



PERFORMANCE AUDIT ETHICS, AUDITOR INDEPENDENCE AND SERVICE DELIVERY IN FEDERAL MINISTRIES, DEPARTMENTS AND AGENCIES IN NIGERIA

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Abstract

Despite ongoing public sector reforms in Nigeria, service delivery in many Federal Ministries, Departments, and Agencies (MDAs) continues to face challenges relating to efficiency, responsiveness, transparency, and reliability. This underscores the need for stronger performance auditing mechanisms capable of enhancing accountability and governance outcomes. This study investigates the impact of performance audit ethical requirements and independence of practice on the quality of service delivery in Nigeria's public sector, with emphasis on Federal MDAs. The study evaluates the influence of Fundamental Ethical Requirements (FER), Independence and Objectivity (IO), Compliance and Monitoring Mechanisms (CMM), and Transparency and Accountability in Ethical Conduct (TAEC) on service delivery outcomes. A survey research design was adopted, and data were collected from 270 auditors in the Office of the Auditor-General for the Federation (OAuGF), whose responsibilities include evaluating the performance and accountability systems of Federal MDAs. Ordered Logistic Regression and Ordinary Least Squares techniques were employed for data analysis. The results show that IO significantly improved responsiveness ($\beta = 0.190$, $p = 0.035$), efficiency ($\beta = 0.749$, $p = 0.002$), and reliability ($\beta = 0.164$, $p = 0.008$), while CMM significantly enhanced responsiveness ($\beta = 0.777$, $p = 0.001$), efficiency ($\beta = 0.508$, $p = 0.031$), and reliability ($\beta = 0.930$, $p < 0.001$). The study concludes that auditor independence and effective compliance monitoring mechanisms are critical for improving accountability and service delivery in Federal MDAs and recommends strengthening auditor autonomy and institutional oversight frameworks.

Keywords: Performance Audit, Auditor Ethics, Auditor Independence, Quality of Service Delivery, Public Sector Accountability

JEL Classification Codes: H83, M42, M48, D73

1. Introduction

The quality of service delivery remains a critical indicator of government effectiveness and institutional performance. In the public sector, citizens expect government agencies to provide services that are transparent, responsive, efficient, and reliable. However, despite several public sector reforms aimed at strengthening governance and accountability in Nigeria, service delivery outcomes in many Federal Ministries, Departments, and Agencies (MDAs) continue to attract public concern. Persistent challenges such as inefficient resource utilization, bureaucratic delays, weak monitoring systems, inadequate accountability mechanisms, and limited responsiveness to

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citizens' needs have undermined the effectiveness of public service delivery and reduced public confidence in government institutions (Boufounou et al., 2024; Modise & Modise, 2023). These challenges suggest that existing accountability mechanisms may not be sufficiently effective in ensuring that public resources are managed economically, efficiently, and effectively.

Performance auditing has emerged globally as an important instrument for promoting accountability, transparency, and improved governance outcomes in the public sector. Unlike traditional financial audits, which primarily focus on compliance with financial regulations and reporting standards, performance audits assess whether public programmes and institutions operate economically, efficiently, and effectively in achieving their objectives. These principles, commonly referred to as the “three Es,” are embedded in the International Standards of Supreme Audit Institutions (ISSAI 3000) and provide a framework for evaluating public sector performance (Goodlow, 2024; INTOSAI, 2016). Through performance auditing, governments can identify operational deficiencies, improve resource utilization, strengthen accountability, and enhance service delivery outcomes.

The effectiveness of performance auditing, however, depends largely on the ethical conduct of auditors and the degree of independence under which audit activities are performed. Ethical requirements provide professional standards that guide auditors in maintaining integrity, objectivity, professional competence, confidentiality, and due care throughout the audit process (International Federation of Accountants, 2018). Similarly, auditor independence protects the audit process from undue influence, conflicts of interest, and political interference, thereby ensuring that audit findings remain objective and credible (DeAngelo, 1981; Ugoani & Ibeenwo, 2022). Where ethical standards are weak or auditor independence is compromised, audit findings may lose credibility and become less effective in driving organizational improvements and accountability reforms.

In the context of public administration, quality service delivery is often evaluated through dimensions such as transparency, responsiveness, efficiency, and reliability. Transparency refers to openness in decision-making and accessibility of information to stakeholders; responsiveness reflects the ability of institutions to address citizens’ needs promptly and appropriately; efficiency concerns the optimal utilization of available resources in achieving desired outcomes; while reliability relates to the consistency and dependability of services provided over time (Masuku et al., 2022; Lamsal & Gupta, 2022; Birdayanthi et al., 2025). Improvements in these dimensions are widely recognized as indicators of effective public sector governance and institutional performance.

In Nigeria, the Office of the Auditor-General for the Federation (OAuGF) is responsible for providing independent oversight of public financial management and evaluating the performance of Federal MDAs. Although efforts have been made to strengthen performance auditing through the adoption of international auditing standards and governance reforms, concerns remain regarding the extent to which ethical requirements and auditor independence translate into measurable improvements in public sector service delivery (Shuaib, 2022; Owusu et al., 2022). The continued existence of service delivery challenges in many MDAs suggests the need for further empirical investigation into the effectiveness of performance audit practices in enhancing governance outcomes.

