VALUE FOR MONEY AUDITING AND LOCAL GOVERNMENT SERVICE DELIVERY IN EBONYI STATE: A STUDY OF SELECTED LOCAL GOVERNMENT AREAS

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ABSTRACT

This study seeks to ascertain the effects of value for money auditing on Local Government Service Delivery in Ebonyi State, Nigeria. The study adopted cross-sectional survey design which made use of primary data sourced using structured questionnaires. The questionnaire was administered to 136 senior staff in account, internal audit and five other departments in the nine (9) selected local government areas in Ebonyi state. Out of the 136 copies of the questionnaire administered, 124 were returned. Multiple regression analysis anchored on ordinary least square was employed in testing the hypotheses with the aid of SPSS. Results revealed that economy principle in procurement and effectiveness principle in budget implementation have no significant effect on local government service delivery in Ebonyi State; while efficiency principle in resources utilization has a positive significant effect on local government service delivery in the State. The implication of the findings is that most local governments in Ebonyi state, Nigeria are indifference in application of economy principle in procurement and effectiveness principle in budget implementation with regards to local government service delivery in Ebonyi State. The study recommended that the auditor general for local governments in Ebonyi State should on regular basis review audit techniques to ascertain whether their intended purposes are being achieved economically, efficiently and effectively.

Keywords: Value for Money Auditing, Economy, Efficiency, Effectiveness, Service Delivery.

INTRODUCTION

The expediency for the existence of local government in Nigeria stems from the need to facilitate development and brings government closer to the people at the grassroots. Local government service delivery in Nigeria is an important process of governance with significant consequences for national development especially at the rural areas. Consequently, the desire by the government to maximize rural and grassroots development is one of the major objectives of local government creation in Nigeria (Obanje, 2015). The service delivery at the rural areas become necessary in view of the popular argument that about seventy percentage (70%) of the population of Nigeria live and operate within the rural areas (Ibok, 2010).

Fortunately, the fourth schedule of the 1999 constitution of the federal republic of Nigeria, spelt out functions of the Local government covering a wide range of responsibilities and services which impact heavily on the livelihood of individuals. Such essential services include: provision of primary healthcare facilities, portable water, feeder roads, primary and adult education, agricultural inputs, public conveniences, refuse disposal, culvert and bridges, market, motor parks among other services. However, there is a serious controversy amongst

scholars and relevant stakeholders including the general populace with respect to the actual performance of local government in Nigeria with particular reference to service delivery. This explains why the development has over the years attracted comments from scholars and stakeholders who described the local government system as an embodiment of failure and a symbol of confusion, mediocrity, inefficiency and waste (Obasanjo, 2003; Tafida, 2005 and Okoli, 2013). The implication of these administrative lapses are that the constitutional mandate of the local government is left undelivered thereby deepening poverty and exacerbating public outcry and loss of confidence in government with its attendant consequences.

In Ebonyi State, poor service delivery has been consistently noticed at the local government level as evidenced by lack of meaningful contributions in terms of adequate infrastructural facilities and other essential services that meets the people's expectations. Ebonyi state which is one the last group of states created in the year, 1996 with 13 local governments is currently facing infrastructural deficit at the local government areas. The level of service delivery by the authorities at the rural areas has attracted condemnations and agitations by different interest groups within the area and beyond. The challenge is reoccurring notwithstanding the practice of statutory Audit which focused primarily on assessing organizational performance in terms of compliance to accounting rules and regulations. The traditional Audit (Statutory audit) has been adjudged grossly inadequate to provide the needed information on how public resources are managed by those entrusted with the resources (Kalubanga & Kakwezi, 2013). Consequently, there was need for new approaches to public sector auditing that take into account the real value of money spent by public office holders.

Value for money (VFM) auditing often used synonymously with performance audit refers to the principle that public funds should be put to best possible use and that those who conduct public business should be accountable, economical, efficient, and effective in the management of resources entrusted to them (Office of the Auditor General, Canada, 2012). This method of auditing has evolved over time and has been found to be the best approach to confirming whether managers of public resources are applying best practices in the use and management of resources. The value for money audit provides independent assurance to the tax payers that fund appropriated for a particular government activities are spent in accordance with the parliament's requirements. Against the above backdrop, the study is set to evaluate the effect of value for money auditing on the local government service delivery in selected local government areas in Ebonyi State.

Statement of the Problem

This study is necessitated by one of the greatest challenges facing local government areas in Ebonyi State which is poor level of service delivery by the council leadership which gave rise to one of the ten top poorest states in Nigeria (Nigerian National Bureau of statistics, 2019). The people of the local government areas and other interest groups contend that they receive not commensurate benefits and adequate value for their money, despite the huge revenue allocation from the federation accounts on monthly basis in addition to tax revenue. This unfortunate development has led to agitations that suggest public frustration and total loss of confidence in the local government's capacity to deliver public services. For instance, it has been consistently noticed that local governments in Ebonyi State have not been up and doing in terms of efficient and effective social service delivery to the grassroots. This is evident in poor environmental state, deteriorating public school buildings, poor market facilities and lack of health centers. The provision of basic social services such as education and health, as well as maintenance of roads

and public utilities within the jurisdictions of local governments is now both a myth and mirage. Yet, there is a principle of Value for Money Audit in the local government areas in the state. This implies that the constitutional mandate of the local government is left undelivered thereby deepening poverty and exacerbating public outcry and loss of confidence in government with its attendant consequences (Tafida, 2005). Erroneously, highly placed local government functionaries do not see any need for the judicious spending of public funds, instead, see it as their own share of the national cake. The situation has resulted to a decrease in the quality of services delivered, reduced revenue, encourage redirection and misappropriation of public fund, and the public are left to suffer notwithstanding the huge contribution made to revenue generated by paying their taxes, fines and fees among others to government.

Consequently, the issue has called attention of many professionals to determine ways whereby the public office holders could be held accountable to the citizens and enhance the economic, efficient and effective use of public resources. Evidence has shown that, years after the introduction of value for money auditing, the volume of empirical studies on it in Nigeria and Ebonyi state in particular is surprisingly insignificant especially when compared with studies in other areas.

Extant studies in Nigeria have focused on examining value for money auditing as a veritable tool for public expenditure management and fraud control (Tanko et al., 2010; Nwosu & Mshelia, 2015; Agbo & Aruomoaghe, 2014). To this extent, there is no existing study that dwelt on value for money auditing and local government service delivery in Ebonyi State and to bridge this gap necessitate this study.

