

## THE INTEGRITY OF PUBLIC SECTOR AUDITORS

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**Abstract:** *The study aims to determine the extent that public sector auditors uphold integrity in their engagement in public sector audit reporting. The study further seeks to examine the etymologic meaning of integrity and to establish if the terminology is properly viewed in the accounting palace in the light of the earliest meaning of the term. This study adopted extant literature descriptive methodology and library research strategy. As a result, the study was able to get insight into integrity reporting (IRO) as an integral part of the auditor's report. It was observed from literature that the application of integrity was very narrow in the accounting usage in the light of IFAC submission on the meaning of integrity in relation to the foundational submission of the concept. This study concludes from previous findings that public sector auditors are not professionals of maximum integrity dimensions. The study therefore recommends the Auditor's Integrity Composition Circles (AICC). The AICC comprises dimensions of integrity reporting on which auditors must express their compliance, whether full, partial, or non-compliance. While the Integrity Reporting Dimensions and Requirements (IRDR) have a broad scope, the Integrity Reporting Dimensions Requirements (IRDR) offer a more specific and detailed application. The IRDR provides a detailed framework to assess and question the integrity demonstrated by auditors during their engagements.*

**Keywords:** *public sector auditors; integrity reporting (IRO); Auditor's Integrity Composition Circles (AICC)*

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## 1. Introduction

Public sector auditing became increasingly focused on promoting transparency, accountability, and good governance. Auditors examine not only financial records but also the effectiveness of government programs and services. The auditor has gained significant attention to serve their role, especially in the free market system (Johnson, Lowe and Philip, 2021; Kang, et al. 2021). Zubairu et al. (2011) noted that corruption and Nigeria are almost becoming identical. Hence the need to examine if the auditor upholds integrity in all dimensions of their engagement. The integrity of auditors is crucial for maintaining public trust and ensuring financial transparency. Instances of audit failures, such as the KPMG-Carillion collapse, PwC's tax scandal in Australia, and Ernst & Young's audit failures with Stagecoach Group, highlight the serious consequences of inadequate auditing. KPMG was fined £21 million by the Financial Reporting Council (FRC) in 2022 for its role in the Carillion collapse, while PwC faced a criminal investigation in Australia for leaking confidential tax plans in 2022. Ernst & Young, in turn, was penalized £3.5 million by the FRC in 2021 for failing to challenge financial statements during its audit of Stagecoach Group and faced a \$2.5 billion lawsuit from NMC Health in 2022. Additionally, PwC's role in auditing China Evergrande Group, which inflated revenues by \$80 billion, is under investigation with potential penalties, including a six-month ban from regulated activities in China. Zubairu et al. (2022) argue that corruption and Nigeria are increasingly becoming synonymous. The study specifically focuses on Nigeria's public sector auditors and their adherence to ethical standards.

Meanwhile, in Hubais' (2023) investigation into the notion of auditor's integrity and its influence on the quality of audits, he found that integrity emerged as the pivotal factor shaping audit quality, closely tied to an auditor's reputation. Within the auditing profession, maintaining a positive reputation is of utmost importance, and integrity stands out as the most effective means to safeguard and uphold that reputation. In the same vein, numerous research studies, including those conducted by Bouhawia et al. (2015), Ningrum and Wedari (2017), Sukriah et al. (2009) as well as Ogiemwonyi (2020), consistently demonstrate that the integrity of auditors exerts a substantial influence on the quality of audits. Furthermore, these studies indicate a positive correlation between auditor integrity and their ability to detect financial misstatements and fraudulent activities, as evidenced by the work of Rifai and Mardijuwono (2020).

Additionally, auditor integrity has been shown to contribute to the enhancement of corporate governance quality, a foundation that supports long-term financial performance, as observed in the studies by Duggar (2010) and Al-Busaidi, Alias, and Alam (2021). In their research, Alleyne and Howard (2004) identified a notable cause of integrity deficiencies. They found that a significant challenge faced by internal auditors in carrying out their duties effectively is the shortage of audit staff. This shortage, as per their observations, contributes to a lower level of integrity within an organization. Consequently, their findings underscore the importance of placing a strong emphasis on internal audit competence, objectivity, and the quality of work conducted as crucial factors in addressing this issue. Similarly, Scholars Bouhawia et al., 2015; Furiady & Kurnia, 2015; Hikmayah & Aswar, 2019; Kamil & Fathonah, 2020; Kertarajasa et al., 2019; Octaviani & Ekasari, 2021; Prabowo & Suhartini, 2021; Wardayati, 2016; from their studies have discovered that the integrity of auditors plays a crucial role in the audit procedure and has a positive impact on the quality of audits.

