Effect of Information and Communication Technology on Audit Findings Accuracy: Evidence from Audit Firms in Southwest Nigeria

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Abstract – The persistence of inaccurate audit reports continues to pose significant challenges to stakeholders, regulatory bodies, and the broader financial ecosystem in Nigeria. Despite the promising potential of Information and Communication Technology (ICT) in addressing these challenges, existing literature presents conflicting findings regarding ICT's impact on audit performance, with most studies focusing on internal auditing or specific sectors, leaving a notable gap in understanding ICT's broader implications for external audit firms in developing economies like Nigeria. This study examined the effect of Information and Communication Technology tools on the accuracy of audit findings among audit firms in Southwestern Nigeria. Specifically, the research investigated the influence of Automated Audit Procedures (AAP), Cloud-Based Audit Software (CAS), and Mobile Audit Applications (MAP) on audit findings accuracy. The study adopted a survey research design targeting 1,123 active audit firms licensed by the Institute of Chartered Accountants of Nigeria (ICAN) in Southwestern Nigeria. Using a sample size of 358, data collected through structured questionnaires was subjected to multiple regression analysis to test the hypotheses. Findings revealed that all three ICT tools significantly and positively influenced audit findings accuracy. Automated Audit Procedures emerged as the strongest predictor ($\beta = 0.214$, $p < 0.000$), followed by Cloud-Based Audit Software ($\beta = 0.186$, $p < 0.005$) and Mobile Audit Applications ($\beta = 0.158$, $p < 0.030$). The overall model explained 21.1% of the variance in audit accuracy ($R^2 = 0.211$, $F = 40.863$, $p < 0.000$). The findings conclude that ICT adoption enhances auditors' capabilities in detecting errors and material misstatements, thereby improving audit precision and reliability. Audit firms should prioritize the strategic adoption of ICT tools within their operational frameworks. Specifically, firms should emphasize improving automated audit procedures to enhance audit findings accuracy, integrate cloud-based audit solutions to enable real-time collaboration and centralized document access, and ensure adequate security protocols and device governance mechanisms to combat cyber security risks associated with mobile audit applications.

Keywords: "Information and Communication Technology", "Audit Findings Accuracy", "Automated Audit Procedures", "Cloud-Based Audit Software", "Mobile Audit Applications"

1. Introduction

The integrity of financial reporting systems forms the cornerstone of modern economic structures, with audit reports serving as critical mechanisms for ensuring transparency, accountability, and investor confidence (DeFond & Zhang, 2014; Bakare et al, 2022; Abiodun & Nurudeen, 2023). However, the persistence of inaccurate audit reports continues to pose significant challenges to stakeholders, regulatory bodies, and the broader financial ecosystem. Inaccurate audit reports represent a systemic risk that undermines the fundamental purpose of independent auditing (PCAOB, 2018).

Audit failures manifest in various forms, including material misstatements that go undetected, inappropriate audit opinions, inadequate disclosure of significant risks, and failure to identify fraudulent activities (Louwers et al., 2018). The consequences of such inaccuracies extend beyond individual organizations, potentially triggering market volatility, eroding investor confidence, and compromising the overall stability of financial markets (Coffee, 2019).

Extant literature reveals audit failures often stem from multiple interconnected factors, including insufficient professional skepticism, inadequate sampling techniques, time pressures, and the complexity of modern business transactions (Knechel & Salterio, 2016; Abiodun & Nurudeen, 2023; Mustapha et al, 2023). The increasing sophistication of financial instruments and business models has further complicated the auditing process, making it more challenging for auditors to provide accurate assessments (Humphrey et al., 2014; Mustapha et al, 2023). A cursory appraisal of the aforementioned indicates the efficiency of the audit depends on the auditors and audit tools engaged.

In recent years, the auditing profession has undergone a profound transformation, largely driven by the rapid integration of Information and Communication Technology (ICT). The adoption of digital tools such as automated audit procedures, mobile applications, and cloud-based platforms has significantly improved the speed, accuracy, and overall effectiveness of auditing processes (Ado et al., 2020; Suleiman et al., 2021). In Nigeria, and especially in the economically significant Southwestern region, audit firms are increasingly turning to these technologies to remain competitive, meet stakeholder expectations, and comply with evolving regulatory demands (Oseni, 2021; Ogundipe & Irefin, 2023).

