Effects of Internal Control System Deficiency on Contractors’ Infrastructural Development Capability in the Nigerian Public Sector

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Infrastructure development in Nigeria has attracted the attention of researchers in view of the attitudes of contractors and government lead-lag role playing. These attitudes led to the enactment of Fiscal Responsibility Act 2007 and Public Procurement Act 2007 to reduce internal control system deficiencies and budget indiscipline in the Nigerian public sector fiscal matters and procurement process. Ironically, despite these efforts, infrastructure development is still a problem affecting the lives of Nigerians as their poverty level is on the increase. This paper tests the effects of internal control system deficiency on contractors’ capability in infrastructure development in the Nigerian public sector. Data drawn from a sample of 228 infrastructures were used for analysis. Two research questions on contractors’ fiduciary obligation to government and capacity were analysed. Kendall’s Tau-\(\tau\) correlation of coefficient and Chi-square \(X^2\) statistics were employed for data analysis. Findings show that deficient internal control system strongly and directly breeds deficiency in the contractors’ capability for infrastructure development. The paper recommends that oath of bribery should complement oath of secrecy to ensure that contractors and government agencies that are responsible for execution of infrastructure play to the rules of the “games”, especially the provisions of Public Procurement Act 2007 and Fiscal Responsibility Act 2007. Public-private-partnership-initiative, such as build-operate and transfer method of contracting, should be encouraged to improve on contractors’ capability and stewardship.

Keywords: contractors’ capability, internal control system deficiency, infrastructure development, poverty alleviation

Introduction

Incessant abandonment of infrastructure projects and moribund ones is a cause for concern in developing nations like Nigeria. For instance, Bello (2014) argued that many infrastructures are not performing; this has set back Nigeria from achieving a meaningful developmental advancement.

Nwachukwu and Emoh (2011) argued that the high level of abandonment of infrastructure project has affected the acceptance of internal control as an effective tool for assurance in the public sector. According to Achua (2011), there is evidence that contracts are paid for without due process to satisfy vested interests and that contractors pay bribes to Nigerian government officials to win contracts. These bribes are eventually built

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into the contract sum in defiance of the internal control system, despite the Public Procurement Act 2007. The position of internal control system in all of these is that it is deficient. Jacob (2010) argued that what is critical is to build legitimacy in the procurement process through appropriate legislation and regulations and not direct involvement in the procurement process.

Internal control system for contractors’ capability has not been adequately analysed in literature (Dada, 2013; Honek, Elie Azar, & Menassa, 2012; Alinaitwe, Apolot, & Tindiwensi, 2013; Ayodele & Michael, 2011; Oyewobi, Ganiyu, Oke, Olaowo, & Shittu, 2011; Ilesanmi, 2010).

Amudo and Inanga (2009) stated that there exists a relationship between the internal control system and project activities. Alinaitwe et al. (2013) investigated the causes of delays and cost overruns in construction projects of Uganda’s public sector. The study found that there is poor monitoring and control in the public sector projects. Dada (2013) found a strong indication that individual participants are exploitative of loopholes in contract documents. This study uses the perspectives adopted by some earlier researchers (Dada, 2013; Petrovits, Shakespeare, & Shih, 2011; Imbeau, 2006). It focuses on internal control system deficiency as a possible cause for slow infrastructure development due to deficient contractors’ capability in Nigeria. The study is conducted with the feeling that internal control system deficiency would always have an adverse relationship with infrastructure management in the Nigerian public sector. It is important to reverse the trend so that infrastructure projects are executed with a sound internal control system. This will ensure that projects are timely delivered within the expected budget to improve the poverty level in Nigeria.

Despite the enactment of Fiscal Responsibility Act No. 31 2007 and Public Procurement Act No. 14 2007, ironically, infrastructure projects management has been a problem in the Nigerian public sector (Bello, 2014; El-Rufai, 2012; Babajide & Michael, 2011).

The benefits of good infrastructure have been documented in the literature (Nwachukwu & Emoh, 2011; Hundertmark, Silva, Shulman, Bal, & Narayanswamj, 2008). Although some factors have been recommended to be important for an improved infrastructure development, an efficient internal control system seems a common trend in achieving a successful infrastructure development (Ingwe, Mboto, & Ebong, 2012; Oyewobi et al., 2011).

