

The Techniques of Internal Control and Its' Administrative Efficiency in Enugu State Public Service

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Abstract: The study encapsulates the Techniques of Internal Control and its' administrative efficiency periscoping Enugu State Public Service. This study sought to investigate the effects of schedule of duties on the reduction of inappropriate activities; to determine the extent to which rules and regulations enhances compliance to administrative policies and procedures; and to examine the effect of information processing control on decision making in Enugu State Ministry of Sports. Related conceptual, theoretical and empirical literatures were reviewed. Efficiency theory was employed as the theoretical framework. The study adopted survey research design. The population of the study comprised of 158 employees of Enugu State Ministry of Sports. Data were sourced; tables and percentage were employed in analyzing chi-square technique was employed in analyzing the data. The study found that schedule of duties has effect on the reduction of inappropriate activities in Enugu State Ministry of Sports. Rules and regulations were found to have enhanced compliance to administrative policies and procedures in Enugu State Ministry of Sports. The result also indicates that information processing control has impact on decision making in Enugu State Ministry of Sports. Based on the foregoing, the study concludes that internal control mechanism has significant impact on administrative efficiency in Enugu State Ministry of Sports. The study recommends amongst others that there should be an effective and comprehensive information processing control within the ministry in order to ensure the availability of quality information for effective decision making in the organization.

Keywords: Administrative Efficiency; Internal Control; State Public Service; Techniques

Introduction

The need for the effective internal control mechanism in the public organizations cannot be undermined, due to the fact that the public sector, which has a crucial role to play in the economics development of a nation, is now being characterized by macro economic instability, slow growth in real economics activities, corruption and the risk of fraud. The survival of any organisation depends on the effective and efficient utilization of resources at its disposal. Hence, to optimize the utilisation of resources entrusted to all employees in an organisation, various form of control are put in place by management of the organisation, among these major controls is internal control mechanism. Kirsch (2002) defined internal control as a set of mechanism designed to motivate an individual or a group towards achievement of a desired objectives.

Adamu (2004) contends that good internal control mechanism is necessary in ensuring the healthy survival and growth of any organization especially public sector organizations. Internal control mechanism is being put in place to achieve accountability, prudence and completeness. A system of effective internal control mechanism is a critical component of management and administration and a foundation for the safe and bound operation in organization (Andrew, 2008). A system of strong internal controls can help to ensure that the goals and objectives of an organization will be met, that the organization will achieve long term targets and maintain reliable financial and managerial reporting. Such a system can also help to ensure that the employees comply with laws and regulations as well as policies, plans, internal rules and procedures and decrease unexpected losses and damage to the organization's reputation. Princeton (2008) noted that an efficient internal control mechanism involved a clear definition and separation of duties for various employees within the organization. The intent of separating the duties is to protect against fraud, waste abuse and mismanagement of resource.

A system of effective controls is a critical component of management and a foundation for safe and sound operation of the organization. A system of strong internal controls can help to ensure that the goals and objectives of the organization will be met, that the organization will achieve long-term profitability targets, and maintain reliable financial and managerial reporting. Such a system can also help to ensure that the organization will comply with laws and regulations as well as policies, plans, internal rules and procedures, and decrease the risk of unexpected losses or damage to the organization's reputation (Hamid, 2004). The question now is has internal control mechanism enhanced administrative efficiency in public sector organizations.

Administrative efficiency on the other hand, is the capacity of an organization or institution to produce desired results with a minimum expenditure of energy, time, money, personnel, materiel, etc. (Marudas, 2004). Administrative efficiency is the judicious utilization of resources, proper conduct and management of governmental affairs to facilitate administrative effectiveness. Payne and Pheysey (2001) on the other hand view administrative efficiency in terms of the organizational structure, how works are well organized and progress systematically and how information are gathered, processed and communicated. Payne and Pheysey (2001) measured administrative efficiency by looking at the extent to which work is well organized and progresses systematically.