Despite these promising trends, the effective utilization of ICT in auditing is still met with considerable challenges. Issues such as poor infrastructure, high implementation costs, limited technical capacity, and organizational resistance continue to hamper the full realization of ICT's benefits in many Nigerian audit firms (Adelakun & Nofiu, 2022; Alkaraan et al., 2024). Global audit failures, such as those involving Enron and Carillion, further emphasize that the presence of advanced technology does not guarantee audit success.

Fakunmoju et al., (2021), stated despite the auditing, the major problem confronting the Nigeria banking industry for the past two decades is the high increase in fraud activities by top bank managers, which have resulted in financial distress, liquidation of some deposit money banks and lack of customer confidence. This increase in fraud activities in the Nigerian banking industry has led to poor management of depositors' funds and loss of customer confidence, thus leading to continuous decline in performance and collapse of most of these banks in Nigeria.

Existing literature presents conflicting findings regarding the impact of ICT on audit performance. While some studies report significant improvements in operational efficiency, audit quality, and risk detection (Eulerich et al., 2022; Fadejeva & Tkacevs, 2021), others identify gaps in ICT infrastructure, user training, and organizational culture as limiting factors (Agbola, 2023; Lamboglia et al., 2021). Most notably, the majority of these studies focus on internal auditing or specific sectors, leaving a notable gap in understanding ICT's broader implications for external audit firms in developing economies like Nigeria. Therefore this study seek to answer the following research question:

i. What is the effect of automated audit procedures on the audit findings accuracy in Nigeria?
ii. Is there any influence of Cloud-based audit software on the accuracy of audit findings in Nigeria?
iii. To what extent is the effect of Mobile audit applications on the audit findings accuracy in Nigeria?

2. Literature Review

2.1 Accuracy of Audit Findings

The accuracy of audit reports is essential for maintaining trust and reliability in financial reporting, which directly influences stakeholders' decisions and ensures regulatory compliance (Messier et al., 2005). Efficiency and transparency of audit reports have a profound impact on financial accountability and organizational trust. However, the performance of audits in Nigeria has often been inconsistent, highlighting the need for better assessment mechanisms. The Nigeria Audit Accuracy Scorecard serves as a tool to evaluate the effectiveness of audit reports, focusing on critical factors such as audit independence, the detection of material misstatements, regulatory compliance, and timeliness. These components are essential for understanding how well auditors are performing in their responsibilities to provide accurate financial reports (Knechel et al., 2020).

The accuracy of audit findings directly influences the reliability of financial reporting and decision-making processes. Advances in ICT, auditor expertise, strong internal control systems, and emerging technologies like block chain and AI are perceived to contribute significantly to enhancing the accuracy of audits. However, the effectiveness of these factors depends on how well they are integrated into the audit process and the auditor's ability to apply professional judgement and skepticism. Continuous improvement in audit practices, driven by technology and enhanced by human expertise, is essential for ensuring the ongoing accuracy of audit findings in a rapidly evolving financial landscape.

2.2 Automated Audit Procedures (AAP)

Automated Audit Procedures (AAP) involve the use of software and technologies to perform audit tasks that traditionally require manual effort. These procedures aim to increase efficiency, reduce errors, and ensure consistency in audit practices. AAPs leverage tools such as CAATs, data analytics, and artificial intelligence AI to streamline data extraction, reconciliation, testing controls, and compliance verification (Collins, 2024). The automation

of repetitive tasks enables auditors to focus on more complex areas of the audit that require professional judgment and critical thinking.

Olurankinse and Ojo (2023) noted the use of AAPs reduces audit turnaround times significantly and improves overall audit quality. Additionally, AAPs minimize the risk of human error, ensuring that calculations, sampling, and data analysis are conducted accurately. Automated substantive testing can quickly verify the validity of transactions, account balances, and disclosures, enhancing the reliability of audit findings. Moreover, AAPs enable continuous auditing, where real-time data is analyzed to identify potential risks or irregularities as they occur. This allows auditors to provide more timely insights to clients and respond proactively to emerging issues (Adeola & Egbetokun, 2022).

While automated audit procedures hold immense potential to transform the audit landscape, the successful implementation requires strategic investments, rigorous data validation, comprehensive training, and thoughtful change management. In addressing these challenges proactively, organizations audit firms can unlock the full benefits of automation, resulting in improved audit quality, reduced risk, and greater stakeholder confidence.

