



Internal Control Systems and Service Delivery in Government owned Universities in Ebonyi State, Nigeria.

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Abstract

This study investigated the impact of internal control systems on service delivery in government owned universities in Ebonyi State. Specifically, the study examined the impact of control environment, risk assessment, control activities, information and communication and monitoring on service delivery in government owned universities in Ebonyi State. The study adopted descriptive survey design where the data were obtained from primary sources using structured questionnaire. The data collected were analysed using descriptive statistics, while ordinary least multiple regressions involving ordinary least square (OLS) was used to test the hypotheses at 0.05 level of significance. The findings of the study revealed that, control environment and information and communication have negative and insignificant impact on service delivery in government owned universities in Ebonyi State. Risk assessment and monitoring have positive and significant impact on services delivery in government owned universities in Ebonyi State. Only control activity has positive but non-significant impact on service delivery in government owned universities in Ebonyi State. The implication of these results is that government owned universities in Ebonyi State have not fully implemented and integrated the five components of internal control system in a manner as to enhance the effectiveness of their service delivery. The study therefore, recommends among others, that management of the two universities should fully implement and integrate all the five components of internal control systems so as to improve on their quality of service delivery.

Key Words: Internal Control Systems, Service Delivery, Government Universities and Ebonyi State

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Introduction

The survival of government owned Universities in Nigeria depends largely on their management's disposition towards effective service delivery. The issue of service delivery has become increasingly important to government owned universities in Nigeria especially in Ebonyi state due to competitive pressures resulting from decrease in government funding and



continued downturn in the number of students seeking admissions. Beaumont in Ushie, Agba and Ogaboh, (2015), noted that, it is necessary for government to consider service delivery as a key strategy for achieving sustainability in the spate of competition in the tertiary education sector. Universities can only be successful as long as their students are being offered something that they wish to buy at the quality they feel is acceptable (Beaumont 2012). This means that, University management must emphasize students' needs and expectations at all stages of decision making with a view to achieving effectiveness in service delivery. Service delivery refers to the provision of the needed services effectively to the expectations of the customer (students). Students are major stakeholders in the university which their satisfaction reasonably proves that the institutions are committed and responsive to their objectives.

The extent to which service delivery is effective depends on management's commitment towards internal control systems. Internal control system has become a relevant strategy for achieving operational efficiency and effectiveness in service delivery in government owned universities. Management of universities use internal control system to check irregularities within the organization and as well monitor the activities of the employees for the purpose of achieving effectiveness and efficiency in operations.

Equally, the Committee of Sponsoring Organization (COSO) (2013), described, internal control system as specific policies and procedures designed to provide management with reliable assurances that the goals and objectives of the entity will be met in good time. In their view, the essence of internal control is to promote operational effectiveness and efficiency, safeguard assets and encourage strict adherence to policies and compliance with applicable laws and regulations. Internal control system promotes efficiency in utilization of organizational resources whereby jobs are carried out as described, employees available at work at all times, and equitable allocation of resources, and hence timely service delivery.

Internal control system is not a stand-alone structure that can function independently and effectively without the interaction of other control operating activities. COSO, (2013), outlined five components of internal control system to include: Control environment, risk assessment, control activities, information and communication and monitoring. Picket (2010), in Otoo, Asumah, Peprah-Amankona and Andzie, (2021), noted that, the five components must interact with each other to form an integrated system that reacts to changing conditions.



The interaction between the five components makes the internal control system effective in organizations as well as any other institutions including government owned universities.

On the other hands, government owned universities are institutions of higher learning that are established and funded with public money. The frontline activities of universities remain teaching and learning in order to produce high level manpower (Uduak 2018). Apart from teaching and learning activities, universities provide other services to the students such as preparation of results, transcripts delivery, counselling services and so on. These services when effectively delivered give students and their parents the desired satisfaction for the value of the money they have paid for as well as the courage to recommend others for possible admission into the same school.

Unfortunately, government owned universities in Nigeria have been plagued with inefficient service delivery due to unethical behaviours of staff as result of weak internal control system. For instance, the components of internal control framework: control environment, risk assessment, control activities, information and communication and monitoring have not been implemented in such a manner as to strengthen the effectiveness of service delivery in the universities. Inefficient service delivery as witnessed in government owned universities in Nigeria include endless cases of missing scripsts, delay in the preparations of transcripts and staff poor attitudes to work among others.