Unfortunately, adequate attention has not been given in the literature as to the exact area of internal control system deficiency that requires the optimal focus. How to foster that culture in those who have the responsibility for a sustainable infrastructure development is also a challenge.

For this reason, the aim of this study is to contribute to the debate on the Nigerian infrastructural development, for improving compliance, with the internal control system in the public sector, through an empirical and analytical procedure. Specifically to examine the effects of internal control system deficiency on contractors’ infrastructural development capability in the Nigerian public sector, the research objectives are to:

(1) find out the extent to which there is contractors’ fiduciary obligation to the government to be described as being competent for infrastructure construction in the Nigerian public sector;

(2) find out whether or not deficient contractors’ capacity affects infrastructure development in the Nigerian public sector.

The objectives of this study necessitate some research questions that require answers as follows:

(1) In which ways does deficient contractors’ fiduciary obligation to government affect infrastructure development in the Nigerian public sector?

(2) How does deficient contractors’ capacity affect infrastructure development in the Nigerian public sector?
The study is guided by two hypotheses stated in the null form as follows:

Hypothesis 1: Deficient contractors’ fiduciary obligation to the government does not have a significant effect on infrastructure development in the Nigerian public sector;

Hypothesis 2: Deficient contractors’ capacity does not have a significant effect on infrastructure development in the Nigerian public sector.

This study targets the public and private actors working in the field of internal control, for construction and infrastructure development of organisations. They include engineers, materials procurement officers, project managers, consultants, developers, policies makers, program designers, contractors, researchers, students, and academics. It is useful for oversight functions in public finance administration. The users of public infrastructure sometimes rely on research like this to solve their problems. This study affords the exposure of knowledge and information to a network of users, such as corporate individuals, public officers, and electors.

The scope of this study covers the Nigerian public sector with particular reference to Lagos State government. Lagos State is chosen for her endowment as the Nigerian nation’s economic nerve center. According to Adeniran (2011), over 65% of the country’s commercial activities are carried out in Lagos State. The state creates and implements substantial tasks, such as road constructions and housing.

**Review of Literature**

**Infrastructure Project Mismanagement and Contractors’ Capability in the Nigerian Public Sector**

Clients engage contractors for constructing the different infrastructures at different levels and stages of construction. Hence, contractors are the major players in the government’s effort to provide and maintain shelter, power, technology, and other infrastructure development that supports the citizens’ quality of life.

Infrastructure development cuts across human endeavour from various fields of life, such as contractors in the building, production, construction, technology, and procurements system. Nwachukwu and Emoh (2011) opined that the investment attraction of building development by the public sector is of strategic importance to all sectors of the Nigerian economy. Oyewobi et al. (2011) found that there exists a relationship between internal control and project activities involving the government as principal and contractors as agents of the government, in line with agency theory.

Babatunde (2013) stated that the motivations of an internal control system for informative and verifiable financial reporting lie with the expectations from agency theory, which has generated insight into auditing. Verweij and Gerrits (2015) explained that internally oriented management satisfaction is dependent on the nature of the cooperation between principal and contractor in a project. The theory has helped to provide a decision support mechanism in the area of performance measurement. It is in line with contracting and the new public management theories.

Carrington, DeBuse, and Lee (2008) explained that contracting and accounting theory expects that infrastructure contract is attractive enough for effective delivery by the agent. The study examined the link between information system incentives and performance attitude where contractors and government lead-lag role playing improve, in line with the modern day theory of the new public management.

Literature blames the government for late delivery of infrastructure and not often is contractors’ capability analysed (Honek et al., 2012; Amudo & Inanga, 2009).

Hundertmark et al. (2008) examined contractors’ responsibility in infrastructure development and advocated that there is a growing complexity in infrastructure development that requires improved capacity.
Ujene, Idoro, and Odesola (2013) argued that many contractors face capacity problems due to cost overrun and technical advancement.

Oyewobi et al. (2011) and Basak (2010) found a deficiency in internal control over infrastructure development, but they did not state who plays what role in the deficiency. This study fills the gap by specifically investigating the contractors’ role playing. Table 1 shows a list of some uncompleted infrastructure and causes of delay that were compiled from google.

