

Impact of Internal Control System on Accounting Records Keeping in Taraba State Health Establishments

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Abstract

The study sought to examine the Impact of Internal Control System on Accounting record keeping in Taraba State Health Establishments. Over the years, there have being a problem of incorrect and unreliable financial records especially in Hospitals and Health Care Centres. The paper aimed at determining the relationship between internal control measures and proper accounting records. A survey design was adopted for this research, all the 18 General and Cottage Hospitals in Taraba State were used as population for the study. Three research questions were formulated in line with the objectives and descriptive statistics was used as tool for analysis. The finding from the analysis indicates that internal control system exist in Taraba State Health Establishments but it is not effective and has no significant impact on proper accounting records. The study recommends that since there is more pressure on Health Care Centres for appropriate financial management especially with the COVID-19 Pandemic, sound internal control system is inevitable, it is advisable that the hospital management should enforce the use of internal control system and educate it staff on the necessity of such controls. Also, for effective controls the board and senior management should be committed to providing a well-planned internal control system necessary for the growth and effectiveness of Taraba State health establishments.

Keywords: *ICS, Accounting Records, Hospitals, Cottage, Health Care Centres*

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Background to the Study

The responsibility of ensuring that appropriate internal control system are established and maintained in many organization lies with the management of such organization. Effective internal controls are critical to the sustainability of any organization. An effective Accounting record keeping system will safeguard assets and ensure that your company complies with necessary laws and regulations (Koranteng, 2011)

Okpara (2004) observed that there is a good measure of independence and confidentiality of report when internal auditors are appointed in every organization to ensure effective detection and prevention of fraud and irregularities. A weak internal control system may lead to total collapse. The statute requires reporting organizations to maintain accurate books and records and a good system of internal controls. The controls must provide reasonable assurance that transactions are authorized and recorded properly. The act also put a disclosure requirement on the accounting and the auditing sector. In the light of this specific requirement, the auditor should include a report of internal control weakness in the reports, especially when it is not possible to verify the legality and property of material amount of expenditure (Obi 2001).

Health establishments in Taraba State are numerous and are categories into three: primary, secondary and tertiary healthcare centers. There are 366 public health establishments in Taraba State. 347 are primary health centers, 18 are secondary health centers and 2 are Tertiary Health establishments. For the purpose of this study, only the secondary health establishments (General and Cottage Hospitals will be considered).

Several literatures reviewed indicated that most researches conducted in the area of internal control system as a tool for accounting record keeping are on other sectors such as manufacturing industries and financial institutions. Such researches includes that of Adebisi (2018), the impact of internal control system on Accounting record keeping in manufacturing industry a case study of Coca-Cola bottling company, Abubakar (2016), impact of internal control system on Accounting record keeping in public financial management in Nigeria and the likes of them.

Objective of the Study

This study is aimed at assessing the impact of Internal Control System on accounting record keeping in Taraba State Health Establishments. In line with the objective of the study, the following hypotheses are formulated in null form:

- i. Internal control system does not exist in Taraba State Health Establishments.
- ii. Internal control system has no significant impact on accounting record keeping in Taraba State Health Establishments.

Literature Review

This section covered the conceptual framework, reviewed prior studies and theoretical framework. Under the conceptual framework, concepts like Internal Control System and Accounting record keeping will be discussed. It also reviewed prior studies like the work of Samuel and Mary (2015), Ozigbo (2015), Idogei, Josiah and Onomuhara (2017), Onoja and

Haruna (2015), Idowu and Adedokun (2013), Gbegi and Adebisi (2015), Onyefulu and Ofor (2016), Oguda, Albert and John (2015), Kehinde, Felicia and Joseph (2016) and Okonkwo and Ezegbu (2016). The section also reviewed theories related to the study from which the theory which best explain the study was selected.

Conceptual Review

This section covered the concept of Internal Control System, the element of Internal Control which is also referred to as the component of Internal Control, types of Internal Control, importance of Internal Control and objectives of Internal Control, and also the limitation of Internal Control. It went further to discuss on the Concept of accounting record keeping.

