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Assessment of the Effectiveness of Internal Control System for the Prevention of Fraud in Public Primary Schools in Edo State

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Abstract

This study analysed the assessment of the effectiveness of internal control system for the prevention of fraud in public primary schools in Edo State as a case study. Five research questions were raised to facilitate theoretical conclusion using descriptive survey method. The purpose was to find out the adequacy of assessment of the effectiveness of internal control system for the prevention of fraud in public primary schools in Edo State. The study was specifically designed to find out (i) the type of fraud prevalent in public primary schools in Edo State. (ii) The qualifications of those in charge of internal control in public primary schools in Edo State. (iii) The internal control programmes put in place for checking fraud in public primary schools in Edo State. (iv) Whether there are adequate sanctions for offenders for misappropriation of fund? And (v) how often is the auditing of public primary schools records conducted in Edo State. A Twenty-Five item questionnaire using the four point scale was administered on 121 Headmaster and 82 Accounting staff. Mean and standard deviation were the statistical tools used for data analysis. The result of the analysis shows that collection of illegal fees, false statistics of data and sales of government supplies are some of the challenges in public primary schools in Edo State. The public primary schools education needs improvement in the areas of manpower development, internal checking of records as a measure against fraud. The study further revealed that there are no sanctions for offenders of fraud to serve as deterrent. Based on the findings, the researcher recommends that the assessment of the effectiveness of internal control for prevention of fraud in public primary schools is a veritable tool as this will help to check false statistics of data, collection of illegal fees and illegal sales of government supplies. The government should create enabling environment to employ qualified staff and also regular checking on schools records should be sustained. Government policy should incorporate and emphasize investigation and possible prosecution of suspected fraudsters. Finally the relevant laws such as Education Law Cap 55 Laws of Bendel State of 1981 as applicable to Edo State and Section 125 (2) of the 1999 Constitution of the Federal Republic of Nigeria which empowered the Auditor-General (Local) to carry out statutory function in the State should be sustained. The effectiveness of anti-corruption oversight or watchdog bodies such as Independent Corrupt Practices Commission (ICPC) and Economic and Financial Crime Commission (EFCC) and similar institutions should be encouraged by government by creating enabling environments.

Keywords: Assessment, Effectiveness, Internal Control, Fraud, and School

Introduction

Individuals and organizations at all level have to be involved in internal control process to address risk and to provide reasonable assurance for the achievement of the corporate missions and general objectives. According to the Chambers 20th Century Dictionary (1993), Fraud is a deceptive trick, a cheat, and swindle. Fraud therefore could be referred to as an act of cheating or stealing from a person, or one's employer or an organization, any sum of money or stores or anything that could be valued in terms of money using crafty method. Fraud could also include:-

- (a) Misappropriation of money or goods through theft of cash, cheques etc.
- (b) Falsification or wrongful manipulation of accounts. Not involving misappropriation or theft.

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- (c) Wrongful manipulation of accounts with the object of concealing misappropriation.

Numerous frauds occur in both Government and non-Government sectors in Nigeria. Indeed fraud is so pervasive that it warranted that a special outfit, the Economic and Financial Crime Commission (EFCC) be set up by the Federal Government to fish out and prosecute offenders. This is because fraud has not only been a drain pipe to Government projects and purse but remains the bane of development in Nigeria. Huge sums of budgetary allocation and release end up in private pockets of individuals. Government officials both high and low have been implicated in fraudulent cases in Nigeria. The education sector has not been insulated from fraudulent practices.

The Nigeria education system consists of the primary, secondary and tertiary levels. While all the three tiers are very important, the primary education is fundamental because it forms the foundation for the rest two levels. It was in realization of the unique role of primary education that in September 1976, the Federal Government launched a Universal primary education (UPE) scheme in order to enable every school age child in Nigeria have access to it. This tier is so important that different programmes have been initiated at various times, such as the universal Basic Education (UBE) in May 29, 1999. It is axiomatic that no nation ever developed technologically, politically, economically and socially without first investing its resources in basic education.