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Existing empirical studies have examined auditor independence, audit quality, ethical conduct, and accountability mechanisms in both public and private sector contexts (Davis & Chen, 2022; Natsir et al., 2023; Prawiranegara, 2023; Orjinta & Akwuobi, 2023). However, much of the literature has focused on financial reporting quality, audit effectiveness, or general accountability outcomes, with limited attention given to how performance audit ethical requirements and auditor independence influence specific dimensions of service delivery within Federal MDAs in Nigeria. Furthermore, few studies have simultaneously examined Fundamental Ethical Requirements, Independence and Objectivity, Compliance and Monitoring Mechanisms, and Transparency and Accountability in Ethical Conduct as determinants of service delivery outcomes. This represents an important empirical gap, particularly within the Nigerian public sector where performance auditing is increasingly expected to contribute to governance reforms and improved public service delivery. This study therefore examines the impact of performance audit ethical requirements and independence of practice on service delivery in Nigeria's Federal MDAs. Specifically, it investigates the influence of Fundamental Ethical Requirements (FER), Independence and Objectivity (IO), Compliance and Monitoring Mechanisms (CMM), and Transparency and Accountability in Ethical Conduct (TAEC) on transparency, responsiveness, efficiency, and reliability in public service delivery.

2. Literature Review

Conceptual Review

Fundamental Ethical Requirements

Fundamental ethical requirements represent the core principles that govern professional auditor conduct, including integrity, confidentiality, professional competence, and due diligence (IFAC, 2018). These principles provide a moral foundation for auditors and guide decision-making throughout the audit process. Adherence to these ethical standards ensures that auditors perform their duties in a manner that protects the public interest and maintains the credibility of the auditing profession. Indicators of FER are auditor's compliance with the professional ethical code, his ethical awareness, his ethical decision-making, his compliance with the auditing standards and his participation in the professional development programs (Alzeban, 2020; Natsir et al., 2023). The ethical compliance by auditors in the public sector is a guarantee for the audit findings' credibility and to minimize the risk of any bias, fraud, or other unethical misconduct. Therefore, the auditors can identify the inefficiencies and irregularities and hold those who are responsible for these unethical practices accountable in government institutions, and help in ensuring effective utilization of public resources. In addition, public institutions characterized by strong ethical audit practices are critical to enhance service outcomes, increased public's trust and ensure effective resource utilization in public institutions (Badamosi & Ahmad, 2024).

Independence and Objectivity

Independence and objectivity refer to the auditor's ability to carry out audit responsibilities without interference, bias, or conflicts of interest. Auditor independence ensures that judgments and conclusions are based solely on objective evidence rather than external pressure or personal considerations (DeAngelo, 1981). Maintaining independence is essential for safeguarding the credibility of audit findings and reinforcing stakeholder confidence in the audit process. It is stated that an auditor's independence can be viewed in two ways. Firstly, it relates to reality. In other words, it is referred to as independence in fact. It relates to whether the auditor is free from any influence in their audit work. In appearance, independence refers to the viewpoint of the

stakeholders. Stakeholders must view the auditor as being independent and free from any external influence. Auditor's objectivity is required to make true and fair judgment based on available evidence and the established auditing standards. Various studies have been utilized to assess the independence and objectivity of auditor including freedom from management interference, unrestricted access to information, audit committee support, tenure of auditor, structure of reporting and absence of conflict of interest (Orijinta & Akwuobi, 2023; Prawiranegara, 2023). The independence of auditor is critical in public sector audits. Public sector audits suffer from various inefficiencies, corruption and abuse of public resources. Independent audits expose such wrongdoings, which in turn help the concerned stakeholders of the public sector institutions to put things right. In the end, the public entities will become more accountable and the services will be delivered to the citizens in an effective manner. The public sector institutions will also become more transparent in its operations and thus will be able to deliver quality services to citizens.

Compliance and Monitoring Mechanisms

Compliance and monitoring mechanisms involve institutional structures designed to ensure adherence to ethical standards within audit institutions. These mechanisms include internal quality control procedures, peer reviews, professional oversight bodies, and regulatory supervision that monitor auditors' adherence to ethical requirements (Francis, 2011). Such systems help ensure consistency in professional conduct and strengthen accountability within the auditing process. These mechanisms can be measured in terms of the frequency of audit review, effectiveness of quality control procedure, regulatory oversight effectiveness, compliance with audit standards and rate of implementation of audit recommendations (Ibrahim et al., 2025) Such monitoring and compliance mechanisms are designed to enhance auditor accountability and strengthen public confidence in auditor institutions, and strong compliance frameworks are crucial to good governance and development in public sector institutions. As a result organizations with strong compliance structures are more likely to provide efficient, reliable and citizen focused services (Ibrahim, 2025).

Transparency and Accountability in Ethical Conduct

Transparency and accountability in ethical conduct extend ethical responsibility beyond individual auditors to the broader institutional framework within which audits are conducted. This dimension emphasizes openness in audit procedures, clear communication of audit decisions, and the ability of audit institutions to withstand public and stakeholder scrutiny (Farooq & Villiers, 2019). Promoting transparency reinforces public confidence in audit outcomes and strengthens the role of auditing in supporting good governance. This aspect of audit ethical practices can be measured by audit disclosure quality, accessibility and readability of audit reports, auditors' stakeholder interactions, implementation rates of audit recommendations, and the level of public trust in audit institutions (Mvunaband et al., 2023). Such transparency and accountability in audit practices help promote trust and reduce information asymmetry, and, therefore, increase the quality of governance. In the public sector, transparent audit reporting practices facilitate public scrutiny of how public funds are being spent and managed by public institutions, and thus encourage public officials and institutions to manage public resources in a responsible and accountable manner. These practices also ensure that any inefficiencies or irregularities identified by audits are addressed by the management of public institutions. Overall, transparency and accountability in ethical audit practices increase the effectiveness of organizations, enhance public

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confidence in audit institutions and their functions, and result in better quality of services delivered by government institutions and agencies to citizens.

