ANUK COLLEGE OF PRIVATE SECTOR Accounting Journal

VOL. 2 NO. 3 OCTOBER, 2025

A Publication of College of Private Sector Accounting
ANAN University Kwall, Plateau State, Nigeria.

Published October, 2025.

Web Address: https://www.anukpsaj.com, Email: anukpsaj@gmail.com

Printed by:
MUSSAB Printers,
NB, 9 Muri road by gwari road, Kaduna State, Nigeria.
Phone contact: 07038776658,
Email: meetsuleiman009@gmail.com

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I. Title page
II. Abstract (150-250 words)
III. Keywords (3-5)
IV. Introduction
V. Literature Review
VI. Methodology
VII. Results and Discussion
VIII. Conclusion and Recommendations
IX. References (APA 7th Edition)
X. Appendices (if necessary)
XI. Author Biographies (optional)

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TABLE OF CONTENT

TABLE OF CONTENT

PERFORMANCE AUDIT PLANNING PRACTICES AND QUALITY OF SERVICE DELIVERY AMONG PUBLIC SECTOR ENTITIES IN NIGERIA

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ABSTRACT

*This study investigates the influence of performance audit planning practices on the quality of service delivery in Nigeria's public sector, with emphasis on Federal Ministries, Departments, and Agencies (MDAs). The research evaluates four key dimensions of audit planning, Strategic Risk Assessment (SRA), Annual Audit Selection Process (AASP), Individual Audit Plan Development (IAPD), and Use of Data and Evidence in Planning (UDEP), and their effects on Transparency, Responsiveness, Efficiency, and Reliability. The study adopted a survey research design, drawing data from 270 auditors in the Office of the Auditor-General for the Federation. The study employed Ordered Logistic Regression and Ordinary Least Squares (OLS) estimation techniques. Results revealed that overall performance audit planning practices significantly predict service delivery quality (**β = 0.442,** $p < 0.001$), explaining 22.1% ($R^2 = 0.221$) of the total variance. Specifically, SRA (**β** = 0.360, $p < 0.001$) and AASP (**β** = 0.029, $t = 2.17$, $p = 0.030$) emerged as significant determinants of service quality, while IAPD and UDEP had mixed effects across dimensions. The study concludes that effective audit planning frameworks promote systematic auditing, optimal resource allocation, and responsive governance. It recommends among others that, Federal MDAs should institutionalize risk mapping, digital data analytics, and continuous auditor capacity-building to sustain improved service outcomes.*

Keywords: *Performance Audit, Audit Planning Practices, Strategic Risk Assessment, Quality of Service Delivery, Efficiency*

Introduction

The quality of service delivery remains a cornerstone of effective governance, reflecting the capacity of public institutions to provide transparent, responsive, efficient, and reliable services to citizens. In the public sector, the delivery of such services determines not only citizen satisfaction but also the legitimacy and credibility of government institutions (Modise & Modise, 2023). However, the ability of public organizations to meet these expectations depends largely on how effectively they plan, execute, and monitor performance audits. Sound performance audit planning ensures that government resources are used economically, efficiently, and effectively, thereby strengthening accountability and public trust (Kamara, 2023).

Globally, performance auditing has evolved from a compliance-oriented process into a strategic management tool that evaluates the economy, efficiency, and effectiveness, the "three Es", of public programs (Goodlow, 2024). Developed nations such as the United Kingdom, Canada, and Australia have institutionalized robust audit planning frameworks that emphasize strategic risk assessment, data-driven decision-making, and annual audit selection processes aligned with national priorities

(Vladimirovna, 2022). These practices, supported by highly skilled and ethically grounded auditors, have contributed to improved governance outcomes and service delivery performance (Rumasukun, 2024). Conversely, in many developing nations, performance audit systems remain weak, constrained by inadequate planning, limited resources, and insufficient professional capacity among audit personnel (Tetteh et al., 2021).

In Nigeria, Ministries, Departments, and Agencies (MDAs) are central to implementing government programs and delivering essential services in sectors such as healthcare, education, infrastructure, and social welfare. Yet, persistent inefficiencies, poor accountability, and weak performance audit practices have continued to undermine effective service delivery (Boufounou et al., 2024). Despite policy reforms such as the Fiscal Responsibility Act (2007), Public Procurement Act (2007), and the adoption of the International Public Sector Accounting Standards (IPSAS), the Nigerian public sector still struggles to achieve optimal service quality and accountability outcomes (Ibrahim, 2022). Recent reports from the Office of the Auditor-General for the Federation (OAuGF) indicate that weak audit planning frameworks, limited stakeholder engagement, and insufficient use of data and evidence during audit planning stages contribute to low audit coverage and poor follow-up on recommendations (Shuaib, 2022).