Objectives of the Study

The broad objective of the study is to ascertain the effects of value for money auditing on local government service delivery in selected local government areas in Ebonyi State. The study specifically sought:

1. To determine the effect of economy principle in procurement on local government service delivery in Ebonyi State.
2. To ascertain the effect of efficiency principle in utilization of resources on local government service delivery in Ebonyi State.
3. To determine the effect of effectiveness principles in budget implementation on local government service delivery in Ebonyi State.

Research Questions

In order to accomplish the objectives of the study, the following research questions were formulated to suite the study.

1. How does economy principle in procurement affect local government service delivery in Ebonyi State?
2. How does efficiency principle in utilization of resources affect local government service delivery in Ebonyi State?
3. How does effectiveness principle in budget implementation affect local government service delivery in Ebonyi State?

Research Hypotheses

To accomplish the objectives of the study, the following hypotheses were stated and tested:

1. Application of economy principle in procurement does not significantly affect local government service delivery in Ebonyi State.
2. Application of efficiency principle in utilization of resources does not significantly affect local government service delivery in Ebonyi State.
3. Application of effectiveness principle in budget implementation does not significantly affect local government service delivery in Ebonyi State.

Significances of the Study

The findings of this study are expected to bring to limelight the effects of variables of value for money auditing on local government service delivery in Ebonyi State. Government functionaries at all levels, legislators, and other public office holders could benefit immensely as they can easily be put right at any procedures in effective financial management of local government resources.

The outcome of this study would also result in more studies by scholars and professional accounting practitioners on the subject of the value for money audit in other states in Nigeria.

Scope and Limitations of the Study

The study focused on value for money auditing and local government service delivery in nine (9) selected local government areas in Ebonyi State, Nigeria. Three local government areas (LGAs) were selected from each of the three geo-political zones of the state. The selection was based on the highest number of senior staff from Grade Level (GL) 7 and above in account and internal audit departments in the local government areas.

The study however, employed best practice to ensure a reliable research report which would undoubtedly be generally accepted, but a number of limitations were encountered. Firstly, the area of coverage that sampled only nine out of thirteen (13) local government areas in Ebonyi State due to resources constraints. Thus, this limitation in scope may have affected the findings of the study to some extent.

REVIEW OF RELATED LITERATURE

Concept of Value for Money Auditing in Nigeria

In the public sector, functions revolve around planning, budgeting, approval, implementation, monitoring and controlling, recording, accounting, auditing, and reporting (Nwosu & Mshelia, 2015). Upon budget approval, funds are released to government ministries, departments, agencies and parastatals to carry out specific functions approved in the budget which might include the acquisition of goods and services, infrastructure repair, renovation or new construction and payment of remunerations and charges. Government establishes rules, regulations and guidelines for the smooth operations of these functions. The stakeholders need to know whether the public office holders are managing these resources in accordance with the established rules, regulations and guidelines needed to achieve satisfactory performance that meets the people's expectations.

Consequently, one of the avenues through which an assurance of the judicious use of such resources can be provided is through value for money (VFM) audit. According to Oshisami (1992), Cited in Nwosu (2015) value for money audit determines whether an entity is acquiring, managing or utilizing its resources (staff, building, spaces, materials, etc) in an economic and

efficient manner and the causes of any inefficiencies or uneconomical practices. This suggests that VFM audit involves an inquiry into whether in carrying out the responsibilities; the organization gives adequate consideration to optimal acquisition, procedures and practices, safe keeping of its assets, money and minimum expenditure of effort.

In Nigeria, the concept of value for money audit is yet to gain the required level of recognition though; it lies within the jurisdiction of internal control, which is a management device for effective operation of the organization (Okwoli, 2004). As such value for money audit, compared to the statutory or compliance audit is relatively new innovation that emerged amidst accountability concerns in the public sector. Central to the concept of value for money (VFM) in public sector organizations is the principle that public funds should be put to best possible use and that those who conduct public business should not only be accountable but also be economical, efficient and effective in the management of the resources entrusted to them (OAG, Canada, 2012).

The confusing aspect of value for money audit is that so many different terms have been used by different countries. The question one may likely ask is does these terms represent something different? The meeting point however, is the constituent elements of economy, efficiency and effectiveness (Mahbuba, 2012; Olurankinse, 2012).

Value for money auditing as a concept has variety of definitions and there is no consensus definition. Lindaberg (2007) has it that,

"value for money auditing is not a prototypical form of auditing that we would expect to fit neatly into the categories rather, it appears to be oddball in the auditing family and therefore, it is likely that we will be able to observe problems of classification".

The concept therefore, seeks the maximization of the use of scarce resources for the welfare of the public by ensuring that government activities and programs are carried out at low cost and to high standard (ICAN, 2006). It digs deep onto propriety, fairness and compliance of financial operation with laws and regulations; the economic and efficient management of public organizations resources; and the desired results, established objectives, and public organizations minimum cost alternatives, (Flesher & Zarzeski, 2002; Alwardat et al., 2015). It is an investigation into whether proper arrangements have been made for ensuring economy, efficiency and effectiveness in the use of resources which is designed to provide stakeholders with information and assurance about the quality of management of public resources and promote best management practices (Khan & Chowdry, 2008; Kalubanga & Kakwezi, 2013).

Kandasamy (2009) stated that government spends money on several programmes and projects and it is important that the money is spent to achieve the desired objectives with emphasis on economy, efficiency and effectiveness. It follows that owing to increasing demand for greater accountability and transparency by members of the public (tax payers) and other stakeholders, the need to expand public sector auditing beyond the financial (regularity) and statutory audit otherwise called certificate audit has assumed greater prominence and it has realized that value for money audit is the more comprehensive approach to conducting the audit of public programmes, projects and services.

In 2010, the UK secretary of state for the Department for International Development (DFID), Andrew Mitchell emphasized the importance of value for money audit in his first public speech.

He commented that: *"Our bargain with taxpayers is this: in return for contributing your hard-earned money to helping the world's poorest people, it is our duty to spend every penny of*

aid effectively. My top priority will be to secure maximum value for money in aid through greater transparency, rigorous independent evaluation and an unremitting focus on result".

He emphasized the need to strengthened government and public expectations for value for money and established the independence commission for Aid Impact (ICAI) to examine whether UK Aid is delivering VFM. According to the department for international development (DFID), value for money is defined as maximizing the impact of each pound spent to improve poor people's lives. The concept is built around four fundamental criteria, defined by the DFID as follows: Economy-getting the best value inputs; Efficiency- maximizing the outputs for a given level of inputs; Effectiveness- ensuring that the output delivered the desired outcome; and Equity- ensuring that the benefits are distributed fairly.

