whether that function inspects financial statements or physical plant. From 2017 onward, audit efficiency discussions increasingly incorporated both committee structure refinements and technology enabled assurance. Chandar, Chang and

Zheng (2012) had already shown that overlapping membership between audit and compensation committees changes reporting quality, for better or worse depending on how the overlap is governed [76], a finding Florou, Morricone and Pope (2019) build on by showing that proactive regulatory enforcement raises both audit fees and reporting quality together, rather than trading one off against the other [117]. Safari Gerayli, Rezaei Pitenoei and Abdollahi (2021) confirm that audit committee characteristics continue to improve financial reporting quality in emerging markets specifically [219], reinforcing that the committee level mechanisms established in developed markets generalise, at least partially, to contexts closer to Nigeria's own. On the technology side, Oshoba, Hammed and Odejebi's (2020) blockchain enabled compliance and audit trail model for cloud configuration management [205] anticipates the kind of tamper evident, continuously verifiable record that continuous auditing proponents now argue financial audit should adopt, while Dada, Isiekwu and Oluwo's (2021) tiered treasury architecture for multinational cash flow consolidation and foreign exchange risk control [84, 85] illustrates the operational complexity, multiple currencies, entities, and consolidation layers, that any Nigerian audit efficiency model must be able to accommodate once firms operate beyond a single legal entity. By 2022, predictive and dynamic risk modelling of this kind provided audit frameworks capable of simulating uncertainty in financial reporting rather than only reacting to it after the fact.

Concept of Streamlined Financial Reporting

The concept of streamlined financial reporting emphasizes simplification, efficiency, and enhanced transparency in the preparation and dissemination of financial information. Alekseeva and Popova (2022) show, in the context of non-financial disclosure standardization, that streamlining is not the same as reducing disclosure; rather, it means imposing a consistent structure on what is disclosed so that preparation effort falls even as the information's decision usefulness rises [21]. In contexts like Nigeria, where SMEs and larger enterprises face regulatory and operational complexity, this distinction matters: streamlining reporting systems is a matter of structure and consistency, not volume reduction, and is central to sustaining both compliance and competitiveness. By aligning resource allocation and decision making with efficient reporting structures, organizations reduce redundancy and improve financial disclosure accuracy. In this light, streamlined reporting is not merely a compliance tool but a competitive advantage that fosters investor confidence and organizational credibility. From a technological standpoint, streamlining financial reporting integrates digital tools, predictive analytics, and real time monitoring to improve accuracy and speed. Directly relevant predictive analytics evidence comes from the anti-money-laundering and fraud detection literature: Atakpa (2021) reviews predictive analytics models for anti-money-laundering detection in commercial banking [39], Atakpa and Abetoh (2022) systematically review machine learning advances in financial fraud detection [40], and Atakpa and Abolaji (2022) set out a privacy preserving data architecture for regulated industry analytics [41], together showing that the technical building blocks for real time, automated financial control monitoring already exist and are documented for banking adjacent settings that overlap substantially with what Nigerian audit practice would need. Adesuyi, Walawalkar and Kalu's (2022) predictive budgeting models using operational and market signals [8] and Edivri and Oteri's (2022) predictive capacity planning models for IT portfolios [94] extend the same forecasting logic to resource planning, while Akomolafe and Agu's (2018) technology enabled risk assessment framework for internal audit [17] applies it directly to audit risk itself. A wider set of process monitoring and control architecture studies drawn from other technical domains, including humanitarian logistics analytics [30, 31], UAV, LiDAR, and GIS based infrastructure corridor and vegetation monitoring [86, 87, 88], predictive maintenance and secure testing automation [172, 174], data protection impact

assessment in multi cloud financial infrastructure [176], zero trust enterprise security architecture [197, 198], and sensor based HVAC fault detection [237], is included here as cross domain evidence rather than direct audit findings: each documents how continuous, sensor or transaction level monitoring replaces periodic manual inspection in its own domain, the same shift continuous auditing proponents propose for financial statement audit, and each therefore illustrates the technical feasibility of the shift rather than its audit specific costs or governance implications. Streamlined reporting also incorporates lean efficiency principles [130], connecting organizational behavior, technology, and governance to enhance the timeliness, accuracy, and strategic relevance of financial information.