In Nigeria, a study conducted by Osagioduwa (2022) discovered that the independence of public auditors in the public sector is significantly undermined. Also, further study conducted by Osagioduwa and Ogbonwan (2022) discovered that public auditors in the public sector uphold integrity in their audit engagement. Considering this revelation and the potential widespread issues of fraud and corruption affecting the Nigerian public sector, there is a compelling need to assess the extent to which public sector auditors uphold ethical values, particularly integrity, in carrying out their vital roles and responsibilities. In this context, integrity is considered a holistic virtue that cannot be divided into separate components. The study further aims to propose the inclusion of integrity reporting as a constituent part of the auditor's report. The qualitative method was employed in this study as only extant literature was reviewed. The variables studied in this study are integrity and public sector audit quality. This research utilizes the Library Review approach to identify and locate the source of reliable information or expert opinions pertinent to this research. This paper is further divided into conceptual framework, empirical review, theoretical review, summary, conclusion, and recommendations. This study adopted extant literature descriptive methodology and library research strategy. As a result, the study was able to get insight into integrity reporting (IRO) as an integral part of the auditor's report.

## 2.1 Integrity

Integrity, a multifaceted concept subject to various interpretations, finds itself under the scrutiny of scholars, professionals, and institutions. Montefiore and Vines (1999) trace its roots to the Latin term 'integras,' symbolizing unity and harmony, with integrity embodying a sense of completeness. Karssing (2007) shifts the focus to the professional realm, emphasizing the diligent fulfillment of responsibilities while considering stakeholders' interests. In contrast, Becker and Talsma (2016) and Tongeren and Becker (2009) pivot towards virtues, aligning integrity with qualities like justice, wisdom, courage, and sobriety. Carter (1996) and De George (1993) delve inward, characterizing integrity as a moral and ethical introspection. On the institutional front, bodies such as the International Federation of Accountants (IFAC) (2017) and the American Institute of Certified Public Accountants (AICPA) (2014) champion ethical conduct, with IFAC highlighting honesty, fairness, and ethical soundness, and AICPA stressing the upholding of moral and ethical standards, even amid challenges.

However, having considered various scholarly perspectives on this crucial concept, this study therefore upholds the definition of Bauman (2013) who believes that integrity means moral uprightness and/or wholeness. It becomes evident that integrity is a complex term comprised of several interconnected components. It is essential to recognize that integrity possesses qualifying elements that collectively define its core meaning and interpretation when comprehended rather than in isolation. Therefore, integrity can be understood as a composite of ethical virtues and standards that signify objectivity, honesty, trustworthiness, independence, accountability, courage, consistency, adherence to regulatory requirements in practice, and a principled disposition.

