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Management Science** Vol. 11 No. 2 December, 2025**IMPACT OF AUDIT SYSTEM REFORM ON PUBLIC SECTOR PERFORMANCE
IN KADUNA STATE.**Aliyu Abubakar, PhD¹ & Lurwanu Usman, PhD².

Department of Public Administration

Kaduna State University, Kaduna – Nigeria.

Correspondence Author: aliyu.abubakar@kasu.edu.ng**Abstract**

This paper examines the impact of audit system reforms toward enhancing public sector performance in Kaduna State, Nigeria. In recent years, Kaduna State has implemented a series of audit-related reforms aimed at strengthening accountability, transparency, and financial discipline within public institutions. Despite these efforts, concerns persist regarding effectiveness and service delivery outcomes, raising critical questions about the performance implications of audit reforms at the state level. Adopting an explanatory sequential mixed-methods research design, the study first employs quantitative techniques to assess the relationship between audit system reforms—measured through audit independence, compliance mechanisms, internal control effectiveness, and performance auditing—and public sector performance indicators such as service delivery efficiency, resource utilisation, and institutional accountability. The quantitative findings are subsequently complemented by qualitative evidence obtained from key informant interviews with senior public officials, auditors, and policy actors to explain how audit system reform impact on public sector performance outcomes. The study is anchored in New Public Management theory, which emphasise results-oriented leadership, accountability mechanisms, and institutional effectiveness. Preliminary findings suggest that audit system reforms significantly enhance public sector performance when supported by strong leadership commitment, institutional autonomy, and effective enforcement mechanisms. However, insufficient manpower, capacity constraints, and lack of automation limit the full realisation of audit reforms. It therefore recommends the expansion of the scope of audit system reform to ensure they cover all sectors of public administration and also to introduce real time audit to further improve accountability and transparency which will enhance public sector performance.

Keywords: Audit, Audit System, Public Sector, Public Sector Performance.**Introduction**

Audit systems constitute a critical pillar of public sector governance, serving as essential mechanisms for promoting accountability, transparency, and prudent financial management. In many developing countries, persistent weaknesses in auditing arrangements have been associated with inefficiency, resource misallocation, and declining public confidence in government institutions. Consequently, audit system reform has emerged as a central element of public sector reform agendas aimed at strengthening oversight functions and improving institutional performance.

In Nigeria, state governments have increasingly pursued audit reforms to enhance compliance with financial regulations and improve the management of public resources. Kaduna State, in particular, has implemented several audit system reforms designed to reinforce internal and external audit functions, improve financial control, and support performance-based public management. These reforms are expected to contribute not only to improved financial discipline but also to enhanced service delivery and institutional effectiveness.

This study examines the impact of audit system reform on public sector performance in Kaduna State. It analyses the extent to which reforms in audit structures, processes, and practices have influenced key performance outcomes such as efficiency, accountability, and transparency within public sector institutions. By empirically linking audit system reform to public sector performance, the study contributes to the broader discourse on governance reform and offers evidence-based insights relevant to policymakers, practitioners, and scholars of public administration.

Statement of the Problem

Over the past decade, public sector reforms in Nigeria have increasingly emphasised the strengthening of audit systems as a means of improving accountability, institutional effectiveness, and public sector performance. In Kaduna State, significant audit system reforms have been introduced, including efforts to enhance internal audit functions, strengthen external audit oversight, improve compliance with financial regulations, and promote transparency in the management of public resources. These reforms are expected to re-engineer public sector practices by reinforcing accountability, discipline, and performance orientation within public institutions. Despite these reform initiatives, persistent challenges remain in public sector performance in Kaduna State. Issues such as inefficiencies in service delivery, weak compliance with audit recommendations, mismanagement of public funds, and limited responsiveness of public sector leaders to audit findings continue to undermine institutional performance. This situation raises critical concerns about the effectiveness of audit system reforms in influencing behaviour and translating into measurable improvements in public sector performance.

A major gap lies in the disconnect between the existence of audit reforms and their practical enforcement by public sector leadership. In many cases, audit reports are produced but not adequately acted upon, sanctions for financial misconduct are weak or inconsistently applied, and leadership commitment to audit outcomes is often constrained by political interference, capacity limitations, and institutional weaknesses. Consequently, audit systems that are designed to promote accountability and performance frequently fail to achieve their intended impact.

