PUBLIC ACCOUNTS COMMITTEE EFFECTIVENESS AND THE QUALITY OF AUDITOR-GENERAL'S REPORTS IN ANAMBRA STATE

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Abstract

This research work is on, 'Public Accounts Committee Effectiveness on the Quality of Auditor General's reports in Anambra State' To this end, the following specific objectives guided this study: First, to evaluate the effect of qualifications of Public Accounts Committee members on the quality of Auditor General's reports in Anambra State; secondly, to investigate the effect of constructive partisanship on the quality of Auditor General's reports in Anambra State; thirdly, to ascertain the effect of tenure of office on the quality of Auditor General's reports in Anambra State; fourthly, to evaluate the effect of public accounts committee's reports on the quality of Auditor General's reports in Anambra State; fifthly, to ascertain the effect of follow-up process on the quality of Auditor General's reports in Anambra State. Survey research design was adopted. Descriptive statistics and correlation matrix was employed alongside pooled Ordinary Least Square (OLS) regression in analyzing the data collected. The findings of the study revealed that; Qualifications of Public Accounts Committee members; Tenure of Public Accounts Committee members; Follow-up process by Public Accounts Committee Members have a significant effect on the Quality of Auditor General's Reports in Anambra State. The researcher recommends that; The States that want to improve the quality of their auditor general report should consider having PAC members dominated with highly qualified members with degree from related disciplines; they should also consider putting long tenure duration for their PAC members who are experienced to ensure continuity of their findings and recommendations; they should as well consider, establishing a good follow-up process for their PAC committee to enable them hold the executives accountable. Also, States that are considering the use of constructive partisanship level of PAC members and the use of PAC reports, to improve the quality of their auditor general's report should not do so as these were found to be not statistically significant in influencing the quality of auditor general's reports in Anambra State
Keywords: *Public Account Committee, Auditor Generals Report, Constructive Partnership, Tenure of Office, and Follow-up process*

Introduction

The need for a compact system for probity, accountability, and transparency is the fundamental principle of developed societies for efficient, effective and economic delivery of public services and usage of funds by the government officeholders as appropriated by the legislators. When this is done, the people's desire for proper governance and crusade against corruption would be a reality (Gee & Gaventa, 20I0; Haque, I994). The charge of the Office of the State Auditor General is to be a leader

in facilitating and promoting effective accountability through auditing for the taxpayers by raising and renewing the confidence of citizens of a state through the Auditor-General's report to the State House of Assembly (Nombembe, 200I). In a nation such as Nigeria, corruption has dug far into the fabric of all facets of its economy (TICI, 2002); the Auditor-General is required to report within a stipulated timeframe and present his report to the lawmakers promptly and accurately as possible.

In the light of this, Public Accounts Committee was created by sections 85(5) and 125(5) of the 1999 constitution as amended. The Public Accounts Committee (PAC) refers to a standing committee in the house of assembly that studies public audits, summon ministers, permanent secretaries, other ministry staff to the committee for interrogation and thereafter submit a report of their findings to the plenary and also to the State Governor or President at the Federal level after six months of receipt of Auditor General's report. The committee does its oversight functions using such oversight mechanisms as committee investigative hearings, public hearings, hearings in plenary sittings and public petitions. PAC discharges its roles through consideration and scrutinizing the Auditor General's reports and stating recommendations to the relevant authorities in the MDA's (Ministries, Agencies and Departments) on actions or sanctions to hold on erring government officeholders found culpable. The PACs principally need constructive partisanship in their work (Dea, 2015). It is the role of PAC to ensure follow up on the recommendations they issued and see that they were properly implemented.

The PAC also expects the Office of State Auditor General to prepare a user friendly, timely presented audit reports and form opinions that are defensible based on sufficient, objective, relevant, timely, verifiable and reliable evidence and also monitor its performance and report against key performance indicators and finally, distribution of Auditor General's reports to other stakeholders and attend calls for clarifications on reports from members of the State House and Public Accounts Committee (Abadom, 20I6).

The prior scandals of Tesco, Patisserie Holdings, and British Telecommunications have raised regulatory bodies' awareness and concern on financial reporting quality. These scandals caught people's interest that financial reporting quality needs further examination (Kalabeke, Sadiq, & Keong, 2019). Prior empirical studies on the PAC effectiveness and Auditor-General's reports present mixed results, for instance, Makhado, Masehela, and Mokhari (2012) concluded that the majority of PACs in South Africa heavily used information from Auditor-General's reports to carry out oversight and to hold the executive accountable. Onuorah and Appah (2012) found that level of accountability is very weak in Nigeria due to attributes of accountability, comprehensiveness, relevance, reliable and timely disclosure of social, economic

and political facts about government activities are completely not available to citizens to evaluate the performance of government officers especially, the political officeholders. Khumalo (2007) found that the Auditor General's findings are not taken seriously, that out of eleven sampled departments, constantly had the same recommendations repeatedly, to them yearly by Auditor General. Considering the present need for accountability and transparency of government financial transactions through PAC and the quality of audit report of Nigerian government bedevilled with corrupt practices, the researcher, therefore, sought to fill the gap in the literature by researching the nexus of public accounts committee effectiveness and the quality of the auditor-general's reports in Anambra State. To this end, the following specific objectives guided this study:

1. To evaluate the effect of qualifications of Public Accounts Committee members on the quality of Auditor General's reports in Anambra State.
2. To investigate the effect of constructive partisanship on the quality of Auditor General's reports in Anambra State.
3. To ascertain the effect of tenure of office of PAC members on the quality of Auditor General's reports in Anambra State.
4. To evaluate the effect of public accounts committee's reports on the quality of Auditor General's reports in Anambra State.
5. To ascertain the effect of follow-up process on the quality of Auditor General's reports in Anambra State.

