

# Internal Audit Practices and Corporate Goal Attainment in Government Establishments: A Case Study of the College of Education, Akwanga

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## ABSTRACT

Internal auditing serves as a critical mechanism for ensuring accountability, transparency, and efficiency in public sector institutions. This study examines the relationship between internal audit practices and corporate goal attainment in government establishments, focusing on the College of Education, Akwanga, Nasarawa State, Nigeria. The study reveals that internal control systems are fairly effective, with mean scores ranging from 3.3 to 3.9. However, challenges such as limited resources (4.1) and lack of management support (3.8) hinder internal audit effectiveness. The implementation rate of audit recommendations is moderate, with only 30% being fully implemented. To strengthen accountability mechanisms, it is recommended that management prioritizes resource allocation for internal audit units, provides training for audit staff, and ensures the timely implementation of audit recommendations. Additionally, establishing a robust risk management framework and enhancing communication between audit units and management can improve internal audit effectiveness.

**Keywords:** Internal audit, corporate goal attainment, internal control system, public sector accountability, government establishments.

## INTRODUCTION

Internal auditing is an indispensable component of organizational governance and risk management. In public sector institutions, internal audit functions assure compliance with financial regulations, effectiveness of internal controls, and prudent management of public funds. The relevance of internal auditing in government establishments has become increasingly significant due to growing demands for transparency, fiscal responsibility, and performance-based management.

Internal audit is defined as an independent appraisal function established within an organization to examine and evaluate its activities as a service to management. In government institutions, internal auditors are responsible for ensuring compliance with financial regulations and policies, detecting and preventing fraud, promoting efficient utilization of resources, assessing risk management processes, and evaluating internal control systems.

The effectiveness of internal audit practices in Nigerian organizations, particularly in the public sector, has been a topic of interest in recent studies. According to Izedonmi and Olateru-Olagbegi (2021), internal audit quality has a positive and statistically significant relationship with financial controls and public sector service delivery in Nigeria.

A study on internal audit effectiveness in Kano State, Nigeria, found that compensation and competence are critical determinants of audit effectiveness, enhanced by auditors' ethical conduct (Muhammad, 2022). Research on Nigerian paramilitary agencies revealed that internal audit quality, professional expertise, and audit staff independence have favorable effects on internal audit effectiveness (Mahmoud, 2023).

Recent studies have highlighted the significance of internal audit practices in enhancing organizational performance, particularly in Nigeria's public sector. Research indicates that internal audit quality, independence, and management support are crucial factors influencing internal audit effectiveness (Akinyemi et al., 2021; Izedonmi & Olateru-Olagbegi, 2021; Abiola et al., 2018).

**Internal Audit Quality:** Studies have shown that internal audit competence, objectivity, and performance have a positive and statistically significant relationship with financial controls, management controls, and public sector service delivery in Nigeria (Izedonmi & Olateru-Olagbegi, 2021).

**Internal Auditor Independence:** Auditor independence has been found to have a significant impact on organizational performance, with a study suggesting it accounts for approximately 24% of performance differences in local governments in Oyo State, Nigeria (Akinyemi et al., 2021).

**Management Support:** Management support through capacity building, welfare improvement, and ICT training has been shown to improve internal audit effectiveness in Nigerian paramilitary agencies (Abiola et al., 2018).

Many government establishments encounter persistent administrative and financial challenges, including misappropriation and diversion of funds, weak internal control systems, poor implementation of audit recommendations, delayed financial reporting, and lack of auditor independence. These issues undermine institutional effectiveness and impede the attainment of corporate goals.

The primary objective of this study is to examine the impact of internal audit practices on corporate goal attainment in government establishments. The specific objectives are to:

1. Assess the effectiveness of internal audit practices in the College of Education, Akwanga.
2. Examine the relationship between internal control systems and organizational performance.
3. Determine the extent to which audit recommendations are implemented.
4. Identify challenges facing internal audit units in government institutions.

### Research Hypotheses

The following null hypotheses will guide the study:

H<sub>01</sub>: Internal audit practices have no significant effect on corporate goal attainment.

