



**THE UNIVERSITY OF ZAMBIA/  
ZIMBABWE OPEN UNIVERSITY  
(UNZA/ZOU)**

**INSTITUTE OF DISTANCE EDUCATION**

THE EFFECT OF POOR AUDITING AND MONITORING OF SCHOOL  
RESOURCE MATERIALS IN SELECTED PRIMARY SCHOOLS OF  
KAPIRI-MPOSHI DISTRICT.

**A DISSERTATION REPORT**

**BY**

**MOONGA MARTIN**

**715809358**

**SUBMITTED TO THE UNIVERSITY OF ZAMBIA / ZIMBABWE OPEN UNIVERSITY IN PARTIAL  
FULFILMENT OF THE REQUIREMENTS FOR THE DEGREE OF MASTER OF EDUCATION IN  
EDUCATIONAL MANAGEMENT.**

## **COPYRIGHT**

All rights reserved. No part of this dissertation may be reproduced, stored in any retrieval system, or transmitted in any form or by means of electronic recording, photocopying or otherwise without written permission from the author or the University of Zambia.

## **DEDICATION**

I wish to dedicate this dissertation to my children, Kesta, Choolwe, Kalinda, and Maimbo for their support rendered to me during my period of study. Without them, I could have not been able to reach this far. I do understand that, during this whole period, my financial status has really been overstretched causing serious adjustments to all the expenditures towards home requirements, but all this has been greatly understood. Once more, thank you so much my children for encouraging me to endure in these financial huddles. May God richly bless you and use this study as an inspirational for your future lives.

**DECLARATION**

I, Moonga Martin do hereby declare that this piece of work is my own, and that all the work of other persons has been duly acknowledged, and that this work has not been previously presented at this University and indeed at any other Universities for similar purposes.

Name.....

Signed.....Date.....

**CERTIFICATE OF APPROVAL**

This dissertation by Moonga Martin is approved as fulfilling part of the requirements for the award of the degree of Master of Education in Education management.

Signed: ..... Date: .....

**SUPERVISOR**

Signed: ..... Date: .....

**COURSE COORDINATOR**

Signed: ..... Date: .....

**EXTERNAL EXAMINER**

## **ACRONYMS**

DEBS.....District Education Board Secretary

L G A s.....Local Government Authorities

(UNZA/ZOU .....University Of Zambia/Zimbabwe Open University

## **ABSTRACT**

The study strived to explore the effects of poor auditing and monitoring of school resource materials particularly in the selected primary schools of Kapiri Mposhi. The study has been carried out to find measures of enhancing education standards within the system in any given country like Zambia (Nnamocha (2005:38). The objectives of the study were to: Ascertain the effects poor auditing and monitoring of school resource materials in the primary schools of Kapiri Mposhi district. The research was also to investigate the causes of poor auditing and monitoring of school resource materials in selected primary schools in Kapiri – Mposhi district. It also explored challenges faced by school managers in ensuring proper auditing and monitoring of school resource materials in selected primary schools of kapiri - mposhi district). Finally, the study suggested ways of enhancing proper auditing and monitoring of school resource materials in selected primary schools of kapiri- mposhi.

The methods of data collection included in- depth semi structured interviews and questionnaires which were used for the purpose of this study which was qualitative in approach. The study involved a total number of ten (10) schools from which 100 participants were selected of which 61 were females 39 were males. The data for the study was collected using questionnaires, interview guides.

The study however, had a number of findings from respondents on both questionnaires and interviews. The following were the findings on responses on questionnaires; Condition on the effect of poor auditing and monitoring of school resource materials in selected primary schools of kapiri mposhi district. According to the findings from the 39 males respondents, they all pointed out that auditing and monitoring is not conducted in primary schools. However, some of the respondent mentioned that, sometimes they do carry out activities simply to stock take some of the items that are in school though the exercise are not done professionally. The 61 respondents from the female side also mentioned that, auditing and monitoring of resource materials does not take place in these selected schools. What the respondents mentioned was the records of inventories which is being kept by school administrators and is being updated in once in a year.