The deficiencies in service delivery have become a serious threat to the continuous existence of government owned universities since students' enrolment depends largely among other factors on service quality. However, the university administrators have attempted to solve this problem by instituting an internal control system that is guided by ethical values and integrity through demonstration of positive attitude towards control mechanisms. Many studies have evaluated the effect of internal control system on financial performance and fund management in public sector organizations. Some of these studies were limited in scope in terms of choice of internal control systems components used. For example, Banura (2018), used three out of the five components, while Ong'unya and Abbey (2019), used five components as recommended by coso framework, but the study was in a public health sector in Uganda.



Very few studies were carried out to examine the effect of internal control system on service delivery in service oriented institutions in Nigeria. It is based on the forgoing that this study is set to investigate the impact of the five components of internal control system on service delivery in public universities in Ebonyi state.

Conceptual Explication

Internal Control System

Internal control system was first conceptualized by the American Institute of Certified Public Accountants in 1949 (Lakis and Giriunas 2012). It described internal control system as a plan and other coordinated means and ways by the enterprise to keep safe its assets, check the coventness and reliability of data, to increase its effectiveness and to ensure the settled management politics. The concept of internal control system has evolved since 1949 till the present day with different views from practitioners and academics, although all definitions revolve around the management plans to ensure the safety of assets, and efficient utilization of resources. Internal control system is a set of organizational procedures and policies that ensure that transactions are processed in the proper way in order to avoid theft, waste of resources and misuse of organization's resources (Ndungu 2013). The primary focus of internal control system is to ensure effectiveness and efficiency in operations through effective control and monitoring of the activities of the personnel employed in the organization. The committee of sponsoring organization (Coso 2013) defines internal control as a process affected by an entity's board of directors, management and other personnel designed to provide effective reasonable assurance regarding the achievement of objectives relating to operations, reporting and compliance. Ogwiji and Lasisi (2022), studied the effect of internal control system risk management of financial services firms in Nigeria. The objective of the study was to determine the effect of internal control system on risk management of firms in Nigeria. Questionnaires were used to obtain data. The data were analysed using SMART-PLS-3 SEM package. The results indicated that control environment and motoring have positive and significant effect on risk management while information and communication has negative and significant effect on risk management. The findings further



indicated that risk assessment has insignificant positive effect on risk management of listed financial services firms in Nigeria.

Hamid (2020), investigated the impact of internal control system on financial accountability in tertiary institutions in Nigeria. The objective of the study was to determine the impact of internal control system on financial accountability in tertiary institutions. Data were obtained through questionnaire. Simple percentage and mean score were used to analyse the data. The findings revealed that, internal audit unit of tertiary educational institutions in Bauchi State were ineffective. The findings further indicated that components of internal control system of tertiary educational institutions in Bauchi State were not properly put in place.

Ishaku, Kakanda and Danladi (2020), carried out a study on assessment of the effectiveness of internal control systems in Nigeria. Specifically, the objective of the study was to examine the effectiveness of internal control system of Adamawa State, ministries, department and Agencies. Data were obtained through questionnaire. The data were analysed using descriptive statistics. The findings of the study showed that the effectiveness of internal control in Adamawa State was good.

Ongúnya and Abbey (2019) examined the effect of internal control system on the quality health services in Uganda. The objective of the study was to investigate the relationship between internal control and quality health service delivery in Greater Iganga Local Government in Uganda. Data were obtained through questionnaires administered to the respondents. Pearson product moment correlation coefficient and regression were used for the analysis at 5% level of significance. The findings of the study showed that internal control considerably influences quality health service delivery in Greater Iganga Local Government in Uganda.

Banura (2018), evaluated internal control system and education service delivery in Uganda. Specifically, the study objectively investigated the relationship between control environment, risk assessment, monitoring and education service delivery in Busia municipal council. Data were collected through questionnaire and interview. Correlation and regression analysis were used at .001% level of significance. The findings of the study showed that, there was a high positive significant relationship between risk assessment and education service delivery. The



findings also showed that, there was a positive and significant relationship between risk assessment and education service delivery in Uganda.

Control environment

Control environment refers to the attitude, awareness and commitment of the management of an entity towards internal control system. The attitudes of management towards internal control system influence the tone and control consciousness of all the personnel employed within an organization.