Table 1
List of Some Uncompleted Infrastructure Across Nigeria

| Location   | Project cost | Name                     | Reason                                                                 | Source                              |
|------------|--------------|--------------------------|----------------------------------------------------------------------|-------------------------------------|
| Katsina    | ₦ 52 m      | Zobedam                  | -Inadequate budgetary provision to sustain them; delays in funding    | www.watchlive.org/2012              |
|            | ₦ 14 trillion| NDDC                     |                                                                       |                                     |
|            | ₦ 3.7 bn     | -Ugboghoye               |                                                                       |                                     |
|            | ₦ 5.5 bn     | -Ayetoro Shoreline       |                                                                       |                                     |
|            | ₦ 11.2 bn    | -Bonny Ring Road         |                                                                       |                                     |
|            | ₦ 6 bn       | -Adiaboleseku Road       |                                                                       |                                     |
|            | ₦ 5 bn       | -Agbokim Road            |                                                                       |                                     |
|            | ₦ 7 bn       | -Nkport Road             |                                                                       |                                     |
|            | ₦ 6.5 bn     | -Asagha Brakpan          |                                                                       |                                     |
|            | ₦ 2 bn       | -Etono Ikoteyo/Ikot-nta Road | Paucity of fund - The approval and execution of some project | www.punchng.com                      |
|            | ₦ 1.5 bn     | -Ikan Abanwan            |                                                                       | www.pmnewsnigeria.com               |
|            | ₦ 1.5 bn     | -Ekirikan-Idebe          |                                                                       |                                     |
|            | ₦ 1.4 bn     | -Ikot-effiom Nakanda Road|                                                                       |                                     |
|            | ₦ 1.6 bn     | -Oburu Road              |                                                                       |                                     |
| Kaduna     | ₦ 1.2 b      | Bridge across river kaduna | Non release of funds to the contractor to complete the project | www.tribune.com.ngs                  |
| Abuja      |              | Grand Tower mall, Abuja mall, world trade center Abuja, and National Library |                                                                       | www.Nairaland.com                   |
| Ajaokuta Kogi | ₦ 5 bn      | Ajaokuta steel complex   | Policy inconsistencies and massive project corruption                 | www.premiumtives.com                |
| Bayelsa    | ₦ 31 bn      | -Ogbia-Membe Road        |                                                                       |                                     |
|            |              | -Sagbama-Ekeremo         |                                                                       |                                     |
|            |              | -Agge and Yenagoa Road   |                                                                       |                                     |
| Taraba     | ₦ 7 bn       | -Marraban kunini Road    | -Non release of funds by the state government                         | www.vanguardngr.com                 |
|            | ₦ 1.5 bn     | -Marraban Baarefi to Karim-lamido Road |                                                                       |                                     |
| Yobe       |              | -Damaturu-Maiduguri high way | Syndrome of federal or state roads                                      | www.vanguardngr.com                 |
|            |              |                          |                                                                       |                                     |

Source: Retrieved on March 10, 2014 from Adeniran (2011).

Materials and Methods

The structure and procedure of this study are about the assessment of thoughts and opinions. Hence, survey design was utilized for the research. The population of this study is all infrastructure development projects in the audit reports presented to the house of assembly in Lagos State government for five years of 2008 to 2012. It comprises a population of 1,005 projects.

Stratified random sampling was utilized, because it uses an extra method of representativeness. Bartlett, Kotrlik, and Higgins (2001) stated that the acceptable error estimation is 5%; this was adopted as the margin of error.

The sample size was 286 projects from the population. It was determined using the Slovin’s formula \( n = \frac{N}{1 + N(e)^2} \). According to Unam (2012), Slovin’s formula is explained as \( n = \) sample size, \( N = \) population, and
$e$ is the margin of error. It is depicted in Table 2 as follows:

- $N = \text{population of 1,005}$;
- $e = \text{margin of error of 5\%}$;
- $n = 1,005/1 + 1,005(e)^2$;
- $n = 1,005/1 + 1,005 \times (0.05)^2 = 1,005/1 + 2.5125$;
- $n = 1,005/3.5125 = 286$.