Global Best Practices and Lessons for Nigerian Chartered Accountants

Global best practice in auditing emphasizes strategic foresight, competitive positioning, and risk sensitive frameworks, but the clearest lessons for Nigerian chartered accountants come from studies that link governance structure to reporting outcomes directly. Nwanyanwu (2017) provides Nigerian evidence that audit quality practices and financial reporting are already linked locally [189], and Kontogeorgis (2018) shows more generally that the internal audit function's role in corporate governance and management determines how far that link can be strengthened [147]. Rifai and Siregar (2021) add that specific audit committee characteristics predict forward looking disclosure [216], a form of reporting Nigerian regulators increasingly expect but that traditional, backward looking audit models are not designed to support. Medon and Oduleye (2022) propose a comprehensive financial reporting model for strengthening compliance and organizational accountability [177], and Bola-Sadipe, Eboh and Odihi (2022) document data driven tax compliance and financial reporting systems already operating in banking institutions [71], both offering domestic templates this review's proposed model draws on directly. Mbonu, Aliliele, Iwuanyanwu and Uzoka's (2021a) risk based business intelligence architecture for financial technology platforms [173] and Dosunmu and Ogundele's (2019) security audit and enterprise risk assessment frameworks for resilient information systems [91, 192] show that risk based, technology enabled assurance is already being designed for Nigerian and comparable financial technology contexts, even where it has not yet been extended to statutory financial statement audit. Evidence from unrelated technical and policy domains, including operational technology network security [6], refinery non-destructive testing and corrosion risk management [44], software version control governance [52], Nigerian foreign policy alignment and peacebuilding frameworks [159, 160, 161], malware classification in cloud native architectures [129], and thermodynamic efficiency in air conditioning systems [238], is retained here only as a general illustration that structured, independently verifiable review processes raise reliability across very different operational settings; it does not substitute for audit specific evidence and is not treated as such. Technological transformation is only part of global best practice; workforce and disclosure legitimacy factors matter as much. Haji Hasin and Haji Omar (2007) find that job satisfaction and work related stress predict audit staff's intention to leave public accounting firms in Malaysia [126], a retention risk highly relevant to Nigerian firms competing for scarce qualified staff, and Bola-Sadipe, Aliliele and Eboh's (2019) conceptual model for strategic accounting systems [70] treats staff facing process design as integral to regulatory compliance rather than separate from it. Governance performance evidence from comparable markets reinforces the same point: Baiden (2020) links board and audit committee characteristics to the financial performance of Ghanaian commercial banks [53], and Khalifa, Natoli and Zuhair (2020) find a similar board audit performance link among UAE listed firms [141], suggesting the relationship generalises across African and Gulf emerging markets rather than being specific to any one regulatory regime. Committee characteristic effects on earnings management appear consistently as

well: Juhmani (2017) in Bahrain [136] and Mishra and Malhotra (2016) in India [181] both find that specific committee attributes, not committee presence alone, constrain earnings management, echoing the expertise and independence distinction agency theory predicts. Jarboui and Moalla (2022) add a legitimacy dimension, showing that media exposure moderates whether an environmental audit committee's presence actually improves environmental disclosure quality [134], a caution against assuming that any committee structure Nigerian firms adopt to satisfy stakeholders will function as intended without genuine independent oversight. A further, unrelated evidence stream on control architectures for distributed energy resources [146] is noted only as an example of how hierarchical versus decentralised design choices recur as a general systems question, again by analogy rather than as audit evidence. Collectively, these findings stress that Nigerian chartered accountants must combine technological uptake with staff retention, board quality, and genuine, not merely legitimating, committee independence. Table 2 summarizes this best-practice evolution as a timeline, mapping each period's dominant practice onto a specific lesson and application for Nigerian chartered accounting practice.

Table 2. Global audit best-practice milestones, 2012 to 2022, and their implications for Nigerian chartered accounting practice.

Year	Best Practice	Lesson for Nigeria	Application
2012-2013	Innovation & financial structuring	Build resilience and adopt creative financing in audits	Flexible audit models, innovative financing reviews
2015-2016	Collaboration & planning discipline	Strengthen teamwork and proactive audit risk planning	Peer reviews, forecast-based audit timelines
2017-2018	Managerial oversight & sustainability	Benchmark against MNCs, integrate sustainable practices	Oversight metrics, green auditing initiatives
2019	Data analytics & risk management	Use predictive insights and risk frameworks	Apply big data tools and supply chain risk indicators
2020-2021	AI & continuous monitoring	Enhance accuracy through AI-driven oversight	Text mining, sentiment analysis, real-time validation

Current State of Audit Practices in Nigeria

Having situated Nigerian practice within global best practice, this subsection turns to the current state of Nigerian audit practice itself, examined across four dimensions: the regulatory and institutional frameworks that govern it, the traditional approaches that still dominate day-to-day practice, the gaps these traditional approaches leave open, and the technology-adoption patterns that are beginning, unevenly, to close them.

Regulatory and Institutional Frameworks Guiding Auditing

Regulatory and institutional frameworks form the backbone of audit efficiency in Nigeria, and the evidence suggests the backbone is uneven. Alzeban (2019) shows that compliance with internal audit standards, not their mere existence, is what raises financial reporting quality [27], while Ojeka, Iyoha and Asaolu (2015) provide direct Nigerian evidence that audit committee financial expertise functions as an antidote to poor reporting quality only where that expertise is genuinely exercised [199]. Bananuka, Nkundabanyanga, Nalukenge and Kaawaase (2018) extend the institutional lens to statutory corporations in a comparable

East African setting, finding that internal audit function and audit committee effectiveness together determine accountability outcomes [58], a structure closely analogous to Nigeria's own parastatals and government linked entities. Marx and Toit (2009) show that rising accounting standards complexity itself increases the burden on the audit committee [170], a dynamic Nigeria faces acutely as IFRS convergence proceeds without a matching increase in committee resourcing, and Krishnan and Zhang (2014) add a cautionary note from the 2008 financial crisis: audit fee cuts made under budgetary pressure coincided with weaker reporting quality at affected banks [151], a trade off Nigerian regulators must guard against as cost pressure on audit fees persists. At the regional level, Chan, Lau and Ng (2011) show that audit committee compliance carries value relevance for investors in Hong Kong [78], reinforcing that committee compliance is not merely a box ticking exercise but a signal markets price. Ominyi and Anichukwueze (2020) review regulatory clearance frameworks for cross border mergers and acquisitions across African financial markets [202], evidence directly relevant to Nigerian audit practice as more Nigerian firms enter cross border transactions requiring multi jurisdictional regulatory sign off. A further multidimensional compliance framework, developed for infection prevention and control adherence in tertiary hospitals [200], is included here only as an illustration that multidimensional compliance frameworks, tracking adherence across several independent dimensions at once, transfer conceptually across very different regulated sectors; it is not audit specific evidence. These lessons illustrate that for Nigerian chartered accountants, robust regulatory frameworks must blend statutory compliance with adaptive, cross jurisdictional capability to remain relevant as the operating environment evolves.

