

INTRODUCTION

BACKGROUND OF THE STUDY

Government through its agents manages public resources on behalf of the tax-payers: This is the reason public administration laws expect those who have been entrusted with the collection and administration of public money and others to maintain records of such account as the case may be in such circumstance.

This explains why the law provides for the internal auditing of financial statements of all government institutions. Auditing is an examination of the financial statement of government institution and government parastatals. It is an examination of these documents with a view to substantiate all the figures in it and the records from which they were prepared. And this institutes is the relevance of the audit effect in accountability of government monies and properties. Accuracy and transparency is designed through this medium to fight fraud and misappropriation of funds. Hence the effect of internal auditing in enhancing control in Akwa Ibom State Ministry of Education is the essence of this research work.

The ministry of education Akwa Ibom State is one of the key service ministries in the state, it has it's headquarter at Block 10 State Secretariat, Uyo Akwa Ibom State. The ministry was creation after the creation of the state in 1987 by the military administration in the country. The idea of establishing such a dynamic institution was to raise the literacy rate of the people through sustenance of a vibrant education project, to meet the philosophy of education in Nigeria as enshrined in the national policy on education and the millennium development goals (MDGs), among others. The mission and vision of the ministry is to effectively articulate, formulate and co-ordinate the implementation of educational policies and programmes through sustained monitoring and evaluation to deliver accessible, affordable and qualitative services for the overall interest and benefit of the citizenry. The functional responsibilities of the education ministry is to create policy and control over primary,

secondary and tertiary institutions owned by the state in accordance with the requirements of the national policy on education, planning, research and development of education sector, inspectorate service for monitoring and improving standards; co-ordinating the activities of schools board and local education Authorities Prescribed by law, examination and testing at primary and junior secondary school level; and providing appropriate education laws and ensuring their enforcement. The ministry of education supervises the activities of five (5) educational management boards and parastatals in the state. Namely: State Secondary Education Board (SSEB), State Universal Basic Education Board (SUBEB), State Technical School Board (STSB), Agency for Adult and Non-formal Education (ANFE), and AKSSB. It also has control over state owned tertiary institutions namely: Akwa Ibom State Polytechnic Ikot Osurua, Akwa Ibom State College of Education Afaha Nsit, Akwa Ibom State College of Arts and Science Nung Ukim.

The ministry has seven (7) directorates at the Headquarters and three (3) department and division located outside the ministry. The three departments include: Examination and certification Division, French Language Centre and Agency for Adult and Non-formal Education. The ministry also has ten (10) Zonal Education Offices whose activities are co-ordinated by the inspectorate; the ministry has 1,157 primary and 235 public secondary schools. The ministry also trains inspectors, education officers and principles on quality assurance and best practices in education in collaboration with the federal inspectorate service. In the aspect of funding, the ministry of education is funded by the state government through its monthly allocation to ministry. Also it generates some funds internally and also receives some grant from the education trust fund (ETF) etc.

STATEMENT OF THE PROBLEM

Internal Audit of any establishment, be it government or private organization, is supposed to be an organ that enhances accountability, transparency, effectiveness and efficiency in operation of such establishment or organization.

The establishment of internal audit department in the ministry of Education was to help in reducing or removing completely the problem of fraud, waste and inefficiency in the ministry, but there has been recorded cases of frauds, waste and inefficiencies of operation and lack of transparency in the present.

Similarly, there has been frequent cases of embezzlement and misappropriation of funds. This also lends credence to the fact that internal audit department is rendered ineffective as the case may be. Also, the internal audit department in the ministry is likely managed by a non-professional who lacks the pedigree to assume the responsibilities of such an office, if, there are professionals, they seem to have thrown the professional ethics, norms and standards guiding the auditors to the dust that is why the noted level of ineffectiveness has been recorded.

Hence, this study is undertaken to examine the effectiveness of the internal audit as a tool for control in the ministry of Education in terms of expected expenditure and actual expenditure in the period 2005 – 2014.

OBJECTIVES OF THE STUDY

The objectives of this research project are enumerated below:

To evaluate the effectiveness of internal audit department in the Ministry of Education, Uyo as control mechanism.

To evaluate the extent to which internal audit department has helped to reduce frauds and inefficiency in the ministry.

To determine the extent to which, government funds and assets have been misappropriated due to improper internal Audit functions.

STATEMENT OF HYPOTHESIS

Null and Alternate hypothesis were drawn to enable the researcher formulate a suitable variable for the study.

H₀: Internal Audit does not ensure control in the ministry of education in terms of expected expenditure and actual expenditure in the period 21005 – 2014.

H₁: Internal Audit ensures control in the ministry of education in terms of expected

expenditure and actual expenditure in the period 2005 – 2014.

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