The paper is organised as follows' the next section reviews relevant literature with regards to context justification and provide a theoretical background for the study, respectively. Next describes the sample data and empirical methodology. The last section summaries the main results, offers conclusion and recommendations.

Review of Related Literature Review

Conceptual Reviews

The Public Accounts Committee
The majority of legislatures affiliated with the British legislature rely on public account committees to follow up on the findings of public audits. Since the creation of the Public Accounts Committee in the Gladstonian Reforms of 1861, PACs have become common throughout the Commonwealth (Wikipedia). In Nigeria, Public Accounts Committees are established by the provision of section 85(5) and 125(5) of the 1999 constitution as amended, which states that the Auditor-General should within 90 days of getting off the Accountant-General's financial statement, issue his reports under this section to the House of Assembly and the House shall cause the reports to be considered by a committee of the House of the National/State Assembly in charge of public accounts. PAC is to make specific inquiries into issues of interest

arising from audited financial report findings and recommendations reported to the relevant authorities (Ahmed & Wakili, 2012). The report of the PAC is the primary accountability product of the committee. Based on their findings, PACs do make recommendations to government ministries pointing out that they adopt certain policies and procedures to enhance their functions (Dea, 2015).

Ideally, the executive is expected to report back to the legislature on PAC recommendations within a specified period, usually 2 to 6 months. The committee prioritizes these reports using various criteria including consideration for the seriousness of impacts or implications of audit findings, public interests, risks, social impacts, critically unresolved issues and disputes materiality and opportunities to promote accountability (Vic.gov.au 2018). Zaman and Salem (2003), find that regular reports by PAC curtail poor accountability by public officers. Thus, by making reports of PAC public; the system, procedures, methodologies and checks and balances will ensure accountability and good governance to operate with due regard to economy, efficiency and effectiveness (Pellizo, 2011).

The Auditor-General's Report
According to Ayine (20I7), the fundamental duty of the Auditor General is the protection of citizens through a detailed objective examination, evaluation and timely reporting to the legislature to enable it to establish how the resources given to government officeholders had been utilized through independent audits to achieve accountability and ensure that public funds were in keeping with appropriations made, to achieve economic, efficient and effective utilization of such funds through the Auditor-General's reports. According to the Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities, issued by the International Public Sector Accounting Standards Board (2013), prescribes the qualities of relevance, reliability, comparability, verifiability, timeliness, and understandability. Materiality is a renowned characteristic that provides relevance; while, faithful representation is characterised by completeness, neutrality and absence of errors in the quality of audit reports. According to Kuznietsova (2014), understandability, relevance, reliability, trustworthiness, validity, neutrality, prudence, completeness, comparability, timeliness, cost-effectiveness (efficiency) are the qualities of a good audit report. Authors, such as Kuznietsova (2014), Shahwan (2008), listed the quality criteria to include; reliability, proof of credibility, impartiality, relevance, appropriateness, unbiased and exactness, operativeness, rate of occurrence, comparability, targeting, efficiency, understandability, trustworthiness, validity, neutrality, prudence, transparency, high quality, internal consistency, verity and true view or truthful representation, sincerity.

The audit standards require auditors to carry out audits to ascertain reasonable assurance as to if the financial statements are free of substantial misstatements and to express an opinion about a true and fair view of the financial statements (PCAOB,

Public Accounts Committee Effectiveness …

2010). The quality of the audit performed is a determinant of the extent to which financial statement users can rely on an audit report. A high-quality audit report gives extra value to the financial statement in the financial report, from where investors make use of the information for decision making (Salleh & Jasmani, 2014).

1. **Report on the comments of the Auditor General (AG) on the annual audited accounts of parastatals:** The Auditor General (AG) has no power to audit the accounts of parastatals of government instead the parastatals are needed to have their accounts audited annually by an external audit firm and the audited accounts are presented to the Auditor General for his comments. In line with section 85(3b) and 125(3b) of the constitution of the Federal Republic of Nigeria (as amended) the AG's comment is presented to the legislature for PAC consideration.
2. **Report on the Annual Report of the Auditor General on the accounts of the State Government:** Section 85(2) (5) and 125(2)(5) of the 1999 constitution of the Federal Republic of Nigeria as amended, mandates the AG of the States to examine the accounts of government, ministries, departments and agencies annually and to submit his/her report to the legislature for consideration by PAC. After consideration, PAC would submit a report of its findings to the State House for consideration.

Qualifications of Public Accounts Committee Members
The difficulty of the Committee to acquaint itself with needed skills ranging from information technology, financial management and public administration to help in all dimensions of their roles is a serious drawback in enhancing public financial accountability (Pimpong, 2018)**.** According to Ogbanu (1991), the absence of personnel with required skills, literacy and experience in finance-related issues were lacking in most PACs as established laws and guidelines on the appointment of members were not in place.

Constructive Partisanship
Proper cooperation between the PAC and executive is the challenge of partisanship. There is enough evidence to suggest that some resolutions reached by PAC are often influenced by political inclinations and factions within the PAC and such decisions at times don't protect the interest of the citizen. Such tendencies compromise proper oversight and financial accountability work (Pimpong, 2018). Teamwork has been integral to the formation of this sense of togetherness on PAC, with an instance of this collective approach being seen when a PAC member showed public disagreement with a member of their own party during a Plenary debate on the role of PAC, showing the length to which members are willing to forgo the expected party-politics in favour of having an effective committee (Hansard, 2013). That committee was able to produce an agreed report on any topic is arguably a testament

to the ability of individuals to work as committee members with a common goal as against working for the good of individual political parties (Wilford, 2003). Gee (2002) stated that having an opposition chairman is essential for the good functioning and success of the PAC as it makes it active.

