

Internal Audit as an Aid to School Plant Management

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Abstract

This research examined the role of internal audit in Nigerian secondary schools, both public and private. A random sample of 100 schools from Nigeria's South-South geopolitical zone was chosen for the study. The sample group consisted of 220 school administrators and 510 educators. The study's three research topics necessitated the creation of a 12-item questionnaire. Experts in testing and assessment as well as school plant education lecturers at Niger Delta University tested and evaluated this instrument. The test-re-test Method was used to verify the instrument's dependability. Descriptive statistics were used to provide an explanation for the data and answer the research objectives. According to the report, an internal auditor's primary responsibility is to inspect the school facility. Schools need to conduct internal audits despite the misconceptions that students, teachers, and administrators have about it. One of an internal auditor's duties is to help in the management of school facilities, which includes maintaining inventories of school facilities, coordinating routine inspections of school facilities, and replacing or maintaining damaged school assets. When it comes to protecting school buildings, the government and instructors are supposed to help with internal audits of the plant.

Key words: Audit, Internal Audit, Management, School Plant, School Plant Management

Introduction

The foundation of safeguarding an organization's financial integrity and operational effectiveness rests upon meticulous scrutiny and evaluation, carried out autonomously by appointed personnel. This diligent process, known as internal auditing, serves as a pivotal management control mechanism, meticulously gauging the efficacy and relevance of established control measures. As Okoli (2005) aptly posits, internal auditing functions as a continuous sentinel, vigilantly assessing the adequacy and significance of managerial protocols. Within the educational domain, the concept of auditing extends beyond financial assessments to encompass the physical infrastructure of institutions. A school plant audit serves as a strategic imperative, meticulously evaluating the current state of facilities to chart a course for their maintenance, renovation, and modernization. This comprehensive approach, as elucidated by Knezevich (2005), encompasses not only structural integrity but also considerations of safety, hygiene, comfort, and the availability of essential resources. In the realm of facility management, the onus lies on ensuring that infrastructural elements

seamlessly support organizational endeavours. Forecasts and plans necessitate a bedrock of reliable data, facilitating informed decision-making and resource allocation. Adeogun (2006) underscores the impracticality of burdening school administrators with sole responsibility for facilities management, given the myriad administrative demands they already contend with. Diversification of operational strategies and meticulous oversight of crucial details demand dedicated attention beyond administrative duties.

Despite the pivotal role of internal audits, challenges persist within the educational landscape, manifesting in neglect and mismanagement of physical assets. The prevalence of dilapidated infrastructure in Nigerian secondary schools underscores a systemic disregard rather than inherent resource constraints. Herein lies the imperative for internal auditors, charged not only with upholding organizational standards but also with nurturing a culture of accountability and respect for institutional resources. Okolo (2005) delineates the multifaceted responsibilities incumbent upon internal auditors in managing school facilities, ranging from data validation to enforcing procedural adherence. Administrators, in turn, are tasked with overseeing internal audit processes to ensure alignment with organizational directives. Regular inspections, as advocated, serve as proactive measures to forestall deviations from maintenance policies, curbing wastage and preserving vital resources.

In essence, the efficacy of internal auditing in school plant management transcends mere procedural compliance. It embodies a commitment to stewardship, fostering an ethos of accountability and resource optimization essential for educational excellence. Implementing internal checks is imperative to prevent wastage and deterioration, thus ensuring the smooth functioning of educational systems. Nwosu (2002) highlights a prevalent mindset among students and instructors, wherein the assumption of government provision leads to a lax approach in managing school resources. In stark contrast, private institutions, reliant on limited proprietor resources, exercise heightened vigilance in managing supplies. Select school proprietors engage internal auditors to meticulously monitor facility status, alerting management to necessary repairs or replacements. Adeogun (2005) asserts the superior infrastructure of private schools, emphasizing their proactive approach to facility management.