Concept of Internal Control System

Internal Control has evolved over the years as different models have been developed by different scholars. This has become necessary because the concept of internal control is a dynamic concept and is incapable of a precise lasting conception (Hughes, 2007). Internal Control as conceived by the American Institute of Certified Public Accountant (AICPA) is the plan of an organization and all the coordinate methods and measures adopted within a business to safeguard assets, check accuracy and reliability of its accounting data, promote operational efficiency and encourages adherence to prescribed managerial policies.

Adeniyi (2004), referred to Internal Control System (ICS) 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, to ensure adherence to management policies, safeguard the assets and secure as far as possible the completeness and accuracy of the records. Millechamp (2000) referred to Internal Control System (ICS) as an independent appraisal function within an organization for the review of system of control and the quality of performance as a service in the organization.

IFAC (2006), Lee, Johnson and Joyce (2004) and Omolehinwa (2003) shared a core principle that good government by its nature demands effective system of internal control. This view was supported by Dandago (2008), study on the fight against government corruption in Nigeria which stated that Nigerians at all levels must make it a duty to dig out the cause of corruption in the country and provide lasting solutions to it. No matter how bitter, painful or difficult the actualization of the solution would be. Boateng (1994) observed that the responsibility for establishing and maintaining adequate internal control in an organization rest with the management concerned.

Elements of Internal Control

The elements, types or rather components of Internal Control System (ICS) consist of five interrelated component, they are Control Environment, Risk Assessment, Control Activities, Information and Communication and Monitoring. Internal control relies on the principles of checks and balances in the work place (Adeniyi 2004). The above elements or components of internal control system can be grouped into the following eight (8) types of internal control system which should be obtainable in an organization.

1. Physical control: It is the control design to ensure physical protection of assets from unauthorized access (Mbaya, 1998). This includes both direct access and indirect access via documentation. These controls assume importance in the case of valuable assets. It can also be achieved by electronic means in a computerized environment for example, through the use of electronic identification cards, passwords etc.
2. Authorization and approval: All transaction should require authorization and approval by an appropriate and responsible person (Adeniyi, 2004). This is very important in the financial system of an organization where large amount of money is handled so therefore it is appropriate for this money which is used for various transactions to be authorized by a trusted and responsible person.
3. Personnel control: A proper functioning of any system depends upon the competency and of the operating personnel. These should therefore be a procedure for ensuring that those personnel operating the system are competent and properly motivated to carry out the task assigned to them (Eric, 2004).
4. Arithmetic and Accounting Control: These are controls which seek to ensure that all authorized transactions are correctly recorded and accurately processed such control include records, the maintenance and checking of the totals, reconciliation, control accounts and trial balance and accounting for documents (Anthony and Govindavajan, 2004)
5. Management control: These are controls exercised by management outside the day to day routines of the system. They include the overall supervisory controls exercised by management, the review of management accounts and comparison thereof with budget internal audit function and other special review procedures. (Isidore, 2006).
6. Organizational control: An organization should have a plan of it activity which should define and allocates responsibilities that every function should be monitored by a specific person who may be called “responsible officer” (Arnold and Turley, 1996). Adequate lines reporting for all aspect the organization operation, include control should be clearly stated and the delegation of authority and responsibility should be clearly specified.
7. Supervision control: Any system of internal control should include the supervision by responsible officials of day to day transactions and the recording thereof (Okoli, 2001).
8. Segregation of duties: The first key control area in most organization is that of organizational controls achieved through a division of duties which if combined will enable an individual to record and process a complete transaction. No one person should therefore be responsible for the recording and processing of a complete transaction. The involvement of several people reduces the risk of error and mistakes in recording and processing of transaction (Anthony and Govindavajan, 2004).

Objectives of Internal Control

The Committee of Sponsoring Organization (COSO) of tread way Commission (1999) categorized the objectives of internal control system as a means to provide reasonable assurance that asset are safeguarded and used for business purposes, business information is accurate and employees comply with laws and regulations.