Tenure of Office

Since the PAC mostly deal with issues that have taken place in post-financial years, institutional memory from members and support staff thus becomes important for the effectiveness of the Committee. When members and support staff are being transferred out, Committees tend to lose vital facts, knowledge and skills which could serve as a "tool" to make strong follow-ups and to continuously pursue compliance to its resolutions. A member of the PAC stated that, consequent upon recent elections in 2016 and the subsequent change in government, more than five experienced committee members had to be replaced with new inexperienced ones (Pimpong, 2018).

Follow-up Process

Ideal PAC puts in place, guidelines to help them see that committees recommendations were implemented (Pelizzo, 2011). The guidelines place expectations for SAIs to follow up on the findings and recommendations contained in the SAI's reports and issue reports on the output. ISSAIs 10, 12 and 20 specifically refer to follow-up. According to Gee (2002), devising effective follow-up mechanisms is crucial to PAC to see that audit findings and recommendations were implemented to enhance government expenditures and administration in general. Through the reports of Auditor-Generals to the lawmakers, PAC ensures that lack of adherence is shown to the public so that corrective action can be taken, public confidence increases and fundamental values of the society are maintained (Kusi, 2004).

Theoretical Framework

Agency Theory

According to Ingram (2009), in an agency relationship, someone called an agent takes decisions and act in place of someone else, called the principal. The agency theory seeks to find and solve problems from dealings between a principal and agent. Agency roles are seen in financial management because of the future of such a sector. Agents are expected to act towards meeting the principal's goals, which is the primary function of such a relationship. The principal should be aware of their agents' decisions and actions and the agents are always clear and guided by their principal's priorities. For instance, in a shareholder executive relationship, an executive may wish to take over strong companies to secure market share with a price reduction but this idea may be considered very risky by most shareholders. Several agency relationships are fiduciary in financial matters. This implies that

agents are legally required to work on behalf of their principals. It is believed that fiduciary roles formalize agency agreements and provide better protection to the principals. For example, a financial planner that has power of attorney for a client can carry out financial transactions for the individual without his permission. Here, the financial planner is legally required to make decisions solely for the good of his client, rather than doing things with his client's money for his gains. The work is anchored on the agency theory.

Empirical Review

Nwokeji and Kaneme (2019) studied the effect of public accounts committee on the accountability of Nigerian public financial management. Specifically, investigated the effect of PAC functionality, independence, report and composition of accountability of financial management in the Nigerian public sector. They used descriptive statistics, multiple regression with binary logit for analysis. They found out that, 'Independence and composition have a positive effect on accountability on public sector financial management while PAC report has an effect on accountability but not significant'.

Oyadonghan and Ogun (2017) assessed the duties of internal auditors in preventing and detecting financial misappropriation in the public sector and also evaluated the legal responsibilities of internal auditors in the public sector with a motive to establish the relationship between the occurrence of financial misappropriation and the duties of internal auditors to detect, prevent and report such acts. They used the Econometric view and Mann Witney test for their analysis. They got 46 responses out of 50 questionnaires shared. They found out that, internal audit has a responsibility to detect and prevent financial misappropriation in the public sector and that the internal auditors in the state civil service are not independent which affects their freedom to report such acts of financial misappropriation to the legislative arm for proper action.

Mbombo and Nweze (2016) worked on the perception of stakeholders on the effectiveness of Audit Committees in Nigeria. They evaluated the effectiveness of the audit committee concerning reporting function and determining factors that affect the effectiveness of the audit committee. They used mean to analyse the questionnaires. The responses indicated generally that, the role of audit committees in financial reporting is fairly performed in the Nigerian banks concerning their functions over financial reporting processes and that audit committee members in Nigerian banks have not been properly trained.

Uguru (2016) studied on the instrument of control and accountability of Ebonyi State Local Government Councils of Nigeria. He used the Binary Logit Regression Technique in his analysis and used 374 senior staff of 13 LGA in Ebonyi State as

his sample size. The study found that 'there is a strong effect of the instrument of control on public accountability in Ebonyi State Local Government Councils'.

Maimako (2016) studied on the mandate of financial control institutions in enhancing financial accountability in the public sector in Plateau State and specifically studied on importance of public budget as a tool of legislative control over government funds in Plateau State, he determined whether the reliance on the Auditor General on the monetary data supplied by the executive enhances his audit work and evaluated the quality of legislative oversight function on State Audit performance. He used Chi-square and percentage in his analysis and used 160 treasury staff and office of the State Auditor-General as his sample size. He found out that, 'The public budget is not significant as an instrument of legislative control over public finance in Plateau State; that the quality of legislative financial oversight has a significant effect on the State Auditor General and qualifications of State treasury staff is independent on the number of financial records kept by them. Also that the reliance of the Auditor General on the financial statements prepared by the executive arm of government does not significantly influence his performance.

Ayapere and Orueze (2015) studied the functional impact of PAC on public accountability over financial crimes in Nigeria. They used Chi-square in their analysis and found out, 'That the function of PAC to a reasonable level has an effect on public accountability over financial crimes in Nigeria and that there is a significant impact of PAC function on transparency and accountability in Nigeria; so also, that there is a great significance of PAC function for public accountability over financial crimes in Nigeria'.

Sharif (2015) researched on the effectiveness of PAC in enhancing accountability and transparency in public sector organizations in Zanzibar and concluded that; there is little contribution from PAC in ensuring accountability and transparency in the public sector, government auditors have not fully covered the audit mandate, there is a delay in submission of annual audit reports due to accountability of budget cycle and PAC challenge is lack of skills that can cover all aspects of accountability and transparency in public sector organizations.