Furthermore, while several studies have examined public sector reforms, financial accountability, and governance in Nigeria, empirical evidence specifically linking audit system reforms, and public sector performance at the state level remains limited. In Kaduna State in particular, there is a paucity of systematic research that evaluates how audit reforms re-engineer behaviour and influence performance outcomes across public institutions.

This knowledge gap creates uncertainty for policymakers and reform advocates regarding the effectiveness of audit system reforms as tools for strengthening and improving public sector performance. Addressing this problem is therefore essential for understanding the conditions under which audit reforms can effectively contribute to improved institutional performance and sustainable development in Kaduna State, Nigeria.

Research Question

To what extent has the audit system reform impacted on public sector performance in Kaduna State?

Research Objective

The objective of this study is to assess the impact of audit system reform on public sector performance in Kaduna State.

Research Hypothesis

The audit system reform has no significant impact on public sector performance in Kaduna State.

Conceptual Exploration:**Concept of Public Sector Performance**

Several scholars have explored the concept of public sector performance from various perspectives, considering factors such as efficiency, accountability, and responsiveness in the public sector. World Bank (2023), public sector performance refers to the efficiency and effectiveness with which public institutions deliver services and achieve policy objectives. It encompasses the processes and outcomes associated with governmental functions, aiming to meet the needs and expectations of citizens. A performance-oriented public sector emphasizes results and impact, ensuring that achievement align with set goals and contribute to societal well-being. Bovaird & Finkelstein (2023), understanding public sector performance involves recognizing the multifaceted nature of public sector operations and the need for robust performance management systems to ensure accountability, transparency, and the efficient use of resources in delivering public services. Tekhena. (2023), a Meta review of public sector performance management research underscores the complexity of measuring and managing performance in public organisations. The review suggests that while performance management systems are widely implemented, their effectiveness varies, and challenges persist in achieving intended improvements. Boyne (2023) in explaining the determinants of public sector performance argued that public sector performance can be evaluated by looking at factors such as organizational capacity, environmental pressures, and management practices. In his work, Boyne emphasizes that sector performance is influenced by a combination of internal resources and external constraints. He highlighted that performance can improve through management reform, a focus on public sector outcomes, and efficiency gains. While Andrews & Van de Walle (2013), suggested that citizen satisfaction and trust are key elements of public sector performance. Their study highlights that performance is often judged by the public not only in terms of efficiency but also through transparency, fairness, and responsiveness. Citizens' perceptions of public services are crucial, and better performance often correlates with increased public trust.

These scholars provide a range of perspectives on public sector performance, from efficiency and citizen satisfaction to democratic accountability and the influence of external contexts. Together, they highlight the complexity of measuring and improving public sector performance in various governance settings such as efficiency, accountability, transparency and citizen satisfaction.

Concept of Audit System

The audit system refers to the effectiveness and efficiency of the auditing process in ensuring that financial statements are accurate, reliable, and free from material misstatements or fraud. Audit performance is commonly understood as the quality of audit procedures, professional judgment, and compliance with auditing standards, resulting in credible financial information

for stakeholders (Vedantu, 2023). These perspectives emphasize the role of auditing in promoting financial accuracy, reliability, and regulatory compliance. Auditing itself is a systematic examination of financial statements and related records to assess the economic condition of an entity, with audit reports serving as a critical basis for decision-making by investors, governments, creditors, and other stakeholders. In distinguishing public from private sector audits, (Indeed, 2023) sees public sector auditing focuses on state-owned organizations and is typically overseen by the Auditor-General to strengthen accountability and good governance. Unlike private sector audits, which primarily emphasize the reliability of financial statements, public sector audits are more comprehensive and assess compliance with established rules, procedures, and governance standards. Audits may be conducted internally by an organization's staff or externally by independent auditors to ensure fairness, accuracy, and the absence of fraud or misrepresentation.

Auditing has evolved from oral verification practices to formal inspection and verification of financial records. It is broadly classified into internal, external, and government audits (Deskera, 2023). Internal audits serve as a control mechanism to ensure compliance, proper record-keeping, and risk management, while external audits provide independent and unbiased assessments of financial statements. In government financial management, auditing plays a crucial role in ensuring that public funds are generated and expended in accordance with established rules. The importance of auditing in promoting transparency, accountability, and prudent financial management has therefore necessitated continuous audit system reforms in the public sector.