The United States General accounting office audit defines VFM Audit as performance audit which includes: economy, efficiency and program audits. Economy and efficiencies audit include determining whether the entity is acquiring, protecting and using its resources economically and efficiently. The cause of inefficiencies or uneconomical practices is whether the entity has complied with laws and regulations concerning matters of economy and efficiency.

Ernest and Young, (2010) maintains that value for money auditing or performance audit is an objective and systematic examination of evidence for the purpose of providing an independent assessment of the performance of the government organization, program activities or function in order to provide information to improve public accountability and facilitate decision-making by parties with responsibility to oversee or initiate corrective action.

From the array of definitions by different authors, this study adopts the definition of value for money auditing as define by Daujotaite & Macerinskiene (2008) which maintain that: *"Value for money audit is concerned with the audit of economy, efficiency and effectiveness and embraces: (1) audit of the administrative activities in accordance with sound administrative principles and practice, and management policies; (2) audit of the efficiency of utilization of human, financial and other resources, including examination or information systems, performance measures and monitoring arrangements, and procedure followed in audited entities for remedying identified deficiencies; (3) audit of the effectiveness of performance in relation to achievement of the objectiveness of the audited entity, and audit of the actual impact of activities compared with the intended impact."*

Simply put, it is the assessment of whether or not an organization has obtained the maximum benefit from the goods and services it acquired and/or provides resources available to it. It does not only measure the cost of goods and services, but also takes into account the mix quality, resource used, fitness for purpose, timeliness and convenience. Therefore, the aim of value for money auditing is to evaluate audited entity's performance and management in terms of economy, efficiency and effectiveness and to improve the performance of the said entity.

The scope of VFM auditing includes the examination of economy, efficiency, cost effectiveness and environmental effects of government activities as presented in the Figure 1 below (Mahbuba, 2012). Hence, a detailed explanation of the 3E's of value for money audit (Economy, Efficiency and Effectiveness) is pertinent to the full understanding of value for money audit.

It is evident from the above diagram that economy seeks to find out whether physical, financial, human resources and information inputs acquired are at the right cost at right place. Auditing of economy of operation requires an in-depth examination of the achieved target and related resources utilized for the purposes. The diagram further evidenced that auditing of

economy of operation entails the minimization of expenditure in the process of achieving a set of goal.
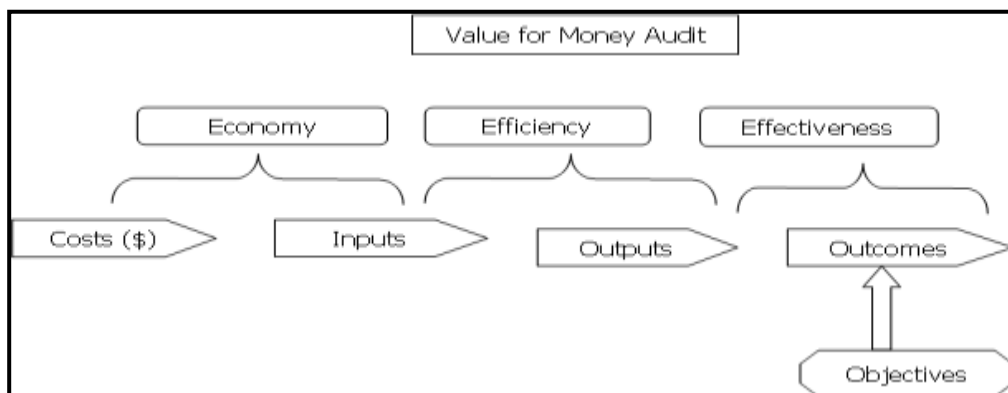
Source: Mahbuba (2012)

FIGURE 1
SCOPE OF VFM AUDITING

The diagram also depict that efficiency compares inputs with outputs through optimum utilization of resources which is maximizing inputs to obtain a given output without sacrificing quality and as such finds out whether best result is achieved from the available resources (Ene, 2000). This means that resources need to be properly planned, organized, utilized, and controlled towards achieving the best results.

Consequently, in auditing effectiveness of operation, effort is made to determine the extent to which set targets for programmes or activities are actually achieved (Oshisami, 1992). This involves an inquiry into the results or benefits achieved and the programmes or activities to determine their achievement of established objectives. Thus, value for money auditing finds out problems through analysing the problem identification roles, nature of institutional legitimacy. The successful identification of the problem streams lead to finding answer to the problem depending on particular actors, resources, culture, power differentiation, styles of coalition building etc. Accountability institutions have diverse influence on different government programs and success or failure of those programs depends on such influence. The potential impact of accountability information is dependent on oversight functions of the audit institutions where government officials actively use information to highlight problems and then change programs.

Evidence from literature is that adequate researches have been carried out on the output side of the value for money audit function and achievement of required objective in the public sector. Arising from that, one can conclude that value for money audit is a very powerful tool/technique to determine the efficiency and effectiveness in the use of resources by government entities that are required to be accountable to the public and the parliament.

Empirical Review

A number of empirical studies were considered to further establish facts on value for money auditing in the public sector with emphasis in local government areas. Thus, the review was made starting with the study of Athumani & Bisama (2018) that examined the effectiveness of contract Management on value for money in public procurement of goods in Tanzania Federal

Ministry of Agriculture. The study aimed at determining the effectiveness of contracts management on attaining value for money in public procurement of goods in Tanzannia's Federal Ministry of Agriculture as a case study. A case study approach was used to capture data from the respondents. Adopting cross-sectional survey design and using descriptive statistics, the results of the analysis show that contracts were not properly formulated, as a result, no contracts could be implemented without adjustment. The study did not follow thorough rigor of hypothesis testing but, the results on the effectiveness of contract implementation unveil neutrality on whether contract are completed within the agreed time and within the agreed budget though, there were sufficient contract management proceedings for goods at Ministry of Agriculture. That study recommends that contracts should be more effective and sufficiently formulated through capacity building by offering specific banking in the use of technology so as to achieve value for money.

