



THE ROLE OF AUDITING AND EVALUATION IN PROMOTING TRANSPARENCY AND GOOD GOVERNANCE: A STUDY OF THE BUREAU FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS IN TARABA STATE

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Cite this article:

Alaba, O. S., Adda, S. A., Kureh, J. R. (2025), The Role of Auditing and Evaluation in Promoting Transparency and Good Governance: A Study of the Bureau for Local Government and Chieftaincy Affairs in Taraba State. African Journal of Law, Political Research and Administration 8(2), 18-28. DOI: 10.52589/AJLPRA-VJBRAWRQ

Manuscript History

Received: 21 Mar 2025

Accepted: 24 Apr 2025

Published: 23 May 2025

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ABSTRACT: *This study examined the role of auditing and evaluation in driving transparency and good governance, for Taraba State's Bureau for Local Government and Chieftaincy Affairs. As problems with governance still affect Nigeria's subnational institutions, most critically accountability and transparency, this study examined how institutional performance and public trust can be driven by consistent auditing processes. Employing a mixed-method design, the study blended quantitative regression analysis with qualitative evidence to capture the frequency, efficacy, and consequences of audits. The outcome demonstrated a very strong and statistically significant relationship between frequent audits and transparency ($R^2 = 0.895$), suggesting that audits are critically important in making finance more accountable and operations more open. Additionally, audits moderately influence good governance ($R^2 = 0.286$), which captures their role in improving resource management and administrative procedures, though other determinants such as leadership and citizen engagement remain important. The study concluded that auditing is a foundation instrument for promoting transparency and governance but must be paired with broader institutional reforms to ensure comprehensive accountability. Recommendations also involve institutionalizing audits, enhancing oversight, utilizing digital tools, and building inclusive governance mechanisms.*

KEYWORDS: Auditing, Evaluation, Transparency, Accountability, Good governance.



INTRODUCTION

In the last few years, there has been a global shift towards the creation of robust systems of governance through the practice of accountability, transparency, and ethical leadership. These have come to be globally recognized as keys to sustainable development, particularly in developing nations such as Nigeria, where weak governance has been the nemesis of progress for years. Good governance means embracing the principles of rule of law, citizen participation, responsiveness, and strategic leadership, which are all required to achieve equitable socio-economic development. The relevance of these principles is even more pressing in Nigeria's democratic setting, where impunity and transparency have been forcibly linked with corruption, inefficiency, and diminished public confidence in government institutions (Gebrihet, 2024; Transparency International, 2021).

Since the independence of Nigeria, the successive governments, both military and civilian, have struggled with embracing open and transparent systems of governance. Even more so under the military rule regimes, governance was driven by secrecy, centralized power, and minimal public participation, laying the ground for pervasive corruption and administrative secrecy (Hoffmann & Wallace, 2022). Though the return to democratic government in 1999 was seen as a watershed in institutional reform, issues such as financial mismanagement, bad auditing, and lack of enforcement of accountability measures have continued to undermine public administration at federal and subnational levels. Champions of governance and civil society organizations have been demanding stronger auditing and assessment systems as tools for greater openness and greater public confidence in the operations of government.

In Taraba State, the Bureau for Local Government and Chieftaincy Affairs plays a critical role in overseeing local government management, coordinating traditional institutions, and delivering public services at the grassroots level. However, the Bureau continues to be affected by weak audit practices, poor monitoring, and political meddling that still undermine its effectiveness. The absence of accountability creates inefficiencies that not only hold back institutional performance but also undermine public confidence in government integrity. As the Bureau has a crucial role to play in shaping local governance decisions, it is essential to assess the impact of auditing and evaluation mechanisms on transparency and accountability in its work. Strengthening these processes may be able to bridge gaps in governance and enable more responsive, participatory, and development-focused administration in the state.