Quality of Service Delivery

Quality of service delivery refers to the extent to which public institutions provide services that are effective, transparent, dependable, and responsive to the needs and expectations of citizens. It reflects the ability of government agencies to deliver services in a manner that promotes accountability, builds public confidence, and enhances citizen satisfaction (Masuku et al., 2022). Within public administration, the understanding of service quality has gradually shifted from a traditional bureaucratic orientation to a more citizen-focused approach that emphasizes fairness, openness, and measurable performance outcomes (Tough & Shaaperah, 2025). The concept is grounded in the principles of New Public Management (NPM) and later New Public Governance (NPG), which highlight efficiency, performance evaluation, citizen participation, and transparency as key factors influencing service quality (Osborne, 2010). Consequently, quality of service delivery is widely viewed as a multidimensional concept consisting of several components, including transparency, responsiveness, efficiency, and reliability, each representing a critical dimension of effective public sector service provision.

Service Delivery further centres on the extent to which government ministries, departments, and agencies provide public services in a transparent, responsive, efficient, and reliable manner. It encompasses the openness and accessibility of information and decision-making processes (transparency), the prompt and appropriate response to citizens' needs and concerns (responsiveness), the optimal utilization of resources to achieve desired outcomes while maintaining service quality (efficiency), and the consistent, dependable provision of services in accordance with established standards and commitments (reliability). Effective service delivery enhances public trust, citizen satisfaction, institutional credibility, and confidence in government performance (Pollitt & Bouckaert, 2017; Lamsal & Gupta, 2022; Birdyanthi et al., 2025).

Theoretical Framework

This study adopts Agency Theory to provide a conceptual foundation for examining the impact of performance audit ethical requirements and auditor independence on service delivery in Nigeria's Federal MDAs. Agency Theory, developed by Jensen and Meckling (1976), explains the relationship between principals, who delegate authority, and agents, who act on their behalf. The theory highlights that agents may pursue personal interests that diverge from the goals of principals, particularly in contexts characterized by information asymmetry and weak accountability mechanisms. To mitigate such risks, principals implement monitoring systems, ethical standards, and institutional safeguards to ensure that agents act in the best interests of stakeholders (Eisenhardt, 1989). In the public sector, citizens and the government function as principals, while MDAs and their personnel serve as agents responsible for executing government policies and delivering essential services.

Within this framework, performance audit ethical requirements and auditor independence are conceptualized as key mechanisms through which principals can monitor agents effectively. Ethical standards guide auditors' behavior, ensuring integrity, objectivity, and professional competence, while independence protects auditors from undue influence or bias, thereby enhancing the credibility of audit findings. When these practices are properly implemented, they reduce agency risks, prevent misuse of public resources, and reinforce accountability. Consequently, Agency Theory provides a lens to understand how ethical and independent

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auditing aligns the actions of MDAs with public expectations, strengthens transparency, and ultimately contributes to improved quality of service delivery in Nigeria's federal public institutions.

Empirical Studies

Fundamental Ethical Requirements (FER) are central to performance auditing as they ensure integrity, objectivity, professional competence, confidentiality, and due care in audit processes. These ethical principles are expected to enhance audit credibility and improve public service outcomes by strengthening accountability and transparency in public institutions. Empirical evidence supports the positive influence of ethical standards on audit effectiveness and service delivery. Cordery and Hay (2020) found that the publication of public sector audits in adherence to ethical principles significantly enhances audit credibility, raises public trust and aid the oversight function of governance. Similarly, Davis and Chen (2022) reported that ethical compliance improves audit quality and stakeholder acceptance in New Zealand's public sector. In the Nigerian context, Badamasi and Ahmad (2024) found that ethical conduct strengthens the effectiveness of internal audit systems and enhances organizational performance. Despite these findings, most studies focus on audit effectiveness and governance outcomes rather than specific service delivery dimensions such as transparency, responsiveness, efficiency, and reliability. This creates a contextual gap, particularly within Nigerian Federal MDAs.

Ho₁: fundamental ethical requirements have no significant impact on the quality of service delivery of Federal MDAs in Nigeria

Empirical studies consistently show that auditor independence improves audit quality and organizational performance. Aderibigbe et al. (2024) identified that threats to independence negatively affect audit credibility, while strong ethical safeguards enhance audit reliability. Natsir et al. (2023) and Prawiranegara (2023) found that independence significantly improves audit performance and quality in public sector agencies. In Nigeria, Orjinta and Akwuobi (2023) reported a positive relationship between auditor independence and audit quality in healthcare institutions. Similarly, Yayangida et al. (2023) found that independence strengthens audit oversight and reporting quality. However, existing studies focus largely on audit quality and financial reporting, with limited attention to how independence influences service delivery outcomes in MDAs.

Ho₂: independence and objectivity have no significant impact on the quality of service delivery of Federal MDAs in Nigeria.