Performance audit planning practices (encompassing strategic risk assessment, annual audit selection, individual audit plan development, and the use of data and evidence) play a critical role in determining whether audit processes lead to measurable improvements in service delivery (Mulati, 2022). Ineffective planning results in fragmented audits, inadequate identification of risk areas, and poor alignment with national development objectives. Consequently, government interventions often fail to achieve their intended impact, leading to inefficiency, waste, and declining public confidence in state institutions. These challenges are compounded by capacity gaps among auditors, insufficient professional training, and limited adoption of international standards such as ISSAI 3000 (Ayogu, 2023).

While performance auditing has gained increased attention in Nigeria's public sector discourse, empirical evidence linking performance audit planning practices to quality of service delivery remains scarce. Existing studies have tended to focus broadly on public sector accountability or financial audits, neglecting specific dimensions of audit planning such as strategic risk assessment, audit selection, and the integration of data-driven methodologies (Osagioduwa & Nnamdi, 2024; Oni & Adejuwon, 2025). Moreover, few studies have examined how these audit planning dimensions collectively influence service delivery outcomes in terms of transparency, responsiveness, efficiency, and reliability.

This study analyses the influence of performance audit planning practices on the quality of service delivery within Nigeria's Federal Ministries, Departments, and Agencies (MDAs). Specifically it examines the effect of strategic risk assessment, annual audit selection, individual audit plan development, and the use of data and evidence on quality of service delivery within Nigeria's Federal Ministries, Departments, and Agencies. Accordingly, the research hypotheses are formulated as follows:

Ho_1: Strategic risk assessment activities do not have a statistically significant influence on the quality of service delivery in Nigeria's Federal Ministries, Departments, and Agencies (MDAs).

Ho_2: The process of annual audit selection does not significantly affect the quality of service delivery among Federal MDAs in Nigeria.

Ho_3: The development and implementation of individual audit plans have no significant impact on the quality of service delivery in Federal MDAs across Nigeria.

Ho_4: The application of data and evidence in audit planning does not significantly contribute to improving the quality of service delivery in Nigeria's Federal MDAs.

LITERATURE REVIEW

The literature review presents a comprehensive examination of existing studies on the relationship between performance audit planning practices and the quality of service delivery in the public sector. It explores key dimensions of audit planning, including strategic risk assessment, annual audit selection, individual audit plan development, and the use of data and evidence in planning, and how these influence critical aspects of service delivery such as transparency, responsiveness, efficiency, and reliability. The review further discusses relevant theoretical frameworks underpinning performance auditing and public service delivery, while synthesizing empirical findings from both developed and developing contexts.

Performance Audit Planning Practices

Performance audit planning practices encompass the systematic procedures auditors use to prepare for evaluating the economy, efficiency, and effectiveness of government operations (Furculița, 2023). Effective planning determines the scope, objectives, and methodology of audits, ensuring that resources are efficiently allocated and aligned with public interest (Shakharova et al., 2022; Setyaningrum et al., 2025).

These practices include defining audit objectives, identifying key risks, setting criteria, engaging stakeholders, and developing a detailed audit work plan (Ruta, 2020). Originating from the New Public Management (NPM) reforms, performance audit planning emphasizes accountability and transparency in public resource management (Pollitt & Summa, 1997). In Nigeria, however, weak institutional capacity, political interference, and limited auditor competence continue to hinder effective audit planning (Lanrewaju et al., 2024).

For this study, performance audit planning practices are conceptualized through four key indicators: strategic risk assessment, annual audit selection process, individual audit plan development, and use of data and evidence in planning. These dimensions collectively capture both the strategic and operational aspects of audit planning (Christiaens & Reyniers, 2009; Funnell et al., 2016).

Strategic Risk Assessment

Strategic risk assessment involves identifying and prioritizing high-risk areas in government programs where inefficiencies or waste are most likely to occur (OECD, 2016). By focusing on high-impact areas, auditors can allocate limited resources more effectively and enhance the value of audit outcomes (Cordery & Hay, 2019). In the Nigerian context, this approach ensures that audits target critical national concerns, such as corruption and resource leakage (Abdullahi & Mason, 2018).

Annual Audit Selection Process

The annual audit selection process determines which government programs or MDAs will be audited within a fiscal year (INTOSAI, 2013). Selection is guided by factors such as materiality, public interest, and policy relevance (Reichborn-Kjennerud, 2014). A robust selection process aligns audit engagements with national priorities, thereby reinforcing transparency and accountability (Lonsdale et al., 2011).

Individual Audit Plan Development

Individual audit plan development translates strategic and annual priorities into specific audit engagements. It involves defining objectives, scope, methodologies, timelines, and resource allocations (Morin, 2021). A well-developed audit plan enhances clarity, minimizes ambiguity, and ensures systematic execution of audits, thereby improving the reliability of findings and recommendations (Everett et al., 2007).

Use of Data and Evidence in Planning

Effective audit planning relies on accurate data and credible evidence to guide decision-making and risk identification. The integration of data analytics enhances audit precision, facilitates trend analysis, and strengthens the basis for audit conclusions (Funnell et al., 2016). In modern audit practice, data-driven planning is essential for ensuring objectivity, efficiency, and the production of actionable audit outcomes.

