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AN ANALYSIS OF THE EFFECT OF CAREER PLATEAU ON THE INTERNAL AUDIT EFFECTIVENESS OF PUBLIC INSTITUTION IN CALABAR, CROSS RIVER STATE

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Abstract

This study examined the impact of career plateaus among internal auditors on the internal audit effectiveness in public institutions in Calabar, Cross River State. The study evaluated the impact of structural, content, and personal career plateaus on the internal audit effectiveness of public institutions in Calabar, Cross River State. The study used a descriptive survey approach and collected primary data via a structured questionnaire distributed to audit professionals from public institutions in Calabar, Cross River State. The study included 156 internal audit workers from Cross River State Ministries in Calabar, Cross River State. The sample size for this study was 112 internal audit workers, computed using the Taro Yamane formular. The study model was estimated using ordered regression analysis techniques. The findings demonstrated that structural, content, and personal career plateaus have a negative and non-significant impact on the internal audit effectiveness of public institutions in Calabar, Cross River State. Based on these findings, it was concluded that, while career plateau has a negative impact, it is a non-significant determinant of internal audit performance among public institutions in Calabar, Cross River State. It was therefore recommended amongst others that management of the public government institute in Cross River State should create clear pathways for career advancement within the internal audit function, ensuring that employees have opportunities to progress and take on new challenges as they demonstrate competence and dedication by encouraging career progression frameworks, conducting regular performance evaluations, and offering promotion opportunities based on merit and achievement.

Keywords: internal audit effectiveness, career plateau

1. INTRODUCTION

Despite his important role in helping an organization achieve its goals, internal auditors remain less diverse on the same job and at the same level in today's business climate. The efficiency of internal auditing operations is essential to maintaining compliance, accountability, and openness in public organizations. Internal auditors examine operational procedures, risk management, and financial practices in their capacity as defenders of corporate integrity.

The phenomenon of career plateau is one such issue that needs attention, but the workforce at public institutions is not immune to difficulties. Nowadays, professions are becoming a "patchwork" of employment, with limited prospects for continuous upward mobility, which is neither planned nor anticipated by the individual, resulting in plateau occurrences. Career plateau, defined as a state in which people experience stagnated or limited career advancement, can have far-reaching effects on organizational performance. This phenomenon is especially relevant in internal audit functions inside public organizations, where adaptation, constant learning, and skill growth are critical.

Understanding the relationship between career plateaus and internal audit performance is critical for businesses seeking to maintain strong financial governance while meeting the ever-changing needs of the public sector. In Nigeria, career plateau in the public sector is a complicated phenomenon that affects ministries, departments and agencies (MDAs) throughout the government landscape. While the level of career plateau varies by sector and organization, it is common and pervasive throughout the public sector. Bureaucratic structures frequently dominate within certain MDAs, resulting in rigid hierarchies and restricted prospects for career growth.

Employees most often may find themselves tied to specialized job responsibilities with no opportunity for advancement, resulting to frustration and demotivation. This is especially visible in industries where tenure-based employment practices are prevalent, aggravating sentiments of career stagnation. Furthermore, many MDAs have considerable resource and budgetary constraints that impede career development initiatives and training programs. As a result, employees may lack access to the skills and competencies essential for advancement, prolonging the cycle of career plateaus. Furthermore, political influence and favoritism might worsen career plateaus in the public sector. Promotions and career advancements may sometimes be influenced more by personal connections or political affiliations than by merit or performance, leading to employee perceptions of injustice and inequality.

Internal audit services inside public institutions are expected to perform at peak efficiency, fueled by a dynamic and motivated workforce capable of adjusting to changing difficulties. This trajectory promotes consistent high performance, which contributes to good financial governance and accountability in the public sector. In contrast, the scenario frequently exposes the presence of a career plateau among internal auditors in public institutions, where personnel are stuck and have few options for career promotion, skill development, and professional improvement. The public sector's particular problems, such as bureaucratic processes and resource limits, aggravate the incidence of career plateaus, limiting the internal audit function's capacity to adapt and thrive.

More so, reduced motivation, decreasing job satisfaction, and a lack of incentives for ongoing development all contribute to a drop

in audit process quality. Internal auditors' inability to keep up with developing threats, technology improvements, and changing regulatory frameworks may jeopardize the institution's capacity to assure financial integrity and compliance. Furthermore, a disengaged and stagnant workforce may contribute to a loss of public trust, harming the institution's reputation and overall efficacy in performing its mission. Addressing the issue of career plateau within the internal audit department is crucial to minimizing these repercussions.