Compliance and monitoring mechanisms ensure that audit recommendations and ethical standards are properly implemented and sustained within public institutions. These mechanisms enhance accountability and reduce inefficiencies in service delivery. Ibrahim et al. (2025) found that structured audit monitoring improves detection of non-compliance issues in Nigerian public hospitals, leading to better service delivery improvements. Similarly, Ulfah and Lukiastuti (2019) reported that ethical compliance strengthens the effectiveness of audit processes and improves institutional performance. Ahmed et al (2024) opined that entities with viable compliance structures are more likely to foster efficient, reliable and citizen focused services. Despite these

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findings, limited empirical evidence exists on how compliance and monitoring mechanisms influence broader service delivery outcomes in Federal MDAs.

Ho₃: compliance and monitoring mechanisms have no significant impact on the quality of service delivery of Federal MDAs in Nigeria.

Transparency and accountability in audit reporting enhance the clarity, usefulness, and credibility of audit findings. These practices improve stakeholder trust and promote better decision-making in public institutions. Micah et al. (2022) found that transparent value-for-money audits improve accountability and efficiency in Nigeria’s public sector. Alwardat and Benamraoui (2015) investigated how value for money audit influences public sector performance and accountability in the UK Public Sector. The study reported that value for money audit enhances public sector performance and accountability in the UK Public Sector. Chen and Scott (2025) analyze the quality of audit reports in New Zealand’s public sector and their effect on accountability and service delivery. The study’s content analysis indicates that detailed, actionable recommendations within audit reports are associated with improved service performance. It emphasizes that clarity, evidence-based findings, and follow-up mechanisms enhance the utility of reports. However, limited stakeholder engagement during reporting reduces impact. They advocate for more participative report drafting. However, most studies are conducted in developed countries or focus on general governance outcomes rather than specific service delivery dimensions in Nigerian MDAs.

Ho₄: Transparency and Accountability in Reporting has no significant impact on the quality of service delivery of Federal MDAs in Nigeria.

3. Methodology

This study adopted a survey research design, consistent with prior auditing and governance studies, to examine the influence of performance audit ethical requirements and independence practice on the quality of service delivery within Nigeria’s Federal Ministries, Departments, and Agencies (MDAs). The population comprised 906 auditors employed at the Office of the Auditor-General for the Federation (OAuGF). A sample of 270 respondents was determined using the Krejcie and Morgan (1970) formula and selected through stratified random sampling to ensure proportional representation across different auditor ranks. Primary data were collected using a structured questionnaire, designed to capture information on adherence to ethical requirements, levels of auditor independence, and perceptions of service delivery quality in Federal MDAs.

Model Specification

The study adapted and modified Service Delivery indicators as described in Abdulazeez & Oyedokun (2025). The modified model is specified as shown below:

General Model for Quality of Service Delivery (QSD):

$$QSD_i = \alpha_i + \beta_1 FER_i + \beta_2 IAO_i + \beta_3 CMM_i + \beta_4 TAECS_i + \varepsilon_i \dots \dots \dots (1)$$

Sub-models for Dimensions of Quality Service Delivery:

$$TP_i = \alpha_i + \beta_1 FER_i + \beta_2 IAO_i + \beta_3 CMM_i + \beta_4 TAR_i + \varepsilon_i \dots \dots \dots (2)$$

$$RES_i = \alpha_i + \beta_1 FER_i + \beta_2 IAO_i + \beta_3 CMM_i + \beta_4 TAR_i + \varepsilon_i \dots \dots \dots (3)$$

$$EFF_i = \alpha_i + \beta_1 FER_i + \beta_2 IAO_i + \beta_3 CMM_i + \beta_4 TAR_i + \varepsilon_i \dots \dots \dots (4)$$

$$REL_i = \alpha_i + \beta_1 FER_i + \beta_2 IAO_i + \beta_3 CMM_i + \beta_4 TAR_i + \varepsilon_i \dots \dots \dots (5)$$

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Where:

QSD_i = Quality of Service Delivery for MDA

TP_i = Transparency

RES_i = Responsiveness

EFF_i = Efficiency

REL_i = Reliability

FER_i = Fundamental Ethical Requirements

IAO_i = Independence and Objectivity

CCM_i = Compliance and Monitoring Mechanisms

TAR_i = Transparency and Accountability in Ethical Conduct

α_i = Intercept term

$\beta_1 - \beta_4$ = Estimated parameters capturing the effect of the respective independent variables

ε_i = Stochastic error term accounting for unobserved factors

Model Estimation Techniques

The study employed Ordered Logistic Regression and Ordinary Least Squares (OLS) techniques to examine the effects of performance audit ethical requirements and independence, practices on the quality of service delivery in Nigeria's Federal MDAs. The choice of OLR was informed by the ordinal nature of the dependent variables which were measured using five-point Likert-scale responses. OLR is appropriate for modelling ordered categorical outcomes because it accounts for the natural ranking of response categories without assuming equal intervals between them (Greene, 2018; Long & Freese, 2014). Prior to model estimation, preliminary analyses were conducted, including normality testing using skewness and kurtosis values, which fell within the acceptable thresholds of ± 3 and ± 10 as recommended by Kline (2015), confirming that the data satisfied normality assumptions. Additionally, pairwise correlation analysis was performed to assess multicollinearity, ensuring that no correlation coefficient exceeded 0.80, thereby validating the independence of the explanatory variables.

The reliability and validity of the research instrument were also assessed before model estimation. Reliability was evaluated using Cronbach's alpha coefficients. To ensure validity, the questionnaire was developed based on established literature on performance auditing, auditor independence, ethical requirements, and service delivery, and was subjected to expert review by academics and public-sector auditing professionals. Furthermore, the observed relationships among the study variables were consistent with theoretical expectations, providing additional evidence of construct validity.