Akinbuli (2013) studied an assessment of accountability in the public sector of Nigeria. He worked on these specific objectives: To determine the duty of trust placed on the public officers in Nigeria; to examine the extent to which these officers render their stewardship to the citizenry and to examine the legal framework for the performance, policies and monitoring of public accountability in Nigeria. He used Chi-square for his hypothesis analysis and found out that: 'That public accountability in Nigeria is still poor; that budget performance is not published at year-end for public comments thereby inhibiting public accountability and that MDAs do not prepare financial statements and are not audited as and when due'.

Appah and Bariwani (2012) examined the effectiveness of auditing of local government financial reports in Bayelsa State, Nigeria with specific objectives; to provide information useful to investors and creditors for predicting, comparing and evaluating potential cashflows. To provide users with information for comparing and evaluating enterprise earning power. To supply information useful in judging management ability. They used descriptive statistics and spearman's correlation coefficient in their analysis of data from 246 respondents and found out that; auditing of local government accounts ensures the proper accountability and stewardship reporting of local government officials. Secondly, it shows administrative interference and influence of true and fair view of auditing of local government account in Bayelsa state. Lastly, it shows inadequate qualified manpower and audit of local government accounts in Bayelsa state of the Office of Comptroller and Auditor-General of Bangladesh in ensuring accountability of auditee organizations and found out that due to lack of follow-up in system, the efforts resulted in less successful output.

Methodology

The researcher adopted a survey research design for this study This design enabled the researcher to gather opinions on the Public Accounts Committee effectiveness as it affects the quality of Auditor-General's reports in Anambra State.

Table 1: Population of the Study

Description	The number of staff
Auditors from 11 registered audit firms with the State Auditor-General	33
Auditors with Office of the Local Government Auditor-General	54
Auditors with the Office of the State Auditor-General	123
Legislators that were Public Accounts Committee members	10
Total Population of the study	220

Source: Author's Compilation

Sample Size

The Taro Yamane sample size determination formula was used to calculate the sample as shown below:

$$n = N/(1+N(e)^2)$$

Where:
n = signifies the sample size
N = signifies the population under study
e = signifies significant level of error
n = 220/ (1+220(0.05)2)

n = 220/ (1+ 220(0.0025)
n = 220/ (1+0.555)
n = 220/1.55
n = 141.93
n= 141

The respondents were selected in line with the ratio of the population category which is 10:123:54:33 for Public Accounts Committee: State Auditors: Local Government Auditors: Consultant External Auditors. The sample distribution is therefore 6:79:34:21 making a total of 141 as the sample size. In the selection of the respondents, the researcher adopts a simple random sampling technique to select the respondents to give any member of the population equal chances of being selected.

Sources of Data
The data for the study were collected through the primary source of data which is a majorly 36-item questionnaire titled "Public Accounts Committee Effectiveness on the Quality of Auditor-General's Reports in Anambra State (PACOEQAGR)" The questionnaire was structured on a five-point Likert scale close-ended format of Strongly Agree (SA) 5 point, Agree (A) 4 point, Undecided (U) 3 point, Disagree (DA) 2 points, and Strongly disagree (SD) 1 point. The instrument was then administered by the researcher to the auditors. The data collected was analyzed using mean statistics while a t-test was adopted in testing the hypotheses that guided this study. The instrument was validated by two lecturers from the Department of Accountancy, Faculty of Management Science Chukwuemeka Odumegwu Ojukwu University, Igbariam on the face and content validation of the instrument before the collection data. The administration of the instrument was done by the researcher and one assistant trained for the purpose.

Methods of Data Analysis
The descriptive statistics and correlation matrix were employed alongside pooled Ordinary Least Square (OLS) regression. However, to examine the impact relationships between the dependent variables (reliability, relevance, timeliness, verifiability and objectivity of Auditor-General's reports) and independent variables (qualifications of Public Accounts Committee members, Constructive partisanship, tenure of office, public accounts committee's reports and follow-up process) and to also test the formulated hypotheses, the researcher used an Ordinary Least Square (OLS) regression analysis to test the hypotheses.

Decision Rule:
The mean statistics was accepted at a point above 3.0 above the agreed region, while point below 3.0 was rejected, the decision rule will be as follows:
t-calculated > t-critical value (0.10) Accept the null hypothesis
t-calculated < t-critical value (0.10) Reject the null hypothesis

Model Specification

The following model approach was employed to analyse the objectives of this study:

Audit Quality (Y) = F(X_1, X_2, X_3, X_4, X_5)

Model:

QAGR= a+B_1 QUPAC+B_2COPAC+B_3TENOF+B_4PACREPT +B_5FPROC + e

Where:

a   = Intercept
e   = Standard Error of the Estimate
B   = Beta Coefficient of the Independent Variable
QUPAC   = Qualifications of public accounts committee members (X_1)
COPAC   = Constructive partisanship(X_2)
TENOF   = Tenure of office (X_3)
PACREPT   = Public accounts committee reports(X_4)
FPROC   = Follow up process(X_5)
QAGR   = Quality of Auditor-General's Reports (i.e., Reliability; Relevance; Timeliness;   Verifiability; Objectivity)