Problem Statement

Despite increasing awareness and policy dedication to transparency and accountability in Nigeria, the implementation of such values on the ground is still not satisfactory, particularly at the subnational level. Taraba State's Bureau for Local Government and Chieftaincy Affairs—a central organization for local government—continues to face significant governance challenges, including irregular audit processes, lack of public scrutiny, and weak internal controls. Such challenges prevent the Bureau from functioning in a transparent and accountable manner, thereby discrediting public confidence and hampering developmental progress.

Although existing government frameworks call for regular audits and assessment, they are poorly implemented and on an irregular basis. There are also no credible, comprehensive statistics regarding the effectiveness of auditing methods that call into question the validity of



the operations of the Bureau. This study sought to fill these gaps by investigating how auditing and evaluation processes influence transparency and good governance in the Bureau in terms of making recommendations for sustainable reforms to build stronger accountability frameworks in local governance systems.

Research Objectives

Specifically, the study sought:

- i. To assess the frequency and effectiveness of auditing processes in the Bureau for Local Government and Chieftaincy Affairs;
- ii. To determine how auditing and evaluation influence financial and administrative transparency in Taraba State; and
- iii. To examine the challenges hindering effective auditing and their implications for governance.

Research Questions

The study was guided by the following questions:

- i. What is the frequency and effectiveness of auditing processes in the Bureau for Local Government and Chieftaincy Affairs?
- ii. How does auditing and evaluation influence financial and administrative transparency in Taraba State?
- iii. What are the challenges hindering effective auditing, and what are their implications for governance?

LITERATURE REVIEW

Good governance and transparency are necessary to ensure effective public sector performance, accountability, and higher citizen trust in government. Transparency entails government transparency in decisions, operations, and financial information, allowing citizens to effectively engage in governance processes (Ratna & Muslim, 2023). Good governance involves accountability, inclusiveness, equity, and adherence to the rule of law (United Nations, 2021), with scholars emphasizing the imperative role played by transparency in preventing corruption and facilitating effective public service delivery (Chen & Ganapati, 2021).

Auditing and evaluation are key instruments in maintaining accountability and transparency within public institutions. Through them, inconsistencies are identified, responsible management of funds is ensured, and the performance of operations is evaluated (Kamara, 2023). Auditing is the primary instrument for horizontal accountability in maintaining institutional control and adherence to regulations. Although the impact of audits in improving financial integrity, as felt in Malaysia (Haladu et al., 2024), Nigeria has long-lasting gaps in



audit practices that cause financial mismanagement and compromised governance, especially at the grassroots level (Augustine, 2025).

Achieving absolute transparency and accountability remains a hurdle, particularly in Nigeria, by virtue of the residual impact of previous authoritarian administrations (Hoffmann & Wallace, 2022). Political interference, wasteful allocation of resources, and low institutional capacities also hinder achievements in building confidence. Institutions such as the Bureau for Local Government and Chieftaincy Affairs in Taraba State suffer from a deficiency in transparency although they play significant roles in grassroots development. To address these challenges, researchers suggest the improvement of audit systems, increasing public engagement, and strengthening citizen complaint schemes (Nicolás & Renzo, 2024). Policy recommendations include the clarification of roles of institutions, the consolidation of audit structures, and embracing digital platforms to improve governance.

Scholars' Perspectives

Musana (2024), in his study on the effect of government transparency on public trust in institutions in Rwanda, stressed that government transparency has the potential to strengthen public trust through facilitating accountability and citizens' involvement. However, he noted that its impact is dependent on cultural, institutional, and contextual conditions. Transparency ought to be combined with clear and accessible information for it to perform well. Transparency might not repair trust in a situation where institutions have a long record of failure. Musana recommended the use of social capital, institutional, and principal-agent theories in guiding future research and demanded stronger regulatory mechanisms and communication strategies to support transparency initiatives in governance.