2.3 Cloud-Based Audit Software (CAS)

CAS refers to digital platforms hosted on cloud infrastructure that support audit processes such as planning, documentation, data storage, and collaboration. Cloud-based solutions provide secure access to audit work papers, financial records, and analytical tools from any location, enabling auditors to work remotely and in real-time (Lamboglia et al. (2021). The adoption of CAS has greatly enhanced the flexibility and scalability of audit operations, as auditors can seamlessly share files, track progress, and ensure that the most up-to-date information is available to all team members (Rakipi et al., 2021).

A major advantage of CAS is cost efficiency, through cloud technology, firms can reduce expenses related to hardware, data storage, and IT maintenance, as the software providers manage these aspects (Al-Nsour et al. 2023). Cloud-based software also allows for secure data storage and backup, reducing the risk of data loss and enhancing the security of sensitive client information. Furthermore, audit teams can benefit from real-time collaboration, which enhances communication and coordination among auditors, enabling them to work efficiently regardless of their geographical locations (Adewale & Obasanjo (2022).

Against the above merits of CAS, it is essential for audit firms to address the associated data security and privacy concerns. Auditor must choose a reliable cloud provider that adheres to stringent security measures, establishing comprehensive data governance practices, and ensuring auditors are well-trained in cyber security, firms can leverage CAS effectively while protecting their clients' sensitive financial information. This will assist to mitigate potential risks, allowing audit firms to maximize the benefits of cloud-based auditing solutions.

2.4 Mobile Audit Applications (MAP)

Mobile Audit Applications (MAP) are software tools designed to be used on mobile devices such as tablets and smartphones, allowing auditors to conduct audit tasks on the go.

These applications enable auditors to perform key activities, including accessing work papers, documenting audit evidence, and communicating with team members, without being tied to a physical office (Olurankinse & Ojo, 2023). The mobility provided by MAP is particularly valuable for auditors who perform fieldwork, such as inventory observation, asset verification, or client site visits, as it allows for the immediate capture and upload of audit evidence. MAP enhances the mobility and flexibility of auditors to access real-time data and perform audit tasks from any location, which improves productivity and reduces delays in audit procedures (Olurankinse & Ojo, 2023).

MAP provide real-time data updating such as, recording the inventory count results, directly into the audit software using a mobile device, during the counting exercise. This reduce the need for subsequent data entry and minimizing errors (Rakipi et al., 2021). Likewise, many MAPs are designed with offline capabilities, enabling auditors to continue their work even in areas with limited internet connectivity, with automatic synchronization once a connection is re-established.

MAPs often include features like built-in checklists, workflow management, and reporting tools, which improve the organization and efficiency of audit processes. By offering user-friendly interfaces and secure access to audit data, MAPs contribute to better audit planning and execution, particularly for complex and time-sensitive audits (Ogundipe & Irefin, 2023). However, audit firms need to ensure that these mobile applications are secure and comply with data protection regulations, as the use of mobile devices can pose cybersecurity risks if not properly managed.

2.5 Theoretical Framework

Resource-Based View provides a framework to understand how technological assets like ICT, contribute to the competitive advantage and operational efficiency of audit firms. According to RBV, organizations achieve superior performance when they leverage valuable, rare, inimitable, and non-substitutable (VRIN) resources effectively (Barney, 1991). Hence, ICT tools such as Automated Audit Procedures (AAP), Cloud-Based Audit Software (CAS), and Mobile Audit Applications (MAP) are strategic assets that enhance audit firms' performance by improving accuracy, efficiency, and audit quality (Suleiman et al., 2021). Utilizing these tools, firms can streamline audit processes, reduce time-intensive tasks, and increase the reliability of audit outcomes, which enhances their competitive advantage in the industry (Lamboglia et al., (2021).

RBV emphasizes the strategic value these technological assets bring to audit performance. When audit firms invest in ICT, they are essentially building a resource base that, if managed effectively, can lead to improved audit performance and client satisfaction. This approach allows for a shift in the discussion of how these technologies effectively contribute to the core functions and outcomes of audit processes. Thus, applying RBV, this study aims to explore the degree to which ICT assets enhance audit performance, focusing on operational outcomes.

2.6. Empirical review

Nisarga (2024) explores the relationship between technology adoption and audit quality and efficiency, with a focus on various technological tools such as data analytics, AI, robotic process automation (RPA), block chain, and Power BI. The Chi-square statistics was employed in the survey study and revealed a significant relationship between the impact of technology and the quality and accuracy of audit reports. Findings suggest integration of technologies into auditing processes is crucial for enhancing accuracy and the effectiveness of audits.