In the same vein, Oyebamiji (2018) evaluated the implementation of public procurement act and government performance in the Nigerian public sector with a purpose of determining the influence of implementation of public procurement act on government performance in Nigeria. Primary data generated using structured questionnaire was analysed with descriptive statistics and the hypothesis was tested using regression analysis. The result shows that public entities comply with the public Procurement Act, though lack of structures and facilities to follow procurement process and prevent corruption in Nigeria have hindered full implementation of the Act.

Alwardat & Basheikh (2017) evaluated the impact of performance audit on public administrations in Saudi Arabia. The objective of the study was to determine if auditors of Saudi Supreme Audit Institution (SSAI) have exerted influence on administrators in Saudi Public institutions in order to improve the way they manage public resources. Collection of data was done with the aid of a web-based questionnaire and was analysed using descriptive statistics and factor analysis with the aid of SPSS software. The result revealed that administrators expect a certain pattern of auditor-exerted influence. This influence suggest administrators tendency to: comply with the laws and regulations governing their organizations; work hard to set up effective control systems to reduce fraud, dishonesty and wasted of public resources; identify more accurate and reliable performance indicator and emphasize on transparency by disclosing more reliable information about their organizations' performance.

Chew et al. (2016) evaluated the perception of public sector auditors on performance audit in Malaysia. The objective of the study was to explore the perception of public sector auditors on performance audit in Malaysian public sector entities. The study employed a postal questionnaire, distributed to public sector auditors in the National Audit Department in Malaysia, and a total of 503 responses were received. The responses were analysed using descriptive statistical tools including mean score and mean score ranking. Results revealed that auditors were of the opinion that effectiveness element should be one of the performance audit elements and that public sector auditors should be given opportunity to influence policy decisions. In addition, the results show that the public sector auditors are not the only profession capable of conducting performance audit, but can team up with other Professions. Lack of cooperation and commitment from auditors in conducting a performance audit was claimed to be the topmost constraint. It further unveils that performance audit enhances public economical, efficient, and effective utilization of public resources.

Evelyn & Kwadwo (2016) look at measures of ensuring value for money in public procurement, a study of selected polytechnics in Ghana. The study aimed at identifying

challenges of applying value for money in the procurement of goods and services. The study distributed structured questionnaire through postal means and the data collected was subjected to descriptive analysis. Findings revealed that inadequate skilled personnel in the procurement processes and inadequate measures for monitoring and evaluation of the procurement policy to ensure value for money are the major challenges. It recommends management support of VFM policy at all levels of administration of public entities (polytechnics) in Ghana.

Changalima (2016) examines the determinants of value for money in the procurement of works in public sector of Tanzania. With the objective of determining the determinants of value for money in procurement of works in public in Tanzania, the study administered questionnaire to Ministry of Transport and Ministry of Works in Tanzania. From the descriptive analysis, findings revealed that procurement planning and ICT usage in the procurement processes were the major determinants of value for money in procurement process in the selected ministries. The study then recommends that these public entities should ensure that procurement planning and e-procurement are used for successful improvement of value for money.

Abubakar et al. (2016) scientifically investigated the Nigerian performance management antecedents and public sector performance using the data gathered from 63 Ministries, Department and Agencies (MDA). Using Pearson zero-order correlation to test hypotheses formulated, the study unveils that there is need to redesign NDAs in Nigeria and formulate policies that are goal oriented. As such, it recommends performance management mechanism in the system to measure the efficiency and effectiveness of the public sector programmes in Nigeria.

Alwardat et al. (2015) examined the ability of value for money audit procedures to improve performance in UK public sector organizations. The study aims at ascertaining the extent to which value for money audit improves institutional performance in the public sector. Semi-structured interviews were administered to both auditors and their clients. The transcribed interviews were analyzed using descriptive statistics. The results show that VFM audit was perceived as an important potential means of improving institutional performance in the public sector, but had been poorly implemented in course of the auditing. To that extent, there were conflicting opinion between the auditors and the clients. The recommendation has it that clients should identify areas where audit's performances are need and make possible suggestions.

Mchopa (2015) studied the integrating management practices into the achievement of value for money in Tanzania public procurement. The study aimed at assessing the contribution of contracts management practices towards values for money achievement. Structured questionnaires and interviews were used for data collection while descriptive statistics was applied as a tool for data analysis. The results unveil that contract contained all the necessary conditions such as contract practices of time management, quality management and costs control were effective and resulted into value for money achievement. The study recommends that more efforts are needed to enhance supervision and enforce defect liability clause.

Obaje (2015) empirically assessed roles of local governments in service delivery in Nigeria with a specific focus on Kaduna North Local Government from 1999-2014. The study sought to identify services delivered by local governments and its impact on the wellbeing of the people. Two sets of questionnaires were designed and administered on residents of the area and the employees of the local government. The data generated was analysed using descriptive statistics which reveals that mismanagement of funds, joint account system, poor transparency, poor accountability, and restricted revenue sources available to local government has impacted negatively on the provision of public goods at the local level. The study recommends for full

autonomous status of local government both financially and administratively in order to fully deliver its mandate.

Atagboro (2015) examined due process mechanism and its resultant effect on fraudulent practices in the Nigerian public sector using Pearson product moment correlation. Questionnaires were used to gather the needed data from 875 respondents. The study found that due process in the public sector's financial activities ensures fraudulent free public sector programmes. The study recommends conscious effort by public sector officials to build up processes of accountability so as to strengthen due process and subdue fraudulent practices.

Adam (2014) examines efficiency, effectiveness, and economy of the Nigerian National Petroleum Corporation's management of Nigeria's upstream petroleum sub-sector. The study aims at ascertaining how well the Nigerian National Petroleum Corporation (NNPC) ensures value for money in its utilization of Nigeria's oil resources. The data collected using questionnaire and interview was subjected to statistical analysis using Chi-square. Findings reveal that the NNPC is yet to ensure value for money in its operations because of defects in its organizational structure, administrative system, and accountability. The study recommends that establishment of a standardized performance/benchmarking framework is an essential requirement for ensuring value addition, value for money, and accountability in Nigeria's oil and gas operations.

Agbo & Aruomoaghe (2014) examined performance audit as a tool for fighting corruption in the Nigerian public sector administration with emphasis on the government ministries and local government councils in Edo and Delta States. The study seeks to determine the extent to which resources are managed with due regard to economy, efficiency and effectiveness towards achieving accountability requirements. The data collected using questionnaire was analyzed using Pearson's correlation co-efficient. Findings show that performance audit could be an effective tool in curbing corruption. The recommendation was that performance audit report should be made public and stringent punishment should be melted on offenders to serve as deterrent.

