INTERNAL AUDIT EFFECTIVENESS AND ACCOUNTABILITY OF LOCAL GOVERNMENT ADMINISTRATION IN KWARA STATE

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Abstract
Despite the constitutional proximity of local governments to grassroots populations, issues such as financial mismanagement, corruption, and poor service delivery remain prevalent, raising concerns about the efficacy of existing accountability mechanisms. Consequently, the study investigates how key dimensions of internal audit effectiveness: Public Expenditure Tracking Survey (PETS), local government autonomy, control environment, and social audit enhance accountability in local government administration in Kwara State. The study adopts a survey research design, drawing data from 227 respondents comprising local government staff and accountability stakeholders, with 185 valid responses analysed. Data were collected through structured questionnaires and analysed using descriptive statistics and Generalized Linear Model (GLM) techniques. Findings reveal that PETS, control environment, and social audit exert statistically significant positive effects on accountability, with social audit emerging as the most influential predictor. While local government autonomy showed a positive relationship, its effect was not consistently significant across all model specifications. The results further indicate that strengthened monitoring systems, participatory governance, and robust internal control frameworks are critical drivers of accountability. The study concludes that internal audit effectiveness significantly enhances accountability in local governments. It recommends the institutionalization of digital PETS platforms, strengthening of control environments, promotion of social audit mechanisms, and enhancement of local government autonomy to improve transparency, citizen engagement, and overall governance outcomes.

Keywords: Public expenditure tracking survey, local government autonomy, control environment, social audit, internal audit effectiveness, accountability

1.0 Introduction

The rising rates of corruption and conflict of interest among governmental activities constitute major threats to sustainable development efforts as weak institutional frameworks arising from lack of effective internal audit systems and poor public accountability practices often create difficulties. Organizations use internal audit functions as vital governance tools to achieve transparency and compliance while they control resource expenditures because where the internal audit system fails to function properly, corrupt activities tend to thrive thereby leading to a decline in accountability ratings of countries (Transparency International, 2022). This corroborates with the position of World Bank that failure to hold people accountable results in widespread consequences which enable wide-spread of corruption, breakdown of public services, decline of human capital development and inability of the populace to participate in the decision-making process (Kaufman & Kray, 2023).

Nigeria as a country has been a constant source of worry for public accountability and the sub-national governments are not equally insulated from the scourge of lack of public accountability as they are often accused of being the bane of Nigeria's underdevelopment. Adelakun (2023) asserted that some state governors of lack of public accountability due to a revelation made by a member of the opposition. Similarly, the local government has been fighting to fend off the predatory nature of their respective governors by consistently demanding local government autonomy, making it difficult for the citizens to hold the respective council accountable. However, there are concerns about the level of internal audit effectiveness at the state level let alone local government thereby making the local government to be in the bondage of the state government (Obisanya & Korede, 2022; Daniel, et al., 2023).

Several factors have been identified as the promoters of internal audit effectiveness in local government among which are local government autonomy, internal audit independence, quantitative service delivery (QSDS), public expenditure tracking survey (PETS), control environment and social audit (Ta & Doan, 2022; Obisanya & Korede, 2022). While QSDS and PETS can be used to find out whether funds and other resources are expended as provided for as well as identify leakages; local government autonomy installs an independent operation without interference from higher-level governments by the local government; control environment entails set of governance standards, accountability mechanisms and ethical values; social audits has to do with systematic evaluations of the government's compliance with laws, environmental responsibility, codes of conduct, labour rights and standards related to human rights (Rehman, 2023; Korecka, 2025)

The efficiency of internal audit systems has become an important issue of concern as a key contributor of accountability in the governance in the public sector especially in local government administration. In Nigeria, local governments are constitutionally placed as the nearest level of government to the people but due to long term issues of poor accountability, financial mismanagement and low level of transparency, their developmental aspect has continued to suffer. It has been shown empirically that poor auditing systems are a major cause of financial offenses like embezzlement and misuse of government funds in government organizations (Olumoh, et al., 2025). Furthermore, the effectiveness of internal auditing (e.g., independence, objectivity, and compliance) has been demonstrated to make transparency and accountability throughout the financial management of the populace significantly more efficient (Egberibingha, 2023). Irrespective of these revelations, there are still poor audit frameworks in the local government structures especially in Kwara State, which there is a question of how far internal audit systems can be used to instill accountability.