Quality of Service Delivery

Quality of service delivery refers to the degree to which public institutions provide services that are efficient, transparent, reliable, and responsive to the needs and expectations of citizens (Osborne, 2010). It reflects the capacity of government agencies to deliver services in ways that inspire trust, enhance accountability, and promote citizen satisfaction. In public administration, service quality has evolved from a bureaucratic to a citizen-centered perspective, emphasizing fairness, openness, and performance (Bovaird & Löffler, 2009).

Rooted in the principles of New Public Management (NPM) and later New Public Governance (NPG), the concept highlights efficiency, performance measurement, citizen engagement, and transparency as key determinants of quality (Osborne, 2010). It is now widely accepted as a multidimensional construct encompassing transparency, responsiveness, efficiency, and reliability, each representing a distinct aspect of effective public service delivery.

Transparency

Transparency refers to openness in government processes, decisions, and information-sharing. It allows citizens to access relevant information, monitor decision-making, and hold public officials accountable. Transparent institutions foster trust and legitimacy by ensuring that service delivery processes are visible and understandable to stakeholders (Grimmelikhuijsen, 2012).

Responsiveness

Responsiveness denotes the speed, appropriateness, and sensitivity with which public institutions address citizens' needs, complaints, or demands. It represents the relational dimension of service quality, ensuring that government actions reflect attentiveness and concern for public welfare (Denhardt & Denhardt, 2000). Responsive services strengthen public confidence and satisfaction.

Efficiency

Efficiency captures the ability of public institutions to provide services in a cost-effective and resource-conscious manner without compromising quality. It emphasizes minimizing waste, optimizing resources, and achieving better outcomes with limited inputs, consistent with NPM principles (Pollitt & Bouckaert, 2011). Efficient service delivery enhances public trust in government's capacity to manage resources prudently.

Reliability

Reliability relates to the consistency and dependability of service delivery over time. It ensures that services are performed accurately, meet established standards, and fulfill institutional commitments. Reliable service builds credibility and reinforces the perception of government as trustworthy and competent (Parasuraman et al., 1988).

Theoretical Framework

To establish a solid theoretical foundation for examining the influence of performance audit planning practices on the quality of service delivery among public sector organizations in Nigeria, this study draws upon Agency Theory. This theory provides the analytical basis for understanding how monitoring mechanisms such as performance audits can help align the actions of public officials with the interests of citizens.

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 assumes that agents may pursue self-interest that diverges from the principal's goals due to information asymmetry and weak accountability mechanisms. To mitigate these issues, principals establish monitoring systems, incentives, and controls to ensure that agents act in the best interest of stakeholders (Eisenhardt, 1989).

In the context of this study, the government and citizens represent the principals, while Ministries, Departments, and Agencies (MDAs) act as the agents responsible for delivering public services. However, when oversight and accountability structures are weak, MDAs may misuse resources or underperform, resulting in poor service delivery. Performance audit planning practices, such as strategic risk assessment, audit selection, and evidence-based audit planning, serve as key monitoring mechanisms that reduce agency costs, promote transparency, and enhance service delivery outcomes. Thus, agency theory provides the conceptual lens for understanding how effective audit planning can bridge the accountability gap between citizens and public institutions, ensuring that government actions remain aligned with public interest and contribute to improved quality of service delivery.

Empirical Studies

Patel et al. (2025) examined risk-focused audit planning in Australia's aged-care sector, emphasizing medication management and hygiene. Surveys and document reviews revealed a 30% decline in adverse events in facilities audited under risk-based plans. The study concludes that thematic and risk-based planning enhances accountability and service quality. A key limitation is the short 18-month follow-up period, which restricts insight into long-term outcomes.

Hnylytska and Khmelnytskyi (2025) examined performance audits in Ukraine's public and private sectors, focusing on transparency and accountability. Findings show that effective audit planning improves resource utilization and stakeholder trust. The study concludes that institutional frameworks and auditor independence strongly determine audit quality and service delivery outcomes. However, inconsistencies in audit methodologies across sectors present a limitation.

Chukwu et al. (2025) examined audit planning prioritization in Nigeria's federal road maintenance programs. Field assessments revealed a 20% decrease in pothole incidence where audit plans targeted high-risk zones. The study concludes that prioritizing high-impact areas in audit planning enhances infrastructure service quality. Nonetheless, inconsistent documentation across agencies poses challenges to comparative analysis.

Andersson et al. (2024) evaluated the impact of audit planning maturity on patient service delivery across Swedish municipalities. Using a quasi-experimental design, the study compared municipalities with high and low planning maturity and found that mature audit planning reduced patient wait-times by 10%. The study concludes that strategic and coordinated planning enhances efficiency and responsiveness in public healthcare systems. However, the study acknowledges potential spillover effects between municipalities, which may affect the internal validity of the results.