Kime (2014) examines the achievement of value for money in local government authorities in Tanzania. The study strives to determine the effectiveness of procurement procedures towards ensuring the achievement of value for money in public procurement. The study made use of questionnaire, interview and observation for data collection and analysis of data was done using tables, frequencies, and percentages. Findings reveal that the procured items got to Kahama District Council at the right quality and time, but at a price higher than what has been agreed in the initial contract.

Mwandobo (2013) examines roles of procurement processes on the effectiveness of public procurement system in Tanzania. The study sought to analyse procurement processes in achieving effectiveness of the public procurement system. The study used structured questionnaires and interviews as primary tool for data collection. A total of 119 out of 155 respondents returned the survey instruments. The data obtained were analysed utilizing descriptive statistics. Results of the study revealed that procuring entities do not conduct market survey towards establishing cost estimates. Thus, found that weak evaluation criteria, inadequate tender evaluations, and delays in contract awards are hampering efficient procurement process which results to ineffective procurement system. The study recommends that procuring entities should conduct market survey for cost estimates of major procurements and enhance cooperation between the user department and the procuring department.

Mahbuba (2012) examined the impact of performance Audit on government social programmes with emphasis on the forest management in Bangladesh with particular focus on

social forestry. The objectives of the study were to analyse how management system procedures and practices ensure intended results by ensuring identified risk and assess the impact of performance audit. The researcher adopted both quantitative and qualitative method in the gathering of data while Chi-square was used for data analysis. Findings show that most of the variables of economic use of resources show positive correlation with the improved management of government social programmes resulting in enhanced livelihood opportunities, increased participation, increased income, and empowerment of beneficiaries. Efficient service delivery was also rated effective as the programmes contributed to the establishment of participatory resource generation and management creating high interest among beneficiaries and these are all indications of improvement in the government social programmes occasioned by value for money audit.

Olurankinse (2012) explored due process and budget implementation in evaluating Nigerian public sector Auditing. The study aims at examining measures and strategies of checking wasteful expenditure and keeping budget in line with global practices. The design used for the study was survey design. Data were collected with the aid of structured questionnaires administered to 500 budget officers and accounting officers in various units of government in Ondo State. Data collected were analysed using descriptive analysis. Results suggested that people who are concerned with budget formulation are not fully carried along and this accounted for the inadequacy of budget formulation. Besides, there is lack and disrespect for due process because of low levels of compliance with budget provisions. The study recommends that there is need for professionalism in post project review technique of value for money concept, performance measurement and benchmarking so that the continuous process and improvement suggested here can be imbibed as a national corporate culture. It further recommends that due processes and value for money audit should be maintained for economy, efficiency, and effectiveness in the use of resources.

Tanko et al. (2010) examined value for money audit in Nigerian local government areas. The study strives to determine the extent of application of value for money audit in the Nigerian public sector with emphasis on the local government councils. The objective of the study was to evaluate whether taxpayers funds are being utilized economically, efficiently and effectively. The research adopted descriptive survey method and used closed end questionnaire for data collection while, Chi-square was used for data analyse. Findings indicate that managements of local government councils do not follow due process in contract award and this has negative impact on the concept of value for money audit. It recommends that due process must be followed strictly in both contract award and implementation.

Theoretical Framework

This study is anchored on accountability theory propounded by Vance et al. (2013). Accountability is a process in which a person has a potential obligation to explain his actions to another party who has the right to pass judgment on those actions and to administer potential positive or negative consequences in response to them. According to Vance et al. (2013), the theory assumes how the perceived need to justify one's behaviours to another party causes one to consider and feel accountable for the process by which decisions and judgment have been reached. In turn, this perceived need to account for a decision-making process and outcome increases the likelihood that one would think deeply and systematically about one's procedural behaviours.

The theory is applicable to this study since it focuses on the evaluation of employees' performance, identifies ways to reduce policy violations and anti-social behaviour within public organizations. Besides, the theory has four core components that covered the principles of value for money auditing which include; identifiability, expectation of evaluation, awareness of Monitoring, and Social Presence (Vance et al., 2015).

Gaps in Literature

Many scholars have researched on the effect of value for money auditing on the performance of public sector organizations in discharging their lawful responsibilities to members of the general public but, most of these studies were in environments outside Ebonyi State. For instance, most of the studies were carried out in UK, Malaysia, Saudi Arabia, Ghana, and Russia such as Alwardat et al., 2015; Chew et al., 2016; Alwardat et al., 2017; Evelyn & Kwadwo, 2016, and Dubrow, 2004.

The studies done in Nigeria were so general and lacked the specific need of a scientific study for instance, Nwosu, 2015; Agbo & Aruomoaghe, 2014; Nwosu & Mshelia, 2015; Tanko et al., 2010; Adam, 2014. The problems with these studies were that they are too general and their findings cannot be extrapolated for the explanation of value for money auditing carried out in Local Government Areas of Ebonyi State. Therefore, there is need for a study that focuses specifically on Local Government Areas in Ebonyi State, as such will guide policy and decision making better than studies carried outside the State. This therefore, justifies the imperative of this study.

METHODOLOGY

This study employed cross-sectional survey. The appropriateness of this research design is predicated on its ability to be used for measuring perceptions, attitudes, knowledge and orientations of people in a given population (Rubin & Babbie, 2005). The study is carried out among nine (9) selected local government areas (LGAs) chosen from the three senatorial zones of Ebonyi State. The LGAs include, Izzi, Ohaukwu, and Abakaliki LGAs in Ebonyi North; Ikwo, Ishielu, and Ezza South in Ebonyi Central; and Ohaozara, Onicha, and Afikpo South in Ebonyi South senatorial zone.

S/N	Geo. Political zones	Sampled LGAs	No. of Senior Staff in Account Department	No. of Senior Staff in Int. Audit Departments	No. of HODs in other five (5) Departments	Total no. of Snr. Staff in Account, int. Audit, & 5 other Depts.
			Table 1 **POPULATION OF THE STUDY**			
1.	Ebonyi North	Izzi	11	7	5	23
		Ohaukwu	12	10	5	27
		Abakaliki	9	5	5	19
2.	Ebonyi Central	Ikwo	12	8	5	25
		Ishielu	12	8	5	25
		Ezza South	10	6	5	21
3.	Ebonyi South	Ohaozara	11	7	5	23
		Onicha	10	6	5	21
		Afikpo South	11	6	5	22
	Total	**9**	**98**	**63**	**45**	**206**

Source: Calculation from field study, 2019

Basically, the study made use of primary data collected using structural questionnaire. Meanwhile the independent variables is value for money auditing, which was measured using: economy principle in procurement (EPIP), efficiency principle in utilization of resources (EPIRU) and effectiveness principle in budget implementation (EPIBI).