Data Analysis
Table 2: Descriptive statistics of the study variables

	QAGR	QUPAC	COPAR	TENOF	PACREPT	FPROC
Mean	3.484615	3.764615	3.069231	3.253846	3.080000	3.296923
Median	3.600000	3.800000	3.200000	3.200000	3.200000	3.400000
Maximum	4.600000	4.600000	4.400000	4.800000	4.400000	4.400000
Minimum	1.600000	2.400000	1.400000	1.400000	1.200000	1.600000
Std. Dev.	0.667224	0.506984	0.692243	0.665327	0.679991	0.648067
Skewness	-0.544739	-0.299215	-0.458156	-0.428387	-0.305270	-0.477808
Kurtosis	3.025884	2.405401	2.575485	3.172721	2.744423	2.628551
Jarque-Bera	6.433001	3.854855	5.524140	4.137758	2.372931	5.693873
Probability	0.040095	0.015522	0.063161	0.026327	0.305299	0.058022
Sum	453.0000	489.4000	399.0000	423.0000	400.4000	428.6000
Sum Sq. Dev.	57.42923	33.15723	61.81692	57.10308	59.64800	54.17877
Observations	131	131	131	131	131	131

Source: Researcher's computation (2020)

Table 2 shows the mean (average) for each of the variables, their maximum values, minimum values, and standard deviation and Jarque-Bera (JB) statistics (normality test). The result provides some insight into the nature of the selected variables used in this study. Firstly, the table reveals that 3.48 of our respondents, of our respondents, are fully aware of what Auditor general report and Public Accounts Committee (PAC) is in Anambra State. This revelation is encouraging and completely overwhelming as it helps to increase the researcher's confidence level

that our data is reliable as a high number of respondents is not ignorant of PAC in Anambra. Also, the table shows that the average value of qualification of public accounts committee members (QUPAC) stood at 3.76 which is relatively above the average value of 2.5. This implies that a higher number of our respondents believed that QUPAC members affect the quality of the Auditor General's report in Anambra state. This justifies the need for this study as we expect that the Public Accounts Committee (PAC) dominated by highly qualified members will positively influence the quality of the Auditor general's report of that particular state. Similarly, the table also shows large differences between the maximum and minimum values of Tenure of office of PAC members (TENOF) shows that most of our respondents believed that long tenure will effectively affect the quality of auditor general's report than tenure of approximately short duration. This further justifies the need for this study as we assume that the auditor general's report quality will be affected negatively by the lack of tenure of PAC members in the office in Anambra State. In addition, the table shows an average value of 3.07, which is an indication that approximately 60% of our respondents thought that the level of constructive partisanship of PAC members (COPAR) affect the quality of the Auditor general's report in Anambra State. This result is quite encouraging as it is above average and thus, justifies the need for this study as we expect that the level of constructive partisanship involvement of PAC members will influence the quality of auditor general reports in Anambra state. Similarly, the table shows an average value of 3.08, which is an indication that about 60% of our respondents believed that the PAC committee report (PACREPT) affects the quality of the Auditor general's report in Anambra State. This result is seen to be above average and thus, justifies the need for this study as we expect that the PAC committee report will influence the quality of auditor general reports in Anambra state. Lastly, in Table 2, the Jarque-Bera (JB) test for normality or the existence of outlier or extreme values among the variables shows that most of our variables are normally distributed at 5% levels of significance, except PACREPT and as such, the result could be generalized. This also implies that a least square regression can be used to estimate the pooled regression models. The Kurtosis and skewness of our variables also shows that the variables used in this study were normally distributed

Analysis of Research Questions
In this section, the data related to the research questions formulated in our questionnaire to measure our research objective formulated were presented and analyzed in the table below.

Table 3: Qualifications of PAC members in Anambra State

S/N	QUESTIONS	SA(5)	A(4)	U(3)	D(2)	SD(1)	Total	Mean	Decision
1	Are there established laws and guidelines for appointment of PAC members.	15	66	17	26	7	131	3.4274	Accept
2	Are PAC members at home with civil service rules, financial regulations and other public documents to point out non-compliance were noticeable.	27	61	6	24	13	131	3.4961	Accept
3	Do Anambra PAC needs to be more competent, effective and efficient in order to achieve their goals.	87	38	4	Nil	1	130	4.5801	Accept
4	Does lack of knowledge and skills from PAC members contribute to abuse of public resources in Anambra State.	59	52	6	8	6	131	4.1450	Accept
5	Do PAC members attend requisite trainings and workshops to boost their capacity to deliver appropriately on their job in Anambra State.	23	46	16	23	23	131	3.1755	Accept
	Total	211	263	49	81	50	654		
	Percentage	32%	41%	7%	12%	8%	100%		

Source: Researchers computation (2020)

The table above shows that under Qualification of PAC Members, the overall opinion of our respondents shows that 211(32%) of our respondents strongly agree that Qualification of PAC Members Affects the Quality of Auditor General's Report in Anambra State, 263(41%) agreed, 49(7%) were undecided, 81(12%) disagreed while 50(8%) strongly disagreed.

Table 4: Constructive partisanship among PAC members in Anambra State

S/N	QUESTIONS	SA(5)	A(4)	U(3)	D(2)	SD(1)	Total	Mean	Decision
1	Are PAC members partisan, nepotic or selective in their oversight functions in our MDA's.	10	36	11	43	31	131	2.6259	Reject
2	Is there political will to halt continued abuse of public resources by PAC members in Anambra State	26	54	5	31	14	131	3.3358	Accept
3	Does the working environment for PAC members demonstrates effective leadership, enthusiastic acceptance of responsibility and high level of motivation	13	55	15	29	16	128	3.0839	Accept
4	Is there constructive partisan working relationship amongst the PAC members in Anambra State	4	46	12	51	16	129	2.7328	Reject
5	Is the executive selective in enforcing the laws on officers found culpable of embezzling or misappropriating government funds	26	57	14	32	1	130	3.5496	Accept
Total		79	248	57	186	78	649		
Percentage		12%	38%	9%	29%	12%	100%		

Source: Researchers computation (2020)

The table above shows that under Constructive Partisanship of PAC Members, the overall opinion of our respondents shows that 79(12%) of our respondents strongly agree that Constructive Partisanship of PAC Members Affects the Quality of Auditor General's Report In Anambra State, 248(38%) agreed, 57(9%) were undecided, 186(29%) disagreed while 78(12%) strongly disagreed.