One of the most crucial aspects of this issue is the interaction between internal audit performance and such governance variables as local government autonomy, local systems of public expenditure tracking, control environment, and social audit mechanisms. The problem of minimal local government autonomy in Nigeria restricts the financial autonomy and deter the power of internal audit units, thus, undermining their ability to enforce accountability. Besides this, lack or poor enforcement of Public Expenditure Tracking Surveys (PETS) prevents the tracing of the flow of public funds hence providing chances of leakages and inefficiency. The available literature suggests that the control environment, risk management and information systems are the core internal control systems that facilitate accountability and prevent fraud in the public sector (Ariyo-Edu, 2024). But in the case of poor control environment, internal audit functions are not effective and thus governance failures further increase. Equally, poor incorporation of social audit systems diminishes citizen involvement and control and thereby, undermining accountability systems at the grass roots.

Despite the increasing body of literature on internal audit effectiveness and public accountability in Nigeria, there remains a significant empirical gap regarding the integrated examination of internal audit effectiveness, local government autonomy, Public Expenditure Tracking Survey (PETS), control environment, and social audit within the local government system of Kwara State. Existing studies have largely focused on accountability challenges and internal control systems in ministries, departments, and agencies at the federal or state levels, with limited empirical attention devoted to local government administration where accountability deficiencies are more pronounced (Obisanya & Korede, 2022; Daniel et al., 2023). Similarly, prior studies have independently examined variables such as internal audit effectiveness, internal control systems, and financial reporting quality without sufficiently investigating their interactive effects on accountability in decentralized governance structures (Liuraman & Hauwa, 2024; Ariyo-Edu, 2024). Although Ta and Doan (2022) and Rehman (2023) emphasized the relevance of governance mechanisms such as PETS, social audit, and control environment in enhancing accountability, empirical evidence linking these mechanisms with internal audit effectiveness at the grassroots level remains inadequate. Furthermore, while Olumoh et al. (2025) and Egberibingha (2023) established that weak auditing systems contribute to corruption and poor accountability in public institutions, there is limited state-specific evidence explaining how these governance variables collectively influence accountability outcomes in Kwara State local governments. Therefore, this study fills the empirical gap by providing a localized and integrated analysis of the interaction between internal audit effectiveness and governance mechanisms in improving accountability within the local government system in Kwara State. In view of this, the following hypotheses were raised:

H_{01}: Public expenditure tracking survey does not significantly promote accountability in local governments.
H_{02}: Granting autonomy to local government does not significantly promote local government accountability
H_{03}: Control environment does not significantly promote accountability in local governments.
H_{04}: Social audit does not significantly promote accountability in local governments

2.0 Literature Review

The concept of accountability serves as the essential building block for public administration and governance because it requires public officials and organizations to provide information about their work and to take responsibility for their professional conduct (Pérez-Durán, 2024). The essence of accountability establishes a social connection between two parties, the accountor who needs to explain his actions, and the accounted who can ask questions and decide on penalties. The concept has evolved from traditional top-down, hierarchical models of bureaucratic control to more complex, multidimensional frameworks that embrace both "supply-side" accountability and "demand-side" accountability (Aquino, 2024). Three distinct accountability levels have been identified, which include personal, institutional, and organizational dimensions, while it validates multiple accountability types, which consist of vertical, horizontal, hybrid, and social accountability systems (Obisanya & Korede, 2022; Li, et al., 2025). Recent theoretical developments have shifted from a government-centric view of accountability toward what Steccolini (2025) terms "accountee-ability," which explicitly acknowledges the plurality of accountees and their capacities to hold the public sector accountable, particularly in contexts of democratic backsliding and rising demands for citizen engagement. The expanded perspective uses dialogic accounting frameworks to establish better methods for bringing together different voices and identities in accountability relationships while understanding the real-world obstacles which arise from information gaps and power differences together with the conditions that determine how accountability functions in actual situations