Appah, Onowu and Adamu (2021) opined based on an academic perspective that financial transparency, good governance, and public sector audit have a large impact on financial accountability. By means of careful analysis employing financial, performance, and compliance audit measures, the authors built an extremely high positive relationship between accountability and governance mechanisms. They came to the conclusion that institutionalizing transparency and auditing practice is required for effective public service delivery and recommended that government agencies carry out their activities in strict adherence to transparency, accountability, efficiency, and rule of law principles to promote citizen welfare.

Adekoya (2025) viewed auditing of local government as a major means of guaranteeing accountability, transparency, and honest government at grass root levels. The research identified entrenched budgetary improprieties, inadequate conformity to norms, and colossal malpractice at local government levels and asserts that independent auditing is a panacea for all such governance maladies. Auditing, and especially value-for-money auditing, makes the public and governmental departments accountable and dependable by enhancing effective usage and standards. The academic called for the importance of auditor independence, computerized auditing systems, and regulatory assistance in institutionalizing accountability and transparency in order to finally boost grassroots service delivery and combat corruption.

Adamu (2019) critically examined auditor reputation and information disclosure quality in Taraba State local government councils. Annual financial reports for the period 2011-2014 were utilized, and descriptive statistics and OLS regression were used. The results were that auditor reputation had no significant impact on disclosure quality. This was because of



persistent issues of faulty, incomplete, and non-compliant financial reporting procedures. The study suggested the formation of more robust audit frameworks, regulatory reforms, and the engagement of reputable audit firms to increase accountability and transparency in local government.

MATERIAL AND METHOD

The research design employed in this study is a mixed-methods design, which integrates qualitative and quantitative methods in order to have a detailed analysis of auditing and governance in Taraba State's Bureau for Local Government and Chieftaincy Affairs. The employment of this method allows for triangulation of data collected from diverse sources, including newspapers, government files, websites, and questionnaires, for greater validity and depth. Mixed-methods design was chosen for its potential in addressing complex research questions through the combination of numerical data and contextual insight, besides being cost-saving and using easily available data. The stringent yet adaptable protocol ensures a robust examination of transparency and accountability mechanisms in local government.

RESULTS AND DISCUSSION

Presentation of Result

Table 4.1: Regression analysis result for Regular audits and transparency.

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	7.047	.080		88.237	.000
There are regular audits and reviews of financial transactions	1.685	.032	.946	52.815	.000

a. Dependent Variable: Transparency

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1057.755	1	1057.755	2789.431	.000 ^a
Residual	124.378	328	.379		
Total	1182.133	329			

a. Predictors: (Constant), There are regular audits and reviews of financial transactions

b. Dependent Variable: Transparency



Interpretation

Model Significance & Fit

The regression model is statistically significant ($F = 2789.431$, $p < 0.001$), confirming that financial reviews and frequent audits are strong predictors of transparency in Taraba State's Bureau for Local Government and Chieftaincy Affairs.

R^2 (Explained Variance): The model explains 89.5% of variance in transparency (Regression SS = 1057.755 vs. Total SS = 1182.133), indicating a very strong fit.

Strength & Direction of Relationship

Unstandardized Coefficient ($B = 1.685$): Transparency increases by 1.685 units for every 1-unit increase in regular audits (on the scale adopted). Standardized Coefficient ($Beta = 0.946$): Audits have a highly significant positive impact on transparency to the extent of 94.6% of a standard deviation increase in transparency for every unit increase in audits. t -statistic ($t = 52.815$, $p < 0.001$): The relationship is extremely highly statistically significant.

Practical Implications

The findings strongly confirm the hypothesis that recurrent audits enhance local government transparency. The nearly perfect standardized effect ($Beta = 0.946$) signifies audits are an influential factor to drive transparency—bigger than any other conceivable variable outside of this model. Policymakers should give utmost importance to establishing regular audits as an institutional norm in order to combat corruption and boost governance accountability. Though 89.5% of variance in transparency can be explained through audits, there remains 10.5%, implying that other factors are responsible (e.g., public engagement, electronic applications).