Table 5: Tenure of office of PAC members in Anambra State

S/N	QUESTIONS	SA(5)	A(4)	U(3)	D(2)	SD(1)	Total	Mean	Decision
1	Does lack in tenure of office by PAC members discourages checks and balances in Anambra State.	15	47	4	45	20	131	2.9389	Reject
2	Does lack of continuity of office by PAC members delay sanctions and penalties to erred officials.	32	71	3	15	19	131	3.83206	Accept
3	Does lack of continuity of office by PAC members leads to poor administration, waste, abuse, arbitrary behaviours or unconstitutional conduct.	28	50	9	32	11	130	3.3740	Accept
4	Do lack of continuity of office by PAC members leads to poor consideration of the content of public petitions in the course of their oversight functions in Anambra State	10	34	12	44	31	131	2.60305	Reject
5	Does constant changing of PAC members and lack of experienced PAC members with good understanding of government processes affect their work.	44	47	9	13	15	128	3.63358	Accept
	Total	129	249	37	149	96	651		
	Percentage	20%	38%	5%	23%	14%	100%		

Source: Researchers computation (2020)

The table above shows that under Tenure Of Office Of PAC Members In Anambra State, the overall opinion of our respondents shows that 129(20%) of our respondents strongly agree that Qualification Of PAC Members Affects The Quality Of Auditor General's Report In Anambra State, 249(38%) agreed, 37(5%) were undecided, 149(23%) disagreed while 96(14%) strongly disagreed.

Table 6: PAC reports in Anambra State

S/N	QUESTIONS	SA(5)	A(4)	U(3)	D(2)	SD(1)	Total	Mean	Decision
1	Does PAC reports satisfy public accountability criteria through the adequacy of its content in Anambra State.	12	34	9	33	33	131	2.4580	Reject
2	Are there annual parliamentary debate on the work of PAC in Anambra State House of Assembly.	15	58	7	32	20	131	3.14503	Accept
3	Are there major changes noted after previous years oversight functions.	23	57	29	14	6	128	3.54198	Accept
4	Are the State Governor's actions on PAC recommendations beyond PAC such that they can't oversee the executive on financial matters through their reports.	12	39	25	37	19	131	2.93129	Reject
5	Do the executive arm of government dispose the PAC reports and amounts involved without consideration.	26	54	7	26	18	130	3.33587	Accept
	Total	88	242	77	142	96	651		
	Percentage	14%	37%	12%	22%	15%	100%		

Source: Researchers computation (2020)

The table above shows that under Public Accounts Committee Reports in Anambra State, the overall opinion of our respondents shows that 88(14%) of our respondents strongly agree Public Accounts Committee Reports in Anambra State affects the Quality Of Auditor General's Report In Anambra State, 242(37%) agreed, 77(12%) were undecided , 142(22%) disagreed while 96(15%) strongly disagreed.

Table 7: Follow-up Process by PAC members in Anambra State

S/N	QUESTIONS	SA(5)	A(4)	U(3)	D(2)	SD(1)	Total	Mean	Decision
1	Have there been punishments continually meted to deter would be offenders and abusers of public resources.	18	68	6	33	6	131	3.45038	Accept
2	Are issues of arrest, prosecution, recoveries, sanctions, naming and shaming offenders beyond PAC members in Anambra State.	8	52	2	37	32	131	2.74809	Reject
3	Has PAC follow-up process led to financial discipline and prudent management of resources in Anambra State.	59	42	4	15	11	131	3.9389	Accept
4	Do PAC organize workshop on audit queries, responses and resolutions as a follow-up mechanisms to guarantee financial accountability.	11	23	26	48	22	130	2.6183	Reject
5	Do PAC respond timely to Auditor-General's recommendations by embarking on timely oversight functions to MDA's to forestall impunity.	43	49	11	18	9	130	3.73282	Accept
	Total	**139**	**234**	**49**	**151**	**80**	**653**		
	Percentage	**21%**	**36**	**8%**	**23%**	**12%**	**100%**		

Source: Researchers computation (2020)

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The table above shows that under Follow-up Process by PAC Members in Anambra State, the overall opinion of our respondents shows that 139(21%) of our respondents strongly agree that Follow-up Process by PAC Members in Anambra State affects the quality of Auditor General's Report in Anambra state, 234(36%) agreed, 49(8%) were undecided, 151(23%) disagreed while 80(12%) strongly disagreed.

Table 8: Quality of Auditor-General's Reports in Anambra State

S/N	Item Description	SA(5)	A(4)	U(3)	D(2)	SD(1)	Total	Mean	Decision
1	Are there improved performance by Auditors to produce reliable reports after pre issuance reviews on their reports by the Auditor-General.	26	51	14	27	12	130	3.374045	Accept
2	Has implementation of Auditor-General's reports led to reduction in public corruption and criminal acts in Anambra State	26	47	9	20	29	131	3.160305	Accept
3	Timeliness of Auditor-General's reports led to prevention of waste of public funds as offenders were caught before they moved on, die, retire or transferred.	45	49	9	10	18	131	3.709923	Accept
4	Were on the site independent verification done on periodic basis through physical inspection by reviewing risky areas	8	33	36	42	10	129	2.85496	Reject
5	Auditors advocating personal or auditee's interest led auditors to compromising professional judgments and not being objective.	82	32	3	7	7	131	4.335877	Accept
	Total	187	212	71	106	76	652		
	Percentage	29%	32%	11%	16%	12%	100%		

Source: Researchers computation (2020)

The table above shows that under Quality of Auditor-General's Reports in Anambra State, the overall opinion of our respondents shows that 187(29%) of our respondents strongly agree that Public Accounts Committee effectiveness do affect

the Quality of Auditor General's Report in Anambra State, 212(32.%) agreed, 71(11%) were undecided, 106(16%) disagreed while 76(12%) strongly disagreed.