The objectives of the Universal Basic Education programme as specified in the implementation guideline by Government in 1999 are as follows:-

1. Developing in the entire citizenry, a strong conscientiousness for education and strong commitment to its various promotions.
2. Provision of free universal Basic Education for every Nigeria child of School going age.
3. Reducing drastically the incidence of drop out from the formal school system
4. Catering for young persons, their Schooling as well as other out of School children or adolescent through appropriate form of complementary approaches to the provision of universal Basic Education.
5. Ensuring the acquisition of appropriate levels of literacy, numeracy, manipulative, Communicative and life skills as well as the ethical, moral and civil values needed for laying a solid foundation for the lifelong living (UBE Digest Vol.1/No.1/2001).

The Local Government Council was required to assist in the development and running of the primary education by providing the following services:-

1. Establish and maintain Local Government Education Authorities (LGEA) in their areas.
2. See the day-to-day operations of the programme in their areas (UBE Digest Vo. 1, No.1, and December, 2001).
3. Recruit, discipline and promote teachers and other primary school level staff in their areas.
4. Pay the salaries of Primary School teachers in their areas. The foregoing shows that a lot of money is required for the running of the primary education sub sector and such money should be well monitored to ensure that it is not misappropriated.

Primary education has been the bedrock for the success of other levels of education. When the administration of primary school is impaired with serious problems, the entire school system cannot achieve its objectives and this invariably could affect other levels of education.

One of the ways the primary school system can be impaired is through the misappropriation of the funds to run it by officials. This otherwise referred to as corruption.

Amundsen (2000) asserted that corruption in primary education system can either be in the form of teacher-pupil relationship as summarized below:-

1. Some teachers accepting gifts as favors that might impair their professional judgment.
2. Favouritism of certain students by some head teachers or some teachers on subjective grounds or on the basis of their family ethnic or religious origins.
3. Some teachers taking advantage of students for private gain.
4. Some teachers teaching poorly to increase the demand for private tutoring.
5. Some teachers putting pressure on parents to send their children to their private lessons so that they can be promoted.

Corruption in the management of teaching staff includes:-

- (a) Appointment, deployment and promotion of teachers.
- (b) Embezzlement or mismanagement of school material resources by some head teachers.
- (c) Collection of bribes by some teachers or some head teachers from pupils for school admission, payments for books, promotion to the next class, examination e.t.c.

To address proper utilization of primary education fund, it requires proper accountability and also an audit programme. An audit programme is geared towards solving the shortcomings arising from improper accountability. It is also a means of both internal and external framework for purposeful, systematic and balanced steps or action that the auditor has to follow at all levels of auditing.

Internal control is a dynamic integral process that is continuously adapting to changes an organization is facing. Internal control is not one event or circumstance, but a series of action that permeate any primary education activities. This is because the whole system of control, established by the management ensures that the business of the enterprise is carried out in an orderly and efficient manner. It ensures adherence to management policies, safeguard the assets, and secures as far as possible, the completeness and accuracy of the records.

If the internal control system of an organization is weak, all accounting systems and financial records maintained by that organization could be prone to fraud. The primary school activities for example are characterized by fraud such as:-

- (a) False statistics in order to benefit from subvention based on population.
- (b) Collection of illegal fees from students
- (c) Illegal sales of government supplies to schools.
- (d) Diversion of fund meant for infrastructural development to personal use.

In view of the above, there is no definite method by which an auditor could detect fraud since there are various ways

by which fraud could be committed. Suffice to say that an auditor's ability and in-depth knowledge of the accounting system an organization operates would go a long way in affecting his performance and his ability to detect fraud. Internal control system is geared towards solving the problems that may likely arise as a result of fraud in an organization. Recognizing the damage fraud could cause an organization, the British police Force has a department known as the Fraud Squad that specializes in the examination of fraud in business. In Nigeria, the Independent Corrupt Practices Commission (ICPC) and Economic and Financial Crime Commission (EFCC) were established to deal with corrupt practices and fraud related issues involving persons in government, business and public institutions.

Problem of the Study

The problem of fraud and corruption seem to be endemic in the Nigeria Society to the extent that no sector is spared. The education sector and the sub-sectors are where funds are constantly released due to their very important nature. The primary education sub sector is a sector where specific financial guidelines are laid down to fund capital projects and recurrent expenditures in line with the Universal Basic Education Act 2004. The appropriate releases and utilization of this fund by state Universal Basic Education Board to primary schools is a different matter. This is because a lot of mismanagement of fund is perpetuated within the State Universal Basic Education Board and the Primary Schools where the project is expected to be executed.