Traditional Approaches to Audit Efficiency

Traditional approaches to audit efficiency in Nigeria and comparable contexts have long relied on governance structures, routine compliance, and planning centred mechanisms rather than predictive oversight. This traditional, input and output orientation is not unique to auditing: Bello, Tawose, Adama and Bolaji's (2022) factor analysis of poultry processing machinery [62] illustrates the same tendency in an unrelated operational setting, where equipment performance was historically assessed against fixed design specifications rather than against continuously monitored process data, exactly the periodic, specification driven checking that traditional audit approaches also apply to financial statements. The planning orientation of Nigerian SMEs reflects this same logic: structured compliance processes were used as audit markers to measure efficiency after the fact, reinforcing financial stability without necessarily anticipating where instability was likely to emerge.

Furthermore, efficiency was often linked to leadership oversight and incremental innovation rather than systemic transformation. Cohen, Debreceeny, Farewell and Roohani (2014) show that the communication and integrity of audit reports came under strain precisely when financial reporting shifted toward an information centric, technology mediated paradigm [82], evidence that traditional, document driven audit reporting formats do not translate cleanly into digital reporting environments. Elliott, Fanning and Peecher (2019) find that investors do value higher financial reporting quality and that expanded audit reports can unlock some of that value for them [104], suggesting that Nigerian firms adopting expanded or long form audit reports could realise a market benefit traditional short form reports do not provide. Ewert and Wagenhofer's (2019) finding that enforcement intensity raises both financial reporting and audit quality [108] again underscores that traditional approaches, which typically pair light enforcement with high reliance on professional judgement, leave a gap that only stronger enforcement or better designed process controls can close. Zhukova and Zhukov (2018) add a materiality dimension specific to joint activity accounting arrangements [250], a structure common in Nigerian joint venture and production sharing arrangements in

the extractive sector, where materiality judgements are complicated by multiple, sometimes non aligned, reporting parties. For Nigerian chartered accountants, these findings suggest that while traditional methods offered foundational compliance, they must now evolve into more agile, technology enhanced, and better enforced frameworks to meet the increasing complexity of financial reporting.

Identified Gaps and Challenges in Financial Reporting Processes

Despite the development of statutory auditing standards, Nigerian financial reporting continues to face persistent gaps. Alwardat's (2019) literature review concludes that disclosure quality shapes both financial reporting quality and investors' perceptions of that quality [26], a chain of effects that breaks down wherever disclosure itself is inconsistent, as Dogbatsey and Ebhojie's (2018) systematic review of budget compliance and statutory reporting gaps across Sub-Saharan Africa documents directly [90]. Bananuka, Nkundabanyanga, Nalukenge and Kaawaase's (2018) finding that internal audit function and audit committee effectiveness jointly determine accountability in statutory corporations [59] identifies exactly where Nigerian public sector and parastatal reporting tends to break down: audit committee oversight over statutory entities is frequently weaker than over listed private companies, even though the accountability stakes are comparable or higher. Non-financial and non-Nigerian evidence extends the gap further upstream: Kaspina and Chistopolova (2022) find that non-financial reporting for oil companies remains underdeveloped even in more mature reporting environments [139], and Nikiforova (2020) documents the same underdevelopment for public non-financial reporting more broadly [187], both relevant as Nigeria's oil and gas dependent economy faces growing pressure for non-financial and sustainability disclosure alongside conventional financial statements.

At the disclosure design level, Rahaman, Hossain and Bhuiyan (2022) show that disclosure of key audit matters in an emerging economy setting improves the information available to users without necessarily improving underlying audit effort [210], a distinction Nigerian regulators considering key audit matter requirements should note explicitly. Shbeilat (2018) proposes an 'audit trinity report,' combining financial, internal control, and fraud risk reporting into a single integrated document, as a mechanism for reinforcing financial reporting integrity [229], an approach that anticipates the integrative model this review develops later. Infrastructure resilience evidence from smart grid architecture [7] and zero trust security design for operational technology networks [11] is retained here only as a structural analogy: both literatures show that resilience against failure comes from redundant, independently verifiable control layers rather than from a single point of assurance, the same principle an integrated audit and disclosure report of the kind Shbeilat proposes would apply to financial reporting. These insights reinforce the need for Nigerian chartered accountants to address systemic gaps through better integrated disclosure design rather than through additional disclosure volume alone.

Role of Technology Adoption and Digital Auditing Tools

Technology adoption has redefined the efficiency of auditing by embedding automation, analytics, and digital integration into financial oversight. In the Nigerian context, financing strategies such as leasing have historically substituted for direct investment in audit technology, but they have also exposed the limits of manual reporting processes once transaction volumes and cross border activity increase. Telecommunications sector and SME governance practices have often neglected data driven auditing, creating gaps that limit transparency, while continued reliance on structured, calendar driven planning, though beneficial for predictability, has shown clear limits in detecting anomalies without real time data tools.