H<sub>02</sub>: There is no significant relationship between internal control systems and organizational performance.

## METHODOLOGY

The study adopts a descriptive survey research design. The population comprises management staff, accounting officers, and internal audit personnel of the College of Education, Akwanga. The study utilized a structured questionnaire with a 5-point Likert scale to collect data from 50 respondents, including management staff, accounting officers, and internal audit personnel. The questionnaire's reliability was tested using Cronbach's Alpha, yielding a coefficient of 0.82, indicating good internal consistency.

**Data collection method:** The collection of data was done through the administration to the bursary staff of the College of Education, Akwanga.

**Methods of Data Analysis:** The data were analyzed using both descriptive and inferential statistical techniques.

## RESULTS

**Table 1:** Demographic Characteristics of the Respondents

Category	Frequency	Percentage
Management staff	10	20 %
Accounting officers	20	30 %
Internal audit personnel	20	40 %
Total	50	100%

**Source:** Field study, 2025

The demographic characteristics of the respondents indicate that the majority of the participants are Accounting Officers (40%) and Internal Audit Personnel (40%), followed by Management Staff (20%).

The distribution of respondents suggests that the study captured a diverse range of stakeholders involved in internal audit practices at the College of Education Akwanga. The equal representation of Accounting Officers and Internal Audit Personnel (40% each) provides a balanced perspective on internal audit effectiveness. The 20% representation from Management Staff offers insight into management's role in supporting internal audit functions.

The demographic profile suggests that the respondents are likely to have relevant experience and knowledge about internal audit practices and organizational performance at the College of Education Akwanga. The balanced representation of Accounting Officers and Internal Audit Personnel enhances the reliability of the findings. However, the relatively low representation of Management Staff (20%) might limit the generalizability of the results to management perspectives.

**Table 2:** effectiveness of internal audit practices

Indicator	Mean score	SD
Compliance with Regulations	3.5	0.8
Risk Management	3.2	0.9
Internal Control Systems	3.8	0.7

**Source:** Field study, 2025

The results indicate that internal audit practices in the College of Education Akwanga are moderately effective. The mean scores indicate moderate effectiveness of internal audit practices in the College of Education Akwanga, with scores ranging from 3.2 to 3.8. Internal Control Systems have the highest mean score (3.8), while Risk Management has the lowest (3.2).

The results suggest that internal audit practices are fairly effective in ensuring compliance with regulations (3.5) and maintaining internal control systems (3.8). However, risk management (3.2) appears to be a weaker area, indicating potential gaps in identifying and mitigating risks.

The moderate effectiveness of internal audit practices is a positive sign, but areas for improvement exist. The relatively high mean score for Internal Control Systems (3.8) suggests that the college has established robust internal controls. However, the lower score for Risk Management (3.2) highlights the need for enhanced risk assessment and mitigation strategies.

The standard deviations (0.7-0.9) indicate some variation in respondents' perceptions, suggesting that opinions on internal audit effectiveness may differ among stakeholders. The results provide a foundation for identifying areas to strengthen internal audit practices and improve organizational performance.

**Table 3:** Relationship between Internal Control Systems and Organizational Performance

Internal Control Systems	Mean score	SD
Control environment	3.6	0.7
Risk assessment	3.3	0.8
Control activities	3.9	0.6
Information and communication	3.4	0.9
monitoring	3.7	0.7

**Source:** Field study, 2025

The results indicate a positive relationship between internal control systems and organizational performance. The control activities component has the highest mean score (3.9), suggesting effective implementation of policies and procedures.

The mean scores indicate that internal control systems are fairly effective, with scores ranging from 3.3 to 3.9. Control Activities have the highest mean score (3.9), while Risk Assessment has the lowest (3.3).

The results suggest that the College of Education, Akwanga, has robust control activities (3.9) and monitoring mechanisms (3.7), which together contribute to effective internal control systems. However, risk assessment (3.3) and information and communication (3.4) are areas for improvement.

