

## **Internal Audit as an Aid to School Plant Management**

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**Abstract:** *This study assessed the effect of internal audit as an aid to school plant management in both public and private secondary schools in Nigeria. 100 schools were randomly selected from the South South geographical zone in Nigeria. 220 school administrators and 510 teachers formed the sampled population. A questionnaire containing 12 items was drawn in line with the three research questions raised for the study. This instrument was validated by experts in test and evaluation as well as school plant education lecturers in Niger Delta University. The reliability of the instrument was established using the test-re-test method. The research questions were answered using appropriate descriptive statistics. The study shows that the role of an internal auditor is to audit school plant. Internal auditing is necessary in schools despite the wrong notions held by students, teachers and school administrators. The responsibilities of an internal auditor is to assist in school plant management which include keeping inventory of school facilities, organizing regular routine inspection of school plant and replacing or maintaining damaged school properties. The teachers, school administrators, as well as the government are expected to support internal auditing of school plant to avoid unwarranted damage and mishandling of school facilities.*

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### **I. Introduction**

Auditing is a continuous and independent review or appraisal of an organization by a specially assigned staff for financial and other operations as a basis for protective and advisory service to management. Okoli (2005) opined that internal auditing is a management control mechanism which functions by monitoring, measuring and evaluating the continuous efficiency, effectiveness, adequacy and importance of all other control measures established by management. Internal audit is closely related to internal efficacy or internal control system. School plant audit is aimed at evaluating the physical conditions of existing materials in schools. It is a strategic planning tool for developing the positive measures for continued maintenance, renovation, renewal and modernization of the existing facilities.

Facility auditing therefore is aimed at providing numerical rating for capital planning purposes with a view of identifying functional deficiencies in building, the nature, cost and timing of remedial actions that may be required to address such physical deficiencies.

It must be stressed that school plant do not merely mean school buildings. Knezevich (2005) explained that the provision of safe structure, adequate sanitary facilities, appropriate thermal environment, sufficient shelter space for work and play, the number and types of equipment and materials available in school, the sizes of the learning spaces within the school building as well as the nature of the learning environment all constitute the school plant.

Facility management is therefore the process of ensuring that building and other technical systems support the operations of the organization. To forecast and plan, data is needed. To control and coordinate activities, information is needed on continuous basis about the performance of the various sections of an organization. Adeogun (2006) noted that in facility management in schools if left in the hands of the school administrator alone, there is little or nothing that can be done. The school administrator is saddled with several administrative responsibilities such that he does not diversify his mode of operations, he may not be able to account for all other minor details that are very relevant for the upliftment of the organization.

It is a common sight in most secondary schools in Nigeria to see chairs and tables littered all around the school premises, broken windows and doors dilapidated buildings and exposed electrical fittings. This might not be a product of poverty but insensitivity to school plant management. The internal auditor does not only provide management with information but also gives management the necessary assurance that operations are being carried on in accordance with plans and laid down procedures Okolo (2005) stated that the role of an internal auditor in school plant management include:

- Checking the accuracy and reliability of the data
- Promoting operational efficiency
- Encouraging adherence to prescribed operations.

Internal check is essentially the routine activities of the school administrators which is aimed at determining the extent to which the internal auditors comply with management stipulated guidelines. Such routine inspection is essential as it helps to restrain the excesses, wastages and destruction of facilities caused by

teachers and students who most often deviate or even totally disregard the school's policy guideline on facility maintenance.

To guarantee the proper functioning of the system, there is the need to put in place an internal check to prevent wastages and destruction Nwosu (2002) noted that most students and teachers believe that the school facilities were provided by the government, so there is a nonchalant attitude towards handling them. The private schools are financed from the meager resources by the proprietors, so they are cautious in handling the school equipments. Adesina (2005) noted that some of the proprietors employ an internal auditor to keep proper inventory of the school facilities and report to the management cases of repairs and replacement Adeogun (2005) maintained that the private schools show evidence of good maintenance of their structures and facilities better than the public schools.

The demand by the government on school plant is capital intensive and it therefore calls for proper auditing. The National Council on Education in 1988 approved that a secondary school in Nigeria must have the following:

- Classroom with capacity appropriate for number of occupants.
- Arts and music rooms to promote aesthetic values
- Science laboratories-biology, chemistry, physics etc.
- Home Economics laboratories and workshops.
- Local crafts workshops and showrooms
- Staff room, for recreation and refreshment after class
- School library with facilities for photocopying.
- Offices for principal, vice principal, bursar, and other categories of support staff.
- Guidance and counselor's office
- Typing pool with facilities and capacity to match the population of users and the type of institution.
- Technical Drawing rooms for introductory technology
- Stores and other structures.