Efficiency in the public sector means considering an assembly of conditions concerning the competence, organization, assuming responsibilities, governmental transparency, citizen participation in decision-making on certain common issues, of public interest, efficient allocation of public resources, democratic governance. This depends on the quality and efficiency of civil servants, on the quality of administrative act, conditioned in turn, by the qualification of the staff in the administration (Hodos, 2014). It is obvious therefore, that a result oriented public sector in terms of delivering public services and improve value for public funds is the defining characteristic of administrative efficiency. Administrative efficiency is the capacity of an organization or institution to produce desired results with a minimum expenditure of energy, time, money, personnel, materiel, etc. Administrative Efficiency is the judicious utilization of resources, proper conduct and management of governmental affairs to facilitate administrative effectiveness.

The primary purpose of government is to improve the quality of life of citizens, to do this, ministries, departments and agencies are established to provide services to the people. For the citizen, public institutions have a social obligation to render service and therefore have a legitimate expectation to provide public goods and services. Enugu State Ministry of Sports is charged with sporting activities excluding Rangers International Football Club that has its own Chairperson. The ministry has an established internal control mechanism which centers on risk assessment, accounting control, internal checks and audit, physical control, personnel control, management control, authorization and approval, information flow control, and project monitoring and evaluation. But unfortunately, this control mechanism seems to have fail as public goods and services delivered by the ministry seems to be below standard, there is high incidence of contract overvaluation, contract racketeering, insider abuse, high incidence of bribery and corruption, and poor project monitoring and evaluation. This has hampered efficiency in the delivery of public goods by the ministry.

Hence, internal control mechanism is a very important part in the overall spectrum control mechanisms used to motivate measure and impose sanctions on the actions of managers and employees of an organization. An effective control system is a prerequisite for improved efficiency. Internal control mechanisms are used by an organization to ensure that the organization's resources are used effectively and efficiently to the achievement of organizational goals (Amudo & Inanga, 2009). The failure of the organization in achieving its intended purpose can occur because of a weakness in one or several stages in the process of internal control. Effective administrative can be achieved by public sector organizations with the implementation of effective control systems (Kewo, 2017). The study therefore investigated the impact of internal control mechanism on administrative efficiency in public service with particular reference to Enugu State Ministry of Sports.

Research Questions

The under listed research questions guided this study:

1. To what is the impact of schedule of duties on the reduction of inappropriate activities in Enugu State Ministry of Sports?
2. To what extent does rules and regulations enhances compliance to administrative policies and procedures in Enugu State Ministry of Sports?
3. To what extent does information processing control impact on decision making in Enugu State Ministry of Sports?

Significance of the Study

Practical Significance

The findings of this study are expected to have practical and theoretical significance. Practically, this study would be of enormous benefit to government establishments, Board of Directors, managements and employees, and Auditors (both external and internal) in Nigeria. The Boards will benefit especially in the areas of knowing the effectiveness or otherwise of the internal controls mechanism being operated by them, and the degree to which those controls are adequate or inadequate to check excesses and frauds and ensure the attainment of desired objectives. It will also help them to know the correlation between internal control mechanism and administrative efficiency in the government establishment. This will help them to ascertain the changes that are necessary to safe themselves and their organizations from being ruined and collapsed, ensuring the corporate survival of government establishment.

Management and employees, who are involved in the day-to-day management of government establishment in Nigeria, would also benefit from the findings of this study; especially on knowing fully the roles expected of them in the internal controls mechanism in order to enhance administrative efficiency. Auditors (both external and internal) would also benefit from this study, especially by knowing the extent of effectiveness or otherwise of the internal controls system in the government establishment. This could help them in determining the level of audit work expected of them in the discharge of their responsibilities in government establishment.

Theoretical Significance

Theoretically, this study will provide an insight into the relationship between internal control mechanism and administrative efficiency in the public sector. This study will add to the body of knowledge on the impact of internal control system on administrative efficiency in the public especially within the Nigerian context. Furthermore, this study is significant because of the immense contribution it will make to knowledge by examining and evaluating the internal controls mechanism in the government establishment with a view to determine whether or not the system is effective and the extent to which its effectiveness or otherwise

can determine efficiency of government establishment in Nigeria. This study will also play a crucial role in providing current information on the latest development in the internal control system in the public sector in Nigeria particularly in Enugu State Ministry of Sports and how this has enhanced administrative efficiency in the system.