Fedyk et al., (2022) investigate the impact of artificial intelligence (AI) on audit quality and efficiency by leveraging a unique dataset of more than 310,000 individual resumes from the 36 largest audit firms. The results indicate that AI adoption improves audit accuracy by reducing the likelihood of audit restatements by 5.0%, lowering audit fees, and displacing human auditors. Additionally, AI adoption led to a 3.6% reduction in accounting employees after three years and 7.1% after four years. Through interviews with 17 audit partners, the study provides further insights into how AI is central to audit firms, improving both the quality and efficiency of audits while gradually impacting the workforce.

Sanusi et al., (2022) conducted a literature-based study to examine the role of digital audit tools on auditor performance in Malaysia, using the Technology Performance Chain (TPC) model as a guiding theoretical framework. The narrative review synthesized findings from prior empirical studies on digital audit adoption. The study concluded that digital audits significantly improve audit efficiency, effectiveness, and accuracy while advocating for regulatory frameworks to support the transition to digital practices.

Thottoli (2024) examined the influence of ICT competencies and ICT training on the accuracy of audit findings. The paper utilized a defined set of survey questionnaires to measure ICT competency, ICT Training and audit accuracy variables, focusing on junior qualified professional auditors who were selected based on their experience in the field of accounting or auditing. The data were analyzed using a partial least squares structural equation modeling approach (PLS-SEM). Expectedly, the study found that ICT competencies among auditing professionals and their ICT training have a significant impact on audit efficiencies, ensuring clients' fair financial statements and the accuracy of audit reports.

Amaliana and Herliansyah (2024) examined the influence of information technology on the adequacy of audit evidence. The data were obtained through questionnaires with the use of a purposive sampling technique and subjected to PLS-SEM analysis. The results of the study showed that the use of information technology have significant and positive. The study concludes the accuracy of audits in modern days partial depends on the ICT employ by the auditors.

3. Methodology of Study

This study adopts a survey research design to examine the influence of Information and Communication Technology (ICT) on the performance of audit firms in Southwestern Nigeria. The design is well-suited for capturing observable trends and perceptions from a

defined population, allowing the researcher to assess real-world interactions between ICT tools and audit performance. The target population for this study consists of 1,123 active audit firms licensed by the Institute of Chartered Accountants of Nigeria (ICAN) as of January 2025. These firms are currently operating within Southwestern Nigeria, a region that includes Lagos, Ogun, Oyo, Ondo, Osun, and Ekiti states. With an estimation of 3,369 audit professionals which stands as the study sampling frame. Subjecting the study sampling frame to Taro Yamane formula $[n = \frac{N}{1+N(e^2)}] = 358$. a five-point Likert scale was designed and employed to obtain the perceptions of ICT's proxies on the accuracy of audit findings. The questionnaire was administered through both physical distribution and electronic means (Google Forms) to accommodate respondents across multiple locations.

To establish the validity of the research instrument, Kaiser-Meyer-Olkin (KMO) and Bartlett's Test of Sphericity was performed during the analysis phase to determine the suitability of the dataset for factor analysis and the result supports the structural validity of the instrument. Moreover, the reliability test with Cronbach Alpha also present all the variables above the acceptable thresholds. These statistical procedures collectively ensure that the instrument is both reliable and valid. The Model of Fedyk et al., (2022) was adopted and modified as AF = f(AAP, CAS, MAP) where: AAP = Automated Audit Procedures; CAS- Cloud-based audit software; and MAP- Mobile audit applications. β_0 is the intercepts of the model, β_{1-3} are the coefficients of the independent variable to be estimated. ε_{1-4} are the error terms.

4. Findings and Discussion

4.1 Response rate

A total of Three Hundred and fifty-eighty (358) responses was expected for the study, being the sample size determined for the study. However, Three Hundred and Fifty-one (351) was received as presented on Table 1.

Table 1 Response Rate

Description	Number	Percentage (%)
Targeted Sample Size (n)	358	100%
Distributed Questionnaires	358	100%
Collected Questionnaires	351	98.4%

Rejected Questionnaires (incomplete, double responses, inconsistencies)	0%	0%
Useful Questionnaires Analyzed	351	98.4%

Author's Computation, 2025.