Correlation Analysis
To examine the association among the variables, we employed the Pearson correlation coefficient (correlation matrix) and the results are presented in Table 9

Table 9: Pearson correlation matrix of the explanatory variables and dependent variable

	QAGR	QUPAC	COPAR	TENOF	PACREPT	FPROC
QAGR	1.00					
QUPAC	0.01	1.00				
COPAR	0.58	0.08	1.00			
TENOF	0.18	0.14	0. 03	1.00		
PACREPT	0.06	0.11	0.08	0.00	1.00	
FPROC	0.14	0.13	0.15	0.03	0.02	1.00

Source: Researcher's computation (2020)

The use of a correlation matrix in most regression analyses is to check for multi-collinearity and to explore the association between the explanatory variables and the dependent variable. Table 9 focuses on the correlation between QAGR and the independent variables which include, QAPAC, COPAR, TENOF, PACREPT and FPROC. The findings from the correlation matrix table show that all our explanatory variables were positively and moderately correlated with our dependent variable, (QAGR, QUPAC=0.01: QAGR, COPAR=0.58; QAGR, TENOF =0.18; QAGR, PACREPT = 0.06 and QAGR, FPROC = 0.14). This implies that the variables are not in any way related or associated with one another. However, no two explanatory variables are perfectly correlated, which would have resulted in the dropping of one of such explanatory variable. Therefore, in checking for multi-colinearity, we notice that no two explanatory variables were perfectly correlated. This means that there is the absence of a multi-colinearity problem in our model. Multi-colinearity between explanatory variables may result in wrong signs or implausible magnitudes in the estimated model coefficient, and the bias of the standard errors of the coefficients.

Test of Hypotheses
To examine the impact of the relationship between the dependent variables (QAGR) and our independent variables and to also test our formulated hypotheses, we used an Ordinary Least Square (OLS) regression analysis. The OLS results are presented and discussed below in table 10:

Table 10: Quality of Auditor General's Report (QAGR) Model
Dependent Variable: QOAGR
Method: Least Squares
Date: 03/30/20 Time: 21:50
Sample: 1 131
Included observations: 131

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	3.409850	0.640837	5.320935	0.0000
QUPAC	0.012387	0.118473	0.104554	0.0919
COPAR	0.019770	0.086005	0.229874	0.8186
TENOF	0.176862	0.088581	1.996623	0.0481
PACREPT	0.063812	0.086614	0.736741	0.4627
FPROC	0.141876	0.092084	1.540736	0.0129
R-squared	0.205227	Mean dependent var		3.484615
Adjusted R-squared	0.107131	S.D. dependent var		0.667224
S.E. of regression	0.661484	Akaike info criterion		2.056393
Sum squared resid	54.25759	Schwarz criterion		2.188741
Log likelihood	-127.6656	Hannan-Quinn criter.		2.110170
F-statistic	1.449691	Durbin-Watson stat		1.630521
Prob(F-statistic)	0.211227			

Source: Researchers computation (2020)

In testing for the cause-effect relationship between the dependent and independent variables in QAGR model, we reported the OLS pooled regression results in Table 10. In table 10, we observed that from the QAGR result, the R-squared and adjusted R-squared values were 0.205227 and 0.107131 respectively. This indicates that all the independent variables jointly explain about 11% of the systematic variations in Quality of Auditor General's Report in Anambra State. Using Durbin Watson (DW) statistics which we obtained from our regression result in table 10, it is observed that DW statistic is 1.630521 which is approximately 2, agreeing with the Durbin Watson rule of thumb. Showing that our data is free from autocorrelation problems and as such fit for the regression result to be interpreted and the result relied on. Akika Info Criterion and Schwarz Criterion which are 2.056393 and 2.188741 respectively further strengthen the fitness of our regression result for reliability as they confirm the goodness of fit of the model specified.

Discussion of Findings
In addition to the above, the specific findings from each explanatory variable are provided as follows:

1. **Qualification of Public Accounts Committee Members (QUPAC) and Quality of Auditor General's Report(QAGR),** based on the t-statistics value of 0.104554 and p-value of 0.09 was found to have a positive influence on the quality of auditor general's report and this influence is statistically significant at 10% since its p-value is within 0.10. This, therefore, suggests that we should reject our null hypothesis one (Ho_1) which states that Qualifications of Public Accounts Committee members do not have any significant effect on the quality of Auditor General's reports in Anambra State. This means that on the basis of the use of qualification of PAC members to determine the quality of auditor general's report, PAC committee members dominated with members with high qualification levels, and are knowledgeable as well as constantly being exposed to workshop training performs better than PAC committee dominated with low level qualified members. In other words, States that want to improve the quality of their auditor general report should consider having PAC members with higher degree qualifications as well as knowledgeable members.