There were 61 questionnaires that were conducted in the selected schools to both senior teachers and stores officers while 61 questionnaires and all of them sent returned answered. In most of the

schools where questionnaires were, the following were the responses, most of the senior teachers were found to have served between 1-5 years in their positions and the general response was that auditing of resource materials have never happened except monitoring of staff on teaching and learning which happens not very often and monitoring of school resource materials does not take place at all. Besides, most senior teachers and stores officers mentioned that though they are mandated to take custody of these materials, it's not their job description to audit and monitor these resource materials because their job description has nothing to do with auditing and monitoring.

To investigate the causes of poor auditing and monitoring of school resource materials in selected primary schools in Kapiri – Mposhi district: According to the findings that were collected from the respondents basing on the questionnaires from the second objective, the 61 female respondents pointed out that, the causes of poor auditing and monitoring in primary schools is because those mandated to audit and monitor have no professional understanding in this area hence a lot of ineffectiveness and incompetence's in handling the issues. At the same time, those from the same categories of female respondents mentioned that, auditing is very involving and requires a lot of time, therefore, even if it was conducted, division of time becomes a problem since most of those involved in auditing and monitoring have other responsibilities to do besides that call.

The 39 male respondents pointed out that, storage rooms as safety places for these resource materials, becomes another issue and becomes one reason why audits are not even conducted. The respondents have further said, auditing and monitoring of resource materials in these school is difficult because staff used to undertake this activity are teachers who have other responsibilities besides auditing and monitoring. The responses from various respondents on the causes pointed out that are a result of lack of better store rooms for the safety of these materials. One of the respondents said “that, teacher in school have a habit of using these resource materials, but don't want to be held accountable when they get missing”. This was clearly stated when highlighting particularly on the use of text books as one of the school resource materials readily available for daily use in the school. Another, example is the desks as another resource materials in the school. The respondents mentioned that, most of the desks that were received during the movement for Multi-Party Democracy (MMD) are in deplorable state and only a few

are in good condition. Due to the fact that schools have become negligent in keeping these school resources materials well, audits and monitoring are never conducted to help in enhancing accountability of these materials in the schools.

Generally, the challenge was that even when these materials are audited, time and again, the areas of storage are open places perhaps in the head teacher's office and in a number of times, children or pupils are assigned to collect these materials for their friends hence room for thieving is very high.

When some respondents were contacted for comment on the general status of auditing and monitoring as a district, they said that, there are no audits conducted either by the DEBS office or any other external monitors as a result schools have taken it as a self supervisory venture because even if materials are getting lost, there is no one to task them for replacements. Government had from time to time supplied resource materials, but to the surprise the shortages of materials keep increasing time and again. The impact of these shortages is seen on the low reading levels in the district and the poor results which are all result from poor auditing and monitoring of the limited resources that are in place.

The findings from the data collected so far from the respondents who were responding using questionnaires were all pointing to the fact that there is negligence among the people mandated to handle these resource materials particularly the class teachers who don't want to be held responsible over things which they use in their classrooms.

However, what prominently came out was the fact that, headteacher and their deputies do not conduct audits like the way professional auditors do, but instead they simply depend on records of the school resource materials from senior teachers and the stores officers. Instead, senior teachers and stores officers are in direct control of these resource materials. Besides the issue of negative attitude among teachers also came out prominently from headteacher in response commented that teacher in most times use these materials such desks and text books and in the event when these materials miss they only give a report to the senior teacher and cannot properly account for the materials well.

In as much as auditing and monitoring is concerned, both administrations in the various selected primary schools stated that, internal auditing takes place though not in a professional

manner. Instead, those mandated just for record keeping of these school resource materials that is being used in the school. , some school actually mentioned that in a number of situations, their offices have been robbed by thieves and only targeting resource materials in school such as books and sometimes desks as well go missing suspected to be vandalized by the surrounding communities. However, all this was as a result of not having secured store rooms and lockable classes and offices.