Schedule of Duties and the Reduction in Inappropriate Activities

Internal control mechanism focuses on the implementation of the strategies and the attainment of the goals of the organization; they attempt to assure that the organization designs effective programs and implements them efficiently (Anthony & Young, 2003). The internal control mechanism ensures that the schedule of duties assigned to individuals was effectively carried out. A system of effective controls is a critical component of management and a foundation for safe and sound operation of the organization ensures that the schedules of duties are effectively followed. This leads to reduction in inappropriate activities and can help to ensure that the goals and objectives of the organization will be met, that the organization will achieve long-term targets, and maintain reliable financial and managerial reporting. Such a system can also help to ensure that the organization will comply with laws and regulations as well as policies, plans, internal rules and procedures, and decrease the risk of unexpected losses or damage to the organization's reputation (Hamid, 2004).

Operational objectives of internal control pertain to the effectiveness and efficiency of the organization in using its assets and other resources in protecting the organization from loss. The internal control process seeks to ensure that personnel throughout the organization are working to achieve its objectives in a straight forward manner, without unintended or excessive cost or placing other interests (such as an employee's, vendor's or customer's interest before those of the organization).

The heightened interest in internal controls is, in part, a result of significant losses incurred by several organizations as a result of improper schedule of duties. An analysis of the problems related to these losses indicates that they could probably have been avoided had the organization maintained effective internal control systems that ensure that duties assigned to employees are effectively carried out and monitored. Such systems would have prevented or enabled earlier detection of the problems that led to the losses, thereby limiting damage to the organization (Hamid, 2004). Sound internal controls are therefore essential to the prudent operation of the organization and to promoting stability in the system as a whole and ensuring corporate survival of organizations.

Rules and Regulations and Compliance to Administrative Policies and Procedures

An organization's internal control system is comprised of the control environment, risk assessment, control procedures, monitoring, and information & communication system. It includes all the policies and procedures adopted by the directors and management of an entity to assist in achieving their objectives, ensuring, as far as practicable, the orderly and efficient conduct of their business, including adherence to internal policies, the safeguarding of assets, the prevention and detection of fraud and error, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information. The internal control system comes with rules and regulation that guide the activities of the individuals in the organization. The essence is to ensure compliance to administrative policies and procedures.

Administrative policies inform employees of the office's rules, the business's expectations and values. Clear and concise administrative policies can greatly influence a business's success. They ensure that administration and employees are on the same page by creating uniformity across departments, procedures and cultures. Administrative policies promote a positive, safe and productive work environment. Every company is different, so every company's specific policies will differ. Every good system of internal control must be able to assist an organization carry on its business in an effective and efficient manner. It must be capable of sustaining credible adherence to management's policies, safeguard its assets, and be able to guarantee complete recording of all its business transactions. A good system must exist to correlate responsibility with authority regarding the whole process of financial reporting and other spheres of the organization's activity (Hamid, 2004).

Similarly, fraud, which may result from ineffective internal control system, could in extreme cases lead to closure of companies as had happened in the country (Tanko, 2003). Owoh (2003) contends that weak internal control system renders an organization very soluble to fraud and corrupt practices. It encourages non-productive pursuits such as embezzlement, falsification of records and accounts, insider dealing, betrayal of fiduciary relationships, etc. The management of an organization has a duty to institute a system of internal control that will be appropriate to the enterprise. This will assist in preventing, or at least, substantially reducing the incidence, not only of mistakes, but also of irregularities and intentional errors, including fraud.

In varying degrees, internal control is the responsibility of everyone in a government establishment. Almost all employees produce information used in the internal control system or take other actions needed to effect control. An essential element of a strong internal control system is the recognition by every employee of the need to carry out his responsibilities effectively and to communicate to the appropriate level of management any problems that may arise in operations, instances of non-compliance with the code of conduct, or other policy violations or illegal actions that are noticed.