Public Expenditure Tracking Survey

Public Expenditure Tracking Surveys (PETS) are innovative tools for capturing supply-side service delivery and they effectively enhance the accountability and efficiency of service providers (Reinikka & Smith, 2016.) In cases where increased public spending doesn't lead to improved essential service delivery, two potential explanations emerge. One involves ineffective fund transfers among public sector agencies, such as fund leakage, hindering the intended end producer from receiving allocated funds. Another relates to shortcomings in end users' capacity to generate valuable goods and services, combined with issues of waste and corruption (Soria, 2016). PETS have different form ranging from mobile application (Mobile PETS), web-based surveys and data collection platforms (WBSDCP), Geographic Information Systems, Data Visualization Tools and Online Surveys and Citizen Engagement Platforms (OSCEP).

Local Government Autonomy

Local government autonomy refers to the degree to which local authorities have the power to make decisions and implement policies independently of the central government, the author argues, will help to increase Local Government autonomy by giving them resources and powers of decision which are independent of each other (Sikhakane & Reddy, 2011). The level of autonomy a local government has a significant impact on how well top-down accountability works. When a higher-level government delegates tasks to lower-level governments, they may be less motivated to hold them accountable for their performance, and vice versa. Accountability changes significantly from one context to another depending on how decisions are made, the resources available, and how decisions are enforced. (Albisu & Ardigó, 2019).

Control Environment/Audit Culture

Control environment, often described as audit culture within public sector governance, refers to the collective ethical values, management philosophy, organizational structure, accountability systems, and internal control consciousness that shape how institutions achieve transparency and compliance in financial administration (Alzeban & Gwilliam, 2014). It represents the foundation upon which other components of internal control and auditing systems operate because it influences employee behaviour, adherence to regulations, and the effectiveness of monitoring mechanisms within organizations (COSO, 2013). Audit culture further reflects the extent to which public institutions institutionalize auditing standards, risk management practices, and financial discipline in their daily operations (Arena & Azzone, 2009). In local government administration, the absence of a sound control environment often weakens internal audit independence, limits transparency, and encourages financial irregularities that undermine service delivery and public trust (Ejoh & Ejom, 2014; Unegbu & Obi, 2017). Consequently, establishing a strong audit culture through ethical leadership, effective supervision, clear reporting structures, and enforcement of internal controls remains essential for promoting accountability and efficient governance in local governments.

Social Audits

Social accountability entails different practices, including for example, the deliberations in public hearings or public audits, budget tracking and assessing public service (through citizen scorecards). They provide local people and beneficiaries with the platforms and tools to raise their voices, seek information and assess the performance of projects, initiatives, public services, or aspects of governance, management, or decision-making in public agencies (Dhungana, 2019). Social accountability is a method of building responsibility which relies on the participation of ordinary citizens and other civil society organisations directly or indirectly, i.e. to ensure that governments are held accountable. Social responsibility calls for vigilant citizens who are aware of their right to demand government accountability in a way that suggests that they are citizens, not subjects (Meixi, 2020).