O'Connor et al. (2024) analyzed predictive audit planning in Ireland's waste management sector using five years of audit and complaint data. Regression analysis showed that data-driven audit planning reduced service complaints by 25%. The study concludes that integrating historical data and trend analysis in audit planning fosters proactive service improvements and accountability. However, regional economic changes and seasonal variations in tourism-related waste generation are noted as confounding variables.

Dubois et al. (2024) investigated coordinated audit planning in French urban transport systems. Through comparative case studies, they found that inter-agency collaboration in audit planning improved service reliability by 8%. The study concludes that joint audit planning optimizes resource use and reduces operational redundancies. However, concurrent transport reforms may have influenced results, limiting causal attribution.

Adewale et al. (2024) investigated risk-based audit planning in Lagos State's healthcare system. Using survey data from 50 audit firms and agencies, findings indicated a 17% improvement in vaccine delivery consistency when audits targeted high-risk logistics. The study concludes that focused risk-based audit planning strengthens service efficiency. However, non-response bias and data reliability issues may limit generalization.

Anugraheni et al. (2022) assessed risk-based audit planning in Indonesia's local government inspectorates using a qualitative case study. Findings revealed that prioritizing high-risk areas enhanced audit efficiency and documentation quality. The study concludes that structured risk-based planning improves audit impact and service delivery. Limitations include delays in compiling risk registers and weak inter-agency coordination.

Marijani and Jarbandhan (2022) analyzed performance audits in Tanzania's public organizations through document reviews and interviews. Results showed that performance audits enhance transparency, accountability, and operational efficiency. The study concludes that audit effectiveness depends on stakeholder cooperation and the willingness of entities to implement audit recommendations. Limited generalizability due to case study focus is noted as a constraint.

Silva and Sena (2019) explored internal audit planning processes in Brazilian organizations using a qualitative case study approach. Findings indicated that structured planning, stakeholder engagement, and risk assessment are vital for transparency and compliance. The study concludes that audit planning significantly enhances governance and efficiency, though it recommends broader sectoral studies to strengthen generalizability.

Methodology

The study adopted a survey research design consistent with prior auditing and governance studies to examine the relationship between performance audit planning practices and the quality of service delivery in Nigeria's Federal Ministries, Departments, and Agencies (MDAs). The population comprised 906 auditors in the Office of the Auditor-General for the Federation (OAuGF), from which 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 auditor ranks. Primary data were collected through a structured questionnaire.

Model Specification

The study adopted and subsequently modified the empirical work originally developed by Abdulazeez and Oyedokun (2025) to align with the specific objectives and contextual realities of Nigeria's Federal Ministries, Departments, and Agencies (MDAs). This modification was undertaken to ensure that the indicators more accurately reflect the multidimensional nature of service delivery performance within the public sector environment. The modified version is presented as follows:

General Model for Quality of Service Delivery (QSD):

$$\mathrm{SD} = \alpha_i + \beta_1 \mathrm{SRA}_i + \beta_2 \mathrm{AASP}_i + \beta_3 \mathrm{IAPD}_i + \beta_4 \mathrm{UDEP}_i + \varepsilon_i \quad \text{(i)}$$

Sub-models for Dimensions of Quality Service Delivery:

$$TP_i = \alpha_i + \beta_1 \mathrm{SRA}_i + \beta_2 \mathrm{AASP}_i + \beta_3 \mathrm{IAPD}_i + \beta_4 \mathrm{UDEP}_i + \varepsilon_i \quad \text{(ii)}$$

$$RES_i = \alpha_i + \beta_1 \mathrm{SRA}_i + \beta_2 \mathrm{AASP}_i + \beta_3 \mathrm{IAPD}_i + \beta_4 \mathrm{UDEP}_i + \varepsilon_i \quad \text{(iii)}$$

$$EFF_i = \alpha_i + \beta_1 \mathrm{SRA}_i + \beta_2 \mathrm{AASP}_i + \beta_3 \mathrm{IAPD}_i + \beta_4 \mathrm{UDEP}_i + \varepsilon_i \quad \text{(iv)}$$

$$REL_i = \alpha_i + \beta_1 \mathrm{SRA}_i + \beta_2 \mathrm{AASP}_i + \beta_3 \mathrm{IAPD}_i + \beta_4 \mathrm{UDEP}_i + \varepsilon_i \quad \text{(v)}$$

Where:

QSD_i = Quality of Service Delivery for MDA
TP_i = Transparency
RES_i = Responsiveness
EFF_i = Efficiency
REL_i = Reliability
SRA_i = Strategic Risk Assessment
$AASP_i$ = Annual Audit Selection Process
$IAPD_i$ = Individual Audit Plan Development
$UDEP_i$ = Use of Data and Evidence in Planning
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 factor

Model Estimation Techniques

The study employed Ordered Logistic Regression and Ordinary Least Squares (OLS) as inferential techniques to analyze the relationship between performance audit planning practices and the quality of service delivery among Nigeria's Federal Ministries, Departments, and Agencies (MDAs). Prior to model estimation, preliminary analyses were conducted, including a normality test using skewness and kurtosis values (within Kline's, 2015 acceptable thresholds of ±3 and ±10), confirming that the data met normality assumptions. Pairwise correlation analysis was then performed to test for multicollinearity, ensuring that no correlation exceeded 0.80, which validated the independence of explanatory variables.

