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INTERNAL AUDIT AND REVENUE GENERATION IN NIGER STATE INTERNAL REVENUE SERVICE: EVIDENCE FROM A CROSS-SECTIONAL SURVE

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ABSTRACT
Revenue generation remains a vital tool for every nation as the main source for financing the country's budget. Despite the existence of internal audits in government revenue-generating agencies, challenges including revenue loopholes, weak internal controls, lack of compliance with regulations, and absence of audit independence reduce the efficient revenue generation. This study examines the relationship between internal audit and revenue generation in the Niger State Internal Revenue Service. The study employed a cross-sectional research design. The population comprised 296 staff, and the sample size covered the entire population. The study employed the census sampling technique, and data were gathered using five-point Likert scale structured questionnaires. The study used Cronbach's alpha coefficient with a 0.7 threshold to measure the reliability of the response. The data were processed using STATA 17 version and analyzed using ordinary least squares regression. The findings revealed that internal audit and information and communication have a negative insignificant relationship with revenue generation in the Niger State Internal Revenue Service. The study also found that control and monitoring activities have a significant negative relationship with revenue generation in the agency. The study concluded that reforming internal audit, information and communication, control activities, and monitoring activities are essential for operational efficiency and can significantly enhance revenue generation. Based on the findings, the study recommended that the agency should ensure systematic reform in internal audit independence, robust control activities, effective information and communication, and regular monitoring activities by ensuring full implementation of new systems, thereby minimizing fraud, enhancing transparency, restoring accountability, and promoting efficient revenue generation.

Keywords: Control Activities, Internal Audit, Information and Communication, Monitoring Activities, Niger State Internal Revenue Service, Revenue Generation

Introduction

Revenue generation (RG) globally remains a fundamental tool for government and a driver of economic growth and national development. According to the Organization for Economic Co-operation and Development (OECD, 2023), in developed economies, particularly the United States and European countries, tax revenue serves as a primary source for the government and contributes nearly half of cumulative annual revenues; this success is attributed to strong internal control systems established by the government. However, globally, despite RG being a fundamental source for government operations, many countries face challenges in collection due to system weaknesses. Akinleye, Olaoye, and Ogunmakin (2019) mentioned that in developing economies weak internal audit functions, poor internal control systems, and ineffective tax administration systems constitute main constraints for efficient revenue generation. These impediments reduce public sector accountability and undermine the government's capability to independently finance the country's budget. However, globally strengthening governance structures, especially internal audit mechanisms and control systems, has become fundamental for public financial management reform.

Revenue generation in Nigeria remains a pivotal policy concern due to overdependence on oil revenues. In spite of reforms in public financial management, non-oil revenue remained low compared to global standards. Strengthened tax administration in Nigeria, revenue-generating agencies must improve internal control systems such as internal audits independent, control activities, information and communication, and monitoring activities (Federal Inland Revenue Service, 2022). Effective internal control systems significantly enhance RG in the Nigerian public sector, which improves accountability and transparency and blocks revenue leakages (Okoye & Gbegyi, 2013; Olaoye & Afolabi, 2020). However, organizational challenges, including the absence of independent internal audits, weak control activities, political interference, inadequate information and communication, and poor monitoring, constitute constraints to effective revenue generation (World Bank, 2021).

Internally generated revenue (IGR) in Nigerian states has become more paramount due to the increase in the cost of governance. The Nigerian state governments are therefore compelled to formulate strong control systems to achieve fiscal sustainability. The Niger State Internal Revenue Service (NGSIRS) plays a vital role in mobilizing IGR to finance the Niger State expenditure. Aliyu and Mustapha (2020) state that in various Northern States in Nigeria, revenue generation performance has been undermined by structural ineffectiveness, informal sector dominance, lack of a proper information and communication, weak internal audit, and poor control systems. Therefore, strengthening internal audit and control systems within the NGSIRS could serve as a systematic mechanism for minimizing revenue leakages, improving compliance, evaluating management policies, and enhancing revenue generation.

However, the major problem faced by the Niger State Internal Revenue Service is the uncertainty surrounding the robustness of control systems and internal auditing independence in enhancing revenue generation. Without empirical evaluation of how control systems enhanced revenue generation, all the reforms within the agency may remain misdirected. This study therefore seeks to fill this gap by examines the relationship between internal audit and revenue generation in the Niger State Internal Revenue Service, as well as the ways in which internal control systems have improved the revenue generation of the agency.

Statement of the Problem

The government's failure to ensure strong control activities in ministries, departments, and agencies and strict adherence to relevant tax laws by both taxpayers and employees has contributed to persistent inefficiencies in revenue generation across Nigerian states (Adegbite & Fasina, 2019). However, this negligence affects financial operations, creating room for errors, fraud, regulatory breaches, and weak governance structures, which have significantly contributed to low revenue generation over the years. Public sector agencies responsible for

revenue collection or the provision of essential services are often associated with the misappropriation of funds, raising serious concerns about the effectiveness of their internal control systems (Kiplangat, 2016). Many employees in government organizations, particularly those within revenue-generating agencies, may perceive public resources as national property, leading to their diversion for personal use. This underscores the urgent need for a robust and independent internal audit function within the public sector to help minimize fraud and errors.