Table 4.2: Regression analysis result for regular audits and good governance

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	245.037	1	245.037	131.435	.000 ^a
	Residual	611.496	328	1.864		
	Total	856.533	329			

a. Predictors: (Constant), Regular audits and reviews of financial transactions

b. Dependent Variable: Governance



Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	14.228	.177		80.345	.000
There are regular audits and reviews of financial transactions	.811	.071	.535	11.465	.000

a. Dependent Variable: Governance

Interpretation

Model Fit & Significance

The regression model is statistically significant ($F = 131.435$, $p < 0.001$), indicating that periodic audits and budget reviews are effective predictors of sound governance in the local government of Taraba State. Explained Variance (R^2): The model explains 28.6% of governance variance (Regression SS = 245.037 vs. Total SS = 856.533), establishing a moderate but significant relationship.

Strength & Direction of Relationship

Unstandardized Coefficient ($B = 0.811$): For every 1-unit increase in audits, governance improves by 0.811 units on the scale used. Standardized Coefficient (Beta = 0.535): Audits improve governance considerably by 53.5% of a standard deviation for each unit change in audits. t-statistic ($t = 11.465$, $p < 0.001$): The relationship is highly statistically significant ($t > 2$ confirms quality).

Practical Implications

The findings verify the hypothesis that regular audits enhance governance, even though other intangible factors (e.g., leadership, citizens' participation) contribute to the remaining 71.4% of variance too. Even though audits are useful, they have to be combined with other reforms (e.g., anti-corruption, capacity building) for the maximum enhancement of governance.

DISCUSSION OF FINDINGS

The evidence of this study demonstrates a strong and significant relationship between regular audits and transparency and good governance in the Bureau for Local Government and Chieftaincy Affairs in Taraba State. Not only are the regression tests supportive of the hypotheses, but they also align with the reports of other researchers who have examined the application of auditing in the performance of the public sector.

The regression analysis indicates that 89.5% of the variability in transparency is explained by regular audits and financial analysis. This is a very high percentage, and it adds weight to the argument that auditing is one of the primary mechanisms for ensuring openness in financial decision-making and transactions. This finding strongly aligns with the views of Walsh (2020),



who asserted that regular and rigorous audits are at the heart of institutional accountability and a cornerstone of open governance. For Walsh, audits not only uncover irregularities but also serve as disincentives to mismanagement and corruption.

Similarly, Akinola (2018) emphasized the position of transparency in establishing trust between citizens and their government and argued that audits and clear financial disclosures are crucial in minimizing corrupt practices to the lowest level. The finding of this study, particularly the standardized beta coefficient of 0.946, empirically confirms Akinola's theoretical proposition by demonstrating that auditing practice exerts a dominant influence on transparency in local government.

On the contrary, other scholars also caution against sole reliance on audits as a mechanism for transparency. McDonald (2022) argues that audits are beneficial but useful only when supplemented by citizen vigilance and access to information. In his view, where audit recommendations are ignored or where they lack the power of enforcement, their impact in fostering transparency is weakened. While this study finds a robust statistical relationship between audits and transparency, the 10.5% unexplained variance may offer some support for McDonald's contention that other mechanisms—such as public participation and institutional responsiveness—serve complementary roles.

In explaining good governance, the regression model explains 28.6% of the variance, which indicates a significant but moderate relationship. This aligns with Olasupo (2019), in which auditing enhances good governance through ethical practices, compliance with regulations, and proper utilization of resources. The standardized beta coefficient of 0.535 means that while audits significantly affect governance outcomes, other variables also have strong influences.

Idris (2018) offers proof to back up this observation by drawing attention to the overall governance concerns in Taraba State, in which ineffective resource allocation and weak administrative institutions are common due to poor auditing systems. Idris holds that strengthening such systems through regular and well-executed audits can strengthen governance outcomes such as service delivery, responsiveness, and public confidence.