Theoretical Review

The Governmentality Theory by Michel Foucault serves as the theoretical foundation for this investigation. Governmentality explains how institutions employ systems of control, monitoring, and accountability to regulate administrative behaviour and ensure compliance with established standards (Foucault, 1991; Dean, 2010). Within the context of local government administration, the theory provides insight into how effective internal auditing promotes accountability, transparency, and ethical governance by fostering a culture of responsibility within public institutions (Power, 1997; Hood, 1995). The internal audit function plays a significant role in evaluating the performance of local government officials and ensuring that public funds are utilized in a responsible, efficient, and effective manner (Mihret & Yismaw, 2007). Through regular monitoring, risk assessment, and compliance evaluation, effective internal audit systems encourage transparency, strengthen ethical conduct, and ensure that public officials are held accountable for their actions (Alzeban & Gwilliam, 2014; Arena & Azzone, 2009). In addition, Governmentality Theory suggests that institutional accountability mechanisms shape administrative conduct and influence governance outcomes by embedding control systems within organizational structures (Rose & Miller, 1992).

This theory is relevant to this topic as it views internal auditors as agents of Governmentality who help shape the conduct and behaviour of local government officials and employees through the use of audit techniques and standards (Foucault, 1991; Christensen & Parker, 2010). By promoting transparency, accountability, and performance measurement, internal auditors can help reinforce the norms and values of good governance and stimulate the self-regulation of local government actors, while also serving as a mechanism for external control and oversight (Ouda, 2020). However, this assumes that internal auditors themselves are subject to governmental rationalities and practices, which may limit their independence, objectivity, and effectiveness (Dornudo & Krah, 2020).

Agency Theory

The agency theory, firstly, in the seminal work of Jensen and Meckling (1976), theorizes the relationship between principals (citizens) and agents (public officials) in a contractual setting with information asymmetry and conflicting interests. The theory presupposes that agents are rational and self-interested and are likely to maximize personal utility at the cost of principals unless relevant monitoring and incentive systems are in place (Jensen & Meckling, 1976). In the local government administration, this principal-agent dichotomy is applied in the form of delegation of powers to citizens to elected officials and bureaucrats who administer the resources on behalf of citizens. Effectiveness of internal audit, thus, comes out as an important monitoring system aimed at reducing agency problems through compliance, increase transparency and identification of financial anomalies. Nevertheless, the theory is not flawless; it has been criticized as having a limited economic perspective of human behaviour, excessive focus on opportunism, and inadequate attention to the ethical, social, and institutional factors that could be used to explain the agent behaviour (Pepper & Gore, 2015; Eisenhardt, 1989). These weaknesses indicate that the agency theory is an effective analytical tool but it might not be able to explain the complexity of governing relationships in decentralized public sector settings.

In spite of these shortcomings, the agency theory is very applicable in understanding the relationship between internal audit effectiveness and accountability in the local government administration. The theory is very helpful in the case of Kwara State to explain how the mechanism of Public Expenditure Tracking Surveys (PETS), control environment, social audit, and local government autonomy can be discussed as monitoring and controlling tools to harmonize the interests of the agents with those of principals. Operational internal audit mechanisms minimize information asymmetry through the provision of credible information on the financial side, therefore, improving the capability of the citizens to hold the local government officials accountable. Moreover, the social audit mechanisms like social audits supplement formal audit through the introduction of outside checks hence enhancing accountability mechanisms. Empirical research confirms that strong internal audit and control mechanisms contribute to greater accountability of the public sector by minimizing the opportunistic behaviour and increasing financial discipline (Alzeban & Gwilliam, 2014; Abu-Azza, 2012). As a result, the agency theory provides an excellent theoretical basis of the present study, as it explains how enhancing the effectiveness of internal audit using the key governance variables can resolve the agency conflict and foster accountability in the local government management.

Empirical Review

Ratmono and Darsono (2022) the authors examined internal audit effectiveness in local governments where they found that internal audit effectiveness is a function of factors such as quality of public service delivery, independence of the internal auditors, quality of audit planning and the support of the top management. Primary data in the form of a questionnaire were used, and the hypothesis was tested using PLS-SEM. Based on the statistical analysis, it was found that independence, competence, and management support enhance the effectiveness of internal audits. This finding is anchored on agency theory as well but they did not use variables such as the Public Expenditure Tracking Survey, Local Government autonomy, Control environment and Audit cultures as well as Social Audit which this work intends to incorporate.