Niger state IGR and statutory allocation (STAT ALLOC) from 2017-2023 indicates Niger state rely heavily on STAT ALLOC to implement it annual budgets. Niger state IGR for the year 2017 was N6 billion and STAT ALLOC of N62.4 billion. The IGR in 2018 accumulated to N16.91 billion and STAT ALLOC was N85.94 billion. The IGR in 2019 was N13.1 billion and STAT ALLOC of N65.38 in that year. In 2020 IGR reduce to N10.56 billion and STAT ALLOC of N62.75 billion was earned by the state. The IGR increase to N16.43 billion in 2021 and STAT ALLOC growth to N74.87 billion. The IGR decline to N16.34 billion in 2022 and STAT ALLOC increase to N85.74 billion. For the year 2023 the IGR was N21.68 and STAT ALLOC of N155.62 billion earned (Audited Financial Statement of Niger State Government, 2022; Audited Financial Statement of Niger State Government, 2023). From the audited financial statement, it showed clearly that Niger State generates grossly insufficient IGR, indicating a heavy reliance on allocations from the federation account. This inadequate IGR may be attributed to weak control activities and internal audits within the Niger State Internal Revenue Service. The implication is that the state may struggle to finance its annual budgets if statutory allocations are drastically reduced. Therefore, there is an urgent need for the Niger State Internal Revenue Service to fully implement effective internal control systems within to strengthen IGR performance, broaden the tax base, and diversify revenue sources.

Furthermore, previous studies relied on minimal sample sizes and limited institutional scope, therefore weakening generalization. For instance, study by Lukinda and Tlegray (2022), the sample size was limited to 41 respondents, whereas the Salawu, Odesola, and Gidiga (2024) study covered only 54 respondents. Similarly, Adetula, Abalogun, Uwajeh, and Owolabi (2020) study relied on four tertiary institutions. However, these limited samplings make it difficult to generalize opinions and draw strong conclusions about the relationship between internal audit and revenue generation, especially in revenue-generating agencies where structural operations are more dynamic. Moreover, Akuro (2020) adopted non-probability sampling techniques, that is, purposive sampling, which contributes to increasing the risk of selection and undermining generalizability.

In addition, the main limitation based on the review literature is the absence of conducting a census where the population is accessible and manageable, reliance on sampling, reduced statistical power, and the extraneous introduction of sampling error. In revenue-generating agencies, this is specifically a problem where the effectiveness of internal audits may differ across departments, cadres, and area offices. To fill this gap, this study employed a cross-sectional design addressing the entire population in the Niger State Internal Revenue Service, adopting a census sampling technique. These eliminate sampling bias and ensure entire agency representation, thereby offering stronger empirical credibility.

However, there is limited research on the relationship between internal audit and revenue generation, particularly within revenue-generating agencies in Nigeria, including the Niger State Internal Revenue Service. Previous studies by Lukinda and Tlegray (2022), Njagi (2018), and Owolabi and Ogan (2022) often present a geographical gap, as the empirical studies largely focused on contexts outside Nigeria, and they were conducted in different areas that may not reflect the realities of Nigeria's public revenue-generating agency.

Although these studies provided valuable insights into the relationship between internal audit functions in enhancing revenue generation. Similarly, previous studies such as Adetula, Balogun, Uwajeh, and Owolabi (2020) examine the existence of internal audits in

tertiary institutions in Southwest Nigeria but did not investigate the relationship between internal audits and revenue generation in government revenue-generating agencies. Afolabi, Ogunleye, and Olukoya (2020) focused on deposit money banks in Nigeria rather than on public revenue generation agencies. These limitations reveal a gap in existing literature on how internal audits contribute to revenue generation in public institutions. However, the neglect of these key aspects in previous research leaves a gap in understanding the relationship between internal audit and revenue generation. This study aims to fill this gap by examines the relationship between internal audit and revenue generation in the Niger State Internal Revenue Service.

Objectives of the Study

The objectives of the study are to:

i. Examine the relationship between internal audit and revenue generation in the Niger state internal revenue service.
ii. Ascertain the relationship between control activities and revenue generation in the Niger state internal revenue service.
iii. Determine the relationship between information and communication and revenue generation in the Niger state internal revenue service.
iv. Assess the relationship between monitoring acvities and revenue generation in the Niger state internal revenue service.

Literature Review

Revenue Generation

Revenue generation (RG) by the Nigerian government encompasses all funds accrued from both oil and non-oil sources, and these funds are essential for financing government expenditure and contribute to economic growth and development (Nkechi & Onuora, 2018). According to Ganyam, Ivungu and Anongo (2019) states that RG is the periodical yield of income, as well as other sources, that government organizations receive into their treasury for supporting their operations and financing the annual budget. However, diversified and efficient revenue generation by government is essential for sustainable economic growth and development, macroeconomic stability, and enhanced fiscal responsibility. Ensuring effective internal control systems, such as internal audit independence, effective control activities, proper information and communication, and regular monitoring activities, can broaden revenue sources and strengthen revenue generation, minimize overreliance on inconsistent income streams, enhance financial resilience, and maintain responsible management of public finances.

International Accounting Standards 18 (IAS 18) described revenue as the total inflow of economic benefits or services for a specific period when those inflows result in an increase in total revenue (Berger, 2025). This perspective establishes the formal criteria for revenue recognition in financial reporting. Mutua (2023) argued that the performance of an entity is determined by its RG, and it is realized after the exchange of goods and services with customers. However, lack of implementation of a robust internal audit function, supported by the adoption of well-defined internal control systems, could hinder collections, leading to inaccurate reported revenue generation, thereby undermining accountability and transparency in the service operations.