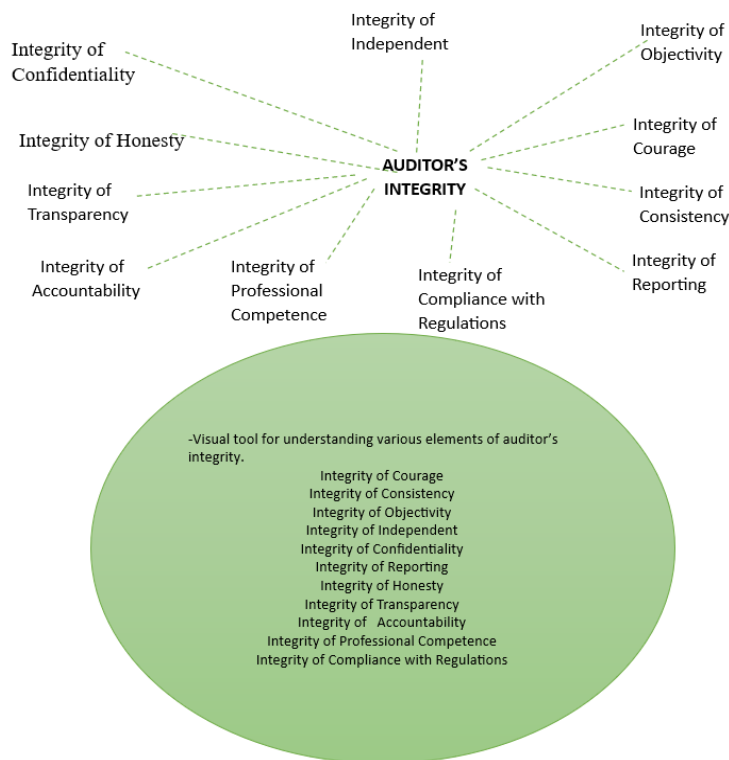
## 2.2 Auditors' Integrity

The International Standards on Auditing (ISA) (n.d.) states that Integrity in auditing refers to the quality of being honest, impartial, and adhering to ethical principles in the performance of audit procedures and reporting of audit findings. It involves maintaining independence, objectivity, and transparency while upholding professional and ethical standards. Auditor integrity, as defined by various reputable sources, embodies a steadfast commitment to conducting audits and financial examinations with unwavering honesty, objectivity, and adherence to ethical principles (Arens et al. 2016). It entails the maintenance of professional skepticism, objectivity, and a resolute moral compass to uphold the accuracy and

transparency of financial reporting (Louwers et al. 2018). Positioned as the bedrock of public trust, auditor integrity is characterized by an unyielding dedication to ethical conduct, independence, and the rigorous pursuit of uncovering financial irregularities (Whittington & Pany 2019). However, for this study, an auditor will be said to possess integrity when he complies with the provisions of AICC.

**2.3 Auditors Integrity in the Public Sector**

The concept of auditor's integrity holds a paramount position in the realm of auditing and accounting, serving as the bedrock upon which public trust and financial transparency are built. Auditors play a pivotal role in scrutinizing financial statements, ensuring their accuracy, and safeguarding the public interest. The integrity of auditors is not only a fundamental ethical principle but also a legal requirement in many jurisdictions.



**Figure 2. Auditors Integrity Composition Circles (AICC)**  
 Source author's compilations and conceptualization 2025

The Auditors Integrity Composition Circles (AICC) functions as a visual tool that emphasizes the diverse elements that constitute auditor integrity. The AICC framework offers a complete perspective on the various building blocks that form the holistic comprehension of this concept. These encompass the integrity of confidentiality, independence, objectivity, honesty, transparency, accountability, courage, consistency, reporting, and compliance with regulations.

In a study conducted by Smith and Jones (2019), it was discovered that auditors who prioritize confidentiality and uphold ethical standards demonstrate greater effectiveness in nurturing client trust and cultivating enduring client relationships. Meanwhile, findings from research undertaken by Brown and Davis (2020) underscored that auditors who breach confidentiality without valid legal justifications not only grapple with ethical quandaries but also face potential legal consequences, underscoring the critical nature of adhering to confidentiality standards. Insights derived from a survey carried out by Anderson et al. (2018) among auditors in the financial sector revealed that safeguarding client confidentiality ranks among the most substantial ethical challenges encountered by auditors, emphasizing the imperative for unwavering integrity in this dimension. An auditor's integrity of honesty serves as a fundamental ethical pillar within the auditing field, underscoring auditors' unwavering commitment to truthfulness, transparency, and the accurate portrayal of financial data. This concept involves the duty of auditors to present financial information faithfully and without distortion, as outlined by (Arens et al. 2020). Honesty stands as a cornerstone of auditors' professional ethics, ensuring that financial statements offer a fair and precise reflection of an organization's financial standing, as emphasized by (Messier et al. 2017).