4. Results and Discussions

Descriptive Result

This subsection provides an overview of the demographic and professional characteristics of the respondents, offering important context for interpreting the study's findings. This is shown in Figure 1:

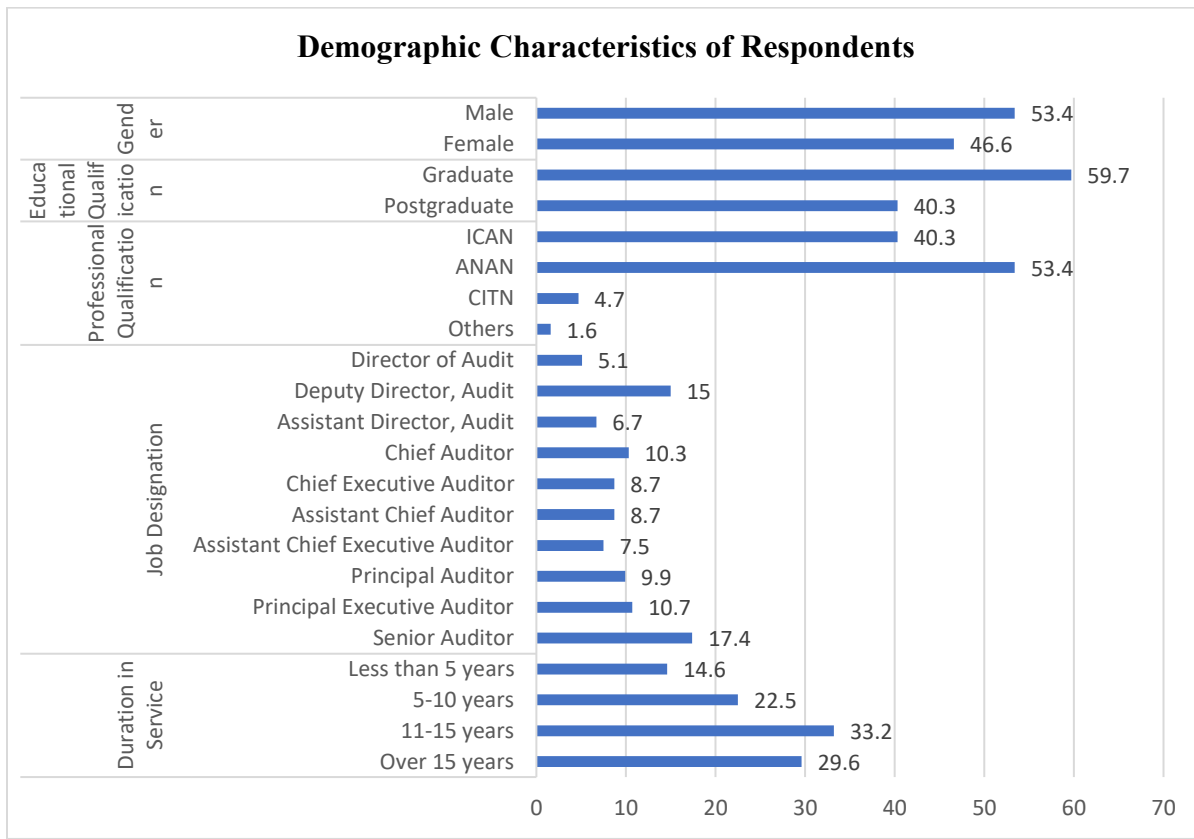


Figure 1: Bio-data of the Respondents

The demographic profile of respondents, illustrated in Figure 1, indicates a relatively balanced gender distribution among audit professionals in Nigeria’s Federal MDAs, with 53.4% males and 46.6% females, ensuring diverse perspectives. Educationally, the majority of participants (59.7%) held undergraduate degrees, while 40.3% had postgraduate qualifications, reflecting a highly qualified workforce. Regarding professional affiliation, 53.4% were members of ANAN, 40.3% belonged to ICAN, 4.7% were certified with CITN, and 1.6% held other credentials, highlighting the predominance of accounting-related certifications in the auditing profession. Job designation data show representation across all hierarchical levels, with Senior Auditors comprising the largest segment (17.4%), followed by Deputy Directors (15%), and other senior and mid-level auditors occupying smaller proportions, suggesting a well-distributed representation across audit cadres. In terms of work experience, a substantial portion of respondents had significant public sector auditing experience, with 33.2% serving 11–15 years and 29.6% exceeding 15 years, indicating that the study captured insights from seasoned professionals with extensive expertise in auditing within Federal MDAs.

Table 1: Summary Insights on Responses Associated with Quality of Service Delivery

Items	Mean	Standard deviation	Residual variance	Intraclass correlation	Cronbach’s alpha
Transparency					
TRP 1	3.89	0.939	0.881	0.391	0.762
TRP 2	3.92	0.924	0.854		
TRP 3	4.09	0.816	0.666		

TRP 4	3.91	0.859	0.738		
TRP 5	4.07	0.913	0.833		
Responsiveness					
RPS 1	3.67	0.992	0.983	0.484	0.824
RPS 2	3.67	1.004	1.007		
RPS 3	3.58	1.083	1.173		
RPS 4	3.72	0.889	0.79		
RPS 5	3.8	0.968	0.937		
Efficiency					
EFC 1	3.87	0.947	0.897	0.292	0.673
EFC 2	4.21	0.676	0.458		
EFC 3	3.87	0.834	0.696		
EFC 4	4.26	0.705	0.497		
EFC 5	3.95	0.885	0.783		
Reliability					
RLB 1	3.66	1.051	1.105	0.535	0.852
RLB 2	3.83	0.948	0.898		
RLB 3	3.85	0.906	0.821		
RLB 4	3.73	0.951	0.904		
RLB 5	3.82	0.949	0.901		

Source: Author's Computation, 2025. Explanatory Notes: TRP1 to TRP5 are questions relating to Transparency; RPS1 to RPS5 are questions on Responsiveness; EFC1 to EFC5 are questions on Efficiency; RLB1 to RLB5 are questions on Reliability.