Internal Audit

The Institute of Internal Auditors (IIA) highlighted internal auditing (IA) standards and guidelines implementation, which include independent operations to ensure efficiency; management review and operational expectation functions; the organization's control environment; risk evaluation and management; assessment of control systems and the inclusion of aspects of organizational control to enhance value addition; the principal role players in the management processes; the combination of the auditing staff's knowledge, experience, and specialist fields with their propensity to improve processes and operations; and the aids and

techniques applied with the emphasis on the utilization of the technology towards ensuring efficient revenue generation (Institute of Internal Auditors, 2004). Similarly, Shaban and Barakat (2023) agreed that internal audit standards provide guidance for internal auditors to carry out their jobs effectively and efficiently by ensuring compliance with laws and regulations, identifying risks, and enhancing organizational efficiency. However, in government revenue-generating agencies, internal audit functions should not be focused on compliance but rather on being a comprehensive governance tool that strengthens internal controls, mitigates risks, provides recommendations, evaluates the quality of the systems, enhances operational processes, and ultimately supports efficient and sustainable revenue generation. Revenue-generating agency that leverages strict adherence to policies and guidelines with strategic value-creation practices, internal audit becomes instrumental in promoting transparency, accountability, and long-term organizational performance.

According to Njagi (2023) the improvement of an organization depends on an independent internal audit. Independent internal audits facilitate the attainment of efficient revenue through regular systematic evaluation of internal laws, rules, and regulations. Contrarily, Daniel (2018) argued that IA independence is literally impossible since they are organizations' staff rather than external parties; the top management may exert influence or pressurize the IA to bypass processes. However, government revenue-generating agencies must restructure internal audit independence by ensuring functional autonomy within a clearly defined governance framework. And when independence is properly implemented, it can significantly enhance revenue generation performance, boost financial accountability, and foster transparency in public financial management.

Control Activities

Annette (2019) observed that for the purpose of achieving the organization's objectives, management must ensure that all employees comply with the established policies, procedures, and standards. This is consistent with the submission of the Association of Certified Fraud Examiners (ACFE), which affirmed that general accepted accounting principles has shaped internal control systems through principles of regularity, which pronounce rules and regulations to be strictly adhered to by employees in charge of financial records (Tobin, 2024). Contrarily, Cantwell (2019) asserts that control activities occur throughout the organization and encompass a variety of tasks, including examinations and assessments of operational results, most of which are supported by the internal auditing function. However, implementation of control activities at every phase of operations did not result in efficient revenue generation, but rigorous performance reviews, rotation of staff, and regular checks guaranteed timely detection and prevented unethical behavior among employees, thereby promoting efficient revenue generation.

Control activities serve as an essential source of information that enables management to make informed decisions regarding the accuracy of internal control systems and compliance with regulatory guidelines (Akhmetshin, 2017). According to Umar and Dikko (2018), control activities consist of both automated and non-automated tools employed by revenue agencies to enhance efficient revenue generation and minimize leakages. However, automated and non-automated control activities alone cannot guarantee efficient revenue generation. Effective policies and guidelines, such as segregation of duties among employees by ensuring accountability in service operations, timely independent checks in agencies to address loopholes in the systems, regular performance reviews to appraise employees, and periodic rotation of employees, which demonstrates the agency’s commitment to promoting cross-functional exposure, all contribute to efficient revenue generation.

Information and Communication

Thyaka and Kavale (2021) state that responsible management of an organization ensures timely planning, organizing, coordinating, and reporting aimed at accurate

communication to support business activities. Therefore, information and communication are the basis of management functions, and accurate and timely information transmission is one of the most crucial aspects of the level of management. Although Oshioma and Aimuan (2017) clarified that effective information and communication occur across all departments in organizations that improved service delivery, enhanced networking, increased access to transparency and accountability, and heightened communication flows among organizations, which promotes efficient revenue generation. Allahverdi and Kuzucu (2017) argued that information and communication bridge any form of communication gap between taxpayers and tax collectors, making interactions more efficient, transparent, and accessible, thereby increasing revenue generation. However, organizations with improper record-keeping, lack of proper channels of communication, and absence of regular reporting results in inaccurate information, thereby increasing revenue leakages. Also, to minimize any forms of gaps and improve revenue generation, information and communication should be multidirectional in the organization, providing information on a timely basis to supervisors, management, regulators, and governing boards.

Monitoring Activities

Monitoring Activities (MA) are regular tasks that involve verifying whether all components of internal control are reviewed at appropriate intervals to ensure the efficient functioning of systems and effective revenue generation (Annette, 2019). To ensure efficient operations and revenue generation, MA support the evaluation of internal control effectiveness by assessing operational performance and providing solutions to any identified gaps (Ibrahim, 2020). However, relying heavily on regular monitoring activities such as surveillance, assessment, and analysis of revenue collection without identifying gaps or loopholes rendered the monitoring activities irrelevant and can negatively significantly affect revenue generation.

Kumari and Weerasooriya (2019) posited that monitoring is a regular activity aimed at identifying both the strengths and weaknesses of an organization's operations, and also providing management with valuable information regarding the achievement of its goals and objectives. Contrarily, monitoring activities involve assessing both operational and financial functions such as revenue performance and staff evaluations to identify weaknesses and ensure the effectiveness of internal control systems, thereby enhance revenue generation (Agbenyo, Jiang, & Komlah 2018). However, proper oversight and timely corrective action enable organizations to quickly detect organizational weakness, operational inefficiency, and revenue leakages and thereby analyze the cause and develop and implement corrective measures and continue to track progress to ensure bridging the gaps. Also, operational activities undertaken to ensure compliance with policies and guidelines, regular assessment and evaluation of system performance, and the consistent supervision of tax collection help minimize revenue leakages and enhance revenue generation.

Conceptual Framework

This section shows a diagrammatic representation of the link between internal audit, control activities, information and communication, and monitoring activities as independent variables and revenue generation as a dependent variable.