Review of Empirical Studies

Audit System and Public Sector Performance

Samuel & Smart (2023) examined the growing relevance of value-for-money (performance) audits in the Nigerian public sector using a qualitative research design. Their study reviewed existing literature on performance auditing, accountability, governance, and public sector budgeting. While earlier studies highlighted the role of performance audits in enhancing accountability and budget effectiveness, the authors found that systemic challenges in Nigeria undermine audit effectiveness. They recommended reforms to strengthen performance auditing. However, their study did not specifically focus on tax administration or sub-national contexts, creating room for further empirical investigation, particularly in Kaduna State. Ocheni (2015) assessed the impact of internal audit on public sector management performance in Nigeria using a survey research design and ANOVA analysis. The findings revealed that internal audit units significantly contribute to fraud control and financial oversight, especially where auditors possess relevant technical skills and are integrated into top management processes. Although the study provides useful insights into internal audit functions, it does not directly examine overall public sector performance outcomes. Scott (2018) investigated the influence of auditing practices on service delivery in Ghana's District Assemblies using a mixed-methods approach. The study found that auditing had a positive but statistically insignificant effect on service delivery, with discrepancies between citizen and official perceptions. Recommendations focused on improving audit staff capacity, communication mechanisms, and enforcement of audit reports. This study differs contextually from the present research, as it was conducted in Ghana at the local government level rather than at the state level in Nigeria. Kabagambe, Turyasingura, and Agaba (2023) analyzed the relationship between auditing processes and service delivery in Kabale Local Government, Uganda, using both quantitative and qualitative methods. Regression results indicated a significant positive relationship between auditing processes and service delivery.

Despite its relevance, the study focused on a narrower scope, examining only audit performance, whereas the present study adopts a broader perspective. Aadnesgaard & Willows (2016) examined the relationship between audit outcomes and service delivery in South African municipalities and found a moderate positive correlation. The study concluded that linking audit outcomes with service delivery indicators enhances accountability. However, the geographical and institutional context differs from Kaduna State, Nigeria, limiting the direct applicability of its findings.

Theoretical Framework

The theoretical framework of this study is anchored on the New Public Management (NPM) theory, which emphasizes improving efficiency, accountability, and service delivery in the public sector through the application of private sector management principles (Lawal, 2023). Emerging in the late 20th century (Biswass, 2020), NPM advocates decentralization, performance measurement, market-oriented reforms, and a customer-focused approach to public service delivery. Key contributors to the theory highlight the need for governments to become more entrepreneurial, performance-driven, and accountable, with greater emphasis on competition and results-based management. Central to NPM are principles such as efficiency in resource utilization, accountability for outcomes, decentralization of decision-making, and the use of market mechanisms, including outsourcing and competition (Osborne & Gaebler, 1992). In relation to audit system reform, NPM underscores transparency, accountability, and performance auditing as essential tools for enhancing public sector performance. Independent audit institutions and performance audits are viewed as mechanisms for ensuring prudent use of public resources and improving service quality through corrective actions. NPM provides a strong theoretical basis for explaining the relationship between audit system reform and public sector performance by emphasizing efficiency, effectiveness, and performance measurement. Although the theory has been criticized—particularly for reflecting Western neoliberal ideology and potentially undermining welfare functions in developing countries—it remains relevant for organizational restructuring and public sector reform. Despite its limitations, NPM continues to offer a useful framework for understanding governance reforms aimed at achieving economy, efficiency, and effectiveness in public sector performance, which aligns directly with the objectives of audit system reform.

Research Methodology

This study adopted an explanatory sequential mixed-methods research design to assess the impact of the audit system reform on public sector performance in Kaduna State, Nigeria. The design involved an initial quantitative phase followed by a qualitative phase to further explain and contextualize the quantitative findings. This approach enabled a comprehensive understanding of the reform outcomes by integrating numerical evidence with in-depth stakeholder perspectives.

The study population comprised staff of five key stakeholder Ministries, Departments, and Agencies (MDAs): Kaduna State Planning and Budget Commission, Ministry of Finance, Office of the Auditor-General (State Audit), Kaduna State Internal Revenue Service, and the Office of the Head of Service, totaling 770 staff. Using the Research Advisors (2006) sample size determination table at a 95% confidence level and 5% margin of error, a sample size of 260 was derived. An additional 10% was included to account for non-response, resulting in 286 questionnaires administered proportionately across the MDAs. A total of 261 valid questionnaires were returned, representing a 91.3% response rate.