Information Processing Control and Decision Making

We are all living and working in an increasingly fast paced and ever changing world. Where we can say information is everywhere we can see and imagine - in emails, documents, websites, databases, and reports. This is called the digital age that has brought us a quantum increase in the amount of data available to the modern organisation. But it is not just the amount of data that

sets this time in history apart, it is the speed with which data reaches organizations, the variety of form, and the opportunities available to learn from new data, combine with existing data, and create new insights. Like Axson (2010) states “information is the lifeblood of the modern organizations. Without it, decisions cannot be made, the public cannot be served, and earnings cannot be grown.” Whilst all information is valuable, it ironically alone doesn’t have all the answers and the rapid flow of data may even result in organizations losing control over the quality of information.

Information objective of internal control address the preparation of timely, reliable reports needed for decision making within the organization. They also address the need for reliable annual accounts, other financial statements and other financial related disclosures, including those for regulatory reporting and other external uses. The information received by management, the board of directors, shareholders and supervisors should be of sufficient quality and integrity that recipient can rely on it in making decisions. Compliance objectives of internal control ensure that all business is conducted in compliance with applicable laws and regulations, internal policies and procedures. This objective must be met in order to protect the organization’s franchise and reputation, which are necessary for its survival.

Good planning and control over operations via effective decisions needs to be based on a steady flow of good quality and up-to-date information. That means one of the prime challenges facing public organizations is obtaining quality information from the vast pool of data available to take decisions; because, information quality is considered one of the key determinants for the quality of an organisation’s decisions and actions (Stvilia, Gasser, Twidale & Smith, 2007). Since, it is perceived that high-quality information makes it easier to convert available information into knowledge, by helping to interpret and assess the information, combine with prior knowledge, and facilitate the utilization of information in new contexts in the organizations (Eppler & Wittig, 2000). Thus, making the acquisition of quality information the key to attaining a organizational objectives (Salaun & Flores, 2001). However, before information can be an asset for any organization it needs to be managed properly and put into context to determine, what is useful, and what is not.

Although, it is widely admitted that information plays a critical role in the success of organizations, information acquired by decision makers will have little impact on ultimate performance of an organization, if it is not really used effectively in the process of decision-making (Davenport & Beers, 1995). In decision-making, the contribution of information reduces uncertainty, allows organizations to quickly respond to events, and supports organizations making changes in strategies, plans and performance indicators (Popović & Habjan, 2012). The crucial value of relevant information, especially, in strategic decision-making is illustrated in Citroen (2011) study findings, which state that having more relevant information at hand reduces uncertainty, adding to the comfort factor and feeling that the ultimate decision has been supported by a more rational process.

This means information has become indispensable for decision-making in any business organization, regardless of the activities pursued and whether the activities are profit-seeking or non-profit. It has become a much needed asset, as the success of an organization is going to be directly proportional to the knowledge it is able to apply in real time to manage the business processes.

Hypothesis One

Ho: Schedule of duties has no significant impact on the reduction of inappropriate activities in Enugu State Ministry of Sports.

Hi: Schedule of duties has significant impact on the reduction of inappropriate activities in Enugu State Ministry of Sports.

In testing this hypothesis, responses from table 4.5 and 4.6 were used.

Computation of Expected Frequency

$$Fe = \frac{RT \times CT}{GT}$$

Where Fe = Expected Frequency

RT = Row Total

CT = Column Total

GT = Grand Total

The figures in brackets are the expected frequency for each of the options.

Hypotheses One

Question	SA	A	UD	D	SD	Total
1	43 (48)	46 (28)	12 (12)	21 (25)	10 (21)	142
2	52 (48)	10 (28)	11 (12)	28 (25)	31 (21)	142
Total	95	56	23	49	41	284

Source: Field Survey, 2021.