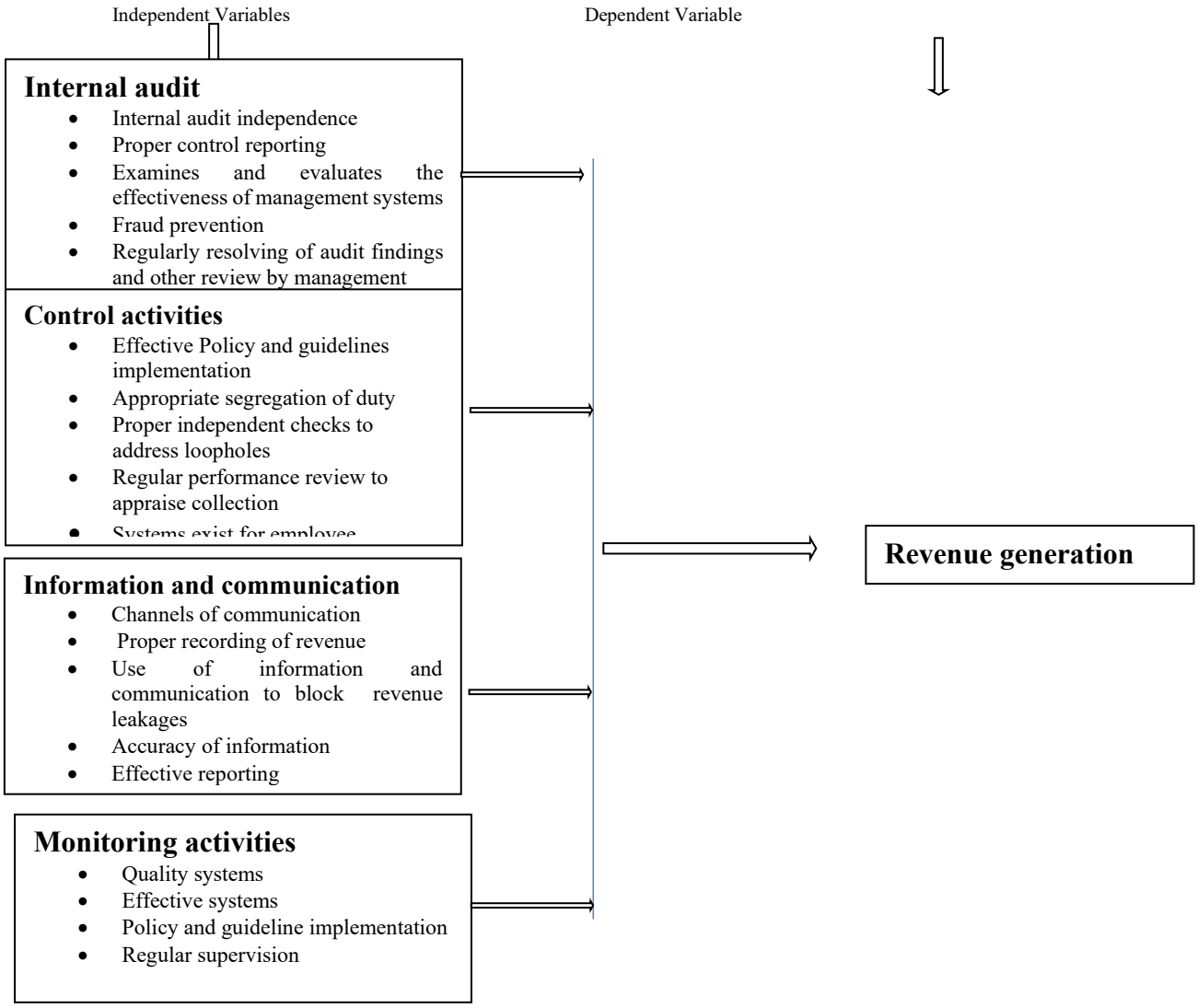


Figure 2.1: Conceptual Framework

Theoretical framework (Underpinning Theory)

This study adopted reliability and institutional theories; it provided the foundation for understanding the relationships between the variables.

Reliability Theory

Reliability theory was developed by Walter, Harold, and Harry in the 1930s for statistical purposes in the quality control of products in industries. This theory focuses on the probability that a control system or component will perform its intended function without failure over a specified period. It comprises interrelated elements of control systems, each with a specific description and procedures, and when properly implemented, it reduces loopholes and contributes to improved operational efficiency and revenue generation (Lukinda & Tlegray, 2022). Although the reliability of an entity will depend on internal audit roles that serve as a control system. Independence of internal audit ensures unbiased fault detection; proper and timely reporting provides effective feedback; evaluation of management control systems performs preventive maintenance; fraud prevention reduces systems failure; and prompt resolving of audit findings strengthens control systems resilience. The reliability of efficient revenue generation will also depend on control systems undertaken to ensure effective information and communication, regular monitoring, compliance with policy and guideline

implementation, and minimization of revenue leakages, thereby enhancing revenue generation. Mohammed (2018) states that reliability theory posits that control systems served as a monitoring subsystem within an organizational framework that contributes to long-term operational effectiveness, and weak internal control systems increase the probability of system failure. Reliability of organization depends on principles such as performance measurement, systems failure prevention, corrective feedback, proper reporting, and reliability of the systems aimed at improving revenue generation.

Despite strengths in reliability theory, it has certain limitations, particularly when internal audit functions are not properly implemented. For instance, an organization may fail to establish a robust internal audit, or management might override the independent internal audit. Such actions can undermine the effectiveness of the system, leading to inefficiencies in financial operations and reduced reliability in revenue generation. This theory relies on the notion that organizational goals can be met when internal audit is reliable. This implies that a weak internal audit may be unreliable due to system defects, and such weaknesses can result in inefficiencies in revenue generation.

Institutional Theory

Institutional theory, developed by Meyer and Rowan (1977), states that establishing ethics, schemes, and rules that serve as regulatory guidelines for operational activities is the aim of institutional theory. Institutional theory asserts that entities establish policies and procedures to meet regulatory requirements and ensure compliance, which supports the overall effectiveness of internal control systems (Wambui, 2020). Therefore, well-designed and effectively implemented internal control systems within an organization play a crucial role in ensuring regulatory compliance and supporting the generation of efficient revenue.