Table 1 presents insights on Quality of Service Delivery across four dimensions: Transparency, Responsiveness, Efficiency, and Reliability, with mean scores above 3 indicating positive perceptions among respondents in Nigeria's MDAs. Transparency scores ranged from 3.89 to 4.09, with good reliability (Cronbach's alpha of 0.762), while Responsiveness scores were slightly lower (3.58 to 3.80) but still favorable, showing strong internal consistency (alpha of 0.824). Efficiency scores varied from 3.87 to 4.26 with acceptable reliability (alpha of 0.673), whereas Reliability scores were also positive (3.66 to 3.85) and exhibited strong internal consistency (alpha of 0.852).

Table 2: Summary Insights on Responses Associated with Performance Audit Ethical Requirements and Independent Practices

Items	Mean	Standard deviation	Residual variance	Intraclass correlation	Cronbach's alpha
Fundamental Ethical Requirements					
FER 1	4.47	0.721	0.52	0.320	0.653
FER 2	4.41	0.79	0.624		
FER 3	4.44	0.837	0.7		
FER 4	4.26	1.002	1.003		
Independence and Objectivity					
IO 1	4.04	1.145	1.312	0.301	0.633
IO 2	4.23	0.896	0.802		
IO 3	4.24	0.807	0.652		

IO 4	4.28	0.758	0.574		
Compliance and Monitoring Mechanisms					
CMM 1	4.33	0.797	0.635	0.463	0.775
CMM 2	4.24	0.892	0.795		
CMM 3	4.15	0.918	0.842		
CMM 4	4.17	0.884	0.782		
Transparency and Accountability in Reporting					
TAR 1	4.32	2.124	4.512	0.204	0.706
TAR 2	4.20	0.850	0.723		
TAR 3	4.13	0.890	0.791		
TAR 4	4.18	0.967	0.935		

Source: Author's Computation, 2025. Explanatory Notes: FER1 to FER4 are questions on Fundamental Ethical Requirements; IO1 to IO4 are questions on Independence and Objectivity; CMM1 to CMM4 are questions on Compliance and Monitoring Mechanisms; TAR1 to TAR4 are questions on Transparency and Accountability in Reporting.

Table 2 presents the descriptive statistics and reliability measures for the constructs used to assess performance audit ethical requirements and independence practices, comprising 16 items grouped into four categories: fundamental ethical requirements (FER), independence and objectivity (IO), compliance and monitoring mechanisms (CMM), and transparency and accountability in reporting (TAR). The results show that all items recorded mean scores above the midpoint of 3, indicating general agreement among respondents regarding the presence of these ethical and independence practices within Nigeria's Federal MDAs. Among the constructs, FER1 recorded the highest mean (4.47), while IO4 (4.28), CMM1 (4.33), and TAR1 (4.32) also showed relatively high responses, suggesting strong perceptions of ethical conduct and oversight mechanisms. Reliability analysis revealed acceptable internal consistency across the constructs, with Cronbach's alpha values ranging from 0.633 to 0.775 and intraclass correlation coefficients between 0.204 and 0.463, indicating that the measurement items provide a fair to moderately reliable assessment of performance audit ethical requirements and independence practices in the public sector.

Preliminary Estimation Techniques

Tables 3, 4, and 5 present the preliminary estimation results, including the normality test, correlation matrix, and multicollinearity diagnostics for the study variables.

Table 3: Normality Result Using Skewness and Kurtosis

Variables	N	Skewness	Kurtosis
QSD	253	-0.729	0.646
FER	253	-0.979	0.747
IO	253	-0.552	-0.448
CMM	253	-1.178	1.698
TAEC	253	3.402	37.588

Source: Author's Computation, 2025. Explanatory Note: QSD is Quality Service Delivery; FER is Fundamental Ethical Requirements; IO is Independence and Objectivity; CMM is Compliance and Monitoring Mechanisms; TAEC is Transparency and Accountability in Ethical Compliance

Table 3 presents the normality results for the study variables based on skewness and kurtosis statistics. As shown, the skewness values range from -1.178 for Compliance and Monitoring Mechanisms (CMM) to 3.402 for Transparency and Accountability in Ethical Compliance (TAEC),

while the kurtosis values range from –0.448 for Independence and Objectivity (IO) to 37.588 for TAEC. According to Kline (2015), skewness values within ± 3 and kurtosis values within ± 10 are generally considered acceptable indicators of normal distribution in multivariate analysis. Based on this guideline, most of the variables, including Quality of Service Delivery (QSD), Fundamental Ethical Requirements (FER), Independence and Objectivity (IO), and Compliance and Monitoring Mechanisms (CMM), fall within the acceptable range, suggesting that the data for these constructs are approximately normally distributed. However, TAEC exceeds the recommended thresholds, indicating a more skewed and peaked distribution compared to the other variables.