Internal Control is therefore neither limited to a set of procedures nor simply to accounting nor financial processes. Nor does it embrace all of the initiatives taken by the executive bodies or by management, such as defining company strategy, fixing objectives, management decisions and dealing with the risk or monitoring performance (COSO 1999).

Limitation of Internal Controls

Internal controls are essential features of any organization that is expected to be well managed effectively and efficiently (Robertson 2000). It is noteworthy to realize that internal controls have inherent limitation which includes:

1. **Human Judgment:** The effectiveness of controls will be limited by decisions made with human judgment under pressures to conduct business based on the information at hand. According to Lannoye (1999) Effective internal control may be limited by the realities of human judgment. Decisions are often made within a limited time frame, without the benefit of complete information, and under time pressures of conducting agency business. (Lannoye, 1999).
2. **Inappropriate management override:** High level personnel may be able to override prescribed policies and procedures for personal gain or advantage. According to Lannoye (1999), management may override or disregard prescribed policies, procedures, and controls for improper purposes. Override practices include misrepresentations to state officials, staff from the central control agencies, auditors or others. Management override must not be confused with management intervention (i.e. the departure from prescribed policies and procedures for legitimate purposes).
3. **Ability to cope with non-routine transaction:** according to Miller, (2007) the ability to predict the likelihood of non-routine transaction arising means that it is less likely that systems will be designed to cope with such transaction. For example, the purpose recording of a very expensive non-current asset with an unusual and complex specification.
4. **Collusion:** Control systems can be circumvented by employee collusion. Individuals acting collectively can alter financial data or other management information in a manner that cannot be identified by control systems (Hughes, 2002). The effectiveness of segregation of duties lies in individuals' performing only their assigned tasks or in the performance of one person being checked by another. There is always a risk that collusion between individuals will destroy the effectiveness of segregation of duties (Williams 2009).
5. **Breakdowns:** Even well designed internal controls can break down. Employees sometimes misunderstand instructions or simply make mistakes. Errors may also result from new technology and the complexity of computerized information systems (Lannoye, 1999).

Concept of Accounting Record Keeping

Basic accounting record simply refers to those source documents which are kept, from which income and expenditure of hospital services are determined. The first significance of accounting system is to provide a source of information to interested parties. This accounting information is prepared from or rather extracted from basic accounting records. In this sense,

the accounting bases, concepts and principles adopted ought to capture and report all the relevant accounting information to ensure reliability in its measurement (Cooley (1983) emphasized that reported profits reflect changes in wealth of business owners.

In order to safeguard assets and prevent pilferages and/or frauds in hospital organizations, most previous literature suggested the maintenance of basic accounting and medical records within Hospitals. These are attempts to minimize the likelihood pilferages and frauds from occurring in a health outfit (Gbegi, 2016).

Therefore, Hospitals has to come up with basic accounting record keeping policy to communicate to its employees what is expected of them in terms of preventing, deterring and detection of fraud. Such a policy is essential as basic accounting (and medical) records keeping must always be proactive (Adeniyi, 2004).

Welton and Davies (2007) recommended that attention should be focused on professional ethics within business organization in order to minimize fraudulent activities. They argued that high standards impose from the top down can help raise the level of technical behavior within the business environment.