Global lessons and Nigerian experiences increasingly point toward mobile technologies, big data, and AI enabled auditing, but the strongest evidence concerns specific technical competencies rather than technology adoption in general. Ashraf, Michas and Russomanno (2019) find that audit committee information technology expertise specifically, not general financial expertise, improves the reliability and timeliness of financial reporting [35], and Abernathy, Beyer, Masli and Stefaniak (2014) similarly show that the characteristics of the audit committee chair and accounting experts determine reporting timeliness [3], together suggesting that Nigerian firms building digital audit capability need IT literate committee members, not only IT literate audit staff. Timeliness evidence from Oman is directly comparable: Baatwah (2016) shows that audit firm rotation affects reporting quality only when it changes underlying practice, not merely auditor identity [47], and Raweh, Kamardin and Malek (2019a) find that audit partner quality specifically drives report timeliness [213], while Krishnan and Tanyi (2020) show that regulating audit pricing can improve both audit quality and timeliness simultaneously, using the Texas experience as their test case [150]. Mohammed, Che-Ahmad and Malek (2018) add that shareholder involvement in the audit committee interacts with IFRS adoption to affect audit delay [182], a combination increasingly relevant as Nigerian firms adopt IFRS while retaining significant family or block shareholding on their boards. Bhuiyan, Salma, Roudaki and Tavite (2020b) show that risk committees affect both reporting quality and audit fees [66], and Chan and Liu (2021) show that analyst scrutiny of financial reporting and auditing together shape investment efficiency [77], evidence that the benefits of technology enabled auditing extend to capital allocation outcomes beyond the audit engagement itself. Druzhilovskaya and Druzhilovskaya (2019) document how financial reporting is adapting more broadly to a digital economy [93], and Sanni, Iwuanyanwu, Essien, Atima and Attah's (2022) adaptive AI control models for marketing automation in financial compliance environments [226] illustrate that AI driven compliance monitoring is already operational in adjacent financial functions even where statutory audit has been slower to adopt it. Older evidence remains relevant as a baseline: Schneider and Wilner's (1990) randomised response test of audit deterrence against reporting irregularities [227] establishes that the deterrent value of audit itself, independent of any specific technology, has been measurable for decades, a reminder that digital tools amplify rather than replace the underlying deterrent mechanism audit provides. Security and infrastructure resilience evidence from cybersecurity assurance [110, 111] and distributed generation voltage control [204] is included here only as a general illustration of real time monitoring replacing periodic inspection, and Dosunmu and Ogundele's (2019) enterprise risk assessment frameworks [92] reinforce the same point specifically for information systems auditing. Collectively, these findings show that digital adoption, when paired with the right committee level and partner level competencies, is central to redefining audit efficiency in Nigerian chartered accounting practice. Table 3 maps five such technology areas onto their audit role, principal benefits, and plausible Nigerian application.

Table 3. Digital and analytical technologies relevant to redefining audit efficiency in Nigerian chartered accounting practice.

Technology Area	Role in Auditing	Key Benefits	Application in Nigeria
Artificial Intelligence (AI)	Automates data analysis, anomaly detection, and fraud identification	Improves accuracy, speed, and real-time oversight	Use AI to flag irregularities in government and corporate accounts

Technology Area	Role in Auditing	Key Benefits	Application in Nigeria
Big Data Analytics	Processes large volumes of financial data for insights	Enables predictive risk assessment and trend forecasting	Apply in banking audits for loan default prediction and compliance
Blockchain	Provides immutable audit trails and transaction verification	Strengthens transparency and reduces manipulation	Deploy for verifying public sector procurement and contract records
Cloud-Based Platforms	Facilitates remote audits and secure data storage	Enhances accessibility, scalability, and collaboration	Use in SMEs for affordable, scalable audit solutions
Digital Dashboards & Visualization	Offers real-time reporting and performance monitoring	Improves decision-making and stakeholder communication	Implement dashboards for instant audit updates to regulators and boards

Redefining Audit Efficiency: A Model for Nigeria

The remainder of this section develops an integrative model for redefining audit efficiency in Nigerian chartered accounting practice, built from the mechanisms identified above. It proceeds through five components, core principles, digital transformation and continuous auditing, auditor competence and capacity building, systemic barriers, and policy implications, before consolidating them into a single proposed framework.

Core Principles of Streamlined Audit Practices

The core principles of streamlined audit practice combine standard setting design, pricing discipline, and technology enabled fraud prevention. Agoglia, Douppnik and Tsakumis (2011) show that whether accounting standards are principles based or rules based interacts with audit committee strength to shape financial reporting decisions [10], meaning that Nigeria's continuing IFRS convergence changes not only what is reported but how much audit committee strength is required to make principles based judgement calls reliable. Chen, Hu, Krishnan and Li (2022) show that business strategy and financial reporting violations jointly determine audit pricing in an emerging market [79], evidence directly relevant to how Nigerian audit fees should be structured for higher risk clients rather than priced uniformly. Tanyi and Smith (2014) show that audit committee chairs' and financial experts' busyness, the number of other board seats they hold, independently affects financial reporting quality [240], a governance capacity factor Nigerian committee appointment practice should also monitor. Roszkowska (2020) shows that fintech tools embedded in financial reporting and audit processes can prevent fraud and safeguard equity investments [218], operationalising the audit quality theoretic distinction between detection capacity and reporting willingness introduced earlier [155] in a specifically technology enabled form. Srinivasan (2005) closes the loop on incentives, showing that outside directors face real consequences, restatement linked reputational and board seat costs, when financial reporting fails on their watch [235], a disciplining mechanism largely absent for Nigerian non executive directors given the country's comparatively low litigation and enforcement intensity. Version control and code review governance practices from software engineering [51, 52] are noted only as a structural analogy: disciplined, auditable change tracking of the kind these practices formalise for code

is exactly what a streamlined audit workflow needs for financial reporting adjustments and working paper revisions.