An auditor's commitment to transparency is a crucial ethical aspect within the auditing profession, highlighting the significance of clarity, openness, and full disclosure in financial reporting. It encompasses the responsibility to provide comprehensive and lucid financial information in reports, ensuring that stakeholders, including shareholders, investors, and the public, possess a comprehensive understanding of an organization's financial status. Transparency plays a pivotal role in financial reporting by enabling stakeholders to make well-informed decisions based on accurate and readily accessible data. Ethical codes and standards set by professional bodies like the American Institute of Certified Public Accountants (AICPA) underscore the importance of transparency in auditors' reporting practices (AICPA, 2014; Arens et al., 2020; Messier et al., 2017).

Auditors' integrity of accountability is a fundamental element within the auditing field, underscoring auditors' duty to ensure the accuracy and completeness of financial information provided to stakeholders. This commitment involves being answerable and responsible for the content of audit reports (Arens et al., 2020). Accountability serves as a cornerstone, encouraging auditors to take ownership of their work, thus fostering the delivery of dependable financial information. Professional codes, exemplified by the American Institute of Certified Public Accountants underscore the significance of accountability in auditors' reporting practices (AICPA, 2014; Messier et al., 2017). Furthermore, accountability is intrinsically linked to auditor independence, compelling auditors to act objectively and take responsibility for their judgments and conclusions. However, auditors may encounter challenges in upholding accountability, particularly in situations where external pressures tempt them to overlook or downplay financial irregularities (Cohen & Simnett, 2015; Whittington & Pany, 2019).

Throughout the years, various scholars have provided a range of perspectives on auditors' independence. Mautz and Sharaf (1961) outlined it as the auditors' freedom from any client-related obligations, interests, or connections that might influence their professional judgment. Leisenring (1978) stressed that independence should not only exist in reality but also be evident to the public, ensuring that auditors not only possess independence but also project it convincingly. Gay and Simnett (2003) introduced the concept of "independence in appearance," underscoring the importance of avoiding situations that could cast doubt on their independence. Regulatory oversight, including the efforts of the Public Company Accounting Oversight Board (PCAOB), has been examined for its role in promoting and ensuring auditor independence, as highlighted in studies by DeFond et al. (2002), Lennox (1999), Carcello and Neal (2003), Krishnan (2005), and Beasley et al. (2006). A study conducted by Osagioduwa (2022) identified a significant challenge to auditor independence within Nigeria's public sector. Dopuch et al. (2001) research in revealed that auditors often compromise and negotiate their professional and operational independence in lengthy audit agreements, suggesting that the tenure of an auditor may substantially impact audit quality.

Heald (2006) points out that public sector auditors may encounter distinct challenges stemming from political pressure, financial constraints, and public scrutiny, potentially jeopardizing their objectivity. Ball (2001) argues that the organizational structure and reporting lines of public sector audit offices can impact auditor objectivity, emphasizing the importance of ensuring that these offices are shielded from political influences to preserve objectivity. Ethical standards issued by

professional organizations like INTOSAI and national audit institutions offer guidance to public sector auditors in upholding objectivity (INTOSAI, 2019). Commonwealth Auditors-General (2007) highlights the pivotal role of adequate training and continuous professional development in enhancing the objectivity of public sector auditors, helping them better grasp their ethical obligations and potential threats to objectivity. Moreover, external oversight bodies, such as parliamentary committees or independent audit boards, have a crucial role in holding public sector auditors accountable and sustaining their objectivity (Petersen, 2018). In line with this, Gernon et al. (2017) found that the presence and effectiveness of audit committees can positively impact audit quality and objectivity. Additionally, Christensen et al. (2018) conducted research indicating that effective regulatory oversight has been found to be associated with improved auditor independence. Kim et al. (2015) discovered in their empirical studies that political pressure can be a significant challenge to the objectivity of public sector auditors, as they may face pressure to conform to political agendas or modify their reports, potentially compromising their independence.