Meeting governmental educational standards necessitates rigorous auditing procedures. Guidelines established by the National Council on Education in 1988 outline specific requirements for Nigerian secondary schools. These encompass considerations such as classroom dimensions, aesthetic principles in specialized rooms, provisions for practical disciplines, and dedicated spaces for administrative and support functions. Compliance with

these standards mandates not only the acquisition and installation of requisite facilities but also their ongoing maintenance, efficient utilization, and robust security protocols, as underscored by Ejiogu (2009). A critical issue plaguing Nigerian school infrastructure, as noted by Arnirizie (2000), is not a deficiency in supply but rather a deficient maintenance ethos. Despite widespread acknowledgment of the importance of maintenance culture, its implementation remains lacking. Public schools typically rely on government provision, with minimal oversight, while private institutions shoulder the responsibility of safeguarding their assets through diligent auditing and vigilant monitoring. Internal auditors play a pivotal role in this regard, ensuring the upkeep of school facilities while providing invaluable counsel to management.

- Regular maintenance of equipment
- Prompt response to breakdowns
- Expedited maintenance procedures
- Preservation of mental well-being

Adesina (2004) suggests conducting an annual inventory of various school units, including classrooms, labs, workshops, and offices. To familiarize both students and staff with the school's internal audit processes, a specialized orientation session is recommended. Ajayi and Taiwor (2001) propose dividing the school premises into manageable zones, assigning each to individuals or groups for maintenance and cleanliness tasks. Additionally, they advocate for the establishment of a maintenance schedule each term, appointing a supervisor for regular inspections. Various funding options for minor repairs and maintenance, such as student labour or donations, should be explored.

Recent empirical studies underscore the significant role that internal audits play in the effective management of school facilities, highlighting various factors that influence audit effectiveness. Internal auditing within educational institutions aims to improve operations, manage risks, and ensure compliance with established standards, ultimately contributing to the overall governance and accountability of the institution. The independence and objectivity of internal auditors are crucial for audit effectiveness. Independent auditors are better positioned to provide unbiased evaluations and recommendations, essential for the integrity of the audit process. Studies, including those conducted in both corporate and educational settings, have demonstrated that the independence of internal audits positively influences their effectiveness (Ta & Doan, 2022).

The competence of auditors is another significant factor. The qualifications, experience, and ongoing training of internal auditors significantly impact their ability to perform effective audits. Competent auditors can better identify issues and propose viable solutions, enhancing the overall quality of the audit process (Kizilkaya, Tabone, & Ellul, 2023). Effective internal audits also require strong support from the school's administration. This includes providing the necessary resources, access to information, and implementing recommended changes. Management support is often cited as a critical factor in the success of internal audit functions (Abdelrahim & Al-Malkawi, 2022).

Additionally, the quality of audit work directly impacts the effectiveness of internal audits. High-quality audit work involves detailed assessments, accurate reporting, and actionable recommendations (Kizilkaya et al., 2023). The responsibilities of school plant auditors extend beyond mere oversight. According to Amirize (2000) and subsequent studies, these responsibilities include maintaining an inventory of all school facilities, organizing both routine and emergency maintenance tasks, reporting findings and recommendations to school management, conducting training sessions for staff and students on proper facility use and maintenance practices, scheduling regular inspections to proactively address potential issues, and ensuring that maintenance budgets are used effectively and transparently (Knezevich, 2005).

Despite some school administrators' belief that existing staff can handle these tasks, empirical evidence suggests that having dedicated school plant auditors leads to better-managed facilities. This dedicated role ensures continuous attention to facility management, which is often neglected when added to the already extensive duties of school administrators (Adesina, 2005). To promote the effectiveness of internal audits in school plant management, it is crucial to enhance awareness and training among school management about the benefits of internal audits and provide necessary training for auditors. Establishing mechanisms to maintain the independence of auditors ensures unbiased assessments. Allocating sufficient resources for the audit process, including access to information and financial support, is essential. Fostering a cooperative environment where auditors, management, and staff work together towards common goals and actively following up on audit recommendations ensures continuous improvement. By understanding and implementing these factors, schools can significantly improve their facility management practices, leading to safer and more conducive learning environments.