Digital transformation strengthens these principles by embedding analytics into audit frameworks, but the evidence base cautions against treating technology adoption as costless or risk free. Prawitt, Sharp and Wood (2011) directly test whether outsourcing internal audit raises the risk of misleading or fraudulent financial reporting under Sarbanes-Oxley style regimes [208], finding that outsourcing arrangements require careful oversight design, a caution relevant as Nigerian firms increasingly outsource internal audit and technology functions to third party providers. Kutum, Fraser and Hussainey (2015) show that business risk audit methodology, developed originally for Big-4 firms, can be adapted by non Big-4 firms as well [153], directly relevant to Nigeria's audit market, where mid tier and smaller chartered practices handle the majority of SME engagements. Almaqoushi and Powell (2020) show that audit committee quality indices predict both reporting quality and firm value [23], and El Mahdy, Hao and Cong (2022) find that audit committee financial expertise reduces information asymmetry specifically [105], while Ismail, Mohd-Saleh and Yaakob (2022) show that committee effectiveness and internal audit function quality jointly shorten reporting lag in Malaysia [132], evidence for Nigerian practice that expertise and structural effectiveness must be assessed together, not as substitutes. Alhadab (2018) shows that abnormal audit fees are associated with both accrual and real earnings management [22], and Bhuiyan, Salma, Roudaki and Tavite (2020) confirm in a related study that risk committee presence interacts with audit fee levels [67], while Salehi, Komeili and Gah (2019) show that financial crisis conditions raise audit fee stickiness even as underlying audit quality is squeezed [223], together implying that Nigerian regulators should monitor abnormal or sticky audit fee patterns as an early indicator of reporting risk. Bentley, Omer and Sharp (2012) and Krichene and Baklouti (2020) add, respectively, that business strategy shapes audit effort [64] and that internal auditors' own perceptions of audit quality vary systematically with firm context [148], both cautioning that a single streamlined audit process cannot be applied uniformly across strategically different clients. Tonoyan, Dada and Ayivi-Donkor's (2022) review of algorithmic process optimisation and simulation based cost reduction [242, 243] provides the technical template for the kind of predictive, simulation based audit planning this review's proposed model incorporates: Nigerian auditors can apply comparable simulation techniques to test how a given audit programme performs under adverse condition scenarios before fieldwork begins, rather than only after an engagement has concluded.

Integration of Digital Transformation and Continuous Auditing

The integration of digital transformation and continuous auditing rests on embedding predictive, data driven systems into financial oversight frameworks so that risk indicators are monitored as they arise rather than reconstructed after the fact. Obogo, Uduokhai and Ozobu's (2019) systematic review of hazard identification and risk control practices in urban construction [193] offers a useful structural parallel: construction risk registers are updated continuously as a project proceeds rather than compiled once at project close, and a continuous auditing programme applies the same logic to financial control risk, updating the risk register as transactions occur rather than only at period end. For Nigerian chartered accountants, this underscores the importance of aligning continuous auditing with dynamic organizational strategy, rooted in both regulatory responsiveness and sustained competitive positioning, rather than treating it as a one off technology purchase.

Digital ecosystems also reveal how continuous, sensor or transaction level data can serve simultaneously as a control mechanism and a developmental tool in high risk environments. Obriki and Arumosoye's (2018) data driven occupational safety risk control model for large scale energy infrastructure [194] and Atta, Tofah and Adenuga's (2021) non-destructive

testing methods for weld integrity evaluation in high capacity power infrastructure [43] both show that continuous, non invasive monitoring detects developing failures long before a scheduled inspection would, the audit equivalent of catching a control breakdown mid period rather than at year end review. Adebayo, Adegbite and Ahmed's (2022) conceptual framework for modelling adversarial threats to AI enabled operational technology systems [5] adds a further caution directly transferable to continuous auditing: any system that automates monitoring also creates a new, itself auditable, attack surface, so continuous audit platforms must be designed with their own security and integrity controls, not only with the financial control objectives they are built to monitor. By embedding predictive modelling and continuous data evaluation of this kind, Nigerian accountants can reposition auditing not only as a compliance tool but as a strategic enabler of transparency, efficiency, and accountability.