Alzeban and Gwilliam (2014) argued that an organization's failure is caused by ineffective internal audit practices. As a result of the widespread acceptance of internal auditing in corporate governance, academic research has focused on measuring attributes or determinants of effective internal audit effectiveness. Aside from the studies conducted by Obianuju et al. (2021) which vested on civil servants in South-East Nigeria, Agu et al. (2023) on academic staff at the University of Nigeria Enugu Campus, Hassan (2020) on head nurses at Main Mansura University Hospital, and Gaturu and Njuguna (2020) on secondary school teachers in Nyandarua and Murang'a counties, there is a notable gap in the existing literature regarding the impact of career plateau on internal audit effectiveness within public sector. This gap highlighted an interesting subject for future research into the subtle relationship between career plateau and the effectiveness of internal audit processes in the public institutions in Calabar, Cross River State. The study contributes significantly to knowledge by deepening our understanding of the relationship between career plateau and internal audit effectiveness in public entities. It adds empirical data to the corpus of literature by investigating the effects of structural, content, and personal career plateaus on internal audit effectiveness of public institutions. The findings of this study also provide empirical evidence for theoretical premises and aid in the validation and refinement of theoretical models linked to career plateau and audit effectiveness.

2. LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1 Herzberg's Motivation-Hygiene Theory

This study rests on Frederick Herzberg's Motivation-Hygiene Theory, which was first proposed in 1959. According to the Motivation-Hygiene Theory, employees seek job happiness after meeting their basic hygiene demands. Scholars regarded hygiene here as comprised of salary, safe working circumstances, and connections with peers, subordinates, and supervisors (Denton & Maatgi, 2016). After meeting these basic employment demands, workers should be motivated by true job pleasure, otherwise they will be less likely to feel discontent and frustration (Denton & Maatgi, 2016). According to Ali (2016), hygienic elements prevent unhappiness, whereas motivational aspects keep employees satisfied.

Achievement, personal and professional development, job growth, is a sense of fulfillment in the work done while personal achievement and acknowledgment are some of the current variables that can contribute to job satisfaction. Belias and Koustelios (2014) observed that the global utilization of intrinsic and extrinsic motivational factors influences job satisfaction. Derby-Davis (2014) found that when employees are unmotivated, their intent to leave rose as they began to do job searches and prepare their departure strategy from any other employment.

Denton and Maatgi (2016) used Herzberg's Motivation-Hygiene Theory to make recommendations for increasing employee support for the implementation of ISP 9000 standards in small and medium-sized advanced engineering and manufacturing businesses. They proposed that internal motivation significantly outperforms external pressure in terms of employee performance. Furthermore, they noted that management, administrative leadership, and the work environment impact success in any manufacturing facility. Denton and Maatgi (2016) demonstrated the importance of the strategies managers used to enhance job satisfaction, that not only for organizational revenues but also for employee retention.

2.2 Conceptual review

2.2.1 Internal audit effectiveness

Internal auditing is critical for ensuring optimal resource use, controlling theft, and combating fraud and misapplication of a company's resources (Badara & Saidin, 2014). Internal auditing uses concepts within an organization to ensure efficiency in a company's growth and development, resulting in long-term financial stability. According to Badara and Saidin (2014), the effectiveness of internal audits has become a hot topic during the past decade. This is due to the critical role that internal auditors play in ensuring organizational survival and success. They claimed that most firms, whether public or private, established internal audit departments with the intention of reaping the benefits of the internal audit service.

A plethora of scientific evidence on the variables associated with internal audit effectiveness. While some studies used the International Standards for Professional Practice of Internal Auditing (ISPPIA) as a framework for measuring internal audit effectiveness (Al-Twaijry et al., 2003), others created their own models for measuring variables (Mihret & Yismaw, 2007; Arena & Azzone, 2009). This study adopted the assurance of risk assessments within internal audit processes. The assurance aspect focuses on evaluating the credibility, reliability, and effectiveness of risk assessments conducted by internal auditors in public institutions.

2.2.2 Career plateau

A career is a succession of paid or unpaid employment roles that people do throughout their lifetimes. It is a framework that enables people to examine valuable career prospects and how their work responsibilities fit into their overall life roles. Plateau is a decline in hierarchical advancement that ignores the aspect of work content with the potential for a career (Goldin, 2014). It is seen as one of the causes of suboptimal employment outcomes, including career unhappiness, job discontent, and increased job absenteeism (Azodi et al., 2016).