Diya (2022) suggests that financial accountability is contingent upon the presence of a robust and highly effective internal control system. In his study, governance was treated as the dependent variable, while audit quality and internal control were considered independent variables. Through regression analyses, it was revealed that both audit quality and internal control significantly impact the dependent variable. Setiawan, Winarna, and Nugroho (2022) the study examines the factors that determine local government accountability as a dependent variable measured by the audit opinion of the financial statements, fiscal decentralization, management control systems, economic growth and local government size. Regression was used to test the effect of independent variables and it was found that fiscal decentralization has a negative effect while economic growth positively influences the dependent variable.

Through online surveys and regression analysis, Ta & Doan (2022) examined the impact of four factors on internal audit effectiveness in Vietnam, namely, the independence and competence of internal auditors. The results reveal that independence and management support positively influence effectiveness, while auditor competence and the quality of audit work do not impact effectiveness. Eton, Mwosi, and Ogwel (2022) examined the relevance of internal control system on accountability using correlation design and regression to draw inferences on the relationship between the internal control system and accountability their finding depicts a 55.4% variation in accountability is triggered by internal control. Mustapha and Dahiru (2022) gathered primary data using a survey research design, PLS-SEM was used to examined the diverse characteristics that internal audit is contingent on drawing from resource-based theory they concluded that there is need to reduce political interference and enhance the quality of internal audit team to improve accountability of local government.

3.0 Methodology

Given the need to comprehensively investigate internal audit effectiveness and accountability in local government administration in Kwara State, a survey research design was adopted which allowed for the collection of diverse perspectives from stakeholders. This design facilitates the quantification of variables such as the Public Expenditure Tracking Survey (PETS), Financial Autonomy (LGA), Control Environment/Audit Culture (CEN), and Social Audit (SA). The population encompasses 522 respondents out of which 454 are the staff of the 16 Local Government Areas (LGAs) in Kwara State and are directly involved in the financial management and governance processes within their respective council. Additionally, the study includes local accountability champions (Citizens) of Kwara state who are members of an NGO- Budgit -32 and a Kwara State-based NGO-ENetSuD, 36 to offer external perspectives on internal audit and financial management practices across the LGAs.

To determine the sample size, this study employed Taro Yamane's (1967) formula and 227 respondents constituted the sample size. Purposive sampling technique was used to select individual members to be subjected to the study to ensure that objectives of the study were achieved. Primary data constitute the source of data and data were collected from questionnaires distributed to respondents in the Local Governments Area and the sampled non-governmental organizations. The study used items measured on a Likert scale; therefore, reliability was assessed using Cronbach's Alpha to assess internal consistency.

Model Specification

To achieve the objectives of this study, the model of Adeyemi and Olarewaju (2019) was adopted. The model was originally stated as:

ACCT = f (IAE) ……………………………………………………………………………….(i)

$EEF = \alpha_0 + \alpha_1 CEN + \alpha_2 CAC + \alpha_3 RAS + \alpha_4 ICO + \alpha_5 MEV + \varepsilon$……………….....……………….(ii)

The internal audit effectiveness (IAE) was captured by Public Expenditure Tracking Survey (PETS), Local government autonomy (LGA), control Environment (CEN) and Social Audit

(SA). However, the accountability was measured by Measured by Citizens Budget and Budget openness and effectiveness and efficiency of operations. To align with this study, the model was modified as:

ACC = β_1PETS + β_2LGA + β_3CEN + β_4SA + ε……………………………………………..(iii)

Where:
ACC = Accountability
PETS = Public Expenditure Tracking Survey
LGA = Local government Autonomy
CEN = Control Environment
SA = Social Audit
β_1 to β_5 = the parameters to be estimated (regression coefficient)
ε = error term

This study used descriptive statistics and inferential statistics to analyse data from the questionnaires and tested their hypotheses through Generalized Linear Model testing. The descriptive statistics included the mean and standard deviation to present the demographic information of respondents and their opinions about internal audit effectiveness and accountability practices in multiple local government areas of Kwara State. The Generalized Linear Model (GLM) was used to test the study hypotheses because it provided better results than ordinary least squares regression because it handles non-linear relationships and it does not require the dependent variable to follow a normal distribution, which enables the model to produce accurate estimates regarding how internal audit effectiveness affects accountability.