Ogwiji and Lasisi (2022), opined that, control environment is the effort and supports given by management of an organization to ensure compliance to established policies and procedures. They maintained that, the supports from the management determine the efficiencies and effectiveness of operations. An effective control environment is where people are guided by integrity and ethical standards in carrying out their responsibilities by doing the right thing at the right time. Ishaku, Kakanda and Danladi (2020), outlined factors affecting control environment to include honesty, moral values, pledge of proficiency, the board audit committee and directors with management's operating supervision and organization culture. This means that, control environment is influenced by the conducts of management of the organization towards honesty, moral and ethical standards upon which staff are expected to exhibit.

Risk assessment

Risk assessment is the process of identification and analysis of relevant risks which may affect the organization in the achievement of its objectives. The Internal Control Guidebook (2010), defines risk assessment as the process used to identify, analyze, and manage potential risks. Risk assessment forms the basis for determining those risks that threaten the goals and objectives of the organization and put measures in place to mitigate them.

In the cause of identification, analysis and management of risks in an organization, it is the responsibility of management to determine the following:

- i. What circumstances might endanger future funding of government programs?
- ii. What practices are being questioned by auditors?



iii. What information is critical to the government's operations and how vulnerable is it?

iv. What activities are regulated by the government?

v. What areas are most susceptible to fraud?

vi. Are assets protected?

Control activities

A strong internal control system requires effective control activities that would help in the mitigation of identified risks that threaten the achievement of the objectives of the organization. Control activities are policies and procedures which are put in place to ensure that management directives are carried out. Similarly, Ray and Pany in Ochieng and Njeru (2014) stated that, control activities are components of internal control system upon which management's directives are carried out. They consist of diverse activities such as approvals, authorizations, verifications, reconciliations, performance reviews, security measures as well as maintenance of appropriate documentation of records. From the above views, it can be argued that control activities are policies that are established by management of an organization as a measure to control identified risks. The measures of control can be preventive, detective or corrective with a view to achieving efficiency in operations and effectiveness in service delivery.

i. preventive control focuses on preventing an error or irregularity.

ii. Detective control focuses on error or irregularity that has occurred.

iii. Corrective control focuses on repairing the damage or minimizing the cause of an error or irregularity.

Information and Communication

Ofori (2011) in Agyapong (2017) describes Information and communication the procedure of identifying, capturing and exchanging information on a timely basis to enable the organization to accomplish its stated objectives. A strong internal control system is built on effective communication platform that allows relevant and reliable information about control environment, risk assessment and control activities to be communicated to the management



and other employees within the organization. Hermanson in Mwazoetal (2017) maintained that the communication platform is essential in the achievement of the organizational goals and objectives which include actual financial reporting, compliance with laws and regulations and the realization of efficient and effective operations. Information to be communicated must be relevant, reliable and timely and directed to the appropriate audience to assist in effective decision making.

Monitoring Activities

Monitoring refers to the process of assessing the quality of internal control system over time. Since effective internal system involves a combination of the components of control system, monitoring becomes an on-going supervisory activity which provides vital feedback on the extent of compliance with established policies and procedures. Monitoring involves activities such as performance evaluation, on-going supervisory activities, review and analysis as well as evaluation of the whole system of control. Corroborating the above, Amudo in Ishaku, Kakanda and Danladi (2020), added that monitoring of operations ensure the effective functioning of the internal control system. The essence of monitoring is to ensure that internal control systems continue to be adequate so as to enhance effective service delivery within an organization. Ong'unya and Abbey (2019), noted that monitoring is an important driver to service delivery. From the above, it can be argued that monitoring activities enable management to obtain feedback on the extent of service delivery and whether or not the delivery of the services make any difference to the customers and the organization.

Theoretical Framework

Stakeholder theory is one of the theories of organizational management and business ethics that focuses on principles and values in managing an entity. The theory was propounded by Freeman in 1984. The theory views stakeholder as any group or individual who can affect or is affected by the achievement of the organization's objectives. The theory assumes that, an organization is made up different stakeholders and each stakeholder has different interests which need to be considered if the organization is to achieve its objectives.