Judgmental (purposive) sampling was employed due to the unavailability of a comprehensive staff sampling frame, ensuring the selection of respondents with relevant knowledge of the reform process. Primary data were collected through structured questionnaires adapted from established studies and measured using a five-point Likert scale. To complement the survey data, semi-structured interviews were conducted with two senior officers from each MDA and representatives of civil society organisations.

Quantitative data were analysed using SPSS (Version 25), employing descriptive statistics as well as inferential techniques, including correlation and regression analyses. Qualitative data from interviews were used to explain observed quantitative patterns and provide deeper insights into institutional and implementation dynamics.

Preliminary Analysis

According to Pallant (2010), some preliminary analysis needs to be carried out to address some research questions through a particular statistical analysis. Additionally, Hair, et. al (2010) added that underlying assumptions related to the application of multivariate techniques need to be examined fundamentally and data screened in order to allow the researcher to understand the nature of the data used for analysis. However, to perform such preliminary analysis, the data needs to be encoded according to the research requirements and entered into a specific data file selected by the researcher (Aminu, 2015). Therefore, in this study, the researcher used SPSS 25 version of the software package for coding, missing value analysis, normality test of data distribution and multicollinearity test.

Descriptive Statistics Based on Mean and Standard Deviation

The descriptive statistics is presented here based on mean and standard deviation. The statistics of the latent variables of the study are presented as shown in Table 1.

Table 1 Mean and standard deviation

Variable	Mean	Std Deviation	N
Public Sector Performance	3.4682	0.81756	261
Audit System	3.6448	0.64343	261

Source: Researchers' SPSS output, 2024.

The mean and standard deviation of all the latent constructs were computed based on the Likert 5-point scale, where 1= strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, and 5 = strongly agree. By implication, any mean response of 1 – 2.49, 2.50 – 3.49 and 3.50 – 5.00 may be rated below average, average and above average, respectively.

Evidence from Table 1 showed the mean as well as the standard deviation of public sector performance to be 3.4682 and 0.81756, which indicates that the level of agreement with the statement on public sector performance of the respondents is average. Similarly, audit system has a mean and standard deviation of 3.6448 and 0.64343, respectively, which indicates that the respondents' level of agreement with the statement on audit system is above average.

Therefore, on a 5-point Likert scale anchored on different degrees of agreement, the study variables are rated high, indicating the respondents' agreement with the statements on the construct. This suggested that, on average, the scores recorded on the variables of the study were considerably in agreement with the questions.

Table 2: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.642 ^a	0.412	0.401	0.63278	1.583

Source: Researcher's SPSS Output, 2024

Table 2 shows that audit system explains 41% variance in public sector performance. Hair et al (2010) pointed out that R² values of 75%, 50% and 25% are considered substantial, moderate and weak, respectively.

However, Ozili (2023) categorises R-Square as negative, low and acceptable. He explained that linear model that reports a negative R-Squared should be rejected because the model shows that the explanatory variables do not predict the changes in the dependent variable; R-squared between 0 and 0.09 (0% to 9%) is too low for an empirical model in social science research and this range of R-squared is not acceptable, so it should be rejected; R-squared that is between 0.10 and 0.50 (10% to 50%) is acceptable only under the condition that some or most of the explanatory variables are statistically significant; and R-squared between 0.50 to 0.99 is acceptable especially when most of the explanatory variables are statistically significant.

In line with the view of Ozili (2023), the R-Square value explained by the independent variable on public sector performance, which stood at 41%, is acceptable because it is within the acceptance range of 10-50%, which fulfils the condition for the acceptance of R-Square within this range.

Auto-correlation test

Another requirement of linear regression is the assumption of no autocorrelation of the error terms. Norusis (1995) opined that Durbin-Watson can be used to test the independence of error terms. He further explained that the general rule of thumb is that if the Durbin-Watson value is between 1.5 and 2.5, the assumption of independence of the terms is not violated. The result revealed that Durbin Watson coefficient stood at 1.583, as shown in Table 2 which falls within the benchmark. This indicates the absence of harmful serial correlation. Therefore, this fulfils one of the assumptions of linear regression.