Review of Empirical Studies

This section reviewed the literatures from prior scholars regarding the Impact of Internal Control System on accounting record keeping. Ozigbo (2015) Examines internal control and accounting record keeping in Nigerian business organizations. a survey of some selected business which aimed at x-raying the need for internal control and the extent to which such control can go in safeguarding the assets of present day businesses in terms of prevention of fraud. The researcher made use of primary and secondary data and adopted a survey technique to analyze the data. The study found that internal control has a significant relationship with accounting record keeping. It was concluded that internal control is necessary to safeguard and assures business owners that their fund is being utilized efficiently Idogei, Josiah and Onomuhara (2017) examined internal control as the basis for prevention, detection and eradication of fraud in banks in Nigeria with a focus to examine the impact of internal control quality on financial fraud detection in Nigerian banks. The survey design was employed by the researcher and adopted Ordinary Least Squares (OLS) regression analysis as the data analysis method. Onoja and Haruna (2015) studied Internal Audit Techniques and accounting record keeping: Data were collected from primary and secondary sources. The relevant literatures were reviewed. Idowu and Adedokun (2013) studied Internal Control System on Fraud Detection: Nigeria Experience with a focus on evaluation of the effects of internal control system on fraud detection in selected Nigerian commercial banks.

Gbegi and Adebisi (2015) investigated the analysis of fraud detection and prevention strategies in the Nigerian public sector with the aim to analyze the incidence of fraud in the Nigeria public sector and the means of achieving a successful management of such fraud. It was found that, there is positive and significant relationship between management policies and Nigeria public sector fraud. Onyefulu and Ofor (2016) examine the Effect of Internal Control on accounting record keeping and fraud detection in the Public Sector in Nigeria.

Oguda, Albert and John (2015) investigated the Effect of Internal Control on Fraud Detection and Prevention in District Treasuries of Kakamega County. Findings of the study revealed that there was a statistically significant and positive relationship between the adequacy of internal control systems and accounting record keeping in district treasuries in Kakamega County.

Kehinde, Felicia and Joseph (2016) research on Accounting record keeping and Internal Control in the Nigerian Banking System with a focus to examines the issues of internal control viz., accounting record keeping in the banking industry, adopting both primary and secondary data. The results show that internal control on its own is effective against fraud, but not all staff is committed to it, while the secondary data is quite supportive of the primary data but more exemplifying in that M2, staff qualifications and technology were significant throughout the various dependent variables. Okonkwo and Ezegbu (2016) studied Internal Control Techniques and Fraud Mitigation in Nigerian Banks using a survey method, this work examines how the internal control systems in the branches of the studied banks: Guaranteed Trust Bank Plc. and Fidelity Bank Plc. have aided in combating or preventing fraud in Nigerian banks. Among the findings were that the internal control techniques employed by banks in checking fraud have not been very effective and the branch managers were the dominant perpetrators of fraud in the banks. They recommend among other things that all banks should establish work ethics unit; reduce excessive confidence in any bank staff; and leadership by example should be the watch word of all bank mangers.

Theoretical Framework

The theoretical framework used to underpin this study was the theory of internal control. The theory stipulates that an effective internal control is a critical component of an organization's management and a foundation for its safe and sound operation. A system of strong internal control can help to ensure that the goals and objectives of an organization will be met, that it will achieve long term targets and maintain reliable financial and managerial reporting. Such a system can also help to ensure that the organization will comply with laws and regulations as well as policies, plans, internal rules and procedures and reduce the risk of unexpected losses and damages to the organization's reputation.

The following presentations of internal control in essence cover the same ground. In USA, the Committee of Sponsoring Organization of the tread way Commission (COSO) issued internal control integrated frame working 1992, which defined internal control as a process effected by an entity's board of directions management and other personnel designed to provide reasonable assurance regarding the achievement of objectives in the following categories, effectiveness and efficiency of operations, reliability of financial reporting and compliance with applicable laws and regulations. The Rutteman Report (1994) in UK defined internal control as the whole system of controls, financial and otherwise established in order to provide reasonable assurance of effective and efficient operation, internal financial control and compliance with laws and regulations.

Methodology

In carrying out the study, the field survey design was employed by the researcher. Survey design is concerned with the collection, presentation, analysis and interpretation of data for the purpose of describing vividly existing conditions.