Data Presentation, Analysis and Discussion of Findings

This section presents a detailed examination of the study's results. It begins with a descriptive analysis of respondents' demographic characteristics, establishing the credibility and representativeness of the data gathered from experienced audit professionals across Nigeria's Federal Ministries, Departments, and Agencies (MDAs). The section then analyzes key variables relating to Quality of Service Delivery (transparency, responsiveness, efficiency, and reliability) supported by strong internal consistency measures. Preliminary diagnostic tests, include normality, correlation, and multicollinearity assessments. The inferential results further demonstrate the influence of Performance Audit Planning Practices on enhancing public service delivery outcomes.

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:

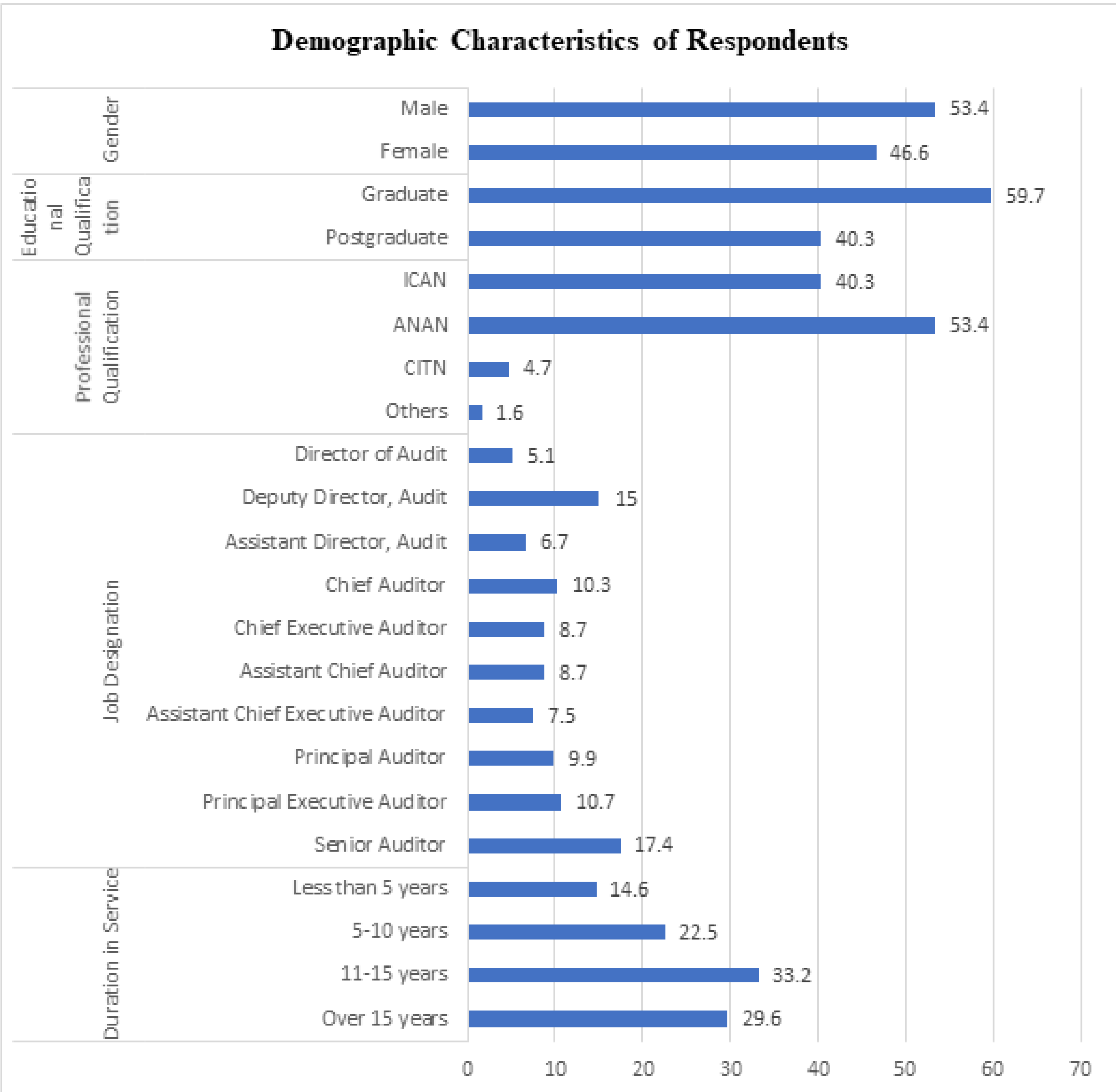

Figure 1: Bio-data of the Respondents

The demographic analysis of respondents, as presented in Figure 1, shows that audit professionals participating in the study were fairly gender-balanced, with 53.4% males and 46.6% females, ensuring diverse perspectives within Nigeria's MDAs. Most respondents (59.7%) held graduate degrees, while 40.3% possessed postgraduate qualifications, reflecting a highly educated workforce. In terms of professional affiliation, 53.4% were members of ANAN, 40.3% of ICAN, 4.7% of CITN, and 1.6% held other certifications, indicating that accounting-related qualifications dominate the audit profession. Job designation data reveal representation across all hierarchical levels, with Senior Auditors (17.4%) forming the largest group, followed by Deputy Directors (15%), and various senior and mid-level auditors occupying smaller proportions, suggesting a balanced distribution across audit cadres. Regarding work experience, most respondents had extensive service years, 33.2% with 11–15 years and 29.6% with over 15 years, indicating that the study largely captured insights from seasoned professionals with substantial experience in public sector auditing.

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).

Preliminary Estimation Techniques

Tables 2, 3, and 4 present the preliminary estimation results, including the normality test, correlation matrix, and multicollinearity diagnostics for the study variables.

Table 2 : Normality Result Using Skewness and Kurtosis

Variables	N	Skewness	Kurtosis
QSD	253	-0.729	0.646
SRA	253	-0.666	-0.023
AASP	253	-0.701	0.501
IAPD	253	-0.538	-0.502
UDEP	253	-0.666	0.179

Source: Author's Computation, 2025. Explanatory Note: QSD is Quality Service Delivery; SRA is Strategic Risk Assessment; AASP is Annual Audit Selection Process; IAPD is Indiv idual Audit Plan Development; UDEP is Use of Data and Evidence in Planning;.