Table 3. Regression Table

VARIABLES	B	Std. Error	Beta	T-Statistics	P-Value
(Constant)	-0.205	0.316		-0.648	0.518
Audit System	0.416	0.075	0.327	5.576	0.000

a. Dependent Variable: Public Sector Performance

Source: Researcher's SPSS Output, 2024

Hypothesis

H₀: There is no significant impact between audit system reform and public sector performance in Kaduna State.

The coefficient of audit system is 0.416, which is positive. This indicates that audit system and public sector performance are positively related. However, the significance of this can be

justified in the t-statistic and p-value. The t-statistic of audit system is 5.576 with its p-value of 0.000, indicating that the relationship depicted from the model is insignificant at a 95% confidence level. This implied that there is no evidence to reject the null hypothesis, which states that “there is no significant impact between audit system reform and public sector performance in Kaduna State”. The study, therefore, rejects the null hypothesis.

Discussion of Findings

The null hypothesis states that the audit system reform has no significant impact on public sector performance in Kaduna State. From the analysis of the data and the test of hypothesis, the null hypothesis is rejected as confirmed by the coefficient of audit system, t-statistics and p-value. The coefficient of audit system (0.416) indicates a positive relationship, suggesting that improvements in audit practices are associated with better public sector performance. Furthermore, the t-statistic of 5.576 and the p-value of 0.000 demonstrate that this relationship is statistically significant at the 95% confidence level. Therefore, the null hypothesis which states that "there is no significant impact between audit system reform and public sector performance," is rejected.

The qualitative feedback from the interview conducted on some key staff of Kaduna State Auditor General's office echoes these findings. While the reforms have provided ICT tools intended to improve performance, many of these resources remain underutilized, limiting their potential impact. Additionally, the staff shortages and lack of sufficient training have hindered the audit office's capacity to fully implement the reforms. Despite these challenges, the audit system reform has improved the adherence to regulations and procedures within MDAs, contributing to the positive relationship between audit system and public sector performance.

The audit system reform has had a significant positive impact on public sector performance in Kaduna State. However, for this impact to be sustained and enhanced, attention must be given to addressing challenges related to staff capacity, training, and full utilization of ICT tools provided through the reform. These findings highlight the crucial role of audit reforms in enhancing accountability and efficiency in the utilization of public resources, leading to better public sector performance outcomes. The reform's emphasis on improving audit practices through ICT facilities and stricter adherence to regulations has contributed to this positive outcome, despite some challenges identified by the staff interviewed, such as insufficient staffing, lack of incentive and inadequate training.

Comparing this study to similar research, Scott (2018) found that auditing practices in Ghana's District Assemblies had a positive but insignificant effect on service performance. This contrasts with the Kaduna study, where audit performance had a significant impact. Scott's research suggests that while auditing can influence service performance, its effects may vary depending on context and implementation. Scott (2018) also emphasized the need for innovative communication tools and better integration of audit findings, which might further enhance the impact of audit reforms in Kaduna State if applied. Sambo (2019) in South Africa examined the relationship between audit outcomes and service performance, finding that a clean audit did not always translate to satisfactory service performance. This aligns with the Kaduna study's qualitative feedback, where audit reforms led to better service performance but faced challenges such as underutilized ICT infrastructure and lack of sufficient personnel. The context of Sambo's study, focusing on audit outcomes at the provincial level in South Africa, differs from the Kaduna State context, which shows a more direct link between audit reforms and service performance. Similarly, Ntshakala & Nzimakwe (2017) emphasized performance auditing as a tool for promoting accountability

and efficient use of resources in South African local governments. While they argued that performance audits help in identifying inefficiencies, they also noted the difficulty in measuring the long-term outcomes of audits. This resonates with the Kaduna study, where short-term improvements in audit performance are evident, but full optimization of available ICT tools and staff capacity issues could hinder long-term effectiveness.

Conclusion and Recommendation

From the results obtained in the study, there is evidence that the implementation of the audit system reform has significantly impacted public sector performance in Kaduna State. The study has proven that the reform has significant impact on public sector performance especially in the areas of provision of ICT facilities to aid the performance of audit functions while there is negative and insignificant impact on workers welfare and training. The study therefore recommends the expansion of the scope of audit system reforms to ensure they cover all sectors of public administration. We also recommend the introduction of Real-Time Auditing (RTA) and monitoring tools to continuously track performance and compliance, which can further improve accountability and transparency. In view of the significant positive impact of audit system reform, the study suggests that expanding the reform could further enhance public sector performance by improving oversight and ensuring efficient use of public resources.

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