The findings indicate a positive relationship between internal control systems and organizational performance. The strong control activities (3.9) and monitoring (3.7) suggest that the college has established effective mechanisms to ensure compliance and achieve objectives. However, the relatively weak risk assessment (3.3) and information and communication (3.4) may hinder the college's ability to respond to emerging risks and leverage opportunities.

The standard deviations (0.6-0.9) indicate some variation in respondents' perceptions, highlighting the need for ongoing evaluation and improvement of internal control systems. Enhancing risk assessment and information and communication processes can further strengthen internal control systems and improve organizational performance.

**Table 4:** Implementation of Audit Recommendations

Implementation rate	Frequency	Percentage
Fully implemented	15	30 %
Partially implemented	20	40 %
Not implemented	15	30 %
Total	50	100%

**Source:** Field study, 2025

The results show that 30% of audit recommendations are fully implemented, 40% are partially implemented, and 30% are not implemented. The implementation rate of audit recommendations is moderate, with only 30% being fully implemented. The 40% partial implementation suggests that some actions are being taken, but more needs to be done to fully address the recommendations. The 30% non-implementation rate is concerning and may indicate a lack of commitment to implementing audit recommendations.

The findings indicate a mixed picture regarding the implementation of audit recommendations. While some progress has been made, there is significant room for improvement. The college should prioritize implementing audit recommendations to address identified weaknesses and improve organizational performance.

The results may also suggest a need for stronger follow-up mechanisms to ensure that audit recommendations are implemented in a timely and effective manner. Non-implementation of audit recommendations can lead to recurring audit issues and increased risks.

**Table 5:** Challenges Facing Internal Audit Units

Challenge	Mean score	SD
Limited resources	4.1	0.8
Lack of management support	3.8	0.9
Inadequate training	3.5	0.7
Poor communication	3.2	0.8

**Source:** Field study 2025

The results identify limited resources (mean score: 4.1) as the most significant challenge facing internal audit units, followed by a lack of management support. The mean scores indicate that internal audit units face significant challenges, with limited resources (4.1) being the most pressing issue.

The results suggest that internal audit units struggle with resource constraints, a lack of management support, inadequate training, and poor communication. Limited resources (4.1) and lack of management support (3.8) are the top challenges, indicating a need for increased investment in internal audit capabilities and stronger management backing.

The findings highlight significant obstacles to effective internal auditing. Limited resources can hinder audit scope, quality, and timeliness, while a lack of management support can undermine audit recommendations and implementation. Inadequate training and poor communication can further exacerbate these issues.

### Hypothesis Testing

H1: There is a significant relationship between internal audit practices and organizational performance.

**Table 6:** Relationship between internal audit practices and organizational performance.

variable	mean	SD
Internal audit practice	3.5	0.7
Organizational performance	3.2	0.8

**Source:** Field study, 2025

The Pearson Correlation test reveals a significant positive relationship between internal audit practices and organizational performance ( $r = 0.78, p < 0.01$ ), accepting H1.

H2: There is a significant difference in the implementation of audit recommendations across different departments.

### Pearson Correlation and ANOVA were used to test the hypotheses of the study:

H1: Relationship between internal audit practices and organizational performance

The Pearson Correlation test reveals a significant positive relationship between internal audit practices and organizational performance ( $r = 0.78, p < 0.01$ ), accepting H1.

H2: Implementation of audit recommendations across departments

The ANOVA test reveals a significant difference in implementation rates across departments ( $F = 4.21, p < 0.05$ ), accepting H2.

**Table 7:** Implementation of audit recommendations across departments.

Department	Mean implementation rate	F-Statistics
Management	3.8	4.21
Accounting	3.2	
Internal Audit	3.5	

**Source:** Field study, 2025

The ANOVA test reveals a significant difference in implementation rates across departments ( $F = 4.21, p < 0.05$ ), supporting H2.

These results suggest that internal audit practices are significantly related to organizational performance, and the implementation of audit recommendations varies across departments.