Table 2

| Year | Total No. of infrastructures | No. of infrastructure projects successfully analysed |
|------|-----------------------------|--------------------------------------------------|
| 2008 | 155                         | 34                                               |
| 2009 | 96                          | 29                                               |
| 2010 | 306                         | 67                                               |
| 2011 | 251                         | 55                                               |
| 2012 | 197                         | 43                                               |
| Total| 1,005                       | 228 or 80\% of the sample                       |

Source: Field survey 2013.

The research instrument is a questionnaire. The research variables are identified through content analysis of the selected audit reports. Hence, two aspects of audit comments were isolated. They are those having implications for internal control deficiencies in contractors’ capability and infrastructure development.

The auditor general’s reports for 2008 to 2012 form the basis of this research. They constitute secondary data and are analysed with the research instrument. A content analysis of the audit opinion contained within was done. Thus, this study uses a combination of both primary and secondary data. Ten coders were trained, tested, and interchanged to review the audit reports. The 10 coders successfully analysed 228 or about 80\% of sampled infrastructures as shown in Table 2.

Internal control system deficiency is the dependent variable. It is proxy with contractors’ fiduciary obligation to government and contractors’ capacity. The independent variable is infrastructure development that is proxy as compliance with procurement policy. Following the system in Petrovits et al. (2011), internal control system deficiency is measured by a combination of related factors as follows:

1. Contractors’ fiduciary obligation: Contractors are to meet their fiduciary obligation to the state in the first place to be described as being competent for infrastructure development. Contractor fiduciary obligation is measured as the mean value of:
   (a) timely completion of a project: presence of fiduciary obligation = 1, otherwise = 0;
   (b) Ajenjo (2011) explained the highlight of corruption indicators that is evidenced in the level of government satisfaction to failure in the duty of contract. That is if the audit report contains names of contractors disciplined for corrupt tendencies. It is recorded as one, if reported and zero for otherwise;

2. Contractors’ infrastructural development capability = mean value of:
   (a) Contractors’ capacity = audit opinion on the contractor is clean; yes = one or zero if otherwise;
   (b) Compliance with procurement policy; yes = one, no = zero.

Intercoder reliability test “measures the consistency of shared understanding or meaning held by two or more coders” (Imbeau, 2006, p. 8). Poor intercoder reliability invalidates the analysis. Intercoder reliability is an important issue in this type of content analysis. To correct for cognitive differences and ambiguous
instructions, coders were trained through the actual application of the unitising and coding schemes to real audit opinions in an iterative process.

After each unitising and coding exercise, disagreements were discussed. Unitising and coding rules were amended until a consensus was reached. In addition to these measures, a Chi-square test \( X^2 \) was performed to check whether or not, for each variable, there was a significant difference among coders. Chi-square \( X^2 \) was used for testing inter-coders’ reliability because of its advantage. It is usable for assessing unadjusted situations, so as to guide against incorrect assumptions and prevent incorrect statistical analysis (Waller & Johnson, 2013, p. 2).

Table 3 depicts the result of the Chi-square \( X^2 \) test statistics for inter-coders’ reliability in identifying all the research variables. They are 104.018, 186.123, 178.965, and 175.439 for timely completion of infrastructures by contractors, the discipline of contractors for infrastructures malpractice, contractors’ capacity for handling infrastructure projects, and compliance with procurement policy. They are all at 0.000 level of significance. This indicates that the coders are reliable in ascertaining infrastructure projects that have implication on an internal control system deficiency in terms of contractors’ capability. This test shows that there is a significant consensus on all the research parameters tested. Therefore, this study recorded a high level of inter-coder’s reliability as depicted in Table 3.

|                   | Timely completion of infrastructures by contractors | Discipline of contractors for infrastructures malpractice | Audit opinion on contractors’ capability for infrastructures | Compliance with procurement policy |
|-------------------|---------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------|----------------------------------|
| Chi-square        | 104.018\(^a\)                                    | 186.123\(^a\)                                         | 178.965\(^a\)                                               | 175.439\(^a\)                   |
| Df                | 1                                                 | 1                                                      | 1                                                           | 1                                |
| Asymp. Sig.       | 0.000                                             | 0.000                                                  | 0.000                                                       | 0.000                            |

Note. \(^a\) 0 cells (0%) have expected frequencies less than 5; the minimum expected cell frequency is 114.0. Source: Field survey 2013.