In the same vein, the anti-graft agency had alleged that the Ministry of Education breached section 22(5) of the ICPC Act as well as Financial Regulation 414 when it transferred N55.9m from the overhead cost of the Ministry's appropriation for the year 2007 to cover the over expenditure on education reform programme, without the approval of the budget office of the Federal Ministry of Finance as published in <http://www.punchng.com> (2008).

Statistics about how much fraud is occurring are difficult to get. However, all indication that fraud is increasing both in frequency and amount is a common feature in our society today. Fraud is very costly to organizations, institute both private and public and is responsible for the palpable state of our country Nigeria. This study is to determine whether there are internal control measures put in place to check fraud in public primary school system.

Purpose of the Study

The broad aim of this research work is to examine assessment of the effectiveness of internal control system for the prevention of fraud in the public primary schools. Specifically the study will determine:-

- (i) The types of fraud prevalent in public primary schools in Edo State.
- (ii) The qualifications of those in charge of the internal control in public primary schools in Edo State.
- (iii) The internal control programmed put in place for checking fraud in public primary schools in Edo State.
- (iv) Whether there are adequate sanctions for offenders for misappropriation of fund?
- (v) How often is the auditing of public primary schools records conducted in Edo State?

Research Questions

The following research questions have been raised to guide the study:-

1. What are the types of fraud prevalent in the Public Primary school system in Edo State?
2. What are the qualifications of those in charge of the internal control system in public primary schools in Edo State?
3. How often is the Auditing of public primary school records conducted in Edo State?
4. What is the internal control programmes put in place for checking fraud in primary system?
5. Are there adequate sanction for offenders for misappropriation of fund?

Methodology

Design of Study

The research design of this study is descriptive survey method to elicit information about fraud and corruption in public primary schools which are already in existence and the information collected from Headmasters/Accounting Staff will not be manipulated.

Population

The population of this study include all 507 public primary schools and 345 Accounting Staff of the Local Government Council in Edo South Senatorial District. The size of the population is stated on the two tables below:

Sample and Sampling Techniques

The sample size of the study consists of 350 representing 41% of the total population of 852 Headmasters/Accounting Staff in public primary schools and Local Government Council in Edo South Senatorial District.

The simple random sampling technique was used in selecting the sample for the study so as to give every member of the population equal opportunity of being selected.

Instrument for Data Collection

The research instrument used for data collection is a structured questionnaire designed by the researcher for the use of internal control system for the effective prevention of fraud in public primary schools in Edo State. The questionnaire is divided into two sections, A and B. Section A provides demographic information of the respondents while Section B, solicits information on the types of fraud prevalent in the Public Primary school system in Edo State?, What are the qualifications of those in charge of the internal control system in public primary schools in Edo State?, How often is the Auditing of public primary school records conducted in Edo State?, What are the internal control programmes put in place for checking fraud in primary system? And Are there adequate sanction for offenders for misappropriation of fund? The choices of the respondents on the research subject matter was solicited using the following options with assigned weight of 4 for Strongly Agree (SA), 3 for Agree (A), 2 for Disagree (D) and 1 for Strongly Disagree (SD). The four (4) point rating scale was adopted in acquiring the needed information from the respondents. A total of 25 question items was developed for this study.

Validity of Instrument

The questionnaire was subjected to face validation by my supervisor, from the Department of Business Education, University of Benin, and two other lecturers from the department. Their comments and suggestions were used in modifying the final copy of the instrument.

Reliability of Instrument

The reliability of the research instrument was determined by the test-retest method. The instrument was administered and re-administered after two weeks, on a pilot group out of the population of the study. This group was not part of the sample size for the study. A reliability coefficient of 0.74 was obtained using Pearson’s correlation formula.

Method of Data Collection

The method of collecting data involved the researcher personally visited selected public primary schools in Edo South Senatorial District to administer the questionnaires. The completed questionnaires were collected with the help

of a teacher after they have be administered, giving the respondent enough time to go through the items for proper understanding before responding accordingly. This was at an interval of one week.