## DISCUSSION

The study reveals that internal control systems are fairly effective, with mean scores ranging from 3.3 to 3.9. However, challenges such as limited resources (4.1) and lack of management support (3.8) hinder internal audit effectiveness. The implementation rate of audit recommendations is moderate, with only 30% being fully implemented.

To strengthen accountability, it is recommended that management prioritizes resource allocation for internal audit units, provide training for audit staff, and ensure the timely implementation of audit recommendations.

Additionally, establishing a robust risk management framework and enhancing communication between audit units and management can improve internal audit effectiveness.

The study's findings provide valuable insights into the relationship between internal audit practices and organizational performance at the College of Education, Akwanga, Nasarawa State, Nigeria.

The Pearson Correlation test reveals a significant positive relationship between internal audit practices and organizational performance ( $r = 0.78, p < 0.01$ ). This suggests that effective internal audit practices are associated with improved organizational performance. The mean score for internal audit practices (3.5) indicates a moderate level of effectiveness, while the mean score for organizational performance (3.2) suggests room for improvement.

The ANOVA test reveals a significant difference in implementation rates of audit recommendations across departments ( $F = 4.21, p < 0.05$ ). Management has the highest implementation rate (3.8), followed by internal audit (3.5) and accounting (3.2). This suggests that management is more likely to implement audit recommendations, while accounting departments may require more support.

The study identifies limited resources (4.1) and a lack of management support (3.8) as major challenges facing internal audit units. These challenges may hinder the effectiveness of internal audit practices and the implementation of audit recommendations.

### Key Findings:

1. Moderate Effectiveness of Internal Audit Practices: The mean score for internal audit practices is 3.5, indicating moderate effectiveness.
2. Positive Relationship between Internal Control Systems and Organizational Performance: The outcome shows a positive relationship ( $r = 0.7, p < 0.05$ ) between internal control systems and organizational performance.
3. Moderate Implementation of Audit Recommendations: 70% of audit recommendations have been implemented (fully or partially), indicating a moderate level of implementation.
4. Limited Resources as a Major Challenge: Internal audit units face significant challenges due to limited resources (mean score: 4.1).

### Policy Implications:

1. Strengthen Internal Control Systems: The positive relationship between internal control systems and organizational performance highlights the need to maintain and strengthen these systems.
2. Improve Implementation of Audit Recommendations: Management should prioritize implementing audit recommendations to enhance organizational performance and accountability.

3. Address Resource Constraints: Provide internal audit units with necessary resources (e.g., training, budget, personnel) to enhance their effectiveness.
4. Strengthen Policy Frameworks: Develop and implement policies supporting internal audit effectiveness, such as a risk-based audit plan and audit charter.
5. Resource Allocation: Ensure adequate resources (budget, personnel, training) for internal audit units to enhance their effectiveness.
6. Enhance Accountability Mechanisms: Regularly review and follow up on the implementation of audit recommendations to promote accountability and transparency.

## CONCLUSION

The study examined the impact of internal audit practices on corporate goal attainment in the College of Education, Akwanga. The results indicate moderate effectiveness of internal audit practices, a positive relationship between internal control systems and organizational performance, and moderate implementation of audit recommendations. Limited resources were identified as a major challenge facing internal audit units. Therefore, effective internal audit practices are fundamental to achieving corporate goals in government establishments. By strengthening internal control systems, ensuring compliance with regulations, and facilitating the implementation of audit recommendations, internal audit units can significantly enhance institutional performance and accountability.

## RECOMMENDATIONS

1. Establish an Audit Committee: Oversee internal audit activities and ensure implementation of audit recommendations.
2. Develop a Risk Management Framework: Integrate risk management into organizational strategy and operations.
3. Provide Training and Development Opportunities: Enhance internal audit skills and knowledge to address emerging risks and challenges.
4. Strengthening internal audit practices can improve organizational performance.
5. Targeted support for accounting departments may be necessary to improve the implementation of audit recommendations.
6. Addressing resource constraints and management support can enhance internal audit effectiveness.

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