Statement of the Problem

The conducive environment for effective teaching and learning relies heavily on well-maintained school facilities, yet these resources often go overlooked by school stakeholders. Neglect of infrastructure maintenance, from buildings to equipment, undermines the learning environment. The absence of dedicated staff for facility upkeep contributes to the deterioration of school buildings. Some argue against the necessity of internal auditors, viewing them as redundant in light of the school administrator's role. However, proponents argue that the appointment of a school plant auditor is essential to ensure effective maintenance, dismissing suggestions that instructors and students could assume this responsibility. The necessity of school plant auditors in upholding a school's facilities is under scrutiny, while considerations are raised regarding how to motivate them for optimal performance despite the obligatory nature of their role.

Objectives of the Study

The aims of this investigation encompass:

1. Exploring the perspectives of staff and school administrators regarding the necessity of an internal auditor for managing school facilities.
2. Assessing the duties and obligations associated with the role of an internal auditor in school plant management.
3. Investigating potential strategies to promote internal auditing of school facilities within educational institutions.

Research Questions

The following research questions were raised.

1. What are the perceptions of teachers and school administrators regarding the requirement for an internal auditor in managing school facilities?
2. What specific responsibilities does a school plant auditor entail?
3. What measures can be implemented to foster internal auditing of school facilities within educational settings?

Methodology

The study utilized a descriptive survey research design. Participants included public and private schools in Nigeria's South-South geopolitical zone. A total of 100 schools, comprising 220 school administrators and 510 teachers, were selected through stratified random sampling. The primary research tool was a questionnaire developed by the researcher, titled "Auditing in School Plant Management" (ASPM). The questionnaire was divided into two sections: Section A gathered personal data, while Section B contained 12 questions

addressing the research questions. The instrument was validated by experts at Niger Delta University, Wilberforce Island, Bayelsa State, who provided feedback that was used to refine the questionnaire. Reliability was assessed through a test-retest procedure, resulting in a reliability coefficient of 0.85, calculated using the Pearson Moment Correlation Coefficient. A team of research assistants administered and collected the questionnaires on-site, achieving a response rate of 97.8%.

Findings

The collected data were analyzed using descriptive statistics. The results are presented in Tables 1-3.

Table I: Perception of Teachers and School Administrators on the Need for School Plant Auditors in Plant Management

| SIN | ITEMS | POSITIVE | | NEGATIVE | |
|-----|---|----------|------|----------|------|
| | | n | % | n | % |
| 1 | A school plant auditor duplicates the role of school administrators. | 680 | 94.4 | 40 | 5.6 |
| 2 | A school plant auditor is unnecessary in a school | 20 | 2.8 | 700 | 97.2 |
| 3 | A school plant auditor represents an additional cost for the school. | 570 | 79.2 | 150 | 20.8 |
| 4 | With proper encouragement, students and teachers can perform the tasks of a school plant auditor. | 620 | 86.1 | 100 | 13.9 |

According to the data in Table I, both school employees and administrators agree that a school plant auditor is necessary. However, 94.4 percent of those surveyed believe that the role is redundant. Additionally, 86.1 percent of respondents think it is a waste of time and money to hire a full-time employee for this position. Nevertheless, 97.2 percent of respondents strongly agreed on the necessity of periodic inspections of school facilities.