Enhancing Auditor Competence and Capacity Building

The enhancement of auditor competence and capacity building is central to ensuring streamlined audit practices achieve sustainable outcomes, and the literature is unusually direct about what competence changes. Asthana (2014) shows that abnormal audit delays are associated with lower earnings quality and firm value in the United States [37], a warning sign Nigerian regulator could track as a leading indicator of engagement quality rather than waiting for a restatement. Carrera, Sohail and Carmona (2017) show that an audit committee's social capital, its members' professional networks and relationships, improves financial reporting quality independently of formal qualifications [75], suggesting that Nigerian capacity building programmes should build professional networks deliberately, not only technical curricula. Tasios and Bekiaris (2012) find that auditors' own perceptions of financial reporting quality in Greece diverge from investors' perceptions in systematic ways [241], a gap worth testing directly among Nigerian practitioners. Market structure and regulatory design evidence adds further nuance: Bleibtreu and Stefani (2021) show that audit market structure itself, not only firm level competence, shapes financial reporting quality [69], Gaeremynck, Meulen and Willekens (2008) show that an audit firm's client portfolio characteristics predict the reporting quality it delivers [120], and Le and Moore (2021) find that audit quality reduces earnings management and lowers the cost of equity capital specifically in a developing market setting closely comparable to Nigeria's [154]. Elshafie (2022) shows that reducing reporting requirements changes auditor effort and conservatism in ways that do not always favour quality [106], a relevant caution against simplifying Nigerian disclosure requirements without also strengthening audit side incentives. Kim (2017) and Koh, Rajgopal and Srinivasan (2012) both show that non-audit engagements, tax audit and other non-audit services respectively, interact with financial reporting quality [143, 145], while Liao and Radhakrishnan (2015) and Lin and Yen (2022) show that an auditor's insurance role and rotation linked key audit matter disclosure both shape reporting conservatism and quality [162, 163]. Complementarily, structured planning processes provide a framework for capacity building, aligning technical training with organizational performance objectives. Competence building also extends into managerial development and technology enabled insight. Akomolafe and Agu (2018) show that a technology enabled risk assessment framework can itself function as a competence building tool, because staff learn risk judgement through structured interaction with the framework rather than through classroom training alone [16]. Ogbale, Okoruwa, Babatope and Oyewole's (2021) integrated data visualisation model for continuous business performance monitoring [196] illustrates a practical mechanism for this kind of learning by using: dashboards that make risk indicators visible in real time build auditor judgement about what a normal versus abnormal pattern looks like far faster than periodic, backward looking review does. The same data driven, lean logic introduced in the theoretical framework [97, 98] applies here too: competence building

is most efficient when it happens inside a redesigned, waste reduced workflow rather than as a separate training exercise bolted onto an unchanged process. Evidence from unrelated operational domains, agricultural policy alignment [179] and poultry processing equipment development [61], is noted only as a further illustration that structured performance evaluation methods generalise across very different Nigerian production and service contexts. Collectively, these insights demonstrate that auditor competence is not static but a dynamic construct shaped by governance, technology, and organizational learning together.

Addressing Systemic Barriers: Regulatory, Cultural, and Institutional

Systemic barriers to streamlined audit practice in Nigeria reflect a complex interplay between regulatory design, board structure, and expectation gaps between auditors and the public they serve. Baatwah, Ahmad and Salleh (2018) show that audit committee financial expertise improves reporting timeliness in emerging markets only where the committee chair specifically holds that expertise [49], and Baatwah, Salleh and Ahmad's (2013) review reaches the same conclusion: expertise concentrated in the chair matters more than expertise distributed thinly across the committee [50], a structural detail Nigerian committee appointment practice rarely accounts for explicitly. Furqaan, Annuar, Hamdan and Abdul Rashid (2019) show that overlapping memberships across the audit committee and other board committees can dilute, rather than reinforce, financial reporting quality when overseers are stretched too thin [119], a real risk on Nigerian boards where the same small pool of independent directors often sits on every committee. Jamal's (2008) institutional critique of mandatory audit regulation [133], introduced earlier as a theoretical anchor, is directly evidenced here: Salehi, Jahanbin and Adibian (2019b) find a persistent audit expectation gap between what audit components are believed to deliver and what they actually deliver on the Tehran exchange [221], the same expectation gap Nigerian studies [46, 203] have documented locally, suggesting that regulatory mandates alone, without matching public understanding of what an audit does and does not verify, cannot close the credibility gap this review is concerned with. From a cultural and technological dimension, adoption of new audit tools is uneven even where the tools' value is well documented. Khalil and Nafti (2020) find that external auditors' adoption of computer assisted audit techniques in Yemen depends heavily on perceived ease of use and organizational support, not only on the technique's proven benefit [142], a finding likely to generalise to Nigerian audit firms weighing similar technology investments. Mbonu, Aliliele, Iwuanyanwu and Uzoka (2022) show that AI enabled IT general controls can automate a meaningful share of Sarbanes-Oxley style audit testing [175], evidence of what is now technically achievable, though its adoption in Nigerian practice remains limited by cost and skills constraints rather than by any fundamental technical barrier. Ahmed Mohammed, Che-Ahmad and Malek (2018) and Mohammed, Che-Ahmad and Malek (2018) both provide direct Nigerian evidence that shareholder involvement in the audit committee shapes audit quality and financial reporting lag [12, 183], reinforcing that ownership structure, not only technology access, is a systemic barrier specific to Nigeria's largely family and block owned corporate sector. Alves (2013) and Gebrayel, Jarrar, Salloum and Lefebvre (2018) show, respectively, that audit committee existence interacts with external audit to constrain earnings management [25] and that the audit committee and internal audit function together, not separately, drive financial reporting quality among Omani listed firms [121], both pointing to institutional design choices Nigerian regulators can specify directly rather than leaving to individual firms' discretion. Fakhfakh and Jarboui (2020) add that audit certification itself moderates the relationship between earnings management and risk governance [112], and Shahzad, Rehman, Hanif, Asim and Baig (2019) show that financial reporting quality and audit quality together determine investment efficiency [228], evidence that the systemic barriers this review

identifies carry real economic cost beyond compliance risk. Debreceeny and Gray's (1999) early observation that internet based financial reporting strained external audit practice even before today's digital volumes [89] is a reminder that Nigerian audit institutions have faced, and only partially resolved, versions of this systemic barrier for more than two decades.