Career plateaus (CPs) are not new, but they are growing more common. It is defined as a stage in a career where there is a low likelihood of further advancement and endorsements. It is a continuous and non-permanent discontinuance that causes frustration and psychological discomfort. It is a condition in which an individual is unable to advance in his or her profession while at work (Farooq & Tufail, 2017). Career plateau is defined as a period of stagnation in the career process caused by a lack of abilities, skills, and training, the inability to find horizontal and vertical positions or other difficulties in personal or professional life (Aktaş, 2015). According to Ongori et al. (2009), career plateauing occurs when the chance of further hierarchical

advancement is very low or impossible. It is a stage in a person's career where there is a perceived or actual lack of vertical mobility or advancement in terms of job duties, promotions, or skill development. At this point, individuals may suffer a stalling or plateauing effect in their career advancement, which can lead to frustration, lost motivation, and a sense of professional lethargy.

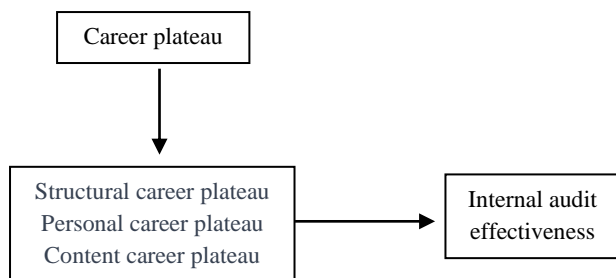
It is crucial to recognize that professional plateaus take several dimensions.

- i. The structural career plateau: These are extrinsic forces beyond the employee's control. This occurs when the cause stems from the organization. This happens when there are few options for vertical promotion inside the organizational structure. Employees may find themselves in positions that offer no apparent path to advancement. It is possible if the organization does not have any higher levels for the employee. This is frequent in smaller businesses with fewer management positions. Sometimes economic constraints prevent the organization from promoting, or management believes the person is unsuitable for higher roles.
- ii. Content career plateaus: It refers to a lack of challenge or variation in the work and obligations associated with a specific employment. Employees may feel that their roles have become ordinary and repetitive, resulting in unhappiness. In this situation, the employee is mostly responsible for the stall. They may not have the necessary abilities or experience to advance further. Learning new abilities could assist the employee overcome this type of plateau.
- iii. Personal career plateau: This occurs when people perceive a lack of personal or professional development. This dimension is more subjective and may include feelings of boredom or the perception that one's skills and abilities are not being properly utilized or developed. An employee's personal life can lead to stagnation at work. They may be suffering from health issues that require treatment. Some employees may be struggling with a challenging family circumstance that distracts them from work or requires more of their time. These challenges are tough for an employer to assist with since they involve personal issues that may take time to overcome.

2.2.3 Conceptual model of career plateau and internal audit effectiveness

A conceptual model is required to explain the extent to which structural career plateau, content career plateau, and personal career plateau affect the assurance of risk assessments within internal audit procedures in public institutions. To understand this relationship, the model of this study includes structural career plateau, content career plateau, and personal career plateau as proxies for career plateau. These are assumed to affect assurance of risk assessments used as a proxy for assurance of risk assessments. The model in Figure 1 below depicts the direction of the assumed relationship among these variables under study.

FIG. 1: Conceptual model of career plateau and internal audit effectiveness



Source: Researchers model, 2024

2.2.4 Career plateau and internal audit effectiveness

One of the most challenging for professionals such as auditors is preparing to tackle their assignments at work. Many trained auditors with more job experience in organizations now have less hope for mobility and stagnation owing to career plateaus (Alivand & Ebrahimpour, 2015). Career plateaus have been shown to reduce auditors' motivation and job satisfaction, resulting in diminished engagement and commitment to their employment. Andreas and Riedl (2002) in their study found a negative relationship between perceptions of career plateaus and organizational performance.

Career plateaus pose a substantial issue for internal auditors, affecting motivation, job performance, and organizational outcomes. Jiang *et al.* (2018) discovered that auditors experiencing career plateaus reported lower levels of work satisfaction and higher turnover intentions. Similarly, Cao and Jiang (2017) found that perceived career stagnation reduced auditors' intrinsic motivation and professional engagement, affecting their ability to perform audit duties. Auditors' job performance is also influenced by career plateaus and can result in lower productivity, work quality, and adherence to professional norms. Zhang *et al.* (2019) discovered that auditors on a career plateau are more likely to engage in task avoidance strategies and exhibit poorer levels of performance. Furthermore, Jiang *et al.* (2018) found a negative association between career plateau and auditor work performance, with plateaued auditors exhibiting lower levels of task performance and organizational citizenship behaviors. Zhao *et al.* (2020) found that job satisfaction mediates the association between career plateau and audit quality, implying that plateaued auditors may have less attention to detail and diligence when completing audit procedures. Furthermore, Li and Jiang (2019) discovered that career plateaus reduced internal audit effectiveness, resulting in poorer perceived value-added by auditors and stakeholders.