Table 4 presents the normality results for the study variables based on skewness and kurtosis values. As shown, the skewness values for most variables range between –0.729 (QSD) and -0.538 (IAPD), while the kurtosis values range between –0.502 (IAPD) and 0.646 (QSD). According to Kline (2015), skewness values within ±3 and kurtosis values within ±10 are generally considered acceptable indicators of normal distribution in multivariate analyses. Based on this criterion, all variables fall within the acceptable threshold, indicating that the data for the majority of the constructs are approximately normally distributed.

Table 3: Performance Audit Planning Practices Model

Variables	QSD	SRA	AASP	IAPD	UDEP
QSD	1.000				
SRA	0.464 (0.000)	1.000			
AASP	0.284 (0.000)	0.523 (0.000)	1.000		
IAPD	0.253 (0.000)	0.434 (0.000)	0.496 (0.000)	1.000	
UDEP	0.287 (0.000)	0.505 (0.000)	0.471 (0.000)	0.546 (0.000)	1.000

Source: Author's Computati on, 2025. Explanatory Note: QSD is Quality Service Delivery; SRA is Strategic Risk Assessment; AASP is Annual Audit Selection Process; IAPD is Individual Audit Plan Development; UDEP is Use of Data and Evidence in Planning

The correlations on Table 3 show that Quality Service Delivery (QSD) is moderately related to Strategic Risk Assessment (SRA) ($r = .46$), Annual Audit Selection Process (AASP) ($r = .28$), Individual Audit Plan Development (IAPD) ($r = .25$), and Use of Data and Evidence in Planning (UDEP) ($r = .29$). Among the independent variables, SRA is strongly related to AASP ($r = .52$) and UDEP ($r = .51$), while IAPD is strongly associated with UDEP ($r = .55$). All correlation values are below the 0.8 benchmark, suggesting that multicollinearity is not a concern in the audit planning model.

Table 4: Variance Inflator Factor

Variables	N	VIF	Tolerance Value
Performance Audit Planning Practices Model			
SRA	253	1.581	0.633
AASP	253	1.610	0.621
IAPD	253	1.611	0.621
UDEP	253	1.670	0.599

Source: Author's Computation (2025) Explanatory Note: QSD is Quality Service Delivery; SRA is Strategic Risk Assessment; AASP is Annual Audit Selection Process; IAPD is Individual Audit Plan Development; UDEP is Use of Data and Evidence in Planning

To assess the assumption of no multicollinearity among the predictor variables, a diagnostic test using the variance inflation factor (VIF) and tolerance values was conducted. According to established benchmarks, a VIF value exceeding 10 or a tolerance value below 0.1 suggests a significant multicollinearity problem. The results, as detailed in Table 4, indicate that the VIF values for all predictor variables ranged from a minimum of 1.581 to a maximum of 1.670. Correspondingly, the tolerance values ranged from 0.599 to 0.633. As all VIF scores are substantially below the critical threshold of 10 and the tolerance values are all well above 0.1, it is concluded that multicollinearity is not a concern, and the data are suitable for further regression analysis.