Clarkson (1995) in Osemudiamen and Preye (2018), divided stakeholder groups into primary and secondary economic groups. They maintained that, the primary economic groups are those without their continuous participation the corporations cannot survive as a going



concern which included the shareholders, employees, customers, suppliers and the public. The secondary economic groups are known as the social groups such as the media, local and international organizations. In fact, each of the stakeholder group is important for the continued existence of an organization. The justification for the choice of this theory is that, Government owned Universities are institutions driven by services which are needed by students and the general public who are critical stakeholders in the University. Guided by the stakeholder theory, government owned universities in Ebonyi state need to identify and incorporate the needs of students, staff and the general public in order to improve on the quality of services they deliver.

Methodology

This study adopted descriptive survey research design to investigate the impact of internal control system on service delivery in Government owned Universities in Ebonyi State. Data were collected through structured questionnaires distributed among 106 selected Accountants and Senior Internal Audit staff of Alex-Ekwueme Federal University Ndufu Alike Ikwo and Ebonyi State University, Abakaliki. The respondents were purposively selected based on their experiences as key players in internal control system of universities. The instrument for the study was subjected to face and content validity from professionals in the Department of Accountancy of Ebonyi State University, Abakaliki. The results obtained from the questionnaires were analysed using descriptive statistics, while the hypotheses were tested using ordinary least square (OLS) with SPSS version 20.

Multiple regression models were used to establish the relationship between the independent and the dependent variables. We proposed that components of internal control system employed in the model were determinants of service delivery in government owned University in Ebonyi State. The model is expressed as follows:

$$Y = \beta_0 + \beta_1 x_1 + \beta_2 x_2 + \beta_3 x_3 + \beta_4 x_4 + \beta_5 x_5 + e$$

Where: Y = Sdel; β = Constant; x_1 = ConEv; x_2 = RiskAs; x_3 = ConAc; x_4 = InfCo; x_5 = Monit; ϵ = Error term.



Data collected from the respondents were analysed using descriptive statistic, mean and standard deviation for each of the independent variables. Linear and multiple regression analysis were to establish the influence of the independent variables on the dependent variable.

Results

The researcher presents analysis of data collected for the study in line with the research questions and the hypotheses that guided the study as well as to test the hypotheses.

Descriptive Statistics

Descriptive statistics provide the mean and standard deviations of the respondents to explain the average and deviations of the respondents' opinions. (See Appendix B)

Table 1: Descriptive statistics table

Variables	Mean	Standard Deviation
Service Delivery	2.2642	.42592
Control Environment	1.5873	.47314
Risk Assessment	1.7618	.42452
Control Activity	1.5236	.21137
Information and Communication	1.2783	.43139
Monitoring	2.2642	.4259

Source: Field Survey 2023.

From the observations as presented in table two, most of the respondents had various opinions regarding the effectiveness of service delivery in Government owned Universities in Ebonyi state, the mean score of service delivery as measured by response time, system capacity and frequency of review is 2.2642 with a standard deviation of 0.42592 indicating minor deviations. Moreover, control environment as measured by adherence, compliance and reliability showed that the respondents disagreed with the statements relating to the effect of control environment on service delivery in Government owned Universities in Ebonyi state. The average score of control environment is 1.5873 with a corresponding standard deviation of 0.47314 indicating a slight deviation.



Also, Risk assessment as measured by accuracy, validity indicated that most of the respondents agreed with the statements relating to the effect of risk assessment on service delivery in Government owned Universities in Ebonyi state. The mean score of risk assessment is 1.7618 with a standard deviation of 0.42452 indicating a slight deviation.

Control activity as measured by adherence and reliability showed that most of the respondents agreed with the statements relating to the effect of control activity on service delivery in Government owned Universities in Ebonyi state. The average score of control activity is 1.5236 with a standard deviation of 0.21137 showing a minor deviation.

Equally, information and communication as measured by timeliness and reliability indicated that the respondents had varied opinion regarding the effect of information and communication on service delivery in Government owned Universities in Ebonyi state. The mean score of information and communication is 1.5236 while the standard deviation is 0.21137 showing a minor deviation.

Finally, monitoring activity as measured by timeliness and review frequency showed that most of the respondents agreed with the statement relating to the effect of monitoring on service delivery in Government owned University in Ebonyi state. The mean score of monitoring activity is 2.2642 with a standard deviation of 0.42592 indicating a minor deviation.