4.0 Result and discussion

Table 1:
Response Rate

Rate Response	TOTAL	PERCENT
Return	185	81.5
Unreturned	42	18.5
TOTAL	227	100

Source: Author's Computation, 2025.

Table1 shows that 185 out of 227 distributed surveys or requests were returned successfully which created a response rate of 81.5% while 42 surveys remained unreturned. This shows strong engagement because 81.5% of the respondents responded which makes the data collected from them reliable and representative while the risk of non-response bias remains low. This demonstrates successful data collection and enables this study to draw generalizable findings from this sample with high confidence.

Table 2:
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation	Variance

	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
PETS	185	15.00	25.00	23.4432	.11620	1.58054	2.498
LGA	185	10.00	25.00	22.3514	.15896	2.16213	4.675
CEN	185	13.00	25.00	22.7297	.12389	1.68511	2.840
SA	185	13.00	25.00	23.2757	.14226	1.93500	3.744
DVCS	185	56.32	89.10	82.6314	.32417	4.40914	19.440
VNL	185						

Source: Author's Computation, 2025.

In examining the impact of key variables on the accountability of local government, distinct patterns emerge in the mean and composite score of each variable. The Public Expenditure Tracking Survey (PETS) reveals a mean score of 23.44, accompanied by a Composite score of 82.63 for the dependent variable. This implies a positive relationship, suggesting that higher mean PETS scores are associated with increased accountability, considering the standard deviations of the dependent variable at 4.41 units. Local Government Autonomy, denoted by the variable LGA, demonstrates a mean score of 22.35, with a Composite-score of 82.63 for the dependent variable. The interpretation leans towards a moderate level of financial autonomy, on average. Control Environment/Audit Culture (CEN) reflects a mean score of 22.73, with a composite-score of 82.63 for the dependent variable. This implies that a relatively high mean level of control environment and audit culture is associated with enhanced accountability. Social Audit (SA) presents a mean score of 23.28, accompanied by a Composite-score of 82.63 for the dependent variable. The inference drawn is that higher mean social audit scores align with increased accountability. In summary, the examination of these variables indicates their varying degrees of influence on the accountability of local government, with PETS, in particular, showcasing a positive impact on accountability dynamics.

Normality Test:

Table 3:
Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	Dfdf	Sig.
Dependentvariable	.279	185	.000	.633	185	.000

a. Lilliefors Significance Correction
Source: Author's Computation, 2025.

As shown in Table 3 the Kolmogorov-Smirnov's p-value is less than the chosen significance level (0.05), indicating that the data significantly deviates from a normal distribution, similarly Shapiro-Wilk test P-value is less than the chosen significance level, suggesting non-normality. This implies that the data is not normally distributed to carry out a parametric statistical Analysis (ANOVA), hence Generalized Linear Models a non-parametric statistical test that is flexible to handle data beyond normal distribution unlike the ordinary least square was employed.

Collinearity Statistics

Multicollinearity test was conducted to determine if there is strong relationship between independent variables and the dependent variable the presence of which violates the assumption estimation techniques.

Table 4:
Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	21.978	2.947		7.457	.000		
	PETS	1.056	.140	.378	7.561	.000	.617	1.620
	LGA	.157	.090	.077	1.730	.085	.786	1.273
	CEN	.387	.137	.148	2.822	.005	.562	1.778
	SA	1.014	.120	.445	8.470	.000	.560	1.785

Source: Author's Computation, 2025.