2.2.4.1 Structural career plateau and internal audit effectiveness

Recent research has looked into the implications of career plateauing for employees in a variety of industries, focusing on professional growth and turnover intentions. Gaturu and Njuguna (2020) investigated the various types of career plateauing experienced by public school teachers in Nyandarua and Murang'a Counties, as well as the association between career plateauing and teachers' decisions to pursue postgraduate courses. The survey found that most teachers did not experience substantial career plateauing. However, a significant association was discovered between structural plateauing and the character of the postgraduate courses taken, but no significant relationship was revealed between the variety of courses and overall career plateauing. Hakkak and Ghahramani (2022) investigated the moderating elements that contribute to the effective implementation of procurement

regulations in Iran's state-owned banks. They considered moderating factors like electronic procurement, political unrest, economic insecurity, social relationships, external organizational monitoring, and competitive intensity. The findings suggested that good structure organization, effective management, and competent staff had a considerable favorable impact on procurement policy execution, with moderating factors impacting these connections. Obianuju *et al.* (2021) investigated the relationship between structural career plateauing (SCP) and turnover intentions among civil servants in South-East Nigeria. The findings revealed that SCP significantly predicted turnover intentions, emphasizing the potential risks of career stagnation in the public sector. Abgasi *et al.* (2021) investigated the link between career plateauing and employee turnover intentions in the civil service and discovered a substantial predictive relationship between SCP and turnover intentions.

Organizational performance is measured by staff turnover and absenteeism. When a career plateau arises, an employee, such as an internal auditor, may believe that they are unable to plan or affect their career. As a result, individuals become aware of their predicament and choose another option, such as being demoralized, which might lead to an inability to fulfill their duties efficiently. Thus, the following hypotheses are proposed:

H₀: Structural career plateau has no significant effect on internal audit effectiveness in public institutions.

H₁: Structural career plateau has a significant effect on internal audit effectiveness in public institutions.

2.2.4.2 Content career plateau and internal audit effectiveness

Career plateauing, a phenomena in which employees perceive restricted chances for progress, has received a lot of interest in organizational behavior research because of the consequences for employee happiness and retention. Notably, research has looked into the content parts of employee performance and organizational commitment plateau. Tabarsa and Nazari (2016) explored the moderating influence of mentorship in the link between content plateauing, job satisfaction, and inclinations to leave among employees at Iran's Ministry of Industry, Mines, and Trade. The study employed a descriptive research design, with content plateau serving as the independent variable, mentoring as the moderating variable, and job satisfaction and turnover as dependent variables. The findings demonstrated a significant moderating effect of mentoring on the link between job happiness and content plateau, implying that mentoring can improve job satisfaction in the face of content plateauing. However, no significant moderating effect was discovered in the link between content plateau and turnover intentions. This demonstrates the complexities of how mentoring can alter the dynamics of career plateauing and the consequences for employee outcomes. Agu *et al.* (2023) extended this discussion by investigating the effects of career plateauing on employee performance among academic staff at the University of Nigeria, Enugu Campus. The study sought to assess the effect of content, structural, and personal career plateaus on employee performance in this academic setting. The findings revealed that all types of content plateaus have a detrimental impact on employee performance among academic professionals. This demonstrated the negative impact that perceived stagnation may have on any employee's (even auditors') engagement and productivity, which is crucial for the operation of any unit in the organization. The impact

of career plateaus extends beyond individual auditors to corporate results such as audit quality, effectiveness, and efficiency. Therefore, we propose that:

H₀: Content career plateau has no significant effect on internal audit effectiveness in public institutions.

H₁: Content career plateau has a significant effect on internal audit effectiveness in public institutions.