Policy Implications and Practice Recommendations

Policy implications and practice recommendations for redefining audit efficiency in Nigeria should bridge regulatory reform with organizational innovation. Bills, Lisic and Seidel (2016) show that CEO succession and succession planning shape stakeholders' perceptions of financial reporting risk and the audit fees charged for it [68], evidence Nigerian regulators could apply to succession heavy family owned firms specifically. Cao, Chen and Higgs (2016) show that late regulatory filings carry identifiable financial reporting and audit implications [74], a policy relevant marker Nigerian regulator could monitor systematically rather than treating late filing as a purely administrative lapse. Florou, Morricone and Pope's (2019) finding that proactive enforcement raises audit fees and reporting quality together [116] and Krishnamoorthy, Wright and Cohen's (2002) agency theoretic account of audit committee effectiveness [149], both introduced earlier, converge on a single policy implication: Nigerian regulators can raise reporting quality through enforcement design without necessarily imposing new disclosure burdens, provided committee independence is genuinely protected rather than only mandated on paper. Sani and Abubakar's (2021) proposed framework for risk based Shari'ah audit [225] offers a template directly transferable to Nigeria's dual conventional and non interest banking sector, showing that a risk based audit approach can be adapted to a specific regulatory and religious compliance context without abandoning risk based principles generally. Capacity building through professional collaboration should be translated into formal policy mandates, establishing peer learning structures that enhance auditor effectiveness across the profession.

On the practice side, organizations must leverage managerial frameworks that integrate global standards with context specific adaptation. Anichukwueze, Osuji and Oguntegbe's (2021) blockchain based architecture for tamper proof regulatory recordkeeping and real time audit readiness [32] is among the more directly implementable proposals reviewed here, offering Nigerian regulators a concrete mechanism for continuous, verifiable compliance monitoring rather than periodic filing review. Baatwah (2022) shows that key audit matter reporting interacts with Big-4 auditor status in a quantile dependent way, mattering most at particular points in the reporting quality distribution rather than uniformly [48], a nuance Nigerian policy on key audit matter disclosure should anticipate rather than assume a single uniform effect. Bananuka and Nkundabanyanga (2022) show that audit committee effectiveness and internal audit function quality jointly shape internet financial reporting specifically [56, 57], directly relevant as Nigerian firms increasingly disclose financial information through corporate websites and investor portals rather than print filings alone. Griffin, Lont and Sun (2009) show that governance regulatory change accompanying IFRS adoption reshaped audit and non-audit fee structures in New Zealand [123], a precedent for how Nigerian audit fee structures are likely to shift as IFRS convergence deepens further. Samaha and Khlif (2017) and Mardnly, Badran and Mouselli (2021) both show that specific audit related attributes and regulatory reforms drive timely disclosure and constrain earnings management respectively [224, 169], while Shepardson (2019) adds that individual task specific experience, not tenure alone, determines how effectively an audit committee member oversees a specific financial reporting outcome [230], an argument for competency based rather than seniority based committee appointment in Nigerian practice. Ominyi's (2021) conceptual framework for embedding privacy by design into corporate restructuring and transaction structuring [201] extends the same design first logic to data governance, relevant

as Nigerian audit practice digitises client records. A further, unrelated evidence stream on data driven agricultural policy models [180] is noted only as a general illustration of data driven policy design; it is not audit specific evidence. Together, these insights advocate a blended approach in which regulatory policy provides the scaffolding while practice based innovation drives the evolution of streamlined audit models in Nigeria.

Toward an Integrated Model: Practical Implications for Nigerian Chartered Accounting Practice

Drawing together the theoretical frameworks and evidence reviewed above, this review proposes an integrated operating model of audit efficiency for Nigerian chartered accounting practice built around four interacting components: governance, measurement, implementation capacity, and feedback. Governance operationalises the agency and institutional theoretic mechanisms established earlier: an audit committee whose independence, expertise, and chair level competence are verified rather than assumed, and whose accountability for internal audit function effectiveness is explicit rather than diffuse. Measurement operationalises audit quality theory by separating detection capacity, staff training, analytics access, workflow design, from reporting willingness, independence, enforcement exposure, litigation risk, so that a firm can diagnose whether an efficiency shortfall is a capacity problem or an incentive problem before selecting a remedy. Implementation capacity operationalises lean process efficiency theory by treating each audit workflow as a candidate for waste removal, standardized evidence gathering, and continuous monitoring integration, prioritized by where professional judgement currently absorbs the most avoidable manual effort. Feedback closes the loop: institutions should define accountable owners for each control, align performance metrics with actual decision rights rather than nominal job titles, test the audit programme's performance under adverse condition scenarios before relying on it in practice, and use monitoring results to revise assumptions and controls on an ongoing basis rather than only at the next statutory cycle.