2. **Constructive Partisanship of Public Accounts Committee Members(COPAR) and Quality of Auditor General's Report(QAGR),** based on the t-statistics value of 0.229874 and p-value of 0.82 was found to have a positive influence on the quality of auditor general's report but this influence is not statistically significant since its p-value is more than 0.10. This therefore suggests that we should accept our null hypothesis two (Ho_2) which states that Constructive partisanship does not have any significant effect on the quality of the Auditor General's reports in Anambra State. This means that on the basis of the use of constructive partisanship level of PAC members to determine the quality of auditor general's report should not hold as this was found to statistically not significant in influencing the quality of auditor general's report in Anambra State.

3. **Tenure of Office of Public Accounts Committee Members(TENOF) and Quality of Auditor General's Report(QAGR),** based on the t-statistics value of 1.996623 and p-value of 0.05 was found to have a positive influence on the quality of auditor general's report and this influence is statistically significant at 5% since its p-value is within 0.05. This, therefore, suggests that we should reject our null hypothesis three (Ho_3) which states that tenure of office of PAC members does not have any significant effect on the quality of Auditor General's reports in Anambra State. This implies that based on the use of tenure of office of PAC members to determine the quality of auditor general's report, the result shows that PAC committee members dominated by members that have served longer tenure, performs better than PAC committee dominated by those that are serving short term tenure. This might be true because, by implication, the study shows that for PAC members to influence the quality of auditor general's report,

the committee dominated by members who are there for a long time will perform better than members who are there for a very short period, as they must have acquired enough experience on the job, fully understand the rules and regulation as well as internalize their functions as PAC members, due to their long period of service in the committee. In other words, States like Anambra State where there is a lack of tenure of office for PAC members if they want to improve the quality of their auditor general's report should appoint PAC members that are experienced as a result of their serving for a long period of time in such committee.

4. **Public Accounts Committee Members Report (PACREPT) and Quality of Auditor General's Report(QAGR),** based on the t-statistics value of 0.736741 and p-value of 0.46 was found to have a positive influence on the quality of auditor general's report but this influence is not statistically significant since its p-value is more than 0.10. This, therefore, suggests that we should accept our null hypothesis four (Ho_4) which states that the public accounts committee's reports do not have any significant effect on the quality of the Auditor General's reports in Anambra State. This means that based on the use of reports generated by the PAC committee to determine the quality of the auditor general's report should not hold as this was found to be statistically not significant in influencing the quality of auditor general's report in Anambra State. Hence States that want to use the quality of their PAC report to improve their auditor general's report should not do so as this was found not to be significant in influencing it.

5. **Follow-up Process of Public Accounts Committee Members(FPROC) and Quality of Auditor General's Report(QAGR),** based on the t-statistics value of 1.540736 and p-value of 0.01 was found to have a positive influence on the quality of auditor general's report and this influence is statistically significant at 5% since its p-value is within 0.05. This, therefore, suggests that we should reject our null hypothesis five (Ho_5) which states that the follow-up process does not have any significant effect on the quality of the Auditor General's reports in Anambra State. This implies that on the basis of the use of follow-up process of office of PAC members to determine the quality of auditor general's report, the result shows that good follow up process of PAC committee members significantly influences the quality of auditor general's report. This might be true because by implication, it means that for PAC committee with a good follow – up process after issuing their reports influences auditor general's report qualitatively as they serve as monitoring committee to auditor general of the State than PAC committee where there is no good follow-up process, thereby ensuring that quality reports are issued by the Auditor General of the State. Therefore, States that want to improve their auditor general's report through the establishment of a good PAC follow-up process should do so as this was found to have a significant effect on the quality of the auditor general's report.

Conclusion and Recommendations

The study, therefore, concludes that there is a nexus between public accounts committee effectiveness and the quality of auditor general's reports in Anambra State. The study specifically found support for the qualifications of Public Accounts Committee members but rejected the effect of constructive partisanship on the quality of Auditor General's reports in Anambra State. The effect of tenure of office of PAC members and follow-up process were positive and significant; while, the effect of public accounts committee's reports on the quality of Auditor General's reports in Anambra State. Based on the findings, the researcher, therefore, recommended that;

1. The States that want to improve the quality of their auditor general report should consider having PAC members dominated with highly qualified members with a degree from related disciplines than those ones with minimum qualification as this was found to be statistically significant in influencing the quality of auditor general report in Anambra State. This can be achieved by such States reviewing their minimum qualification of PAC members to be at least higher degree holders than first school leaving certificate or West African Examination Certificate (WAEC) for better performance.

2. Also, States that are considering the use of constructive partisanship level of PAC members and the use of PAC report, to improve the quality of their auditor general's report should not do so as these were found to not to be statistically significant in influencing the quality of auditor general's report in Anambra State.

3. The study also recommends that States that want to improve the quality of their auditor general's report should consider putting tenure duration for their PAC members who are experienced to ensure continuity of their findings and recommendations; as lack of tenure of PAC members can affect the implementation of findings and recommendations made. Such States should ensure that PAC members are dominated by members who are experienced as a result of their serving for a long period of time in such committee as the tenure of office of PAC members was found to be statistically significant in improving the quality of auditor general's report.

4. The States that want to improve the quality of their auditor general report should consider having PAC members that can work and deliver their PAC reports to the Speaker and their State Governor's respectively annually than being dominated with unpatriotic and unaccountable members as this was found when tested, to have a positive but statistically insignificant effect on the quality of auditor general's report in Anambra State.

5. Finally, a good follow-up process of the PAC committee was found to statistically improve the auditor general's report in Anambra State. Therefore, States that want to achieve a quality auditor general's report should consider establishing a good follow-up process for their PAC committee to enable them

to hold the executives accountable by implementing the content of the follow-up process as approved by the Governor to sanction erring officers for an effective result.

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