2.2.4.3 Personal career plateau and internal audit effectiveness

Samiei and Salavati (2015) investigated the effects of career plateauing on knowledge management in insurance organizations in Sanandaj. The study's population comprises all employees of insurance businesses in Sanandaj city, which totals 741 people. The sample size was determined using the Cochran formula and the stratified random sampling method, with 290 participants included. This was a descriptive correlational study in terms of implementation, with a focus on structural equation modeling. The findings of the study revealed a substantial inverse relationship between career plateauing and its levels (content, structure, and life plateauing) and knowledge management in insurance firms in Sanandaj. Based on the above explanation, we argue that:

H₀: Personal career plateau has no significant effect on internal audit effectiveness in public institutions.

H₁: Personal career plateau has a significant effect on internal audit effectiveness in public institutions.

3. METHODOLOGY

This study was conducted using a descriptive survey design. The study's participants were 156 internal audit staff from Cross River State Ministries in Calabar, Cross River State. A sample size of 112 was chosen and calculated using Taro Yamane's (1967) formula. The data was acquired from primary sources, using a questionnaire.

To create a reliability instrument and demonstrate that all items in each component or dimension represent the constructs and have internal consistency, the Cronbach alpha was utilized. In a pilot test, selected respondents were given 31 copies of the study instrument. The results demonstrated that Cronbach's alpha reliability statistics for IAE, SCP, CCP, and PCP are .700, 0.753, 0.943, and 0.672 for a total of 3, 2, and 2 items, respectively. Nonetheless, an exploratory factor analysis (EFA) was conducted utilizing a principal component analysis and Varimax rotation to ensure the questionnaire's validity. The Kaiser-Meyer-Olkin (KMO) value of 0.592 indicated that the sample is appropriate for the factor under study. In other words, the sample size was sufficient for analysis, as the KMO results showed moderate results. The Bartlett's Test of Sphericity of Chi-square value of 188.546, as well as significant values of 0.000 with values less than 0.05, provided additional support. Tables 2 and 3 show the outcomes of factor loading, reliability, and validity, respectively.

TABLE 2: Reliability test

Statistic and test	IAE	SCP	CCP	PCP
Cronbach Alpha	0.700	0.753	0.943	0.672
Numbers of items	3	2	2	2
Cronbach's Alpha	0.712	0.800	0.944	0.683

Based on Standardized Items				
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Source: Researchers' compilation from the SPSS output result version 21

Table 3: Factor loading of questionnaire items evaluating Structural career plateau, Content career plateau, Personal career plateau and internal audit effectiveness

Construct	Items	Factor loading
Structural career plateau	SCP3	0.862
	SCP4	0.905
Content career plateau	CCP4	0.965
Personal career plateau	CCP5	0.935
	PCP1	0.805
	PCP3	0.889
Internal audit effectiveness	IAE3	0.765
	IAE4	0.855
	IAE5	0.755
KMO		0.592
Barlett test of sphericity		188.546

Source: Researchers' compilation from the SPSS output result version 21

The model specification used for analyzing the collected data was the least square method. It is denoted by:

$$IAE = f(CP) \dots \dots \dots 1$$

The econometric form of the model is specified as:

$$IAE = \beta_0 + \beta_1 CP + \varepsilon \dots \dots \dots (2)$$

Where IAE= Internal audit effectiveness (dependent variable)

CP = Career plateau (Independent variable)

The is further replaced by the proxies for career plateau measured by structural career plateau, content career plateau, and personal career plateau as proxies for career plateau while internal audit effectiveness is held constant. The regression model is expressed below as;

$$IAE = \beta_0 + \beta_1 SCP + \beta_2 CCP + \beta_3 PCP + e_t \dots \dots \dots 2$$

Where IAE= Internal audit effectiveness

SCP= Structural career plateau,

CCP = Content career plateau

PCP= Personal career plateau

β_1 is the y intercept while β_1 , β_2 and β_3 are coefficients of the independent variables

e_t = Stochastic term error within the period

The study adopted the ordered logit and probit regression. The ordered regression model is applicable to a response variable that has ordered rank outcomes for a dependent variable as it is for this study.

4. RESULT AND DISCUSSION

4.1 Analysis of demographics and diagnosis test

The analysis presented provides insights into the educational qualifications, work experience, and professional qualifications of respondents. The data shows that the majority of respondents have higher education qualifications, with 38.4% holding Master's degrees. Most respondents (50%) have worked for 6-10 years, and 42% are members of the Institute of Chartered Accountants of Nigeria (ICAN).

A diagnostic test was conducted to determine the appropriate regression method, revealing the need for ordered regression due to issues with normality and heteroscedasticity. The summary statistics indicated that most respondents believe career plateaus affect internal audit effectiveness, with consistent responses across variables, as shown by low standard deviations. However, skewness values exceeded the recommended ± 2.58 range, indicating a non-normal distribution.