Test of Hypotheses

Table 2: Regression Analysis

Dependent Variable: Service del

Method: Pearson Correlation

Observations: 106

Variables	Std. Error	Beta Coefficients	t. stat.	Prob.(Sig)	Decision
Constant					
ConEv	0.089	-.049	-.507	0.626	Not supported
RiskAs	0.102	-.227	3.218	0.002	Supported
ConAc	0.197	-.076	-.796	0.003	Supported
InfoCo	0.096	-.048	-.487	0.627	Not supported
Monit	0.112	0.046	0.559	0.001	Supported
T-stat		2.68			

Source: SPSS version 20



Decision Rule

The decision rule is anchored on the conventional probability value (P-value) linked with the regression analysis of the research model. The rule is stated as follows: Reject the null hypotheses if the p-value associated with the t-statistics of the coefficients is not significant at 10% or 5% or 1% and accept the alternate hypotheses and vice versa. The rule is technically expressed as follows:

Reject H_0 : and accept H_1 : if p-value is = 10% or %5 or 1% but, if p-value = 10% or 5% or 1%,

Accept H_0 : and reject H_1 :

Interpretation of Result

Hypothesis One: Control environment has no significant effect on service delivery in Government owned Universities in Ebonyi state. Based on the regression results from the table above, the probability value of hypothesis one is 0.626 while the corresponding t-statistics value is -.507. In line with the decision rule guiding the study, the probability value of hypothesis one is not within the acceptable range. The researcher therefore, accepted the alternate hypothesis which states that control environment has no significant effect on service delivery in Government owned Universities in Ebonyi state. This implies that, control environment has negative influence on service delivery in Government owned Universities in Ebonyi state, though the influence is statistically insignificant.

Hypothesis Two: Risk assessment has no significant effect on service delivery in Government owned Universities in Ebonyi state. Based on the results of the above regression, the probability value of hypothesis two is 0.002 while the t-statistics value is 3.218. In line with the decision rule guiding the study, the probability value of hypothesis two is within the acceptable region. The researcher therefore, rejects the null hypothesis and accepts the alternate hypothesis which states that risk assessment has significant effect on service delivery in Government owned Universities in Ebonyi state. This means that risk assessment has positive and significant effect on service delivery in Government Universities in Ebonyi state.



Hypothesis three: Control activity has no significant effect on service delivery in government owned universities in Ebonyi state. From the results of the regression, the probability value of hypothesis three is 0.003 while the corresponding t-statistics value is -.076. In line with the decision rule guiding the study, the researcher therefore, rejects the null hypothesis and accepts the alternate hypothesis which states that control activity has significant effect on service delivery in Government owned Universities in Ebonyi state.

Hypothesis four: Information and communication have no significant effect on service delivery in Government owned Universities in Ebonyi state.

From the regression results, the probability value of hypothesis four is 0.627 while the t-statistics value is -.487. Based on the decision rule guiding the study, the probability value of the hypothesis is not within the acceptable region. The researcher therefore, rejects the alternate hypothesis and accepts the null hypothesis which states that information and communication have no significant effect on service delivery in Government owned Universities in Ebonyi State. This means that information and communication do not positively and significantly affect service delivery in government owned Universities in Ebonyi state.

Hypothesis five: Monitoring activity has no significant effect on service delivery in Government owned Universities in Ebonyi state. From the results of the regression analysis, the probability value of hypothesis five is 0.001 while the corresponding t- statistics value is 0.559. In line with the decision rule guiding the study, the probability value of hypothesis five is within the acceptable region. The researcher therefore, rejects the null hypothesis and accepts the alternate hypothesis which states that monitoring activity has significant effect on service delivery in Government owned Universities in Ebonyi state. This means that monitoring activity has both positive and significant effect on service delivery in Government owned Universities in Ebonyi state.



Discussion of Findings

The results of the Ordinary Least Square (OLS) regression analysis formed the basis of discussion of findings in line with the specific objectives. The regression results were also compared with the previous studies that are related with the topic.

Effect of Control Environment on Service Delivery

The results of the regression analysis presented on the table (3) revealed that control environment coefficients value is -0.049 and t-value is -0.507 with the corresponding probability value (p-value) of 0.626 . In line with the decision rule as stated earlier, the researcher accepted H_0 since the p-value is not within the acceptable range of 10% , 5% or 1% . This implies that 1% increase or improvement in control environment will bring about 4.90% reductions on effective service delivery. This means that control environment is not effectively implemented and integrated in the internal control structure in Government owned Universities as to achieve effective service delivery. This result is supported by the findings of Ibrahim, Diibuzie and Abubakri (2017), who concluded that, control environment has no significant impact in enhancing financial performance among health institutions in the Upper West region.