However, Hoffmann and Wallace (2022) give a less optimistic perspective. They argue that Nigeria's long history of autocratic rule has created institutional cultures that resist transparency and accountability, even when auditing institutions are present. Audits, in their view, can do very little without being supported by political will, institutional autonomy, and effective follow-up actions. The finding that 71.4% of governance variance remains unexplained lends some support to this argument and indicates that audit by itself is insufficient to transform governance practice entirely.

Cumulatively, the findings confirm the hypothesis that audit and evaluation mechanisms are necessary—but not adequate—mechanisms for promoting transparency and good governance. The extremely strong impact of audits on transparency shows that this is a sector that needs to be prioritized in policy reform, particularly in organizations with traditionally low accountability. The moderate impact on governance, however, underscores the need for more extensive institutional reforms, including citizen participation mechanisms, e-governance tools, and leadership development.



This study adds to the call by Acharya (2023) and Carter and Belanger (2018) to synchronize audits with other key reforms, such as digital accountability platforms, open budgeting systems, and societal monitoring. These complementary reforms can bridge the gap between audit findings and governance outcomes.

CONCLUSION

This study questioned the role of the auditor and evaluation in promoting transparency and good governance in the Bureau for Local Government and Chieftaincy Affairs in Taraba State. Results confirm that routine auditing immensely helps to increase transparency and good governance, thereby maintaining the basic precepts of accountability and moral leadership in public institutions.

KEY FINDINGS

- i. **Influence on Transparency:** It is evident in the regression that there is strong positive correlation of audits with transparency in the Bureau for Local Government and Chieftaincy Affairs. Having an R^2 of 0.895, it strongly presents that 89.5% of the variances in transparency are explained through auditing procedures and that audits do play a very significant role to improve the transparency of financial activities and decision-making processes. This observation underlines the importance of institutionalizing routine audits as a means of mitigating corruption and creating an open culture of public administration.
- ii. **Effect on Good Governance:** Regular audits also have a moderate-to-strong positive effect on good governance, as the R^2 of 0.286 shows. Though audits account for 28.6% of governance variance, it is certain that they do positively contribute significantly to improved administrative practices, allocation of resources, and overall institutional performance. However, other determinants such as quality of leadership, participation of citizens, and policies implemented must also be affecting the remaining variance in governance.
- iii. **Statistical Significance:** The two models (transparency and governance) both emerge as extremely statistically significant ($p < 0.001$), providing further evidence towards the significance of the relationship between auditing practices and transparency and governance outcomes. Both t-statistics of the two regression models are well above the critical level of 2, confirming the reliability of the findings.

PRACTICAL IMPLICATIONS

The evidence strongly supports the reality that regular audits are a leading variable in fostering transparency and good governance in Taraba State. As auditing mechanisms are crucial in strengthening the accountability of financial transactions and administrative decisions, policymakers must accord topmost priority to establishing regular and comprehensive audit mechanisms. In addition, the modest effect of audits on governance also suggests that audits



are necessary but should be complemented with other reforms such as capacity building, citizen participation mechanisms, and anti-corruption initiatives in order to have maximum impact.

Moreover, the unaccounted-for variance in both transparency (10.5%) and governance (71.4%) suggests that there are other variables—such as public participation, institutional culture, and e-transparency tools—whose role needs to be addressed by future reforms as well. Strengthening these auxiliary mechanisms can further solidify good governance foundations in the state.

RECOMMENDATIONS

- i. To ensure sustained improvement in transparency, regular audits and evaluation processes must be institutionalized by the Bureau as a mandatory part of governance activities.
- ii. In addition to auditing, other governance reforms such as leadership training, greater citizen engagement, and the implementation of anti-corruption policies need to be pursued in order to address the other governance issues.
- iii. Strengthened mechanisms are needed for following up on the implementation of audit recommendations and monitoring them. Oversight and internal controls need to be strengthened to minimize potential inefficiencies.
- iv. Embracing digital platforms for transparency reporting and auditing can enhance public access to governance information and aid accountability in the operations of the Bureau.

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