Pearson correlation analysis revealed no issues of multi-collinearity, as all correlations were below 0.80. However, structural career plateau (SCP) and content career plateau (CCP) were positively correlated, while other variables were negatively correlated. None of the independent variables had a significant correlation with internal audit effectiveness (IAE).

Variance inflation factor (VIF) values were low, indicating no multi-collinearity, and Breusch-Pagan-Godfrey test results confirmed the presence of heteroscedasticity. Given these results, the ordinary least square (OLS) technique was deemed unsuitable for the study, supporting the use of ordered regression for more accurate estimation of the model.

4.2 Analysis of ordered regression estimates

This section analysis the regression estimates using the ordered logit and probit regression since the OLS failed in its assumption test.

TABLE 12: Ordered Logit and probit results for internal audit effectiveness and the predictors

IAE	Probit			Logit		
	Coef.	z-stat.	Prob.	Coef.	z-stat.	Prob.
SCP	-0.2727	1.58	0.113	0.4554241	-1.56	0.118
CCP	-0.2308	-0.79	0.429	0.5310709	-1.05	0.295
PCP	-0.32938	-1.54	0.123	0.6631323	-1.80	0.072
Pseudo R ²		0.0180			0.0197	
LR statistic		6.03	.1101		6.62	0.0852

Source: Researchers' computation, 2024 from STATA 14. * Significant at 5 percent

The results from Table 12 revealed that the logit model is more robust than the probit model for predicting internal audit effectiveness. However, the model's overall explanatory power is weak, with the LR chi-square test showing a non-significant result (p-value = 0.0852) and a Pseudo R-squared value of only 0.0197, meaning that the predictor variables (structural, content, and personal career plateaus) collectively explain about 2% of the variation in internal audit effectiveness. Findings revealed that the Structural Career Plateau (SCP) has a negative but non-significant effect on internal audit effectiveness, implying that limited career advancement opportunities can reduce auditor motivation and engagement, leading to decreased audit quality and effectiveness. Although the impact is not statistically significant, the findings align with previous studies, such as Salami (2010) and Agu *et al.* (2023), which also found that career plateauing negatively affects performance and job satisfaction. Similarly, CCP has a negative but non-significant effect on internal audit effectiveness. This suggests that stagnation in job content, such as a lack of new learning opportunities, can negatively influence audit performance by limiting skill development and reducing attention to detail. The results are supported by studies like Farooq and Tufail (2017) but contradict others, such as Obianuju *et al.* (2021), who found a significant impact on turnover intention. Personal Career Plateau (PCP) also negatively affects internal audit effectiveness, though non-significantly. Personal career plateauing, where auditors feel they have reached their potential, can hinder their ability to acquire new skills, affecting audit outcomes. The findings align with Agu *et al.* (2023) but contradict Obianuju *et al.* (2021), who found career plateauing significantly predicted turnover intention.

5. Conclusion and recommendations

Organizational strategies aimed at providing opportunities for career development, skill enhancement, and recognition can mitigate the negative effects of career plateau and foster a culture of continuous improvement and excellence within the internal audit function. Findings from this study underscore the critical importance of addressing career plateau issues in public institutions to enhance internal audit effectiveness.

Evaluation of the three dimensions of career (structural career) plateau (structural, content and personal) though where non-significant revealed a negative effect on internal audit effectiveness in public institutions. This resulted in inefficiencies in audit processes and a diminished ability to identify and address organizational risks effectively. In conclusion, while career plateau has a negative effect, it is not a key determinant of internal audit effectiveness. Based on these, the following were recommended.

- Management of the public government institute in Cross River State should create clear pathways for career advancement within the internal audit function, ensuring that employees have opportunities to progress and take on new challenges as they demonstrate competence and dedication. This may involve implementing career progression frameworks, conducting regular performance evaluations, and offering promotion opportunities based on merit and achievement.
- Management of the public government institute in Cross River State should prioritize employee engagement and

recognition initiatives to boost morale, motivation, and job satisfaction among audit professionals. Recognizing and rewarding outstanding performance, innovative contributions, and professional achievements can help mitigate the negative effects of career plateau and reinforce a sense of value and belonging within the internal audit team.

- iii. They should also prioritize employee well-being and work-life balance to prevent burnout and turnover among audit professionals. Implementing flexible work arrangements, promoting mental health awareness, and providing support services such as counseling and wellness programs can help employees manage stress, maintain productivity, and sustain long-term engagement in their roles.

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