Both descriptive and inferential statistics were applied. The profiles of coders outlined in section “A” and the itemised questions featured in “section B” are analysed through the use of quantitative descriptive statistics and Chi-square \( X^2 \). Kendall’s \( \tau_b \) coefficient of correlation \( r \) was adopted for hypothesis testing. The results of the statistically tested hypotheses are generated with the aid of Statistical Package for Social Sciences (SPSS) version 17.0.

**Results and Discussion**

The questionnaire response rate represents 100% of the total sample as shown in Tables 4 and 5. Table 4 indicates that 43% of the projects were analysed by accountants while auditors analysed 57%. It indicates that the codification was done by coders who have the expertise for the assignment. Table 5 indicates that the coders are well experienced at 35.5% and 39.9% for five to 10 years and above 10 years of experience respectively. This possession of the combination of the required expertise and long service experience indicates that the job output is reliable.
Table 4
Infrastructure Projects Analysed by Coders

| Coders       | Frequency | Percent |
|--------------|-----------|---------|
| Accountant   | 98        | 43.0    |
| Auditor      | 130       | 57.0    |
| **Total**    | **228**   | **100.0**|

Source: Field survey 2013.

Table 5
Years of Experience of Coders

| Experience     | Frequency | Percent |
|----------------|-----------|---------|
| Less than 5 yrs| 56        | 24.6    |
| 5-10 yrs       | 81        | 35.5    |
| Above 10 yrs   | 91        | 39.9    |
| **Total**      | **228**   | **100.0**|

Source: Field survey 2013.

Answer to the Research Questions

Research question i: Contractors’ fiduciary obligation to government and infrastructure development. Table 6 shows that 83.8% of the audit reports signify that contractors do not complete projects to time and as such contractors fail in their fiduciary obligation to the government in the Nigerian public sector. Table 7 indicates that 95.2% of the audit reports on infrastructures highlight indiscipline on the part of the contractors. Therefore, the level of compliance with contractors’ fiduciary obligation to the government is low and it affects infrastructure development to a large extent in the Nigerian public sector.

Table 6
Timely Completion of Infrastructure Projects by Contractors

| Completion | Frequency | Percent |
|------------|-----------|---------|
| No         | 191       | 83.8    |
| Yes        | 37        | 16.2    |
| **Total**  | **228**   | **100.0**|

Source: Field survey 2013.

Table 7
Discipline of Contractors for Infrastructure Projects Malpractice

| Malpractice | Frequency | Percent |
|-------------|-----------|---------|
| No          | 217       | 95.2    |
| Yes         | 11        | 4.8     |
| **Total**   | **228**   | **100.0**|

Source: Field survey 2013.

Research question ii: Deficient contractors’ capacity and infrastructure development. Table 8 shows that contractors do not have capacity for infrastructures due to adverse audit opinion on contractors’ capacity that recorded 94.3%. Therefore, contractors’ capacity is very low and this affects infrastructure development to a large extent in the Nigerian public sector.
Table 8  
*Audit Opinion on Contractors’ Capability for Infrastructures*

|        | Frequency | Percent |
|--------|-----------|---------|
| No     | 215       | 94.3    |
| Yes    | 13        | 5.7     |
| Total  | 228       | 100.0   |

Source: Field survey 2013.

Table 9  
*Correlations Result of Infrastructure Development and Contractors’ Capability Variables*

|                            |          | Infrastructure development | Deficient contractors’ fiduciary obligation | Deficient contractors’ capacity |
|---------------------------|----------|-----------------------------|-------------------------------------------|---------------------------------|
|                            | Correlation coefficient | 1.000                       | 0.317**                                   | 0.348**                         |
|                            | Sig. (2-tailed)          | 0.000                       | 0.000                                     | 0.000                           |
|                            | N                    | 228                         | 228                                       | 228                             |

Kendall’s tau_b

|                            | Correlation coefficient  | 0.317**                                   | 1.000                                     | 0.771**                          |
|                            | Sig. (2-tailed)           | 0.000                                     | 0.000                                     | 0.000                           |
|                            | N                      | 228                                       | 228                                       | 228                             |

Deficient contractors’ capacity

|                            | Correlation coefficient  | 0.348**                                   | 0.771**                                   | 1.000                           |
|                            | Sig. (2-tailed)           | 0.000                                     | 0.000                                     | 0.000                           |
|                            | N                      | 228                                       | 228                                       | 228                             |

Note. ** Correlation is significant at the 0.01 level (2-tailed). Source: Field survey 2013.