Consequently, 351 questionnaires were found usable for data analysis, representing 98.04% of the sample size. The whole of retrieved questionnaires (100%) of the valid responses used for analysis. No questionnaires were left unreturned or missing, affirming the completeness of the data collection process. This exceptionally high response and validity rate not only enhances the credibility of the findings but also minimizes the risk of nonresponse bias, ensuring that the results accurately reflect the perceptions and experiences of audit professionals within the region.

4.2 Reliability and Validity of the Instrument

The reliability of the instrument was measure with Cronbach's Alpa and presented on table 2. Similarly, the validity was also carried out with KMO and Bartlett's Test, it result is also on presented on table 3

Table 2. Reliability Statistics (Cronbach's Alpha)

Construct	No. of Items	Cronbach's Alpha	Interpretation
Cloud-Based Audit Software (CAS)	5	0.876	Excellent reliability
Audit Findings Accuracy (AFA)	4	0.853	Good reliability
Automated Audit Procedures (AAP)	4	0.811	Good reliability
Mobile Audit Applications (MAP)	4	0.768	Acceptable reliability

Source: Author's Computation (2025)

The results in Table 2. Indicates all four constructs exhibit satisfactory levels of internal consistency, with Cronbach's Alpha values ranging from 0.768 to 0.876. The highest reliability was recorded for the Cloud-Based Audit Software scale ($\alpha = 0.876$), suggesting excellent internal consistency among its items. Other constructs such as Audit Accuracy ($\alpha = 0.853$), and Automated Audit Procedures ($\alpha = 0.811$) also demonstrated high internal consistency while Mobile Audit Applications ($\alpha = 0.768$) showed good to acceptable reliability.

These results confirm that the instruments used to measure both ICT tools and audit performance outcomes are statistically reliable and suitable for further analysis, including hypothesis testing and regression analysis.

Table 3 KMO and Bartlett's Test Results

Construct	KMO Measure	Bartlett's Test Chi-Square	df	p-value	Interpretation
Cloud-Based Audit Software (CAS)	0.831	412.541	10	0.000	Valid construct
Audit Findings Accuracy (AFA)	0.774	315.217	6	0.000	Valid construct
Automated Audit Procedures (AAP)	0.756	298.112	6	0.000	Valid construct
Mobile Audit Applications (MAP)	0.701	244.389	6	0.000	Valid construct

Source: Author's Computation (2025)

The results of the validity test in Table 3 revealed all four constructs meet the criteria for construct validity. Kaiser-Meyer-Olkin (KMO) values ranged from 0.701 to 0.831, indicating sampling adequacy across all measurement scales. Moreover, Bartlett's Test of Sphericity was statistically significant ($p < 0.05$) for all constructs, confirming that the data matrices are factorable. These outcomes affirm that the constructs possess acceptable validity and are appropriate for use in multivariate analysis procedures such as factor analysis, regression modeling, and structural equation modeling.

4.3 Multicollinearity Diagnostics

The results of the multicollinearity diagnostics presented in Table 4 show that all independent variables exhibit acceptable levels of multicollinearity.

Table 4. Multicollinearity Test for Independent Variables

Predictor Variable	Tolerance	VIF
Automated Audit Procedures (AAP)	0.501	1.996
Cloud-Based Audit Software (CAS)	0.456	2.194
Mobile Audit Applications (MAP)	0.534	1.873

Source: Author's Computation (2025)

The Variance Inflation Factor (VIF) values as stated on table 4 range between **1.873 and 2.194,** all well below the 5.0, indicating no serious multicollinearity concerns. Similarly, Tolerance values range between **0.456 and 0.534,** which are comfortably above 0.10. These results confirm that the independent variables, Automated Audit Procedures, Cloud-Based Audit Software, and Mobile Audit Applications, are sufficiently independent of one another, thus meeting the assumptions for reliable multiple regression analysis.

4.4 Regression Analysis

The regression analysis presented in Table 5 evaluates the effect of Information and Communication Technology (ICT) proxy with AAP, CAS, and MAP on the accuracy of audit findings (AF) among auditors in Southwestern Nigeria.