Table 4: Correlation Analysis for Performance Audit Ethical Requirements and Independent Practices Model

Variables	QSD	FER	IO	CMM	TAEC
QSD	1.000				
FER	0.178 (0.004)	1.000			
IO	0.294 (0.000)	0.463 (0.000)	1.000		
CMM	0.283 (0.000)	0.532 (0.000)	0.524 (0.000)	1.000	
TAEC	0.193 (0.002)	0.324 (0.000)	0.417 (0.000)	0.480 (0.000)	1.000

Source: Author’s Computation, 2025. Explanatory Note: QSD is Quality Service Delivery; FER is Fundamental Ethical Requirements; IO is Independence and Objectivity; CMM is Compliance and Monitoring Mechanisms; TAEC is Transparency and Accountability in Ethical Compliance. The correlations in Table 4 show that Quality of Service Delivery (QSD) is positively related to Fundamental Ethical Requirements (FER) ($r = .18$), Independence and Objectivity (IO) ($r = .29$), Compliance and Monitoring Mechanisms (CMM) ($r = .28$), and Transparency and Accountability in Ethical Compliance (TAEC) ($r = .19$). Among the explanatory variables, FER is moderately associated with IO ($r = .46$) and CMM ($r = .53$), while IO also shows a moderate relationship with CMM ($r = .52$) and TAEC ($r = .42$). In addition, CMM is moderately correlated with TAEC ($r = .48$). All correlation coefficients are below the 0.80 threshold commonly used to detect multicollinearity, indicating that multicollinearity is not a concern in the performance audit ethical requirements and independence practices model.

Table 5: Variance Inflator Factor

Variables	N	VIF	Tolerance Value
Performance Audit Ethical Requirements and Independence Practices			
FER	253	1.494	0.669
IO	253	1.540	0.650
CMM	253	1.780	0.562
TAEC	253	1.369	0.731

Source: Author’s Computation (2025) Explanatory Note: QSD is Quality Service Delivery; FER is Fundamental Ethical Requirements; IO is Independence and Objectivity; CMM is Compliance and Monitoring Mechanisms; TAEC is Transparency and Accountability in Ethical Compliance.

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To examine the assumption of no multicollinearity among the explanatory variables, a diagnostic test using the Variance Inflation Factor (VIF) and tolerance values was conducted. According to established guidelines, a VIF value greater than 10 or a tolerance value lower than 0.1 indicates potential multicollinearity problems. The results presented in Table 5 show that the VIF values for the predictor variables range from 1.369 to 1.780, while the tolerance values range from 0.562 to 0.731. Since all VIF values are considerably below the threshold of 10 and the tolerance values are well above 0.1, the findings indicate that multicollinearity is not present among the independent variables. This confirms that the variables are sufficiently independent and appropriate for inclusion in the regression analysis examining the relationship between performance audit ethical requirements, auditor independence, and quality of service delivery in Federal MDAs in Nigeria.

Effect of Performance Audit Ethical Requirements and Independence Practices on Quality Service Delivery

Table 5 shows the provide the outcomes for each dimension of service delivery; transparency, responsiveness, efficiency, and reliability in relation to performance audit ethical requirements and independence practices.

Table 5: Estimation Results for the Performance Audit Ethical Requirements and Independent Practices Estimates

Variables	Transparency Model (TRP)			Responsiveness Model (RPS)			Efficiency Model (EFC)			Reliability Model (RLB)		
	Coeff.	t	p-value	Coeff.	T	p-value	Coeff.	t	p-value	Coeff.	T	p-value
FER	0.247	1.04	0.300	-0.228	-0.96	0.337	-0.110	-0.44	0.659	-0.228	-0.92	0.355
IO	0.028	0.12	0.904	0.190	2.16	0.035	0.749	3.17	0.002	0.164	2.46	0.008
CMM	0.126	0.55	0.580	0.777	3.43	0.001	0.508	2.15	0.031	0.930	3.99	0.000
TAEC	0.209	1.27	0.205	-0.109	-0.77	0.442	-0.035	-0.21	0.832	-0.163	-1.13	0.257
Constant	-	-	-	-	-	-	-	-	-	-	-	-
Cut1	-1.585	-	-	-1.647	-	-	1.825	-	-	-1.394	-	-
Cut2	0.304	-	-	1.251	-	-	3.666	-	-	0.831	-	-
Cut3	1.387	-	-	2.177	-	-	6.023	-	-	2.169	-	-
Cut4	3.673	-	-	3.990	-	-	-	-	-	4.427	-	-
LR chi ² (4)	7.59	-	0.108	19.93	-	0.001	29.42	-	0.000	23.81	-	0.000
Pseudo R ²	0.0121	-	-	0.028	-	-	0.049	-	-	0.036	-	-
F(4,248)	-	-	-	-	-	-	-	-	-	-	-	-
R ²	-	-	-	-	-	-	-	-	-	-	-	-

Source: Author's Computation, (2025). Explanatory Note: FER is Fundamental Ethical Requirements; IO is Independence and Objectivity; CMM is Compliance and Monitoring Mechanisms; TAEC is Transparency and Accountability in Ethical Compliance

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Table 5 presents the ordered logistic regression results examining the influence of performance audit ethical requirements and independence practices on the four dimensions of service delivery: transparency, responsiveness, efficiency, and reliability in Federal MDAs in Nigeria. The likelihood ratio chi-square statistics reveal mixed model performance. The transparency model was not statistically significant ($\chi^2(4) = 7.59$, $p = 0.108$), indicating that the explanatory variables jointly do not significantly explain variations in transparency. However, the models for responsiveness ($\chi^2(4) = 19.93$, $p = 0.001$), efficiency ($\chi^2(4) = 29.42$, $p < 0.001$), and reliability ($\chi^2(4) = 23.81$, $p < 0.001$) were statistically significant, suggesting that the ethical and independence practices of performance auditing collectively influence these aspects of service delivery. The pseudo R^2 values ranged from 0.012 to 0.049, indicating modest explanatory power, which is typical for governance and public administration studies.