Effect of Performance Audit Planning Practices on Quality Service Delivery

Table 5 shows the estimation outcomes associated with each of transparency, responsiveness, efficient, reliability, and the composite model of quality service delivery with respective to the performance audit planning practices.

Table 5: Estimation Results for the Performance Audit Planning Practices Estimates

Variables	Transparency Model (TRP)			Responsiveness Model (RPS)			Efficiency Model (EFC)			Reliability Model (RLB)			Quality Service Delivery Model (QSD)		
	Coeff.	T	p-value	Coeff.	t	p-value	Coeff.	t	p-value	Coeff.	t	p-value	Coeff.	t	p-value
SRA	0.330	1.31	0.191	1.204	5.11	0.000	0.533	2.16	0.031	0.701	2.92	0.004	0.360	5.72	0.000
AASP	0.466	2.84	0.008	0.472	2.29	0.025	0.587	2.07	0.038	0.501	1.96	0.050	0.029	2.17	0.030
IAPD	-0.363	-1.30	0.195	0.227	0.85	0.393	-0.099	-0.38	0.704	-0.011	-0.04	0.969	0.036	0.47	0.642
UDEP	0.394	1.45	0.146	0.118	0.45	0.651	0.713	2.50	0.012	-0.114	-0.42	0.671	0.047	0.63	0.532
Constant	-	-	-	-	-	-	-	-	-	-	-	-	1.907	5.94	0.000
Cut1	-0.845	-	-	-0.012	-	-	4.401	-	-	0.127	-	-	-	-	-
Cut2	1.057	-	-	3.035	-	-	6.319	-	-	2.383	-	-	-	-	-
Cut3	2.162	-	-	4.019	-	-	8.763	-	-	3.724	-	-	-	-	-
Cut4	4.508	-	-	5.901	-	-	-	-	-	5.974	-	-	-	-	-
LR chi^2(4)	16.61	-	0.002	38.83	-	0.000	42.92	-	0.000	25.77	-	0.000	-	-	-
Pseudo R^2	0.027	-	-	0.055	-	-	0.071	-	-	0.039	-	-	-	-	-
F(4,248)	-	-	-	-	-	-	-	-	-	-	-	-	16.14	-	0.000
R^2	-	-	-	-	-	-	-	-	-	-	-	-	0.221	-	-

Source: Author's Computation, (2025). *Explanatory Note: QSD is Quality Service Delivery; SRA is Strategic Risk Assessment; AASP is Annual Audit Selection Process; IAPD is Individual Audit Plan Development; UDEP is Use o f Data and Evidence in Planning*

Table 5 presents the estimation results of performance audit planning practices across the four ordered logistic regression models, transparency, responsiveness, efficiency, and reliability, and the composite Ordinary Least Squares (OLS) model for overall quality of service delivery. The likelihood ratio chi-square tests were statistically significant for all four logistic models: transparency ($\chi^2(4) = 16.61$, $p = 0.002$), responsiveness ($\chi^2(4) = 38.83$, $p < 0.001$), efficiency ($\chi^2(4) = 42.92$, $p < 0.001$), and reliability ($\chi^2(4) = 25.77$, $p < 0.001$), confirming that the independent variables jointly predict the dependent constructs. The pseudo R^2 values, transparency (0.027), responsiveness (0.055), efficiency (0.071), and reliability (0.039), indicate modest but meaningful explanatory power consistent with social science research expectations. For the OLS model, which examined the composite quality of service delivery, results revealed a statistically significant overall fit ($F(4, 248) = 16.14$, $p < 0.001$) with a coefficient of determination (R^2) of 0.221, showing that 22.1% of the variance in service delivery quality is explained by the audit planning variables., These results highlight that performance audit planning practices substantially enhance governance effectiveness and service delivery performance among Nigeria's MDAs.

With respect to the independent variables, Strategic Risk Assessment (SRA) was significant for responsiveness ($\beta = 1.204$, $p < 0.001$), efficiency ($\beta = 0.533$, $p = 0.031$), reliability ($\beta = 0.701$, $p = 0.004$), and quality service delivery ($\beta = 0.360$, $p < 0.001$), but not for transparency ($\beta = 0.330$, $p = 0.191$), implying that risk-based planning improves efficiency and reliability more than openness. The Annual Audit Selection Process (AASP) displayed consistent significance across all models, transparency ($\beta = 0.466$, $p = 0.008$), responsiveness ($\beta = 0.472$, $p = 0.025$), efficiency ($\beta = 0.587$, $p = 0.038$), reliability ($\beta = 0.501$, $p = 0.050$), and quality service delivery ($\beta = 0.029$, $t = 2.17$, $p = 0.030$), signifying its pivotal role in promoting accountability and improved public sector performance. Conversely, Individual Audit Plan Development (IAPD) was insignificant across all outcomes, transparency ($\beta = –0.363$, $p = 0.195$), responsiveness ($\beta = 0.227$, $p = 0.393$), efficiency ($\beta = –0.099$, $p = 0.704$), reliability ($\beta = –0.011$, $p = 0.969$), and service delivery ($\beta = 0.036$, $p = 0.642$), suggesting limited impact when not strategically aligned. Finally, Use of Data and Evidence in Planning (UDEP) was significant only for efficiency ($\beta = 0.713$, $p = 0.012$) but not for transparency ($\beta = 0.394$, $p = 0.146$), responsiveness ($\beta = 0.118$, $p = 0.651$), reliability ($\beta =$

–0.114, p = 0.671), or service delivery (β = 0.047, p = 0.532), indicating that data-driven planning enhances efficiency but requires stronger institutional integration to influence other service dimensions.