Computation of Chi-Square Distribution Table

Cells	Fo	Fe	Fo - Fe	(Fo - Fe) ²	(Fo - Fe) ² /Fe
A1	43	48	-5	25	0.5

A2	46	28	18	324	11.6
A3	12	12	0	0	0
A4	21	25	-4	16	0.6
A5	10	21	-11	121	5.8
B6	52	48	4	16	0.3
B7	10	28	18	324	11.6
B8	11	12	1	1	0.1
B9	28	25	3	9	0.4
B10	31	21	10	100	4.8
Total					35.7

Source: Authors Computation

Therefore, chi-square calculated = 35.7

Determination the Critical Value

$$Df = (R - 1)(C - 1)$$

$$Df = (2 - 1)(5 - 1)$$

$$Df = (1)(4)$$

$$Df = 4$$

$$\text{Level of Significance} = 5\% = 0.05$$

$$\text{Therefore the, Critical value } X^2 = 9.488$$

Decision

The decision rule state that null hypothesis should be rejected if the chi-square calculated (35.7) is greater than the critical value of chi-square (9.488), otherwise accept. Since the computed chi-square is greater than the critical value of chi-square is greater than critical value, we reject the null hypothesis and accept the alternate hypothesis which states that Schedule of duties has significant impact on the reduction of inappropriate activities in Enugu State Ministry of Sports.

Hypothesis Two

Ho: Rules and regulations have not enhanced compliance to administrative policies and procedures in Enugu State Ministry of Sports.

Hi: Rules and regulations have enhanced compliance to administrative policies and procedures in Enugu State Ministry of Sports.

This hypothesis was tested using data on tables 4.9 to 4.12.

Computation of Expected Frequency

$$Fe = \frac{RT \times CT}{GT}$$

Where Fe = Expected Frequency

RT = Row Total

CT = Column Total

GT = Grand Total

The figures in brackets are the expected frequency for each of the options.

Contingency Table for Hypotheses Two

Question	SA	A	UD	D	SD	Total
4	51 (56)	38 (27)	16 (13)	14 (27)	13 (10)	142
5	61 (56)	15 (27)	10 (13)	39 (27)	7 (10)	142
Total	112	53	26	53	20	284

Source: Authors Computations.

Computation of Chi-Square Distribution Table

Cells	Fo	Fe	Fo - Fe	(Fo - Fe) ²	(Fo - Fe) ² /Fe
A1	51	56	-5	25	0.4
A2	38	27	11	121	4.5

A3	16	13	3	9	0.7
A4	14	27	-13	169	6.3
A5	13	10	3	9	0.9
B6	61	56	5	25	0.4
B7	15	27	-12	144	5.3
B8	10	13	-3	9	0.7
B9	39	27	12	144	5.3
B10	7	10	-3	9	0.9
Total					25.4

Source: Authors Computation

Chi-square calculated = 25.4

Determination the Critical Value

$$Df = (R - 1)(C - 1)$$

$$Df = (2 - 1)(5 - 1)$$

$$Df = (1)(4)$$

$$Df = 4$$

Level of Significance = 5% = 0.05

Therefore the, Critical value $X^2 = 9.488$

Decision

The decision rule state that null hypothesis should be rejected if the chi-square calculated is greater than the critical value of chi-square, otherwise accept. Since the computed chi-square is greater than the critical value of chi-square (25.4) is greater than the critical value (9.488), we reject the null hypothesis and accept the alternate hypothesis which states that rules and regulations have enhanced compliance to administrative policies and procedures in Enugu State Ministry of Sports.

Hypothesis Three

Ho: Information processing control has no significant on impact on decision making in Enugu State Ministry of Sports.

Hi: Information processing control has significant on impact on decision making in Enugu State Ministry of Sports.

In testing this hypothesis, tables 4.13 to 4.16 were used.

Computation of Expected Frequency

$$Fe = \frac{RT \times CT}{GT}$$

Where Fe = Expected Frequency

RT = Row Total

CT = Column Total

GT = Grand Total

The figures in brackets are the expected frequency for each of the options.

Contingency Table for Hypotheses Three

Question	SA	A	UD	D	SD	Total
7	42 (27)	34 (40)	6 (14)	20 (27)	30 (25)	142
8	12 (27)	46 (40)	21 (14)	33 (27)	20 (25)	142
Total	54	80	27	53	50	284

Source: Field Survey, 2021.