Test of Research Hypotheses

In Table 9, hypothesis 1 predicts a significant direct effect among internal control system deficiency in terms of contractors’ fiduciary obligation to government and infrastructure development in the Nigerian public sector. The correlation coefficient $\tau$ between the two variables is 0.317 at the 0.01 level, two-tailed. The significance value is 0.000 which is less than 0.01. As such, this study fails to support the null hypothesis 1, it concludes that there is a significant direct effect of deficient contractors’ fiduciary obligation to the government on infrastructure development in the Nigerian public sector.

In Table 9, hypothesis 2 finds a significant direct effect of deficient contractors’ capacity on infrastructure development in the Nigerian public sector. The correlation coefficient $\tau$ between the two variables is 0.348 at the 0.01 level, two-tailed. The significance value is 0.000 which is less than 0.01.

Given this result, this study fails to support the null hypothesis 2; it concludes that there is a significant direct effect of deficient contractors’ capacity on infrastructure development in the Nigerian public sector.

Result Discussions

The implication of these results is that as there is internal control deficiency in contractors’ fiduciary obligation to government and capacity for infrastructural development. Also, infrastructure development worsens in the same direction. This result buttresses the fact that contractors play a major role in infrastructure development and as such internal control system deficiency on contractors’ seriously affect infrastructure development in the Nigerian public sector.

The result supports the evidential tradition established in this area of study, for example, Amudo and Inanga (2009) found that effective internal control system is lacking in the public sector projects in Uganda.
Babajide and Michael (2011) and Jenkins (2008) established internal control system deficiency in government. Alinaitwe et al. (2013) found that the most important cause of delays in construction includes changes to the scope of work, poor monitoring, and control. The study recommends changes from the contract type to design-build type to help contractors. Hundertmark et al. (2008) argued that most projects were bid for incorrectly and that sometimes contractors lack innovations. Jumare (2012) stated that despite the urge for grassroots development, the capacity for such strategy lacks in Nigerian local governments.

Conclusions and Recommendations

Conclusions

This study concluded that contractors have to improve their fiduciary obligation and capacity in the Nigerian public sector to meet the global level of infrastructure development. It brings reliefs against a nation’s development problem. This study largely achieved its aim and objectives. It provides empirical evidence in support of the need for internal control efficiency, towards improving infrastructure development for poverty alleviation in the Nigerian public sector. Positive actions based on the findings will help to improve efficiency in public service. Therefore, recommendations suggested in this study should be pursued seriously, so that wastages in infrastructure development are checkmated. It has contributed to knowledge of the methodology and the empirical evidence posted. It shows an empirical contribution that highlights the capability of contractors in their job obligations.

Recommendations

Based on the findings of the study, the following recommendations are made:

- Oath of bribery should complement oath of secrecy. To ensure that government agencies that handle execution of infrastructure play to the rules of the “games”, especially the provisions of Public Procurement Act 2007 and Fiscal Responsibility Act 2007;
- A strong public sector internal control system, based on information technology that reduces human interaction, shall transform Nigeria to a haven of peace and development using her natural endowments;
- Internal control system deficiency for contract’s scope, schedules, and costs should be subjected to appropriate sanctions;
- The personnel who have responsibility for ensuring quality job output should train in earned value management standards;
- Public-private-partnership-initiative, such as build-operate and transfer method of contracting, should be encouraged to improve contractors’ capability;
- A thinking that develops is required in the youth. Therefore, a university of infrastructure should be established in Nigeria to drive the re-orientation, in the best interest of citizens;
- Although the statistical analysis is used in this study to reduce the limited scope of this study in terms of the study area, a future study could cover internal control resistance from public officers in Nigeria.

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