Institutional theory emphasizes the role of organizational structures, rules, and principles in shaping how resources are managed within organizations. It posits that organizations are heavily influenced by their external environments and often adopt formal rules and practices that align with societal expectations in order to gain legitimacy, enhance transparency, and maintain public trust (Hyera, Kadigi, & Ndyetabula, 2025). Institutional theory is particularly relevant to this study on the effect of internal control systems in the NGSIRS, where such systems function as organizational mechanisms aimed at promoting compliance with regulatory guidelines, as well as ensuring efficiency and effectiveness in revenue generation. This theory is essential because regulatory guidelines, schemes, and rules form part of the control activities and internal audit functions that revenue-generating agencies are required to follow. The operational success of the NGSIRS, therefore, depends on strict adherence to these regulatory frameworks, as such compliance is critical for achieving efficient revenue generation. However, according to Annette (2019), for the attainment of organizational objectives, management must ensure compliance with all established rules, policies, procedures, and standards. In addition, according to Shaban and Barakat (2023), internal audit standards provide guidance for internal auditors to carry out their jobs effectively and efficiently by ensuring compliance with rules and regulations, identifying risks, and enhancing organizational service and financial operations.

Despite the relevance of institutional theory, it has certain limitations, particularly concerning the self-interest of organizational management. Management may partially adhere to regulatory requirements or act primarily in their own interest, rather than in full alignment with institutional expectations. In some cases, employees, especially tax collectors, may misuse their authority for personal gain. However, when management perceives regulatory guidelines as inadequate for addressing internal inefficiencies, they may fail to implement effective control systems. Such lapses can undermine organizational goals and result in inefficient revenue generation. There may also be a lack of compliance with regulatory guidelines since

the management is involved in day-to-day operations and acts contrary to established regulations while still producing reports that falsely indicate compliance.

Methodology

This study employed a cross-sectional design to gather information from respondents at a single point in time using a structured questionnaire. The population comprises 296 employees of the agency (Human Resource, Niger State Internal Revenue Service, 2024). This study covered the entire population and adopted the census sampling technique. However, out of 296 questionnaires administered, 258 were returned and properly filled, representing 87.2 percent. The 12.8 percent non-response rate resulted from questionnaires not returned, and this constitutes a methodological limitation of the study. The study adopted Cronbach's alpha coefficient with a 0.7 threshold to measure the reliability of the response as recommended by Bruno (2018). Although the reliability meets the widely accepted threshold of 0.70, indicating that the items were reliable and yielded stable results.

The data were sorted, coded, cleaned, and processed using the STATA 17 version. Percentages, descriptive statistics, correlation, and ordinary least squares regression (OLS) were used to analyze the relationship between internal audit, control activities and revenue generation in the Niger State Internal Revenue Service. The model for this study was adapted from the Mohammed (2018) model because it is in line with this study. The models are given as follows:

$RG = \beta 0 + \beta 1IA + \beta 2CA + \beta 3IC + \beta 4MA + \varepsilon$

Where RG = revenue generation; β_0 = constant; β_1 - $\beta 4$ = measure of sensitivity of independent variables to changes in dependent variable; IA = internal audit; CA = control activities; IC= information and communication; MA= monitoring activities; β = beta coefficient; ε = error term

Results and Discussion

Response Rate

This section presents the response rate of the administered questionnaire to the staff of the Niger State Internal Revenue Service.

Table 1: Response rate

Category	Frequency	Percentage (%)
Completed and returned	258	87.2
Not returned	38	12.8
Total	**296**	**100**

Source: Research Data (2024)

Table 4.1 shows that the researcher administered a total of 296 questionnaires, and 258 were completed and returned, while 38 were not returned. The completed and returned questionnaires represent a response rate of 87.2%. This response rate was adequate to allow the researcher to continue with the analysis. The questionnaires were structured to address the objectives of the study.

Table 2: Reliability Test

Variables	Number of items	Scale reliability coefficient
RG	4	0.798
IA	5	0.729
CA	5	0.763
IC	5	0.718
MA	4	0.751

Source: STATA 17 output

Note: RG: revenue generation, IA: internal audit, CA: control activities, IC: information and communication, MA: monitoring activities

Table 2 above represents the reliability test of revenue generation, internal audit, control activities, information and communication, and monitoring activities. The test demonstrated a level of internal consistency, and the reliability meets the widely accepted threshold of 0.70, indicating that the items were reliable and yielded stable results.

Descriptive Statistics

This section presents descriptive statistics of data obtained from the staff of the Niger State Internal Revenue Service (NGSIRS).

Table 3: Descriptive statistics

Variables	Observation	Mean	Std. dev.	Min	Max
RG	258	17.430	1.732	11	20
IA	258	21.085	1.771	14	25
CA	258	21.868	1.314	17	24
IC	258	23.027	1.313	17	25
MA	258	17.667	1.271	12	20

Source: STATA 17 Output

Note: RG: revenue generation, IA: internal audit, CA: control activities, IC: information and communication, MA: monitoring activities

Descriptive statistics from table 3 provide valuable information based on 258 observations within the NGSIRS. The mean score for RG was 17.43 with a standard deviation of 1.73, and the IA had a mean score of 21.09 with a standard deviation of 1.77. The mean score for CA was 21.87 with a standard deviation of 1.31, IC had a mean of 23.03 with a standard deviation of 1.31, and MA had a mean score of 17.67 with a standard deviation of 1.27. These results suggest that respondents rated IA, CA, and IC more favorably, highlighting their strong relevance in the context of the study.