Method of Data Analysis

The data collected were computed into tables for meaningful interpretation. The mean and standard deviation were the statistical tools for the analysis of the data generated for the study. The Mean rating of 2.50 will be used for the decision in all the computation, such that a Mean rating on any item by the respondents less than 2.50 will be regarded as “Disagreed” while any Mean equal or above 2.50 will be regarded as “Agreed.”

Presentation and Analysis of Data

Research Question 1:

What are the types of fraud prevalent in the Public Primary School System in Edo State?

Table 1: Mean scores of the type of fraud prevalent in the public primary school system.

S/N	Statement	X	SD	Remarks
1.	False statistics of data are reported in the primary school system.	2.91	1.31	Disagreed
2.	Collections of illegal fees from students are always being indulged into Head of schools.	3.58	1.48	Agreed
3.	Illegal sales of government supplies to school are common among school Heads.	3.94	1.34	Agreed
4.	Funds meant for infrastructural development are diverted to personal use.	4.16	1.41	Agreed
5.	Subvention to public primary schools is adequately accounted for by Head of schools.	2.16	0.93	Disagreed

Table 1 above, revealed that respondents opinions agreed to the statement on items 2,3,4,and disagreed with two items which are 1,and 5.The table shows that the highest Mean of 4.16 was recorded in item 4 which states that funds meant for infrastructural development are diverted to personal use. This was followed by items 3 and 2 while the lowest mean of 2.16 and Standard Deviation of 0.93 were recorded on item 5 which states that subvention to primary schools are

adequately accounted for by Head of schools. The respondents were in disagreement on the statement on items 1 with Mean of 2.91 respectively.

Research Question 2:

What is the qualification of those in charge internal control system in public primary schools in Edo State?

Table2: The Percentage scores of the qualifications of those in charge of internal control system in public primary schools in Edo State

	Qualification Of Officers In Charge Of Internal Control In Public Primary Schools System.	No of Staff	Holders of Cert.	Percentage (%)	Remark
6	B.sc .Accounting Qualifications.	345	36	10.4%	
7	HND Accounting. Qualifications.	345	15	4.3%	
8	Institute of Chartered Accountant of Nigeria (ICAN). Qualifications	345	19	5.5%	
9	West African School Certificate (WASC) Qualifications.	345	89	25.8%	
10	Other Qualifications.	345	41	11.9%	

Table 2 above shows that 25.8% of West African School Certificate (WASC) holders and 11.2% of Others’ Qualifications holders is higher in percentage which by implication means the inadequacy of the use of internal control for effective prevention of fraud is due to low number of Degree and Professional qualification holders in the local government councils. The statements of items 6,7,and 8 which represents 10.4% B.sc Accounting,4.3% HND Accounting and 5.5% ICAN holders cannot by all

standard have a positive impact on the entire population of 345 Accounting staff across the Seven (7) Local Government Councils in Edo South Senatorial District in checking fraud control in public primary schools in Edo State.

Research Question 3:

What are the internal control programmed put in place for checking fraud in public primary school system?

Table 3: Mean scores of the internal control programmes put in place for checking fraud in primary system?

S/N	Statement	X	SD	Remarks
11.	There are internal Audit departments in the local Government council.	3.44	1.40	Agreed
12.	The Auditor carries out yearly check on financial records of primary schools in Edo south.	1.40	0.49	Disagreed
13.	Reports of Audited accounts are always made public.	2.39	1.31	Disagreed
14.	The external Auditors are up to date with Audited accounts of the council records.	2.16	0.93	Disagreed
15.	There are standard auditing formats put in place in the local Government Council.	1.66	0.66	Disagreed

The data presented in table 3 above showed that the internal control system are not properly put in place on items 12, 13,14,15 except in item 11 when the respondents' agreed that there is internal audit department in the local government council areas.

Research Question 4:

Are there adequate sanctions for offenders for misappropriation of fund?.

.To answer this research questions, items 16-20 on the questionnaires was used. Below is the result:

Table 4: Mean scores of adequate sanctions for offenders for misappropriation of fund?