Table 2: Responsibilities of a School Auditor as an Aid to School Land Management

| S/N | ITEMS | Positive | | Negative | |
|-----|--|----------|------|----------|------|
| | | N | % | n | % |
| | Maintain an inventory of school facilities | 650 | 90.3 | 70 | 9.7 |
| 2 | Organize direct labor maintenance | 580 | 94.4 | 40 | 5.6 |
| 3 | Report school plant issues to management | 510 | 70.8 | 210 | 29.2 |
| 4 | Organize orientation for staff and students on school plant maintenance | 640 | 88.9 | 80 | 11.1 |
| 5 | Arrange periodic inspections of plants and facilities | 480 | 66.7 | 240 | 33.3 |
| 6 | Manage funds allocated for plant maintenance | 20 | 27.9 | 700 | 77.1 |
| 7 | Map out the school premises and create maintenance schedules | 380 | 52.7 | 340 | 47.3 |
| 8 | Issue queries to staff or students for any damage or mishandling of facilities | 30 | 4.7 | 690 | 95.3 |
| 9 | Replace any damaged school facilities | 20 | 2.8 | 700 | 97.2 |
| 10 | Arrange for donations from individuals to support the school | 20 | 2.8 | 700 | 97.2 |

The survey results indicated that most respondents believe it is their responsibility to maintain an inventory of school facilities, organize direct labor maintenance, report plant issues to school management, conduct training for staff and students on plant maintenance, arrange periodic facility inspections, and create maps of school facilities. However, the respondents opined that school plant auditors should not be responsible for managing funds designated for plant upkeep or questioning staff or students about any damage or mishandling of facilities. Furthermore, they felt it is inappropriate for school plant auditors to assist in purchasing or replacing school plants, repairing broken equipment, or arranging donations of school equipment.

Table 3: How to Encourage Plant Auditing in Schools

| S/N | INVOLVED PARTIES | RATE OF ENCOURAGEMENT | | | |
|-----|-----------------------|-----------------------|------|----------|------|
| | | POSITIVE | | NEGATIVE | |
| | | N | % | N | % |
| 1 | Auditors | 700 | 97.2 | 20 | 2.8 |
| 2 | Teachers | 280 | 38.9 | 440 | 61.1 |
| 3 | Student | 160 | 22.2 | 560 | 77.8 |
| 4 | Government | 340 | 47.2 | 380 | 52.8 |
| 5 | School Administrators | 350 | 48.6 | 370 | 51.4 |

The response rates in Table 3 indicate that, aside from the internal auditor responsible for inspecting the school plant, teachers, students, and the government do not show sufficient commitment to this task.

Discussion of Findings

Effective management of school facilities necessitates conducting internal audits. Public school administrators believe that assigning a dedicated staff member for this task would be a waste of money, as they think the school administrator can handle it. Adesina (2005) noted that Nigerian schools will continue to have damaged seats, tables, and other furniture unless a properly trained team is established to oversee school plant upkeep.

The responsibilities of this position are extensive. According to Amirize (2000), in addition to maintaining an inventory of school facilities and organizing orientation programs on facility maintenance, the auditor must also arrange for the repair of damaged school properties, maintain a maintenance schedule, and organize routine inspections before reporting plant issues to management. Okoli (2005) described the internal auditor as the manager's watchdog for financial reporting and responsibility.

To promote internal audits in school plants, administrators, teachers, students, and the government must be engaged. Adesina (2005) advised that the responsibility of auditing school plants should not be left to teachers or administrators. The survey results revealed that aside from the school's internal plant auditor, other stakeholders show an unenthusiastic attitude toward such audits.

Conclusion

The duties of school plant management include maintaining an inventory of school facilities and organizing maintenance activities. School officials, teachers, students, and even the federal government do not adequately support school plant audits. Despite misconceptions among school teachers, auditing school plants is crucial for effective plant management.

Recommendations

1. Promote the auditing of school facilities.
2. Appoint a school plant auditor to ensure all facility concerns are addressed.
3. Foster collaboration between the auditor and school administration to streamline reporting and maintenance processes.
4. Encourage both students and teachers to handle school facilities with care and sensitivity.
5. Ensure all school planning prioritizes the health and safety of teachers and students.
6. Support the auditing of educational facilities for the benefit of all stakeholders.

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