On the other hand, the comparatively lower means of RG and MA suggest their statistical significance. This consistency is reinforced by the minimum values recorded, ranging from 11 for RG to 17 for CA and IC, indicating that there were no extreme outliers in the dataset. However, the higher mean values of IC, CA, and IA imply that these variables may have stronger explanatory power in relation to the revenue generation in the Niger State Internal Revenue Service, thereby supporting that they could play significant roles in testing the study hypotheses.

Data Analysis

This section covered the normality test, collinearity test, correlation matrix, and multiple regression analysis.

1:Normality Test

This section presents the normality test of revenue generation, internal audit, control activities, information and communication, and monitoring activities in the Niger State Internal Revenue Service, and this test served as a prerequisite for ensuring that the dataset is not biased by extreme distribution.

Table 4: Normality Test

	Skewness	Kurtosis
RG	-.8181679	4.618424
IA	-.4957287	3.446858
CA	-1.293291	4.618424
IC	-.9395464	4.321294
MA	-.9737021	4.211381

Source: STATA 17 Output

Table 4 presents the skewness and kurtosis test for variables under study to verify the normality distribution pattern. These values were well within the general acceptable thresholds between -1 and +1 for skewness and -7 to +7 for kurtosis. This result is in agreement with Byrne (2016)

and Kline (2023) argued that data were considered to be within the range of normality if skewness falls between -2 and +2 and kurtosis does not exceed the range of -7 to +7. However, these results satisfied requirements; the study minimizes the risk of Type I or Type II errors, confirming that the data were reliable and statistical for further regression analysis (Hair, Black, Babin, & Anderson, 2018).

Collinearity Test

Collinearity test of internal audit, control activities, information and communication, and monitoring activities was presented in this section.

Table 5: Collinearity Test

Variable	VIF	1/VIF
IA	1.02	0.984259
CA	1.02	0.983276
IC	1.01	0.993175
MA	1.01	0.986634
Mean VIF	1.01	

Source: STATA 17 Output

Table 5 above of the collinearity test indicated that IA, CA, IC, and MA recorded variance inflation factor (VIF) values between 1.01 and 1.02 with a mean value of 1.01 and tolerance values (1/VIF) between 0.983 and 0.993. These values fall within the acceptable threshold of VIF < 10 and Tolerance > 0.1, indicating that multicollinearity is not a concern in this study. These findings indicate that all variables can be jointly included in the regression model because they are sufficiently distinct and there is no risk of inflating standard error estimates. This result is consistent with Pallant (2020), who argued that a Variance Inflation Factor value exceeding 10 is a clear indicator of problematic multicollinearity. However, more rigorous studies often suggest a threshold of VIF value of 5 (Daoud, 2017). Therefore, the data was considered fit for further regression analysis, hypothesis testing, and interpretation.

Correlation

This section presents the correlation matrix, displaying the direction and degree of relationship between the variables in the NGSIRS.

Table 6: Correlation Matrix

	RG	CA	IC	MA	IA
RG	1.0000				
CA	-0.1699	1.0000			
IC	0.0068	-0.0408	1.0000		
MA	-0.1360	0.0598	-0.0738	1.0000	
IA	-0.0856	0.1052	-0.0060	-0.0616	1.0000

Source: STATA 17 Output

Table 6 shows the correlation matrix between the variables: From the correlation matrix, the results indicate each of the variables may contribute independently to the regression model rather than being redundant; this is in line with reliability theory, which states that internal control systems play a distinct role and contribute to efficient revenue generation when properly implemented (Lukinda & Tlegray, 2022). The findings reveal that most of the correlation coefficients have positive and negative directions. Specifically, RG shows negative correlations with CA (r = –0.1699), MA (r = –0.1360), and IA (r = –0.0856), while its relationship with IC was (r = 0.0068). CA also demonstrates a negative correlation with IC (r = –0.0408) but weak positive correlations with MA (r = 0.0598) and IA (r = 0.1052).

Similarly, IC has negative relationships with MA (r = –0.0738) and IA (r = –0.0060). The results further show that MA and IA are negatively correlated (r = –0.0616). Sekaran and Bougie (2016) state that a low correlation does not preclude the existence of a significant causal relationship in a regression model; it indicates that the relationship between the variables may

be influenced by other complex, non-linear organizational dynamics. This provides a clear justification for moving beyond mere association to the more rigorous regression analysis conducted in the subsequent section.

Regression Analysis

The model summary, analysis of variance (ANOVA), and coefficient of the variables are contained in this section. According to Hair et al. (2018), the significance of a relationship is determined by the p-value and the t-statistic, which indicate whether the observed effect is strong enough to be generalized beyond the immediate sample.

Table 7: Model Summary

Model	R Square	Adjusted R Squared	Root Mean Squared Error	F	P >F
	0.0508	0.0358	1.7011	3.38	0.0102

Source: STATA 17 Output
Dependent variable: RG
Predictors: (Constant), IA, CA, IC, MA

Table 7 presents the empirical results of the regression analysis used to determine the relationship between IA, CA, IC, MA, and RG in the NGSIRS. The R-squared yielded 0.0508, with an F value of 3.38 and a P-value of 0.0102, indicating that the model was statistically significant and collectively predicted RG in the agency. However, the R-squared of 0.0508 was weak, indicating that the predictors are correlated and other variables not considered in this study that affect revenue generation in the NGSIRS accounted for most of the variation.

Hypothesis of testing the model fitness

*H*0: The model does not fit well the dataset.

Considering the p-value of 0.0102 < 0.05, indicating that the multiple regression was found to be significant at the 5 percent conventional level. Therefore, the null hypothesis is rejected; hence, this indicates that the model in the study best fits the dataset.