The specifications about standard and quality are determined by the government. It is not enough to purchase and install expensive and sometimes flamboyant facilities and equipment in schools, it is necessary that provision should be made for regular check and maintenance, effective utilization and adequate security of such facilities. Ejiogu (2009) noted that one of the problems in the Nigerian school system with regards to facilities is not quite the non-availability or inadequate provision of good quality facilities but wrong maintenance culture. Arnirizie (2000) lamented that much has been said about the promotion and inculcation of a "maintenance culture" in the Nigeria society, but so far, Do-it-yourself" habit is not being practiced in Nigeria to an appreciable degree. In the public schools, most school facilities are provided by the government and at best they are left in the hands of the security guards (if any) to audit and keep watch. In the private schools, the proprietor is saddled with the responsibility of not only keeping watch of the facilities but also carry out regular auditing to ensure that some of these facilities are not stolen or destroyed. The internal auditors in charge of schools plant will always act as the management adviser on the right form of maintenance strategy to be adopted.

- Routine or preventive maintenance
- Breakdown maintenance
- Turn-around maintenance
- Psychological maintenance

Adesina (2004) noted that there should be annual inventory or stock taking of facilities in the various units, departments, classroom, laboratories, offices, workshops etc. There is expected to be a special orientation by the school internal school plant auditor to orientate staff and students on the campus sanitation and facilities maintenance.

As part of the responsibilities of the school plant internal auditor, Ajayi and Taiwor (2001) stated that the internal auditor should map out the school premises into zones and assign each zone to a specific person or group for maintenance and sanitation purposes. A maintenance schedule should be made in every school term and a master assigned for periodic check. For minor or petty repairs and maintenance, sources should be explored for the execution or funding locally either through direct student labour, collection of approved levies or contributions, donations etc. the auditors should prepare and present schedules for maintenance annually to the head of the school and in advance for discussion and approval.

There is therefore the need for internal school plant auditors to be able to keep the school facilities alive.

### **Statement of the problem**

School facilities are essential for effective teaching and learning. However, these facilities are neglected by the school administrators, teachers and students. The facilities which include the buildings, equipments, furniture, etc are expected to be properly maintained and secured. There are no staff assigned to

specifically be in charge of the school plant and so the maintenance of most school facilities are neglected. There is the opinion that an internal school plant auditor is not necessary in schools as it will be a mere duplication of the job of the school administrator. It is considered that the appointment of an internal school plant auditor is a mere waste of resources as teachers and students can be encouraged to do the job. The pertinent questions are:

1. Are internal school plant auditors actually needed in the plant maintenance of a school?
2. If they are needed, how can they be encouraged to perform optimally?

### **Objectives of the Study**

The objectives of this study are:

1. To find out the perceptions of staff and school administrators on the need for an internal auditor for school plant management.
2. To assess the responsibilities of an internal auditor in school plant management.
3. To find out how internal auditing of school plant can be encouraged in schools.

### **Research Questions**

The following research questions were raised.

1. What is the perception of teachers and school administrators on the need for an internal auditor for school plant management?
2. What are the responsibilities of a school plant auditor?
3. How can internal auditing of school plant be encouraged in schools?

## **II. Methodology**

Descriptive survey research was adopted in the study. The study population comprised public and private schools in the South-South geo-political zone of Nigeria. The stratified random sampling technique was used to select 100 schools with 220 school administrators and 510 teachers.

The research instrument for the study is a questionnaire titled “Auditing in School Plant Management” (ASPM) designed by the researcher. It consisted of two parts, A and B. Section A, sought information on respondents personal data while section B contained 12 items in line with the research questions formulated for the study. The instrument was validated by three experts in test construction and school plant management in Niger Delta University, Wilberforce Island, in Bayelsa State. The observations of these experts formed the basis for the modification of items on the questionnaire. The instrument was further subjected to a reliability test using the test-re-test method. A reliability co-efficient of 0.85 was established using the Pearson Moment Correlation Coefficient statistics.

The instrument was administered using some research assistants and it was collected on the spot. A 97.8% rate of response was recorded.