Auditors likely do face challenges in moderating their reports. Auditor's courage often manifests when auditors make ethical decisions that go against pressures to act unethically. Ethical decision-making and auditor courage are intertwined in the auditing profession (Ponemon, 1992). The development of moral courage in auditors can be influenced by training and ethical education. Research explores how training programs can enhance auditors' ability to make courageous ethical decisions (Larkin et al., 2015). Auditors often play a key role in fraud detection, and having the courage to investigate and report fraudulent activities is vital. Research discusses the challenges auditors face in dealing with fraud and ethical dilemmas (Gibbins & Newton, 2001). Whistleblowing is an act of courage within the auditing profession, as it involves reporting unethical behavior or wrongdoing, even when faced with potential backlash. Research in this area highlights the challenges auditors face when deciding to blow the whistle (Messier & Hansen, 2013). The concept of auditor independence is closely related to auditor courage. Auditors need the courage to maintain their independence and resist any attempts to compromise their objectivity (Knechel & Salterio, 2016).

Auditors' integrity of reporting is a critical aspect of the auditing profession. Auditors are responsible for providing an independent and objective assessment of financial statements to ensure accuracy, transparency, and compliance with relevant standards and regulations. The American Institute of Certified Public Accountants (AICPA) plays a pivotal role in setting ethical standards for auditors in the United



States. Their Code of Professional Conduct, which includes guidance on integrity and objectivity, serves as a foundation for auditor ethics (AICPA, 2020). On a global scale, the International Ethics Standards Board for Accountants (IESBA) establishes ethical standards for auditors and other accounting professionals. The IESBA's Code of Ethics addresses the importance of integrity and objectivity in the profession (IESBA, 2022). For auditors of public companies in the United States, the Public Company Accounting Oversight Board (PCAOB) sets auditing and reporting standards. These standards emphasize the significance of auditor integrity in maintaining financial reporting quality (PCAOB, 2019).

Moynihan and Ingraham (2015) highlight in their research on public sector auditing the critical role of consistency in applying auditing standards and methodologies to ensure government entities' compliance with regulations and achievement of performance objectives. The use of standardized audit frameworks and guidelines, such as the Yellow Book in the United States or the International Standards of Supreme Audit Institutions (ISSAI), is frequently emphasized as an essential tool for maintaining this consistency (U.S. Government Accountability Office, 2018). Additionally, Debreceeny et al. (2002) emphasize that quality control mechanisms within audit organizations are crucial to ensure the consistent application of audit standards, with independence and objectivity playing pivotal roles in this regard. Common and Marais (2003) study revealed that ongoing professional development and training for auditors are vital for keeping them abreast of evolving auditing standards and practices, thereby enhancing overall consistency. Furthermore, research by the OECD (2011) has shown that external oversight and review by entities like inspector generals or audit committees contribute significantly to the maintenance of consistency in public sector auditing.

Auditors demonstrate their integrity by meticulously verifying compliance with regulations to maintain the accuracy and reliability of financial reporting. Research by Knapp (2019) underscores that auditors play a pivotal role in evaluating whether organizations adhere to applicable laws and regulations, safeguarding the interests of stakeholders. Adherence to standardized audit frameworks and guidelines, such as the International Standards on Auditing (ISAs) issued by the International Auditing and Assurance Standards Board (IAASB), is paramount for ensuring compliance (IAASB, 2020). Additionally, professional organizations like the American Institute of Certified Public Accountants (AICPA) provide guidance on ethical conduct, underlining the importance of auditors' independence and objectivity when evaluating compliance (AICPA, 2020). Auditors also uphold their integrity by maintaining a robust system of quality control, as emphasized by Glover

and Prawitt (2016), to ensure consistent application of audit standards and thorough compliance examinations. The commitment to regulatory compliance is further reinforced through continuous professional development and training to stay current with evolving auditing standards and emerging regulations (Hardies et al. 2019). Auditors' dedication to compliance with regulations ultimately strengthens the integrity of financial reporting and fosters trust among stakeholders.

According to Arens et al. (2017), auditors are required to possess a solid foundation in accounting principles, auditing standards, and relevant legal and regulatory frameworks to effectively conduct audits and ensure the accuracy of financial statements. To maintain professional competence, as suggested by Ganesh et al. (2020), auditors are encouraged to engage in continuous learning and professional development to stay current with changes in accounting and auditing standards. As emphasized by Gaynor et al. (2018), auditors should adhere to established audit methodologies and procedures, including meticulous planning, risk assessment, evidence collection, and documentation, as a demonstration of due care. Furthermore, as per AICPA (2016), ethical behavior is an integral component of professional competence, necessitating auditors to uphold principles such as independence, objectivity, and integrity to safeguard the integrity of their work. Lastly, audit firms often implement quality control mechanisms, including peer reviews and internal quality assurance programs, as described by IFAC (2012), to ensure that their auditors meet the requirements of professional competence and due care. An auditor without the requisite knowledge of a particular engagement should be honest enough to decline such engagement.