From this model, the review derives four testable propositions for Nigerian chartered accounting practice. First, audit committee effectiveness will improve reporting timeliness and quality more where expertise is concentrated in the committee chair than where it is distributed thinly across members, consistent with the emerging-market evidence reviewed above. Second, technology-enabled continuous-monitoring adoption will improve audit efficiency only where it is paired with verified committee independence; adoption without independence will reduce cycle time without improving reporting reliability. Third, lean-inspired workflow redesign will yield larger efficiency gains in SME-dominated engagements, where manual reconciliation currently absorbs the most staff time, than in already-digitised large-firm engagements. Fourth, Nigerian audit-fee structures that price risk explicitly, rather than uniformly across client types, will be associated with better reporting outcomes for higher-risk clients specifically, consistent with the international audit-pricing evidence synthesised above.

For practice, the model implies that Nigerian chartered accounting firms should sequence reform rather than pursue governance, technology, and capacity building simultaneously and thus thinly. Firms with weak committee independence should prioritise governance reform before investing heavily in continuous-auditing technology, since the evidence above suggests that technology adoption without independence produces speed without reliability. Firms with strong governance but manual workflows should prioritise lean-inspired process redesign next, since that is where the efficiency literature indicates the largest achievable gains lie. Only once both governance and process are addressed does the marginal return to further technology investment, key-audit-matter reporting, or expanded audit-report content, in the evidence reviewed above, become the more efficient use of scarce practice resources.

4 Conclusion

This review shows that audit efficiency and streamlined financial reporting in Nigerian chartered accounting practice cannot be improved through a single metric, model, or control. The evidence instead points to a system in which governance quality, measurement discipline, implementation capacity, and feedback, the four components of the integrated model proposed in Section 3, jointly determine whether formal audit committee structures and digital tools translate into reliable financial statements. Strong practice links audit committee independence and expertise to explicit risk tolerances, decision rights, escalation rules, and performance feedback. Weak practice treats these elements as separate compliance exercises, appointing a committee here, buying analytics software there, and therefore misses the interactions between them that become visible only once a control is tested under stress.

The paper's theoretical contribution is an integrative account centred on agency theory, audit quality theory, institutional theory, and lean process efficiency theory, four lenses the existing Nigerian and comparative audit literature has applied separately but rarely together. This account connects institutional design, why Nigerian firms adopt particular audit committee structures and IFRS aligned standards, with operational choices, how workflows are actually redesigned once those structures exist, and it clarifies why similar governance codes or similar audit software can produce different reporting outcomes across Nigerian firms and across the international jurisdictions reviewed above. It also separates detection capacity from reporting willingness: a technically sophisticated audit method or analytics platform creates value only when the independence and incentive conditions agency theory specifies are also present, its assumptions are transparent, and its outputs are interpreted consistently by an audit committee equipped to act on them.

For Nigerian chartered accounting practitioners and policy makers, the central implication is to sequence reform rather than pursue every lever at once. The Institute of Chartered Accountants of Nigeria and the Financial Reporting Council of Nigeria should prioritize verifiable audit committee independence and chair level expertise ahead of mandating specific technologies, since the evidence reviewed above shows that continuous auditing and analytics tools raise efficiency without raising reliability wherever independence is only nominal. Firms should establish clear ownership of each control, require independent validation of committee expertise claims rather than self reported qualifications, apply proportionate controls that scale with client risk rather than uniform checklists, document override rules for professional judgement, and monitor both the intended outcome of a control and any unintended effect, such as reduced audit effort where a new technology is assumed to have already caught an issue. Regulators and boards should assess not only whether statutory thresholds are met, but also whether the underlying audit process remains credible as IFRS convergence, digital reporting channels, and cross border transaction activity continue to change what a Nigerian audit actually needs to verify.

The review has limitations. Its structured thematic design does not estimate a pooled effect size, and the included literature varies in method, geography, institutional setting, and measurement; the great majority of the underlying empirical studies were conducted outside Nigeria, so the propositions developed in Section 3 remain to be tested directly against Nigerian data. The evidence base is also bounded by the 2022 publication cutoff and by the screening criteria set out in Table 1, and it draws on a mix of top tier accounting journals and smaller regional outlets whose review rigour is harder to verify externally. A modest number of duplicate entries persist in the underlying source records, reflecting near identical journal and working paper versions of the same study rather than independent evidence, and were treated as single sources during coding even where they appear separately in the reference list. These constraints limit causal inference and mean that conclusions should be applied with attention to local regulation, organisational maturity, data quality, and business model.

Future research should test the four propositions developed above directly against Nigerian data: whether chair concentrated audit committee expertise outperforms distributed expertise, whether continuous monitoring technology adoption improves reporting reliability only where committee independence is independently verified, whether lean inspired workflow redesign yields larger gains in SME than large firm engagements, and whether risk based audit fee pricing improves outcomes for higher risk Nigerian clients specifically. Priority should be given to longitudinal studies that follow Nigerian chartered accounting firms through a technology adoption or committee reform event, using matched comparison firms that have not yet adopted the reform, rather than cross sectional comparisons alone. Research should also report implementation costs and failure cases explicitly, including instances where continuous auditing technology was adopted but produced no measurable improvement in reporting quality, since the absence of effect cases are as informative for Nigerian policy design as the documented successes. These steps would strengthen cumulative evidence and make the recommendations in this review more precise, reproducible, and directly actionable for Nigerian regulators and practice leaders.

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