Discussion of Findings

The study's findings revealed that Strategic Risk Assessment (SRA) enhances service delivery by enabling auditors to prioritize high-risk areas and allocate resources effectively. This finding aligns with the risk-based auditing literature, which emphasizes improved efficiency and proactive governance when audits focus on areas of greatest vulnerability (Udoh, 2024; Ogunsola et al., 2021). Informed by agency theory, SRA serves as a monitoring mechanism that reduces information asymmetry between public officials and citizens, addressing issues such as misuse of funds.

The Annual Audit Selection Process (AASP) is crucial in aligning audit activities with national priorities, thereby enhancing transparency and accountability. This corresponds with prior studies (Daulay et al., 2025; Efunniyi et al., 2024) emphasizing the value of strategic audit planning in promoting good governance. Within agency theory, AASP minimizes principal-agent conflicts by ensuring that audits target areas of high public interest and potential risk. When audit selections reflect societal priorities, they reinforce governmental integrity and strengthen citizen confidence.

The limited impact of Individual Audit Plan Development (IAPD) on service delivery suggests that isolated audit planning lacks strategic integration and effectiveness. This finding supports Chambers (2025) argument that "siloed" auditing reduces systemic impact. From an agency theory standpoint, poorly coordinated IAPDs fail to mitigate agency costs because fragmented planning weakens oversight and monitoring consistency. Oladeinde et al. (2023) similarly highlights the need for integrated audit systems that link individual efforts to organizational goals.

The Use of Data and Evidence in Planning (UDEP) significantly improves audit efficiency by enhancing analytical precision and decision-making, consistent with findings by Igbekoyi et al. (2023); Abdulazeez & Oyedokun (2025). Nonetheless, its limited influence on broader service delivery outcomes indicates that data-driven auditing requires institutional support and digital capability. Informed by agency theory, UDEP enhances monitoring by reducing information asymmetry through objective, timely insights. However, its success depends on auditors' technological proficiency and organizational support.

Conclusion and Recommendations

The study concludes that performance audit planning practices have a positive and statistically significant effect on the quality of service delivery among Nigeria's Federal Ministries, Departments, and Agencies (MDAs). This finding confirms that when audits are strategically planned, with clear objectives, risk prioritization, and data-driven approaches, public institutions achieve higher levels of efficiency, transparency, responsiveness, and reliability in service provision. The results further reveal that sub-components of audit planning, particularly strategic risk assessment and the annual audit selection process, are the most influential determinants of service delivery quality. These mechanisms ensure that audit resources are directed toward high-impact areas, promote proactive risk management, and foster greater accountability in public sector operations. The study also concludes that while individual audit plan development and use of data and evidence in planning contribute moderately to efficiency, their broader impact on service outcomes depends on stronger institutional integration and consistent implementation. The Study Recommends that:

i. Given that performance audit planning practices significantly influence service delivery, the Office of the Auditor-General and audit departments within the Federal MDAs should strengthen their audit planning frameworks. This includes developing clear objectives, timelines, and measurable outcomes to ensure that audits are systematic, targeted, and aligned with national service delivery priorities.
ii. Given that strategic risk assessment (SRA) has a significant effect on responsiveness, efficiency, and reliability, audit planning should incorporate comprehensive risk mapping to identify high-risk areas. Regular training auditors in Federal MDAs on risk-based auditing should be conducted to enable auditors to anticipate challenges and recommend preventive actions that improve operational performance.
iii. Given that the annual audit selection process (AASP) significantly enhances transparency and accountability, management of Federal MDAs should adopt data-driven and objective criteria for selecting audit areas each year. This will ensure that resources are focused on programs with the greatest potential to impact service quality while minimizing bias and political interference.
iv. Given that individual audit plan development (IAPD) showed moderate but insignificant effects, efforts by Federal MDAs should focus on better integrating individual audit plans into organizational strategies. Standardized

templates and internal review mechanisms can ensure that individual plans contribute meaningfully to institutional goals and overall audit effectiveness.

v. Given that the use of data and evidence in planning (UDEP) significantly improves efficiency, Federal MDAs should invest in digital audit tools, performance databases, and analytics software to enhance evidence-based decision-making. Continuous training in data analytics will help auditors utilize empirical evidence to strengthen audit relevance and quality.

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