S/N	Statement	X	SD	Remarks
16.	Head of schools are always removed from office whenever fraud occurs	2.16	0.93	Disagreed
17.	Contractors who failed in their duties are always blacklisted.	1.66	0.66	Disagreed
18.	There are cases for jail term for fraudulent person in the administration of primary school system in the system.	1.40	0.49	Disagreed
19.	Earning officers name/identity in the public primary school system are always made public whenever fraud occurs.	2.16	0.93	Disagreed
20.	Monitoring team always report cases of fraud whenever it occurs in the administration of primary education.	1.66	0.66	Disagreed

Table 4 above indicates that respondents' opinions disagreed to the statements on items 16, 17, 18, 19, and 20. The respondents' disagreed that no sanctions for offenders of fraud and corruptions in public primary schools in Edo South Senatorial District.

Research Question 5:

What are the internal control programmed put in place for checking fraud in primary system?

Table 5: Mean scores of how often is the Auditing of public Primary Schools records conducted in Edo State?

S/N	Statement	X	SD	Remarks
21.	Auditing records are there to show how monies are being paid to contractors.	1.55	0.62	Disagreed
22.	Routine Auditing is always carried out in primary schools system in Edo State.	1.72	0.73	Disagreed
23.	Internal Auditors always check payment vouchers in primary school system in Edo State.	1.73	0.74	Disagreed
24.	Auditor's reports are always made public whenever it is passed to the public account committee.	1.66	0.61	Disagreed
25.	Auditor-General (Local Government) always carries out his constitutional responsibilities as at when due in the state.	1.73	0.75	Disagreed

The table 5 above showed that respondents are not in agreement that auditing of public primary schools records are often carried out to check fraud and corruptions. The respondents' opinions disagreed to all the statements of items 21, 22, 23, 24, and 25 respectively.

Discussion of Findings

The purpose of the research study was to find out the use of internal control system for the effective prevention of fraud in public primary schools in Edo State, a case study of Edo South Senatorial District. The findings of the research study could be further discussed. The study was aimed at investigating the types of fraud prevalent in the public primary school system in Edo State. The primary school activities are characterized by fraud such as (i) false statistics in order to benefit from subvention based on population (ii) collection of illegal fees from students (iii) illegal sales of government supplies to schools (iv)

diversion of fund meant for infrastructural development to personal use. The analysis of data in table 1 showed that the types of fraud prevalent in public primary school has a total Mean (x) value of 16.75 and Standard deviation (SD) of 6.47. The result showed that fund meant for infrastructural development are diverted to personal use. The result as it affects fraud corroborates the opinion of Callaghy (1986) who traced the root causes of corruption in Africa to prevalence of doctoral rules, monetized or materialized economies, poor economic and the absence of national ethical and moral values and true patriotism.

The result of the study on the qualifications of those in charge of internal control system in public primary schools in Edo State. The study showed that the percentage of B.sc (Accounting) is 10.4%, HND (Accounting) 4.3%, ICAN 5.5%, WAEC 25.8% and Others qualifications 11.2%. The implications of the above analysis is that out of the 345 Accounting staff in the Seven (7) Local Government

Councils, holders of West African School Certificate (WASC) and Others qualifications were higher in percentage, which means the low level of implementation of the use of internal control measure is due to the limited numbers of Graduates in Accounting and ICAN qualifications as the major reasons. This result corroborated the opinion of Coe (1989) who asserted that Accounting job is a function meant for accounting specialist. In the public service, top management and line officers usually have little or no experience or training in Accounting and Auditing. The ineptitude of top management creates a tendency to accept Accounting records the way they are. This was clearly stated in the respondent's responses as analyzed above in table 2 with research questions 6, 7, 9 and 10 respectively.

Also, the study by Adamachi and Romains (2002) showed that proper planning has been found to educational policy. For an internal control system to be satisfactory there should be some peculiar characteristics such as (i) protective device (ii) formal transfer of responsibility of goods (iii) pre-review and (iv) amendment of the system. The result showed that research questions 3 revealed that the Auditor did not carries out yearly check, no reports of audited accounts, the external Auditors are not up to date in the audited accounts of the primary school records. The auditing standard is not fully followed as specified in Section 125 (2) of the 1999 Constitution of the Federal Republic of Nigeria which provide the public accounts of a state and of all offices and courts of the state shall be audited by the Auditor-General or any person authorized. Coe (1989) opined that annexing the above points together can be of importance to give relevant, complete and accurate financial transactions to the decision makers and general public. The analyzed result shows that the Mean value(x) of 11.05 and Standard deviation (SD) of 4.79 indicated low performance on the auditing of public primary schools in Edo State. This further revealed that the auditing of public primary school is not regular as showed in table 3 with research questions 12, 13, 14 and 15 respectively.