Effect of Risk Assessment on Service Delivery

The regression results as presented in table (3) indicated that the risk assessment coefficients value is $.227$ and the t-value is 3.218 while the p-value is 0.002 . Based on the decision rule stated earlier, the researcher accepted H_1 and rejected H_0 . The implication is that 1% increase in the level of risk assessment will translate to 22.70% improvement on service delivery. This suggests that management is committed to the identification of risks that threaten effective service delivery in Government owned Universities. This result is in conformity with the findings of Afolabi, Ogunleye and Olukoya (2020), who stated that risk assessment has positive and significant effect on the solvency of banks in Osun State.

Effect of Control Activity on Service Delivery

The result of the regression analysis from table three (3) revealed that the control activity coefficients value is -0.076 , the t- value is -0.769 and the probability value is 0.003 which is significant. Based on the decision rule guiding the study, the researcher accepted H_1 and



rejected H_0 . The implication is that 1 % increase in the level of control activities brings about 7.6% reductions on service delivery. This means that management of Government owned Universities are performing poorly in terms of effective implementation of policies relating to segregation of duties and recording of transactions. This result is in line with the findings of Ejoh and Ejom (2014), who opined that there is no significant relationship between internal control activities and financial performance of tertiary institutions in Nigeria.

Effect of Information and Communication on Service Delivery

The result of the regression analysis as presented on table three (3) showed that information and communication coefficients value is -.048, t- value is -.487 while the probability value is 0.627. In line with the decision rule as stated earlier, the researcher accepted H_0 and rejected H_1 . This implies that information and communication dimension of internal control system has no positive and significant effect on service delivery in Government owned Universities in Ebonyi state. This means that 1% increase in information and communication will bring about 4.8% reductions on service delivery. This suggests that there is poor dissemination of information regarding internal control system and delay in preparation of reports for effective decision making. This result is in line with the findings of Korir (2022), who found that information and communications have positive and insignificant effect on bank performance in Kenya, though there is a slight difference on the strength of the relationship.

Effect of Monitoring on Service Delivery

The results of the regression analysis as shown in table 3 above indicated that monitoring coefficients value is 0.046, the t- statistics value is -.559 while the corresponding probability value is 0.001. In line with the decision rule as stated earlier, the researcher rejected H_0 and accepted H_1 . This implies that monitoring has positive and insignificant effect on service delivery in Government owned Universities in Ebonyi state. This means that 1 % increase in monitoring leads to 55.90 % reduction in service delivery in Government owned Universities. This suggests that, management of the Universities do not effectively monitor the activities of staff to determine the extent of compliance with the University policies. This result agrees the findings of Otoo, Asumah, Amankona and Andzie (2021), who concluded that monitoring has a positive and significant influence on the performance of universal banks in Ghana, except that the strength of the relationship is not significant.



Conclusion

This study examined the impact of internal control system on service delivery in Government owned Universities in Ebonyi state. Based on the findings of the study, the researcher established that, all the components of internal control system examined in this study were not implemented in an integrated manner to strengthen the effectiveness of service delivery in the Universities. The researcher further established that, control environment, information and communication considered in the study variables have negative and insignificant effect on service delivery. While risk assessment and monitoring have positive and significant effect on service delivery in Government owned Universities. Only control activity has negative and significant effect on service delivery in Government owned Universities in Ebonyi state. The study therefore concluded that, the negative and insignificant effect found to exist in control environment; information and communication suggest that, all the components of internal control system must be fully implemented and integrated in the Universities in order to achieve effective service delivery.