The analysis presented in Table 4 demonstrates that dependent variable increases with every variable increase, because PETS (B = 1.056, p = .000), CEN (B = 0.387, p = .005), and SA (B = 1.014, p = .000) show positive results that reach statistical significance at the 0.05 level. The strongest impact comes from SA, because it produces the highest standardized coefficient (Beta = 0.445) while PETS (Beta = 0.378) and CEN (Beta = 0.148) follow in strength. LGA (B = 0.157, p = .085) does not reach statistical significance according to the standard 0.05 level, which means it fails to predict any meaningful changes in the dependent variable throughout the entire model. The collinearity statistics (Tolerance values ranging from 0.560 to 0.786 and VIF values from 1.273 to 1.785) meet acceptable limits because all values maintain (VIF < 5, Tolerance > 0.2) standards which demonstrate that multicollinearity does not exist and the coefficient estimates remain dependable. The constant term (B = 21.978, p = .000) achieves statistical significance, which shows that the dependent variable reaches a baseline value of 21.98 when all predictor variables exist at zero.

Generalized Linear Model

Table 5:
Goodness of Fit[a]

	Value	Dfdf	Value/df
Deviance	1026.455	8089	.127
Scaled Deviance	1026.455	8089	
Pearson Chi-Square	13399.499	8089	1.657
Scaled Pearson Chi-Square	13399.499	8089	

Log Likelihood[b]	-519.754
Akaike's Information Criterion (AIC)	1213.508
Finite Sample Corrected AIC (AICC)	1371.363
Bayesian Information Criterion (BIC)	1493.678
Consistent AIC (CAIC)	1580.678
Dependent Variable: ZSCORE	
Model: (Threshold), PETS, LGA, CEN, SA	

Source: Author's Computation, 2025.

Table 5 measured how accurately the Generalized Linear Model (GLM) predicted results about internal audit effectiveness and accountability in Kwara State local government administration. The Pearson Chi-Square value (13399.499) divided by its degrees of freedom (8089) yields a Value/df ratio of 1.657. The ratio between 1.0 and 2.0 shows that the model does not contain major overdispersion problems because it creates an acceptable fit with the actual data. The model proves to fit the data correctly because its Deviance value (1026.455) shows a Value/df ratio of 0.127 which remains below 1. The information criteria statistics: AIC (1213.508), AICC (1371.363), BIC (1493.678), and CAIC (1580.678) serve as comparative tools to assess competing models because lower values indicate superior model performance. The GLM goodness-of-fit tests support the validity of testing study hypotheses while showing internal audit effectiveness variables link to accountability outcomes through the model without showing any major under dispersion or overdispersion problems.

Table 6:
Omnibus Test[a]

Likelihood Ratio Chi-Square	df	Sig.
211.902	31	.000
Dependent Variable: ZSCORE		
Model: (Threshold), PETS, LGA, CEN, SA		

Source: Author's Computation, 2025.

The Omnibus Test evaluates the Generalized Linear Model (GLM) results which test the statistical significance of the study's internal audit effectiveness research about local government administration accountability in Kwara State. The Likelihood Ratio Chi-Square value is 211.902 with 31 degrees of freedom, yielding a Sig. (p-value) of .000. The null hypothesis which states that all predictor variables' coefficients are simultaneously equal to zero needs rejection because this p-value is less than the conventional significance level of 0.05. The result shows that the model predicts accountability outcomes better than the intercept-only model which serves as a null model.

Table 7:
Tests of Model Effects

Source	Type III Likelihood Ratio Chi-Square	Dfdf	Sig.
PETS	44.633	5	.000
LGA	22.813	8	.0005
CEN	32.920	7	.000
SA	52.654	7	.000

Dependent Variable: ZSCORE

Model: (Threshold), PETS, LGA, CEN, SA

Source: Author's Computation, 2025.