Table 8: ANOVA

Model	Sum of Squares	Df	Mean Square
Regression	39.1614	4	9.7904
Residual	732.0827	253	2.8936
Total	771.244	257	

Source: STATA 17 Output
Dependent variable: RG
Predictors: (Constant), IA, CA, IC, MA

Table 8 shows the test of ANOVA, and the model sum of squares of 39.16 indicates that the predictors explained a modest proportion of variance of RG in the NGSIRS. The residual (error) sum of squares of 732.08 revealed the variation in RG that was not captured in this study. However, the portion of the residual value of the sum of squares compared to the model sum of squares indicates that much of the variation in RG is explained by other factors not considered in this study.

Table 9: Coefficient

Model		Coefficient (β)	Std. Error	T	P> | t |	95% confidence	interval
1	(Constant)	26.958	3.254623	8.28	0.000	20.548	33.367
	IA	-0.076	.0603899	-1.26	0.210	-0.195	0.043
	CA	-0.203	.0814565	-2.50	0.013	-0.364	-0.043
	IC	-0.013	. 0811144	-0.16	0.875	-0.173	0.147
	MA	-0.180	.0840318	-2.15	0.033	-0.346	-0.015

Source: STATA 17 Output
Dependent variable: RG
Predictors: (Constant), IA, CA, IC, MA
The regression model arrived as RG=26.958-0.076IA -0.203CA-0.013IC-0.180MA+ ε
The table 4.9 provides insight into the relationship between the IA, CA, IC, MA, and RG in the NGSIRS. The IA with a coefficient of -0.076 and a p-value of 0.210, which is not significant at the 5 percent level, indicates that IA has a weak, negative, insignificant relationship with RG in the NGSIRS. The coefficient for IA indicates that for every one-unit increase in IA, RG decreases by 0.076 and other variables are held constant. Therefore, the null hypothesis, IA has no significant relationship with RG in the NGSIRS, fails to be rejected, and the study concludes that IA has a weak, negative, insignificant relationship with revenue generation in the NGSIRS. The CA had a coefficient of -0.203 with a p-value of 0.013 < 0.05, which was statistically significant at the 5 percent level. The coefficient for CA of -0.203 indicates that RG decreases for every increase in CA in the NGSIRS, while other variables are held constant. The 95 percent confidence interval of -0.364 to -0.043 confirmed the reliability of the relationship since it does not include zero. However, the negative relationship indicates that inefficient CA may reduce efficiency, thereby lowering RG in the NGSIRS. Therefore, the null hypothesis that CA has no significant relationship with RG in NGSIRS is rejected, and the study concludes that CA has a negative significant relationship with RG in the NGSIRS.

Moreover, the IC with a coefficient of -0.013 and a p-value of 0.875 > 0.05 significant level indicates that information and communication do not have a meaningful influence on RG in the NGSIRS. The coefficient for IC of -0.013 indicates that RG decreases for every one-unit increase in IC and other variables are held constant. However, the 95 percent confidence interval of -0.173 to 0.147 confirmed the reliability of the relationship since it does not include zero. Therefore, the null hypothesis that IC has no significant relationship with RG in the NGSIRS failed to be rejected, and the study concludes that IC has no significant relationship with RG in the NGSIRS.

Furthermore, the MA with a coefficient of -0.180 and a p-value of 0.033 < 0.05 significant level indicates that MA was significant at the 5 percent level. The coefficient of -0.180 indicates that an increase in MA results in a 0.18 unit decrease in RG in the NGSIRS while other variables are held constant. And the 95 percent confidence interval of -0.346 to -0.015 excludes zero, confirming the reliability of the effect since it does not include zero. Although, suggesting that excessive monitoring may create administrative burdens that hinder inefficient revenue generation. Therefore, the null hypothesis that MA has no significant relationship with RG in the NGSIRS is rejected, and the study concluded that MA has a significant negative relationship with RG in the NGSIRS.

Discussion of Findings

This study examines the relationship between internal audit and revenue generation in the Niger State Internal Revenue Service (NGSIRS). The study found that internal audit, control activities, information and communication, and monitoring activities have a negative significant relationship with revenue generation in the NGSIRS. The regression analysis revealed a p-value of 0.0102, which is significant at the 5 percent conventional level. The R-squared value of 0.0508, although weak, indicates that while the predictors are crucial, the vast majority of revenue generation are likely driven by other variables not captured in this study.

The study found that internal audit has no relationship with revenue generation in the NGSIRS. The regression analysis revealed a p-value of 0.210, which is not significant at the 5 percent level. The coefficient of -0.076 indicates that internal audit has a negative relationship with revenue generation in the NGSIRS. These findings contradict institutional theory, which states that entities establish internal control systems for regulatory compliance and promote efficient revenue generation. However, the findings indicate that internal audits exist in

NGSIRS but are weak, thereby reflecting a gap in regulatory compliance and no relationship with revenue generation. Similarly, the findings contradict reliability theory, which states internal audit contributes to systems reliability by enhancing revenue generation. The study finding no significant relationship indicates that in the agency, internal audits lack reliability due to inadequate independence, poor management review, and weak implementation of internal audit findings, thereby reducing revenue generation.

This study is in agreement with studies conducted by Salawu, Odesola, and Gidiga (2024) that carried out a study on internal control systems and revenue generation: evidence from an emerging economy's research institute in Nigeria. The findings revealed that internal audits has a negative relationship with revenue collection in the research institute in Nigeria. This finding is in disagreement with previous studies conducted by Lukinda and Tlegray (2022) that examine the impact of internal control on revenue collection: the case of the Tanzania Official Seed Certification Institute (TOSCI) in Morogoro municipality, and the result reveals a statistically significant relationship between internal audit and efficiency of revenue collection.