Table 5. Coefficient Result Table

	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	.405	.163		2.482	.000
AAP	.214	.045	.198	4.756	.000
CAS	.186	.043	.176	4.326	.005
MAP	.158	.431	.145	3.433	.030
R	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**		
.459a	.211	.206	.25421		
F-statistics	40.863				
Sig.	.000[b]				

Dependent Variable: AF (Accuracy of Audit Findings)

Source: Author's Computation (2025)

Among the predictors, Automated Audit Procedure (AAP) emerged as the most significant contributor to audit accuracy, with an unstandardized coefficient of 0.214 and a p-value less than 0.05, indicating strong statistical significance at the 5% level. This result implies that a one-unit increase in the use of Automated Audit Procedure corresponds to a 0.827-unit increase in audit accuracy, underscoring the critical role of audit automation in enhancing audit precision.

Cloud-Based Audit Software (CAS) showed a meaningful effect ($\beta = 0.186$, $p < 0.05$), indicating that a one-unit rise in the adoption of cloud technologies significantly increases audit accuracy by approximately 0.186 units, reinforcing the importance of real-time, remote access to audit data.

Although Mobile Audit Applications (MAP) had the smallest effect among the variables, the impact was still statistically significant ($\beta = 0.158$, $p < 0.05$). This suggests that mobile technologies contribute to audit accuracy by 0.158 units per unit increase in usage, supporting the role of flexibility and on the go data verification, albeit to a lesser extent. The overall model fit is confirmed by an F-statistic of 40.863 and a p-value of 0.000, denoting strong joint significance of the independent variables. The model yielded an R-squared value of 0.211, indicating that approximately 21.1% of the variation in audit accuracy is explained by the combined influence of ICT-related tools.

4.5 Test of Hypotheses

Given the strength and significance of these coefficients, AAP ($\beta = 0.198$, $p = 0.000$); CAS ($\beta = 0.176$, $p = 0.005$); MAP ($\beta = 0.145$, $p = 0.030$) the Study reject the null hypotheses and held that:

a. Automated audit procedure have significant and positive effect on the audit findings in Nigeria
b. Cloud-based audit software have significant and positive influence on the accuracy of audit findings in Nigeria.
c. Mobile Audit Application have significant effects on the accuracy of audit findings in Nigeria

5. Discussions

This study examined the effect of Information and Communication Technology (ICT) on the performance of audit firms in Southwest Nigeria. The findings reveal that ICT adoption significantly and positively influences the accuracy of audit reports, underscoring the transformative potential of digital tools in modern auditing. Technologies such as Automated Audit Procedures (AAP); Cloud-based audit software (CAS); and Mobile audit applications (MAP) enhance auditors' capabilities in detecting errors and material misstatements, thereby improving audit precision. This result aligns with Nisarga (2024) who established a strong link between technology adoption and audit quality, highlighting the pivotal role of AI, block chain, and robotic process automation (RPA) in enhancing audit effectiveness. Similarly, corroborates the findings of Garba and Femi (2022); Sanusi et al., (2022); Fedyk et al. (2022); Thottoli (2024) and in line with the postulation of the RBV theory which states that organizations achieve superior performance when they leverage valuable, rare, inimitable, and non-substitutable (VRIN) resources effectively (Barney, 1991). Since the ICT tools such as Automated Audit Procedures (AAP), Cloud-Based Audit Software (CAS), and Mobile Audit Applications (MAP) are strategic assets that are capable of enhancing the audit firms' performance.

6. Conclusions and Recommendations

6.1 Conclusion

This study investigated the effect of Information and Communication Technology (ICT) tools on performance of audit firms in Southwestern Nigeria. The study found that ICT tools positively and significantly influenced audit accuracy in southwestern Nigeria. The study confirm some of the previous studies on the concept ICT effects of the audit effectiveness. The study concludes that ICT integration has a significant and positive effect on the performance of audit firms in Southwest Nigeria.

6.2 Recommendation

In order to strengthen audit effectiveness and improve the performance of audit firms in Southwestern Nigeria, audit firms should prioritize the strategic adoption of information and communication technology (ICT) tools within their operational frameworks.

i. Emphasis should be placed on improving the automated audit procedure to enhance more accurate audit findings.

ii. Integrate more cloud-based audit solutions to enable real-time collaboration, centralized document access, and seamless client-auditor interactions, particularly in geographically dispersed environments.
iii. Ensure adequate security protocols and device governance mechanisms are efficient to combat cyber security on the mobile audit applications.

Conflict of Interest
I Abdulfatai Olanrewaju Nurudeen, declare that there is no conflict of interests regarding the publication of the paper.

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