Recommendations

Based on the conclusions and findings of the study, the researcher recommends the following measures to be implemented by management of Government owned Universities in Ebonyi state in order to achieve effectiveness and efficiency in service delivery. Management of Government owned Universities should strengthen their Control Environment through mechanisms such as commitment to standard of conduct, periodic evaluation of skills needed among staff, establishment of specific lines of authority to ensure compliance with regulations and appropriate disciplinary measures in place for erring staff. There is need to encourage and strengthen the measures which are put in place to mitigate risks that threaten effective service delivery in Government owned universities. Management of the Universities should ensure that all aspects of control activity such as segregation of duties and appropriate record keeping are implemented. This will reduce the risks of intentional fraud and distorted information. Management of the Universities should ensure that information regarding effective internal control system and observed deficiencies in the system are communicated to all the employees promptly for effective service delivery. Management should engage in proactive monitoring and evaluation with a view to ensure effective compliance to established



procedures. This would enable staff to be available at work at all times to carry out their duties and responsibilities as appropriate.

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Appendix A

Department of Accountancy
Faculty of Management Sciences,
Ebonyi State University,
Abakaliki.
22nd December, 2022.

Dear Respondent,

REQUEST FOR COMPLETION OF QUESTIONNAIRE

I am a Doctoral degree student of the above named institution. I am in the Department of Accountancy and am conducting a research on “Impact of Internal Control System on Service Delivery in government owned Universities in Ebonyi State.

I request you to kindly assist in providing the answers to these questions. Please, be assured of the utmost confidentiality of the information as it will be used only for academic work.



Yours faithfully,

Nwuzor, Christopher Mbam
EBSU/PG/Ph.D/2019/10874

SECTION A: PERSONAL DATA

Instructions: please tick in the spaces provided if applicable or provide any other relevant information as appropriate.

1. Gender: (a) Male (b) Female
2. Working Experiences: (a) 1 -9 years (b) 10 years and above
3. Educational Qualifications: HND/BSc (b) MSc (c) PhD
4. Name of Institution: (a) AE-FUNAI (b) EBSU

SECTION B: Questionnaire items

Instruction: Please tick against the most appropriate option among the options listed below with 5 points rating scale.

The response code below is for your guidance:



Key: SA = Strong Agree

A = Agree

U = Undecided

D = Disagree

SA = Strongly Disagree

B1. To what extent do you tend to agree with the following statements relating to control environment in Government owned Universities in Ebonyi State.

S/N	STATEMENT	SA	A	U	D	SD
1	The management of the University expectations translates into an organizational statement of belief, values and standards of conduct that staff exhibits					
2	Management periodically evaluates the skills needed among employees					
3	Specific lines of authority are established to ensure compliance with regulations					
4	Disciplinary measures are put in place for erring staff					

B2. To what extent do you tend to agree with the following statements relating to Risk Assessment in Government owned Universities in Ebonyi State.

S/N	STATEMENT	SA	A	U	D	SD
5	Management identifies potential risks that threaten the sustainability of the University					
6	The University specifies objectives with clarity enabling assessment of risks					
7	There are mechanisms in place to mitigate identified risks					



8	The identified risks have controls designed for its prevention					
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B3. To what extent do you tend to agree with the following statements relating to control activities in Government owned Universities in Ebonyi State.

S/N	STATEMENT	SA	A	U	D	SD
9	Management considers control activities at various levels in University					
10	There is adequate segregation of duties in the Universities					
11	The University maintains policies to facilitates recording transactions in compliance with regulations					
12	Control activities ensure that management directives are carried out in the University					

B4. To what extent do you tend to agree with the following statements relating to information and communication in Government owned Universities in Ebonyi State.

S/N	STATEMENT	SA	A	U	D	SD
13	Information about internal control system are communicated to all the employees					
14	Observed deficiencies in internal control system are communicated to relevant authorities for prompt action					
15	Management of the University receive timely reports for decision making					
16	Reports of External Auditors on internal control system are communicated to concerned employees in the University					



B5. To what extent do you tend to agree with the following statements relating to monitoring activities in Government owned Universities in Ebonyi State.

S/N	STATEMENT	SA	A	U	D	SD
17	Management periodically monitors the activities of staff to determine the extent of compliance with policies					
18	Monitoring activities enable management to evaluate effectiveness of the internal control of the University					
19	Management of the University periodically audit various departments to determine whether policies are implemented					
20	Monitoring ensures that control activities are carried out in University					

B6. To what extent do you tend to agree with the following statements relating in to Service Delivery in Government owned Universities in Ebonyi State.

S/N	STATEMENT	SA	A	U	D	SD
21	Staff of the University attend to students' requests promptly					
22	The University has adequate staff to attend to Students' request					
23	My University policies on Service Delivery are reviewed from time to time					