Computation of Chi-Square Distribution Table for Hypothesis 3

Cells	Fo	Fe	Fo - Fe	(Fo - Fe) ²	(Fo - Fe) ² /Fe
A1	42	27	15	225	8.3
A2	34	40	-6	36	0.9
A3	6	14	-8	64	4.6
A4	20	27	-7	49	1.8

A5	30	25	5	25	1
B6	12	27	-15	225	8.3
B7	46	40	6	36	0.9
B8	21	14	7	49	3.5
B9	33	27	6	36	1.3
B10	20	25	5	25	1
Total					31.6

Source: Authors Computation

Chi-square calculated = 31.6

Determination the Critical Value

$$Df = (R - 1)(C - 1)$$

$$Df = (1 - 1)(5 - 1)$$

$$Df = (1)(4)$$

$$Df = 4$$

Level of Significance = 5% = 0.05

Therefore the, Critical value $X^2 = 9.844$

Decision

The decision rule state that null hypothesis should be rejected if the chi-square calculated is greater than the critical value of chi-square, otherwise accept. Since the computed chi-square is greater than the critical value of chi-square i.e. 31.6 is greater than 9.844, we reject the null hypothesis and accept the alternate hypothesis which state information processing control has significant on impact on decision making in Enugu State Ministry of Sports.

Findings

The study investigated the impact of internal control mechanism and administrative efficiency in public service with particular reference to Enugu State Ministry of Sports. Data sourced from the employees of the ministry were subjected to empirical analysis and the following were discovered. The study found that schedule of duties has significant impact on the reduction of inappropriate activities in Anambra State Ministry of Works. This agrees with the position of Hamid (2004) that internal control mechanism prevent and enable earlier detection of the problems that led to the losses, thereby limiting damage to the organization.

The result also indicates that rules and regulations have enhanced compliance to administrative policies and procedures in Enugu State Ministry of Sports. This agrees with the position of Akani and Akaninyene (2015) that well-designed organizational rules and regulations have a significant impact on the effectiveness of internal control system.

The study further found that information processing control has significant on impact on decision making in Enugu State Ministry of Sports. This agrees with the position of Salaun and Flores (2001) that making the acquisition of quality information the key to making effective decisions and attaining organizational objectives. This also agrees with the findings of Citroen (2011) that having more relevant information at hand reduces uncertainty, adding to the comfort factor and feeling that the ultimate decision has been supported by a more rational process.

Conclusion

The study investigated the impact of internal control mechanism and administrative efficiency in public service with particular reference to Enugu State Ministry of Sports. The study found that schedule of duties has significant impact on the reduction of inappropriate activities in Enugu State Ministry of Sports. The result also indicates that rules and regulations have enhanced compliance to administrative policies and procedures in Enugu State Ministry of Sports. The study further found that information processing control has significant on impact on decision making in Enugu State Ministry of Sports. Based on the foregoing, the study concludes that internal control mechanism has significant impact on administrative efficiency in Anambra State Ministry of works.

The management of public organization has to provide effective support for internal control system. Without their support, the internal control mechanism is unlikely to achieve its purpose. Designing an effective internal control mechanism is an art not a science. Combinations of the following can be used in designing an internal control mechanism: organization, policies, procedures, personnel, accounting, budgeting, reporting and internal review. An effective internal control mechanism in public organizations ensures cost effectiveness in operations, and sustains the confidence of the general public. Many public organizations that have experienced losses from internal control problems did not effectively monitor their internal control mechanism. Often the systems did not have the necessary built-in ongoing monitoring processes and the separate evaluations performed were either not adequate or were not acted upon appropriately by management. Despite the benefits derivable from installing a good internal control mechanism, the system can never be regarded as completely effective, regardless of the care followed in their design and implementation.

Recommendations

The study recommends the followings:

1. Public sector organizations should invest more in staff training to enable them possessed the cognate experience and technical capabilities to discharge their responsibilities effectively in order to reduce inappropriate activities within the organization.
2. Enugu State Ministry of Sports should ensure compliance with applicable laws and regulations, supervisory requirements and internal policies and procedures so as to enhance compliance to administrative policies and procedures, which are necessary for its survival.
3. There should be an effective and comprehensive information processing control within the ministry in order to ensure the availability of quality information for effective decision making in the organization.

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