Population of the Study

The population for which the sample was drawn comprises of all the 15 State Owned Secondary Health Care establishments (Cottage and General Hospitals) in Taraba State. There are 15 Cottage and General Hospitals (State-owned) operating in Taraba State as at July 2020. The Cottage and General Hospitals are;

Table 1: Population of the Study

S/N	Name/Location	Senatorial District
1.	General Hospital, Karim-Lamido	Taraba North
2.	General Hospital, Zing	“ “
3.	Cottage Hospital, Pantisawa	“ “
4.	Cottage Hospital, Lau	“ “
5.	Cottage Hospital, Sunkani	“ “
6.	General Hospital, Gembu	Taraba Central
7.	General Hospital, Bali	“ “
8.	General Hospital, Warwar	“ “
9.	Cottage Hospital, Gashaka	“ “
10.	Cottage Hospital, Mutum-Biyu	“ “
11.	Cottage Hospital, Baissa	“ “
12.	General Hospital, Wukari	Taraba South
13.	General Hospital, Takum	“ “
14.	Cottage Hospital, Donga	“ “
15.	Cottage Hospital, Ibbi	“ “

Source: Taraba State Health Services Management Board (HSMB) Listing (2019).

Sample and Sampling Techniques

Samples of Nine (9) Secondary Health Establishments out of the eighteen (18) Secondary Health Establishments in Taraba State were selected using simple random sampling techniques. The significance of this was to ensure that at least 60% of the populations were covered for the study

Table 2: Sample Size of the Study

S/N	Name/Location	Senatorial District
1.	General Hospital, Karim-Lamido	Taraba North
2.	General Hospital, Zing	“ “
3.	Cottage Hospital, Lau	“ “
4.	General Hospital, Gembu	Taraba Central
5.	General Hospital, Bali	“ “
6.	Cottage Hospital. Gashaka	“ “
7.	General Hospital, Wukari	Taraba South
8.	General Hospital, Takum	“ “
9.	Cottage Hospital. Ibbi	“ “

Source: Generated by the Researcher from Table 1

Variables of the Study and their Measurement

In examining the impact of internal control system on accounting record keeping, the independent variable which is internal control system, was measured using the proxies of control environment, control activities and effective monitoring, Whereas the dependent variable is accounting record keeping.

Descriptive Statistical Analysis

These consist of two sections, section A and B. Under section A, personal information of the respondents was analyzed and section B, the questions asked was to test the hypotheses one after the other, in order to determine whether to accept or reject the null hypotheses developed in section one.

Table 3: Number of Questionnaire Administered

S/N	Name of Health Care Centre	Questionnaires Administered	Questionnaires Returned	Questionnaires Damaged/Invalid
1.	General Hospital, Karim-Lamido	12	10	2
2.	General Hospital, Zing	12	9	3
3.	Cottage Hospital, Lau	12	12	-
4.	General Hospital, Gembu	12	12	-
5.	General Hospital, Bali	12	12	-
6.	Cottage Hospital. Gashaka	12	11	1
7.	General Hospital, Wukari	12	8	4
8.	General Hospital, Takum	12	12	-
9.	Cottage Hospital. Ibbi	12	12	-
TOTAL		108	98	10

Source: Field Survey (2020)

From the table above, a total number of 108 questionnaires were administered to the Nine (9) Secondary Health Establishments selected for sampling, were 12 questionnaires were administered each. 98 out of 108 were filled and returned, while 10 were either not correctly filled or not returned. In respect to whether or not there exists an Internal Control System (ICS), Table 4 below depicts the descriptive statistics to determine whether ICS exist in the Health Care Centers.

Table 4: Whether Internal Control System exists in Taraba State Health Establishments

S/N	Name of Health Care Centre	SA	%	A	%	U	%	D	%	SD	%	TOTAL	%
1	General Hospital, Karim-Lamido	3	30	4	40	3	30	-	-	-	-	10	100
2	General Hospital, Zing	-	-	7	78	2	22	-	-	-	-	9	100
3	Cottage Hospital, Lau	3	25	6	50	2	17	1	8	-	-	12	100
4	General Hospital, Gembu	-	-	11	92	-	-	-	-	1	8	12	100
5	General Hospital, Bali	4	33	7	58	1	8	-	-	-	-	12	100
6	Cottage Hospital. Gashaka	1	9	6	55	4	36	-	-	-	-	11	100
7	General Hospital, Wukari	6	75	2	25	-	-	-	-	-	-	8	100
8	General Hospital, Takum	4	33	6	50	2	17	-	-	-	-	12	100
9	Cottage Hospital. Ibbi	5	42	5	42	2	17	-	-	-	-	12	100
	TOTAL	26	27	54	55	16	17	1	1	-	-	98	100