As presented on Table 1 below, the study population is 206 made up of senior staff from Grade Level (GL) 7 and above in the nine (9) selected local government areas. This number (206) is made up of 98 senior staff in account department, 63 senior staff in internal audit department and 45 heads of department (HODs) in five (5) other departments in the nine (9) sampled LGAs. Other five departments include: Administration, works, Agric, Education and Health.

The sample size is determined from the population above applying Taro Yamani's formula. Thus, the sample size is 136. However, Purposive sampling technique was used to select the respondents for this study. The first stage involved the purposive selection of three (3) local government areas each from the three geo-political zones of the state. The selection was done based on the number of senior civil servants in account and internal audit departments in the selected local government areas; i.e. Local Government Area with the highest number of senior staff in account and internal audit departments per geo-political zone were selected. Izzi, Ohaukwu, and Abakaliki LGAs in Ebonyi North; Ishielu, Ikwo and Ezza South LGAs in Ebonyi Central; and Onicha, Ohaozara and Afikpo South LGAs in Ebonyi South were selected. This was followed by the purposive selection of the staff from their local government areas. The selection was done based on staff who residents in their respective local government areas. These categories of staff are direct beneficiaries of their local government service delivery. Their responses are considered by the researcher to be more reliable than those who are not residents and beneficiaries of such public services. The sample size of 136 was further subjected to Bowley proportionate allocation technique so as to determine the appropriate share of the sample size (136) that was appropriated to each LGAs, which also reflected the number of questionnaires allocated to each of the sampled LGA relative to their population as presented in Table 2 below.

S/No.	Geo. Political Zones	Sampled LGAs	Number of Senior Staff	Sampled Size
	Table 2 **SAMPLE SIZE DISTRIBUTION**			
1.	Ebonyi North	Izzi	23	15
		Ohaukwu	27	18
		Abakaliki	19	12
2.	Ebonyi Central	Ikwo	25	17
		Shielu	25	17
		Ezza South	21	14
3.	Ebonyi South	Ohaozara	23	15
		Onicha	21	14
		Afikpo South	22	14
	Total	**9**	**206**	**136**

Source: Calculation from field study, 2019.

The research   instrument is structured two sections. The first section is on demographic data of the respondents; while the second section focused on relevant information on the effect of value for money auditing on local government service delivery in the selected local government

areas of Ebonyi State. The questionnaires were designed in a close-ended form using a 5-point likert scale rating of Strongly Agree, Agree, Undecided, Strongly Disagree and Disagree.

In attempt to guarantee valid report, the research instrument was subjected to material validity by presenting a draft copy to some experts for test and measurement. Thereafter, the revised version was administered to the respondents.

The Research instrument was further, subjected to reliability test using Cronbach's alpha test. A total of 16 reflective indicators covering the major variables or constructs of the study were tested for both reliability and consistency. The output shows that all the variables (both dependent and independent variables) are highly reliable since the overall Cronbach's alpha values are 0.598, 0.760, 0.826, and 0.609 for economy, efficiency, effectiveness, and local service delivery respectively. The reflective clearly show that the research instrument does not only exhibit good reliability behaviour but also indicates internal consistency with all the reflective indicators. The few that fall below the acceptable standard were not deleted from the questionnaire instrument because of the overall reliability already established.

Model Specification

To determine the relationship between the variables and make predictions as they relate to the variables, Multiple Regression Model anchored on Ordinary Least Square was adopted in this study The Multiple Regression Model is represented as;

$$Y' = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + E_t$$

Where

Y	= dependent variable
X_1, X_2, X_3	= explanatory variables
a	= constant term
$\beta_1, \beta_2, \beta_3$	= slopes of coefficients
E_t	= error term

Explicit representation of the baseline model as specified by the researcher for the purpose of determining the effect of value for money auditing on local government service delivery in Ebonyi State is stated below:

$$LGDS = a + \beta_1 EPIP + \beta_2 EPIRU + \beta_3 EPIBI + E_t$$

Where:

LGSD	=	local government service delivery (dependent variable)
EPIP	=	economy principle in procurement
EPIRU	=	efficiency principle in resources utilization
EPIBI	=	effectiveness principle in budget implementation
a	=	constant term
$\beta_1, \beta_2, \beta_3$ =		Betta coefficient
E =		error terms

The data generated is subjected to descriptive test, diagnostic test and multiple regression analysis.

Descriptive statistical test was performed so as to determine the characteristics (mean, median, standard deviation, minimum and maximum values) of the dependent and independent variables. Multiple regression tests anchored on ordinary least square (OLS) were performed to

determine the statistical significance of the hypothetical relationship between the dependent and independent variables. Multiple regression results were evaluated using the conventional probability values (P-value) of the t-statistics and the level/direction of the coefficients. The conventional probability values (P-value) of the t-statistics were used to determine the statistical significance of the results. The decision rule on the statistical significance of the results obtained was based on the conventional probability values of the t-statistics. Diagnostic tests were also performed so as to determine the nature of robustness that exists among the research variables.

FINDINGS

The study presents the descriptive tests in order to determine the characteristics of the data collected from the participants.

Table 3
ANALYSIS OF DISTRIBUTED QUESTIONNAIRES

S/N	Geo. Political zones	Sampled LGAs	Sample distributed (questionnaire shared)	Percentage (%)	Questionnaire returned/Valid for use	Percentage (%)	Questionnaire withheld	Percentage (%)
1.	Ebonyi North	Izzi	15	11.02	14	10.29	1	0.74
		Ohaukwu	18	13.23	16	11.76	2	1.47
		Abakaliki	12	8.82	10	7.35	2	1.47
2.	Ebonyi Central	Ikwo	17	12.50	16	11.76	1	0.74
		Shielu	17	12.50	15	11.02	2	1.47
		Ezza South	14	10.29	13	9.56	1	0.74
3.	Ebonyi South	Ohaozara	15	11.02	14	10.29	1	0.74
		Onicha	14	10.29	13	9.56	1	0.74
		Afikpo South	14	10.29	13	9.56	1	0.74
	Total		136	100	124	91	12	9

Source: Researcher's computation, 2019.