Furthermore, the study revealed that there are no sanctions for offenders of fraud in public primary schools in Edo State. The result showed the Mean value (x) of 9.04 and Standard deviation (SD) of 3.67. The result showed that in spite of the measures at combating fraud these vices still persist in the system. It has been argued that this is largely due to lack of political will from leadership at all levels. There has never been a strong desire to enforce the law and policies to combat these vices by leadership at all levels. Also, the result of this table 4 corroborates in the same vein, the anti-graft agency which alleged that the Ministry of Education breached section 22(5) of the ICPC Act as well as Financial Regulation 414 when it transferred N55.9m from the overhead cost of the Ministry's appropriation for the year 2007 to cover the over expenditure on education reform programmed, without the approval of the budget office of the Federal Ministry of Finance as published in <http://www.punchng.com> (2008). The perpetrators of this act were never convicted or brought to book for committing such offences.

The study also revealed that there was no regular Auditing of public primary schools records in Edo State as a means of checking fraud in primary schools system. The study revealed that the respondents agreed that there are no

auditing records, no routine auditing, no checking of payments vouchers, and Auditor-General (local Government) failed in his capacity as empowered by the constitutional responsibilities. This was manifested in research question 21,22,23,24 and 25 with a Mean value (x) of 8.39 and Standard Deviation (SD) of 3.45 as analyzed in table 5. This was further corroborated with the opinion of Omoruyi (1998) who asserted that accounting records used in the collection of revenue and those use to effect payments are major documents that could be manipulated in such a way as to perpetrate fraud. In the same vein, Okolo (1987) opined that the objective of the fraudulent party also includes destroying, defacing, cancelling of any records required for common in giving out contract through the issuance of Local Purchasing Order (LPO). Albrecht (1984) opinion reveals that fraud or corruption in the education sector is caused by the tendency by senior officers to assign sensitive duties to single persons to handle e.g. signing of cheques or schedule.

Discussion and Findings

The findings of this study revealed that the internal control mechanism should therefore be a whole system of financial and otherwise, established by school management for it to carry on the business of the educational sector in an efficient manner and aimed at ensuring adherence to management policies, safeguards assets and securing the completeness and accuracy of records if there is effective internal control system. This will help to curb and prevent frauds and error that could have hindered and limit the rate at which the education sectors objectives will be achieved.

Available data shows that the qualification of staff in the internal control system does not have the professional qualifications and effective internal control system could have been achieved if well qualified staffs are employed in public primary school administration.

In the same vein, the internal checked on public primary school records will have been adequately addressed and offenders brought to book to serve as deterrent.

Conclusion and Recommendations

The available data analyzed suggested that the use of internal control for the effective prevention of fraud in public primary schools in Edo State is worthwhile. The research is set out to prove that the rate of fraud and corruption in educational system could be attributed to lack of sound and effective internal system and inability of the government to put in place sound structures that will encompasses routing auditing of school records as control measures.

Finally, misappropriation and fraud in primary education system is a clear indication that the right persons were not in the right place and culprits of fraud offences are never prosecuted. The government and the entire public have a lot to do so as to prevent the occurrences of such misappropriation and fraud. This can however be achieved by improving on the use of internal control for the effective prevention of fraud in primary schools.

Based on the findings of this research study, one can confidently make the following recommendations, which may help to develop and encourage the required attitude towards the use of internal control for the effective prevention of fraud in public primary schools.

On internal control mechanism, the auditor must take into

account the internal control system of the organization. The auditor must ensure adherence to management policies, safe guard the assets and accuracy of records.

The primary education system will need to improve in the area of manpower development.

This will encourage the use of qualified hands that are professionally trained for the control of accounting and internal control system.

School administrators should not indulge in misappropriation of funds through the reward of contracts and other purposes that are not primary to the needs of the system.

Internal checks should be conducted from time to time to avoid fraud and irregularities. Cash disbursement should be executed only when there is evidence of job completion with relevant supporting documents.

Finally, school heads should be made to retired the subvention received in their respective schools whenever such money is spent or all receipts should be properly accounted for as cash control measures.

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