

PDF - EFFECTIVE INTERNAL CONTROL SYSTEM AS A MEASURE OF FRAUD PREVENTION IN THE PUBLIC SERVICE (A CASE STUDY OF BOARD OF INTERNAL REVENUEa ENUGU STATE) -

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The purpose of this study is to analyze the effectiveness of the internal control system of the board of internal Revenue Enugu State.

It cannot be over emphasized here that an ineffective internal control system does not only ensure financial accuracy of transactions, but it reduces trade to the barest minimum. A good internal control system can only operate in a fairly large organization that employs a good number of staff.

It is also important to note that there is high rate of fraudulent practices in government ministries and parastatals today and the Board of internal revenue is not an exception. That is why the internal control system must not only be put in place, but is also having to be effective in removing such irregularities.

Similarly, the research work will be grouped into five chapters, in which chapter one contains the introduction. This will give us a skeletal framework of the study and also sub topics such as statement of the problem and so on.

Chapter two contains the literature review which will give the details of the topic and also the meaning of the topic.

Chapter three contains the research methodology and techniques which will show the methods through which the survey and the sources of data will be carried out.

Chapter four contains the presentation and the analysis of data which further gives the information suitable.

Chapter five finally contains a workable recommendation proffered from the findings derived. These findings will help the management of the board of internal revenue Enugu State to improve on the effectiveness of their internal control system.

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CHAPTER ONE

1.1 INTRODUCTION

The Institute of Charter Accountants defines the concept internal control system as “The whole system of control financial and otherwise established by the management in order to carry on the business of the enterprise in an orderly and efficient manner, ensure adherence to management policies, safeguard the assets and secure as far as possible the completeness and accuracy check and internal audit” fraud is a threat common to most organizations. It is a threat to the effective utilization of resources and as such, it will always remain an important concern to management.

Fraud needs to be detected and potential fraud needs to be prevented. Effective internal control system is vital for the survival of any organization it serves as a check on fraudulent activities of the management and employees an organization and it brings about solutions to likely fraudulent acts in an organization.

Management is totally responsible for establishing the internal control system in an organization.

Auditing today is based on internal control. A client during the course of financial period so because it is client during the course of so because it is undesirable for an auditor to carry out a hundred percent check on all the transactions enters this.

Internal control system is a necessity in large organizations especially where management is removed from day to day routine operations of the organization. Internal control system include controls exercised by management which comprise of rules and regulations as well as procedures set up by organizations bearing also the problems set up by organizations bearing in also the problem of limited resources.

If the internal control system is effective in an organization, it ensures maximum use of resources and also reduces to the barest minimum fraud.

The need for effective internal control system therefore cannot be over-emphasized. It is important because of the existence of risks and also all form irregularities in an organizations. In fact, the major frauds in public and private enterprises can be traced to lapse in the internal control system and the existence of poor control environment in organization.

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