Table 3 above showed that 136 questionnaires were administered to the targeted respondents in the nine (9) selected local government areas so as to determine the effect of value for money auditing on local government service delivery in Ebonyi State. Out of the 136 questionnaires administered to the sampled LGAs, 124 were successfully returned and valid for use. These 124 valid questionnaires represent 91% of the participants while 12 copies of it were not returned which represent 9% of the participated respondents. Moreover the appropriate share of 91% and 9% for returned and not returned questionnaires respectively were shown in details on Table 3 above.

Table 4
DESCRIPTIVE STATISTICAL RESULT

	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
Sum-Economy	124	1.50	4.00	2.9073	0.51646	0.134	0.217	-0.310	0.431
Sum-efficiency	124	1.75	5.00	3.7984	0.85342	-379	0.217	-0.444	0.431
Sum-effectiveness	124	1.50	5.00	2.8992	1.05630	0.504	0.217	-0.507	0.431
Sum-lgselivery	124	1.50	5.00	3.0262	0.87351	0.149	0.217	-0.308	0.431
Valid N (listwise)	124								

Source: Extracted from SPSS (2019), version 20.0

The average response on economy principle in procurement (EPIP) across the sampled local government areas is 2.9073, which fluctuated from a minimum of 1.50 to a maximum of

4.00. The dispersion around the mean indicated by the value of standard deviation is 0.61646. It therefore implied that the mean did not deviate much from the reality. The Skewness of 0.134 is positive which indicated normal data distribution for this variable. Secondly, this is supported by the low standard error value of (0.217), which shows effective representation of the population by the sample size (Table 4).

Similarly the average responses on efficiency principle in resource utilization (EPIRU) are 3.7894, which fluctuated from a minimum 1.75 to a maximum of 5.00. The dispersion around the mean indicated by the value of standard deviation is 0.85342, which implied that the mean did not deviate much from the reality. This is supported by low standard error of 0.217 which shows effective representation of the overall population.

Effectiveness principle in budget implementation (EPIBI) has 2.8992 on the average which fluctuated from minimum of 1.50 to a maximum of 5.00 across the sampled local government areas. The dispersion around the mean indicated by the value of standard deviation is 0.05630. Since the value of the standard error is low (0.217), it implied that the population is effectively represented by the sample size.

Furthermore, local government service delivery has average response of 3.0262 across the nine selected local government areas, which fluctuated from a minimum of 1.50 to a maximum of 5.00. The corresponding standard deviation value is 0.87351. Therefore, the mean did not deviate much from the reality. This is supported by the low value of standard error of 0.217 which shows effective representation of the population by the gathered data.

Demographic Profile of Respondents

From the demographic anatomy of the respondents as presented on Table 5 and Figure 2 below, 124 out of 136 questionnaire distributed were returned. The frequency of those within the age of 40 and above years is 52 representing 42% of the participants. This was followed by the respondents within the age of 30-39 years which represent 35%, while those within the age of 18-29 years are least in number which represent only 23% of the participants. The educational background of the respondents shows that majority of them are 0'level holders which represent 40% participant followed by HND/B. Sc, representing 27% of the participants. The analysis further shows that, only 17% and 16% of the respondents hold OND/NCE and other qualifications respectively. Sex unveils that the frequency of male is 83 representing 67% of the participants while female is 33%. This implies that majority of the respondents are men with 0'level certificates.

Table 5 DEMOGRAPHIC ANATOMY			
Factor	**Options**	**Counts**	**%**
Age	18-29yrs	28	23
	30-39yrs	44	35
	40 and above yrs	52	42
Education	0' level	50	40
	OND/NCE	21	17
	NND/B. Sc	33	27
	Others	20	16
Gender	Male	83	67
	Female	41	33

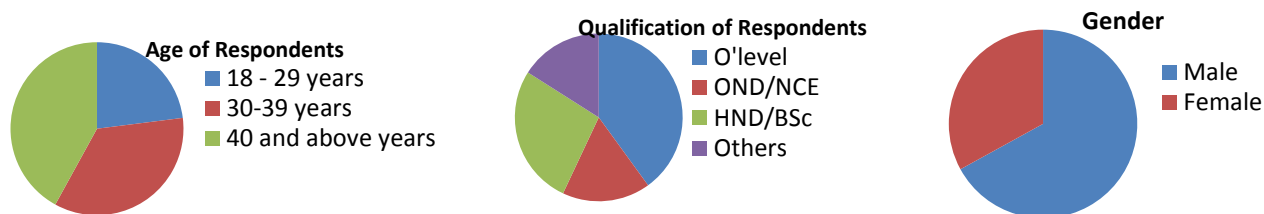Source: Extracted from SPSS (2019) version 20.0

FIGURE 2
GRAPHIC REPRESENTATION OF DEMOGRAPHIC ANATOMY

Test of Hypotheses

For the purpose of achieving the specific objectives of the study, the research hypotheses were tested with the following guiding decision rules. The decision rule is anchored on the conventional probability values (P-value) associated with regression outcome of the research base line model. The decision rule is stated thus: Reject the null hypothesis if the probability value associated with the t-statistics of the coefficient is not significant at 10%, 5% or 1%; and accept the alternate hypothesis and vice visa. Thus, expressed as follows:

If prob. Value (Prob) = 10% or 5% or 1% ➞ Reject H_0 and accept H_1

But if prob-value ≠ 10% or 5% or 1% ➞ Accept H_0 or reject H_1.

Consequently, the results presented in Table 6 clearly indicate that the P-value in respect to hypothesis one is 0.789432. In line with the decision rule guiding the study, the above P-value did not fall within the acceptable significant levels of 10%, 5% or 1%, thus, led to the upholding of null hypothesis. The implication of this decision is that economy principle in procurement has no significantly effect on local government service delivery in Ebonyi State. This is in line with the a-prior expectations and the researcher's discussion interviews with the staff which point to the fact that local government administrators in Ebonyi State do not practice or apply economy principle in government projects implementation processes in local government service, hence it will have no effect. Thus, the value for money auditing with respect to the principle of economy has no effect on service delivery in the Ebonyi State Local Government.

Conversely, the result of hypothesis two shows that the P-value, 0.0227 is less than 0.05 as shown on Table 6 below, and as such, led to the rejection of the null hypothesis. Thus, the alternate hypothesis which suggests that efficiency principle in the utilization of resources has positive significant effects on local government service delivery in Ebonyi State was accepted.