## **2.4 Integrity Reporting**

Integrity reporting is a crucial aspect of various fields, including business, research, and governance. It involves the transparent and accurate disclosure of information, activities, or practices to ensure trust, accountability, and ethical behavior. Integrity Reporting (IRO) should be the next phase of auditors reporting in the public sector in Nigeria. Huge public funds are being stolen with annual, operational, compliance, and performance audits being conducted on a yearly basis on public organizations' operations. The auditor should include in his report his compliance with the eleven dimensions of the IACC for every audit engagement. This call is deemed necessary at this time in history to build public confidence in audit institutions' integrity in reporting audit findings. The integrity report should disclose full, partial or non-compliance/observance/possession of the stated dimensions of IACC.

Integrity Dimensions	Full /observance/possession	Compliance /observance/possession	Partial /observance/possession	Compliance /observance/possession	Non-compliance /Observance/Possession	Remark
Confidentiality						
Consistency						
Accountability						
Transparency						
Courage						
Honesty						
Compliance With Regulations						
Objectivity						
Reporting						
Independence						
Professional Competence						

**Figure 2. Integrity Reporting Dimension and Requirement (IRDR)**

*Source: Author's compilation*

The auditor must clearly indicate the level of practicality applicable to each audit engagement in the IACC by checking the relevant checkboxes. If there is non-compliance, partial compliance, or issues with observing certain aspects of the IRDR, the auditor must provide reasons for this in their remarks. It's important to note that the IRDR exceeds the existing ethical disclosures in the auditor's report. While the IRDR is quite broad in its scope, the IRDR is more specific and detailed in its application. The IRO provides a more detailed position on which the auditor's integrity employed during the engagement can be assessed and questioned. The degree of compliance or noncompliance can be expressed in percentages. The integrity reporting from each member of the audit team will determine the audit quality of any audit engagement.

## 2.5 Empirical Review

A recent study by Anggun et al. (2022) aimed to assess the impact of integrity, objectivity, and management support on the effectiveness of government sector internal audits during the COVID-19 pandemic. It employed a quantitative research approach using Likert scale measurements and collected primary data through questionnaires distributed to government internal auditors in the South Sumatra region, along with secondary data from interviews. The findings revealed that integrity positively influenced audit effectiveness, emphasizing the importance of honest and principled audit tasks. Objectivity was also crucial, as it required a balanced assessment and evaluation free from personal or third-party influences.

In addition, Varun (2023) tested the auditor's competence, integrity, and audit quality in Suriname, considering the significant responsibility auditors have in providing reasonable assurance regarding financial statements, especially in light of past doubts about auditors' work, as seen in cases like Enron and WorldCom. The research gathered information from audited annual reports of companies listed on the Surinamese Stock Exchange and other firms. The findings indicated that certain proxies related to auditors' competence and integrity had an impact on audit quality in Suriname, although not all proxies were found to determine audit quality.

Hubais et al. (2023) reexamine the concept of auditor integrity and its influence on audit quality in response to mounting external pressure to enhance auditing standards and bolster the credibility of financial statements, prompted by a series of corporate financial scandals. The research adopted a qualitative approach, utilizing Focus Group Discussions with six experienced auditors in the Middle East, particularly in Oman. The findings underscored that integrity serves as the pivotal factor determining audit quality, with a strong connection to an auditor's reputation, which is deemed crucial in this profession. The study emphasized that maintaining integrity is paramount for preserving the profession's reputation, as it is the most valuable asset and vital for fostering trust among clients and the public. The study conducted by Anggun et al. (2022) underlines the critical importance of integrity in the lives and practices of auditors, particularly internal auditors in the South Sumatra region. However, it is noteworthy that this study does not offer insight into whether these internal auditors indeed uphold integrity in their audit practices. Additionally, it is essential to acknowledge that the study's perspective on integrity appears somewhat narrow, primarily focusing on the auditor's integrity in reporting, while neglecting other integral components of auditor integrity as defined by the AICC.