Source: Field Survey (2020)

Based on the above table, 26% have strongly agreed, 55% agreed, 17% undecided, 1% disagreed while 0 strongly disagreed. That is to say that there exists an internal control system, in Taraba State Health Care Centres, established to safeguard resources, minimize wastage of resources and ensure that the activities of the Health Care Centers are carried on in an efficient and effective manner.

In respect to whether or not the Internal Control System (ICS) has significant impact on the accounting record keeping system or not, Table 5 below depicts the descriptive statistics to determine its impact on the accounting record keeping system in the Health Care Centers.

Table 5: Internal control system has no significant impact on accounting record keeping

S/N	Name of Health Care Centre	SA	%	A	%	U	%	D	%	SD	%	TOTAL	%
1.	General Hospital, Karim-Lamido	2	20	8	80	-	-	-	-	-	-	10	100
2.	General Hospital, Zing	1	11	8	89	-	-	-	-	-	-	9	100
3.	Cottage Hospital, Lau	2	17	9	75	1	8	-	-	-	-	12	100
4.	General Hospital, Gembu	7	58	2	17	3	25	-	-	-	-	12	100
5.	General Hospital, Bali	5	42	6	50	1	8	-	-	-	-	12	100
6.	Cottage Hospital. Gashaka	-	-	8	73	1	9	-	-	2	18	11	100
7.	General Hospital, Wukari	1	13	6	74	1	13	-	-	-	-	8	100
8.	General Hospital, Takum	6	50	6	50	-	-	-	-	-	-	12	100
9.	Cottage Hospital. Ibbi	7	58	3	25	1	8	1	8	-	-	12	100
	TOTAL	31	32	56	57	8	8	1	1	2	2	98	100

Source: Field Survey (2020)

Based on the above table, 32% have strongly agreed, 57% agreed, 8% undecided, 1% disagreed while 2% strongly disagreed. That is to say that the Health Care organizations in Taraba State do keep records of its financial transactions, but internal control system has no significant impact on the record keeping system.

Results and Discussion

The reports gathered from the respondents were thoroughly analyzed and their view on the subject matter as they opined in Table 4 and Table 5 above. The result analyzes revealed that there exists an internal control system in Taraba State Health Care Centres, but the internal control system has no significant impact on the record keeping system.

Conclusion

Drawing from the test of hypothesis in achievement of the specific objectives, this study concludes that there exist an internal control system in Taraba State Health Care Centres, but the internal control system has no significant impact on the record keeping system. Since this paper was primarily aimed at x-raying the need for internal control and the extent to which such control can go in safeguarding the accounting records of Health Care establishments, it is paramount to say that Internal control and Accounting record keeping measures play a vital role and could have influence on management/organization performance.

Recommendations

Based on the findings of the study, the following recommendations were put forward: Health care associations should also play their part by organizing training programs, workshops and seminars to employees to equip them with relevant knowledge, skills and technique of keeping appropriate accounting records. Implementing internal control is one way to reduce an establishments or management exposure to fraud risk. This will help limit the opportunities employees might have to commit fraud; it is also one of the safeguard which assures the Taraba State health establishments that their funds and asset are utilized efficiently.

The internal control system should be remolded and strengthened to position the staff in carrying out their duties efficiently and effectively and at the same time evaluated periodically to strengthen its weaknesses in the organization. Finally, the management of the organization should be reviewed periodically so as to cope with modern trends in organizational Accounting record keeping.

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