### **Findings**

Relevant data were subjected to a descriptive statistical analysis. 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.**

S/N	ITEMS	POSITIVE		NEGATIVE	
		N	%	N	%
1	A school plant auditor is a duplication of the role of school administrators	680	94.4	40	5.6
2	A school plant auditor is not necessary in a school	20	2.8	700	97.2
3	A school plant auditor is an extra-cost to the school.	570	79.2	150	20.8
4	Students and teachers if encouraged can perform the task of a school plant auditor	620	86.1	100	13.9

Table 1 shows the perception of staff and school administrators of the need for an auditor for school plant management. 94.4% are of the view that it is a mere duplication of the role of the school administrator. It is considered that such appointment is a waste of resources as 86.1% are of the opinion that staff and students can be mobilized to perform such function. However, 97.2% strongly agreed that there is need to audit school plant from time to time.

**Table II: The responsibilities of a school plant auditor as an aid to school plant management.**

S/N	ITEMS	POSITIVE		NEGATIVE	
		N	%	N	%
1	Keeping inventory of school facilities	650	90.3	70	9.7
2	Organize direct labour maintenance	580	94.4	40	5.6
3	Report to management about school plant issues.	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 inspection of plant and facilities	480	66.7	240	33.3
6	Keep monies meant for plant maintenance	20	27.9	700	77.1
7	Map out school premises and draw maintenance schedule	380	52.7	340	47.3
8	Give query to staff or student for any destruction or manhandling of facilities	30	4.7	690	95.3
9.	Replace any damaged school facility	20	2.8	700	97.2
10	Arrange for donations from individuals to assist the school	20	2.8	700	97.2

Based on the analysis of the responses on the responsibilities of a school plant auditor, a greater percentage of the respondents believed that it is the responsibility of the school plant auditor to keep inventory of the school facilities, organize direct labour maintenance, report to school management on plant issues, organize orientation for staff and students on school plant maintenance, arrange periodic inspection of plant and facilities, map out school premises and draw maintenance schedule. However, the respondents considered the following responsibilities not appropriate for the school plant auditor.

The school plant auditors is not to keep monies meant for plant maintenance, give query to staff or students for any destruction or manhandling of facilities. It is not also appropriate for the school plant auditors to replace any damaged school facility or arrange for donation for the purpose of assisting the school to purchase or replace school plants.

**Table III: 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

Table III, shows that apart from the internal auditor who is saddled with the responsibility of auditing school plant, the teacher, students and Government do not show enough commitment in that regard as evident in the response rates of the respondents.

### III. Discussion

Internal auditing of school plant is considered very important if the school facilities are to be properly catered for. However, the staff and school administrators of most public schools believe that appointing a special staff for such purpose is a waste of fund as it believed that the school administrator is capable to do the work. This negates the view of Adesina (2005) who believed that until a specially trained staff is appointed to take over school plant management, the Nigeria schools will still parade broken benches, tables, etc littered all over the school premises.

The responsibilities of the school internal plant auditor are enormous as Amirize (2000) also highlighted that the auditor is to keep inventory of school facilities, organize orientation programmes on the maintenance of school facilities, arrange for repairs of damaged properties, keep maintenance schedule, organize routine inspection and report to management on plant issues. Okoli (2005) stated that the internal auditor is the eye of the management in terms of accountability

Those involved in encouraging internal auditing in school plant are the school administrators, the teachers, students as well as the government. There level of encouragement was assessed by the respondents and it was discovered that apart from the school internal plant auditor who is saddled with the responsibility of caring for the school plant, all others stakeholders in the business play a lukewarm attitude to auditing school plant especially the teachers and the students, hence Adesina (2005) advised that the responsibility of auditing school plant should not be left to the teachers, school administrators or students alone as they may not be accountable enough.

### IV. Conclusion

It can be concluded therefore that school plant auditing is very essential in plant management despite the wrong notions held by school administrators and teachers.

- The responsibilities of the school plant auditor include; keeping inventory of school facilities, organizing orientation for maintenance schedule and organize routine inspection of school facilities.
- Auditing of school plant is not properly encouraged by the school administrators, teachers, students, and even the government.

#### **V. Recommendation**

- School plant auditing should be encouraged.
- A school plant auditor should be appointed to oversee all school plant issues.
- The school plant auditor should work closely with the school management for efficient reporting and maintenance strategies.
- Staff and students should be encouraged to handle school facilities with care.
- The safety, health and comfort of staff and students should be considered in all school plant planning.
- The teachers, students, school administrators and government should support auditing of school plant.

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