The study found that control activities significantly influence revenue generation in the NGSIRS. The regression analysis revealed a significant relationship between control activities and revenue generation, with a p-value of 0.013, which is less than the 0.05 significance level. The coefficient of control activities of -0.203 indicates a negative relationship with revenue generation in the NGSIRS. The findings support the reliability theory, as it suggests that control activities, when properly implemented, contribute to efficient revenue generation. However, in the NGSIRS, the lack of harmonization of policies and guidelines hinders control systems' reliability, resulting in inefficient revenue generation.

The findings also support the institution theory that suggests that well-designed control systems play a crucial role in ensuring the generation of efficient revenue. These results indicate that the NGSIRS has control mechanisms in place, which are essential for minimizing errors, preventing fraud, and ensuring accountability. However, the negative significant relationship reveals that control activities implementation might be overly compliance driven rather than revenue oriented, thereby constraining efficient revenue generation. This finding is in agreement with studies conducted by Musango and Rusibana (2021) that examine the effect of internal control and revenue collection, and the study found that control activities negatively and significantly influence revenue collection. This finding is in disagreement with studies conducted by Thyaka and Kavale (2021) that examine the internal control system in operation at the Kenya Revenue Authority, which found that control activities have a positive significant relationship with revenue collection. This finding is also inconsistent with a study conducted by Bruno (2018) that assesses the relationship between internal control systems and revenue collection in the Uganda Revenue Authority (URA) Bushenyi Branch and reveals that control activities have a positive significant effect on revenue generation.

However, the study also found that information and communication (IC) has no significant relationship with revenue generation in the NGSIRS. The regression analysis showed a coefficient of -0.013 and a p-value of 0.875 > 0.05 significant level, indicating that IC has an insignificant negative relationship with revenue generation in NGSIRS. The insignificant negative relationship observed indicates that IC might not yet be sufficiently reliable; challenges remain, such as inadequate information and communication within the agency. This result is in agreement with studies conducted by Musango and Rusibana (2021) that examine the effect of internal control and revenue collection, and the study found that IC negatively and significantly influences revenue collection. This result is in disagreement with those study findings by Adegbie, Enerson, and Olaoye (2022); and Agbo (2022), which highlighted the role of IC in improving revenue generation and found a positive significant relationship between IC and revenue generation.

Furthermore, the regression analysis in the study found that monitoring activities (MA) have a significant negative relationship with revenue generation in the NGSIRS. The MA with a p-value of 0.033 < 0.05 significant level indicates that MA was significant at the 5 percent level. The coefficient of -0.180 indicates a negative relationship with revenue generation in the NGSIRS. Although, indicating that excessive monitoring may create administrative burdens that hinder revenue generation. From the institutional theory, MA in the NGSIRS focused more on regulatory requirements than on enhancing revenue generation. This result aligns with studies conducted by Agbenyo, Jiang and Komla (2018) that assess the government's internal control systems and financial performance in Ghana and found that monitoring activities have a negative significant relationship with revenue generation in the Ghana Revenue Authority. The findings are also in agreement with study findings by Okidi, Akello and Opio (2021) that evaluate the effect of ICS and revenue collection and found that monitoring has a negative impact on revenue collection. The findings are in disagreement with those studies' findings by Musongole (2023), and Afolabi, Ogunleye and Olukoya (2020) that assess the effect of internal control systems and revenue generation and find that monitoring has a positive significant effect on revenue collection.

Conclusion

This study examines the relationship between internal audit, control activities, information and communication, monitoring activities, and revenue generation in the NGSIRS. The study revealed that internal audit and information and communication has an insignificant negative relationship with revenue generation in the NGSIRS. These results imply that the internal audit and information and communication may be weak, lack operational independence, and be inadequate to improve revenue generation in the NGSIRS. The consequences include absence of robust management controls, delayed responses to audit queries, defective reporting systems, and diminished public confidence in the agency's operational service. Therefore, internal audit reform might guarantee independence, blockage of loopholes, evaluation of management control systems, prompt implementation of audit recommendations, and proper reporting, which will enhance sustainable revenue generation. By exploiting advanced information and communication tools with minimal cost, the NGSIRS can strengthen its revenue base, reduce reliance on manual processes, and foster sustainable growth in revenue generation.

The analysis also revealed that control and monitoring activities have a significant negative relationship with revenue generation in the NGSIRS. However, poorly coordinated control and monitoring activities may create bottlenecks that hinder effective service operations, thereby negatively reducing revenue generation. Therefore, the study also concludes that the NGSIRS needs to adopt rigorous reforms that encourage compliance, appropriate segregation of roles, and a performance-oriented monitoring framework that would positively enhance revenue generation.

Recommendations

Based on the findings, the study recommended that given the negative insignificant relationship between internal audit and revenue generation, the Niger State Internal Revenue Service (NGSIRS) should focus on system reforms by increasing the audit independence, timely proper reporting, evaluation of the effectiveness of management control systems within the agency, minimization of unethical activities, and ensuring audit findings are resolved promptly and effectively. Similarly, given the negative insignificant relationship between information and communication and revenue generation, the NGSIRS should enhance its information and communication through advanced communication tools to broaden its revenue base by integrating new harmonized tools in revenue generation processes.

Given the negative significant relationship between control activities and revenue generation, the NGSIRS should systematically reform its control activities to ensure more

effective implementation. The policy adjustment would further make the policies and guidelines remain effective. Ensuring regular segregation of duties and rotation of staff in the adjusted policies would enhance staff skills, and that would promote cross-functional exposure and help maximize their impact on revenue generation. Similarly, given the negative significant relationship between monitoring activities and revenue generation, the NGSIRS should continue to focus on restructuring its monitoring activities by introducing more automated monitoring tools and expanding supervisory training, thereby ensuring accountability and better tracking of revenue generation.

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