Table 7 demonstrates how each predictor variable independently affects internal audit effectiveness and accountability through Generalized Linear Model (GLM) analysis in Kwara State local government administration. The results show that all four predictor variables (PETS, LGA, CEN, and SA) have a statistically significant effect on the dependent variable because each shows a p-value that falls below 0.05. The strongest effect comes from SA because it produces the highest Likelihood Ratio Chi-Square result (52.654, df = 7, p = .000) while PETS (44.633, df = 5, p = .000), CEN (32.920, df = 7, p = .000), and LGA (22.813, df = 8, p = .0005) follow behind. The p-value for LGA shows .0005 which confirms statistical significance because it stays below the 0.05 threshold despite being higher than the .000 values of other variables. This omnibus test of model effects shows LGA group effects in their complete categorical form which operates across its entire degrees of freedom (df = 8) as a significant model contributor, which contrasts with the coefficients table (Table 4) that showed LGA as non-significant (p = .085) in all, the Tests of Model Effects show that all four factors' PETS LGA CEN and SA function as both individual and collective predictors of accountability in local government administration within Kwara State.

Discussion of Findings

Sequel to the results presented, Public Expenditure Tracking Survey (PETS) showed that its implementation leads to improved governmental accountability. By implication, the systematic public expenditure tracking surveys which local governments in Kwara State will implement throughout their administrative levels will allow citizens and oversight bodies to detect real-time evidence of funding leaks and operational delays and resource misappropriations which officials need to explain. This finding aligns with the agency theory as it describes local government officials as self-serving individuals who will act against the interests of the public they serve as principal. Also, Local Government Autonomy (LGA) demonstrates that local government autonomy determines accountability through its fiscal and administrative and political control rights which local councils use to deliver services to their communities. Local governments in Kwara State can better serve their communities while being held accountable by their local voters because they receive more authority to manage their own revenue and create budgets and handle their staff without facing too much state control. The finding supports governmental theory because decentralization and fiscal federalism research shows that granting people decision-making power establishes democratic legitimacy which leads to better public accountability and governmental transparency and citizen engagement.

In addition, the control environment (CEN) highlights the foundational importance of internal control systems including ethical culture organizational structure human resource policies and integrity frameworks in shaping accountability outcomes in local government administration. The local governments with strong control environments in Kwara State demonstrate that their financial reports will be accurate and they will manage their resources responsibly when they establish clear authority structures and enforce conduct standards and employ skilled staff and create effective oversight systems. Lastly, the finding shows that social audit results enhances accountability as it serves as citizen-led and participatory oversight mechanisms function which is considered as the most effective methods to enhance local government accountability in Kwara State. The active involvement of community members and civil society organizations and local stakeholders results in public project auditing and expenditure claim verification and service delivery feedback which creates an obligation for local officials to meet citizen expectations and fix discovered problems. The finding demonstrates support for agency theory as it considers social audits to function as external monitoring systems which enable citizens to monitor agent activities

5.0 Conclusion and Recommendation

The study concludes that effective Public Expenditure Tracking Surveys, granting autonomy to local governments, fostering a strong control environment, and implementing social audits are crucial for enhancing accountability in local governance in Kwara State. The empirical evidence demonstrates that PETS and SA have the most substantial impact on promoting accountability, while CEN also plays a significant role. The results underscore the importance of these factors in shaping governmental practices and highlight the critical role of community involvement in ensuring accountability. The study contributes valuable insights into the dynamics of local government accountability and provides a framework for policymakers to consider in enhancing governance practices.

Building on the conclusion, the following recommendations are proposed:

i. Establishment of Public Expenditure Tracking Mechanisms such as website, mobileAPP, and USSD code to enable citizens track local government budget, spending, income which ultimately increase transparency and accountability by allowing citizens to actively participate in monitoring financial activities.

ii. Empowerment of local communities to conduct community-based oversight in order to proficiently identifying irregularities promote transparency and accountability in local resource management.

iii. Introduction of social audits as a collaborative approach to systematically monitor and evaluate public services in Kwara State's local government administration.

iv. Full adoption of the freedom of information (FOI) bill to promote active citizens participation and access to information, thereby fostering a culture of transparency and accountability.

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