Table 6 MULTIPLE REGRESSION RESULT				
Variables	**Std. Error**	**Beta Coefficients**	**t. stat.**	**Prob.**
Constant	0.224	-	- 4.938	0.000
Sum-economy	0.096	0.242	4.238	0.7894
Sum-efficiency	0.046	0479	10.603	0.0227
Sum-effectiveness	0.44	0.45	8.502	0.3137
Y-stat		2.68		

Source: SPSS Statistics, 2019.

However, the result of hypothesis three indicates that P-value is 0.313741 which is greater than 0.05 with corresponding t-value of 8.502. This led to the upholding the null

hypothesis which suggests that effectiveness principles in budget implementation does not significantly affect local government service delivery in Ebonyi State. This current finding is in line with the a-prior expectation.

In a bid to further confirm the results of the hypotheses test, robustness checks were done to guarantee that there is no existence of multi-co linearity setback given the nature of the research variables. The non-existence of multi-co linearity is established when the tolerance value is substantially below 0.10 and the corresponding values of variance of inflation factor (VIF) is above 5. The result shows that the tolerance value of all the variables in the study agree with the above conditions. Durbin Weston also shows a value of 1.483 which is not close to 2 but was ignored bearing in mind that other basic parametric assumptions have been achieved in the study considering that the data was transformed. The R-square of 0.797 suggests that the variables in model jointly explain about 80% variations of the effect of value for money auditing on local government service delivery in Ebonyi State. The adjusted R-square value of 0.792 indicates that 79% of the variation is still captured by the model after necessary adjustment.

DISCUSSION

Given the results of descriptive and hypotheses tests as presented in Table 6 above, it can be affirmed that the findings are in conformity with the result of Athumani and Bisama (2018), that government contracts were not properly formulated, and as such, no contract could be implemented without adjustment. Similarly, the result is also in line with the findings of Evelyn and Kwadwo (2016) that inadequate skilled personnel in the procurement sector and inadequate measures for monitoring and evaluation of the procurement policy to ensure value for money are the major challenges of economy principle in procurement. The procuring entities do not conduct market survey for establishing cost estimates (Nwandobo, 2013). It is evident that weak evaluation criteria, inadequate tender evaluations and delays in contract awards are hampering efficient procurement process. The weak controls in procurement contract paves way for payments for delivery of substandard goods or services and delays of due payment to suppliers or contractors as well as generally poor contract management. This again justified the findings of Akinbulic (2013) that the rate of adherence to principles of public accountability by public officers is very low; and the effect of this is that public accountability in Nigeria has not significantly improved especially at the local government level of governance.

Evidence from the literature and the results of descriptive and the test of hypothesis two clearly shows that the findings of this study is in agreement with the findings of Alwardat and Basheik (2017) which showed that public administrators expect a certain pattern of auditor-exerted influence and this influence appears in administrators tendency to comply with the laws and regulations governing their organizations. It is the fear of the laws that gives room to set up effective control systems to reduce fraud, reduce dishonesty, and reduce waste of public resources; identify more accurate and reliable performance indicator and emphasize on transparency by disclosing more reliable information about their organizations' performance. Similarly, the result corroborates findings of Mahbuba (2012) which has it that efficient service delivery was rated effective as the government social programme contributed to the establishment of participatory resource generation and management creating high interest among beneficiaries and these are all indications of improvement in the government social programme.

Above all, the results of descriptive and hypotheses tests in addition to the evidence from the literature have shown that effectiveness principles in budget implementation does not significantly affect local government service delivery in Ebonyi State. The evidence is not in

agreement with the study of Chew et al. (2016) who found that auditors were of the opinion that effectiveness element should be one of the performance audit elements and that public sector auditors should be given opportunity to influence policy decisions. However, the findings corroborate the results of Adam (2014) which shows that organisations such as NNPC has not been able to ensure VFM in its operations because of defects in its organizational structures, administrative, and accountability. External factors such as political interference, instability and an inappropriate framework against which organisations operate have also been perceived to impede the corporation's performance. Moreover, the result is in conformity with Olurankinise, (2014), who found that people who are concerned with budget formulation are not fully carried along and this accounted for the inadequacy of budget formulation. Besides, there is lack and disrespect for due process because of low level of compliance with budgetary provisions.

Summary of Findings

The summary of the findings are based on the results obtained from the analytical techniques and tests carried out in the study. Below are the summary of the findings:

1. Economy principle in procurement has no significant effect on local government service delivery in Ebonyi State.
2. Efficiency principle in the utilization of resources has positive significant effect on local government services delivery in Ebonyi State.
3. Effectiveness principle in budget implementation has no significant effect on local government service delivery in Ebonyi State.

CONCLUSION

This study examined the effect of value for money auditing on local government service delivery in Ebonyi State. Economic crises, ministerial scandal and inefficiencies in the management of public funds were among the impetus that led the citizenry to demand better value for money and greater accountability in governance which necessities value for money auditing.

Value for money auditing is perceived an advanced management tool designed to improve resource management and add value to the citizens through quality service delivery. The study therefore concluded that value for money auditing is an effective tool for curbing corruption and it is used for the enhancement of the performances of public administrators in order to achieve the expectations of taxpayers in local government areas in Ebonyi State.

The findings revealed that local government administrators do not to a large extent adhere to the principles of value for money auditing in the delivery of local government services in Ebonyi State. This is evident in poor environmental state, deteriorating of public school buildings, poor market facilities, lack of health centers and abuse of established rules and regulations in the management of public funds.

Recommendations

1. Procurement regulatory authorities in collaboration with the Office of the auditor-general for local governments and LGAs in Ebonyi State must ensure compliance through monitoring and evaluation of the procurements policy to ensure value for money and as such avert procurement frauds and other corrupt practices in management of public procurement.

2.   Local government administrators in Ebonyi State should always engage competent contractors in the execution of government projects in order to ensure that desired quality is achieved and avoid embezzlement or diversion of public funds by implementing stiff penalties on defaulters.
3.   There should be strong commitment and political will to ensure that Local government indigenes (beneficiaries of government service delivery) are involved in the identification, formulation and implementation of local government's annual budget in order to achieve their intended purposes.

Major Contributions to Knowledge

The study has made the following contributions to knowledge:

1.   The study has yielded empirical evidences on the effect of the decomposed components of value for money audit on local government service delivery in Ebonyi State.
2.   The study has contributed to enrichment of literature on the effect of value for money auditing on local government social delivery in Ebonyi State.

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