Regarding the explanatory variables, Independence and Objectivity (IO) and Compliance and Monitoring Mechanisms (CMM) emerged as the most influential predictors. IO significantly improved responsiveness ($\beta = 0.190$, $p = 0.035$), efficiency ($\beta = 0.749$, $p = 0.002$), and reliability ($\beta = 0.164$, $p = 0.008$), highlighting the importance of auditor independence in strengthening service delivery outcomes. Similarly, CMM significantly enhanced responsiveness ($\beta = 0.777$, $p = 0.001$), efficiency ($\beta = 0.508$, $p = 0.031$), and reliability ($\beta = 0.930$, $p < 0.001$), indicating that strong compliance and monitoring structures contribute to improved performance in MDAs. In contrast, Fundamental Ethical Requirements (FER) and Transparency and Accountability in Ethical Compliance (TAEC) did not show statistically significant effects across the service delivery dimensions, suggesting that while ethical frameworks are important, their practical impact on service delivery outcomes may depend more on effective enforcement and institutional independence.

Discussion of Findings

The study's findings indicate that Performance Audit Ethical Requirements and Independence of Practices (PAERIP) have a significant positive impact on the quality of service delivery (QSD) in Nigeria's Federal MDAs. This result suggests that adherence to ethical standards and the maintenance of auditor independence strengthen the integrity, credibility, and reliability of audit outcomes, which in turn improves public service performance. Ethical requirements provide a normative framework that guides auditors in upholding transparency, fairness, and professional integrity (Singh & Kumar, 2024), while independence practices protect auditors from conflicts of interest and external influence, ensuring that findings remain objective and actionable (Rana et al., 2022). These results confirm that embedding strong ethical and independent practices in performance auditing is essential for enhancing accountability and fostering citizen trust in public institutions.

Analysis of the sub-components further highlights that Independence and Objectivity (IO) and Compliance and Monitoring Mechanisms (CMM) are the strongest drivers of service quality. IO significantly improves responsiveness, efficiency, and reliability, reflecting the critical role of unbiased judgment in producing accurate audit assessments and informed decision-making (Ahmed et al., 2024). CMM demonstrates consistent positive effects, underscoring the importance of systematic oversight and adherence to regulatory standards in sustaining ethical conduct and deterring misconduct (Nguyen & Stewart, 2024). From an Agency Theory perspective, these mechanisms reduce principal-agent conflicts by mitigating information asymmetry between

citizens (principals) and public officials (agents), ensuring that auditors act in the public interest (Jensen & Meckling, 1976). Overall, the findings emphasize that reinforcing ethical frameworks, auditor independence, and monitoring mechanisms is pivotal for promoting transparency, accountability, and efficiency, thereby improving service delivery outcomes and strengthening the governance ecosystem in Nigeria's public sector.

5. Conclusion and Recommendations

The study concludes that Performance Audit Ethical Requirements and Independence of Practices (PAERIP) have a significant positive impact on the quality of service delivery (QSD) in Nigeria's Federal Ministries, Departments, and Agencies (MDAs). The findings demonstrate that adherence to ethical standards, coupled with auditor independence, enhances transparency, responsiveness, efficiency, and reliability in public service provision. Sub-components of PAERIP, particularly Independence and Objectivity (IO) and Compliance and Monitoring Mechanisms (CMM), emerged as the strongest predictors of service quality. IO ensures unbiased and accurate audit assessments, while robust CMM frameworks sustain ethical compliance and accountability. In contrast, fundamental ethical requirements and formal declarations of transparency and accountability, though important, showed limited direct influence on service delivery outcomes when not reinforced by practical oversight mechanisms. These results affirm that institutionalizing ethical governance and independent audit practices is critical for reducing principal-agent conflicts, enhancing public trust, and improving operational performance within the Nigerian public sector.

Based on the findings, the following recommendations were made:

- i. Given the significant effect of Independence and Objectivity (IO) on responsiveness, efficiency, and reliability, the Office of the Auditor-General and audit departments within Federal MDAs should implement measures that safeguard auditors from political interference and conflicts of interest. This includes establishing rotation policies, reinforcing auditor autonomy, and providing continuous training on maintaining professional objectivity.
- ii. Since Compliance and Monitoring Mechanisms (CMM) significantly enhance responsiveness, efficiency, and reliability, Federal MDAs should institutionalize robust oversight frameworks that include regular audits of audit activities, standardized compliance checklists, and real-time monitoring systems to ensure consistent ethical adherence and accountability.
- iii. Given that Fundamental Ethical Requirements (FER) did not significantly influence service outcomes, agencies should complement ethical training with practical enforcement mechanisms, such as performance-linked evaluations and managerial oversight, to ensure that ethical knowledge translates into tangible improvements in service delivery.
- iv. As Transparency and Accountability in Ethical Compliance (TAEC) showed no significant impact, Federal MDAs should focus on operationalizing transparency measures through clear reporting channels, audit result disclosures, and stakeholder feedback systems, ensuring that declarations of ethical compliance lead to actionable accountability and service improvements.

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