Similarly, the research by Kamil and Fathonah (2020) utilized a convenient sample of 55 auditors from three government auditing entities in the Republic of Indonesia. This approach has limitations as it does not allow for a comprehensive representation of all relevant elements, and the sample size is relatively small. Furthermore, this study, like the previous one, concentrated exclusively on the aspect of an auditor's integrity concerning reporting, disregarding the comprehensive scope of auditor integrity as outlined in the AICC. There are also concerns about the appropriateness of the methodology employed. It is abundantly clear that previous studies have significantly restricted their presentation and examination of auditor integrity. These prior researchers associated auditor integrity exclusively with reporting while overlooking the various other facets of auditor

integrity, as outlined in the IACC within the scope of this study. Moreover, it is noteworthy that none of the well-documented prior studies on auditor integrity were specifically conducted in Nigeria; rather, they were carried out in various foreign locations, such as Indonesia, Oman, Suriname, Surabaya, and the South Sumatra region. Finally, it is essential to recognize that the findings of these previous studies were generally generic and lacked specificity. They merely underscored the importance of auditor integrity but failed to offer practical applications and implications of this vital concept.

Institutional Theory examines how organizations and individuals conform to established norms, rules, and practices within their institutional environment. In the case of public sector auditors, this theory helps to understand how integrity is influenced by the institutional context and how auditors' behaviors align with the norms and values of their profession and the broader public sector environment (DiMaggio & Powell, 1983; Meyer & Rowan, 1977). Public sector auditors operate within a complex institutional environment shaped by legal, regulatory, and cultural norms. According to Institutional Theory, individuals and organizations within this environment conform to these norms to gain legitimacy and ensure their continued existence. In the case of public sector auditors, institutional pressures from government regulations, professional bodies, and societal expectations significantly influence their behavior and integrity. This theory helps us understand how auditors' adherence to ethical standards and integrity is influenced by external institutional factors, and how their actions are aligned with prevailing norms and values within the public sector auditing profession (Scott, 2008).

#### **4. Conclusion**

Integrity is a fundamental cornerstone of the public sector auditor's role and responsibilities. It is crucial in ensuring the proper functioning of government institutions, maintaining public trust, and upholding accountability. This summary discusses the importance of integrity in the context of public sector auditing, highlights key considerations, and provides recommendations for enhancing integrity in this field. Public sector auditors play a pivotal role in scrutinizing government expenditure and operations, making their integrity essential for ensuring public confidence in the audit process and the reports produced. Furthermore, integrity is vital for holding public officials and agencies accountable for their actions and financial management, necessitating auditors to act impartially and without bias. Upholding integrity also entails strict adherence to ethical

standards and principles, with auditors demonstrating honesty, objectivity, and transparency in their work to maintain the highest levels of integrity. Additionally, auditors with strong integrity can significantly contribute to the prevention and detection of fraud and corruption within the public sector, thereby safeguarding taxpayers' money and valuable resources.

In the public sector auditing profession, integrity is not merely a desirable trait but an absolute necessity. Without it, the audit process loses its credibility, and public trust in government institutions can erode. To maintain and enhance integrity in the public sector auditing, auditors, audit firms, and governmental bodies must collaborate to establish a culture of ethical conduct.

### Recommendations

1. **Integrity Reporting:** the IRDR is quite broad in its scope, the IROR is more specific and detailed in its application.
2. **Training and Education:** Continuous training and education programs should be provided to public sector auditors to ensure they are well-versed in ethical principles, standards, and best practices.
3. **Independence:** Ensure auditors' independence from the entities they audit, both in appearance and in practice. This can involve structural and organizational changes to minimize conflicts of interest.
4. **Transparent Reporting:** Public sector auditors should provide clear and transparent reports that are accessible to the public. These reports should explain the audit process, findings, and recommendations in a comprehensible manner.

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