The findings on the semi-structured interviews were conducted among the 20 head teachers and their deputies of the selected primary schools of kapiri mposhi district. The findings from these respondents stated that, schools do not conduct professional auditing and monitoring, however, in certain times, updates of school resource materials are done just for the sake of keeping inventories for schools.

To investigate the causes of poor auditing and monitoring of school resource materials in selected primary schools in Kapiri – Mposhi district. When head teachers and their deputies commented on the causes of poor auditing and monitoring, they did not accept that there is poor monitoring and auditing, instead they commented that auditing does not take place at all. The reasons to this fact were that, the activity should be handled by professional people and not just teachers or any one person who may not have an understanding on the technocracy of the area. Some female head teachers also pointed out that even if auditing and monitoring was to be carried out, time factor could still be a serious factor because the people who supposed to have handled auditing and monitoring have other responsibilities to do.

Explore challenges faced by school managers in ensuring proper auditing and monitoring of school resource materials in selected primary schools of kapiri - mposhi district)

According to the findings from the 20 head teachers and their deputies on this objective, the major challenge which they face is that understanding on the technocracy of the profession. What head teachers from the ten schools attested to be practiced is the records of inventories which still is not updated so often. However, some respondents amongst the head teachers pointed out that, even if auditing and monitoring of these materials were to be done either quarterly or per term, still the challenge of storage rooms for these resource materials could still

be a serious challenge. The respondents from some schools pointed out that, some resource materials are being kept in head teachers' offices which are still not being properly stored.

Some of the suggestions which were put across ,when trying to find ways of improving auditing and monitoring were that, the ministry of general education must be sending professional auditors and monitors to be caring out this activity and not using teachers who have other responsibilities to do.

However, the conclusions of the study were that, The conclusions from the respondents basing on the first objective tells as that, due to lack of auditing and monitoring in the selected schools, the performance of learners in these selected primary schools are very poor and this has been proved when analyzing the literacy reading levels from these schools. The conclusions therefore, tells as that, the analysis indicates that, the high shortages of school resource materials such as text books and desks have a great impact on the performance of children in these schools hence causing low literacy reading levels in these schools.

The study has also shown that, most of this selected primary school do not conduct any audits and monitoring within their schools, hence causing no proper accountability of these school resource materials in the selected schools of kapiri Mposhi. Where respondents were given space to justify for their arguments, the stores officers and senior teachers commented that, when these members of staff become inquisitive on matters of audit and monitoring of these school resource materials, their fellow teachers raise serious conflicts indicating that, they are being accused of causing the shortages of these school resource materials and that they are behind the mismanagement of these school resources materials in these selected primary schools kapiri mposhi district.

The general responses from both head teachers on responses from interviews from stores and senior teachers all pointed out to the fact that, there is poor record keeping of these resource materials by class teachers and to some extent, the blame was also given to the senior teachers as custodians of these materials and not the stores officers.:

In line with the second objective, the conclusions are to investigate the causes of poor auditing and monitoring of resource materials in the selected primary schools of kapiri mposhi district.

The conclusions in line with the our findings on the major causes of this poor auditing and monitoring are that, sometimes the year ends without making a stock taking of the school resource materials in school. The general response from stores officers and senior teachers all indicated that most school management addresses the issues of accountability of school resource materials in their school s, although not done on regular basis.

We have also concluded that, since the people mandated to audit and monitor these resources have no trade in this professional, auditing and monitoring becomes inefficient in the way matters of auditing are being handled. Besides, these members of staff also do not have any professional understanding of how to use a stock control register to help them account well on their school resource materials. The aspect of time has also been concluded that, since these members of staff mandated to audit the materials have other duties besides auditing and monitoring, division of time becomes an issue. The conclusion therefore, is that, since these mandated to audit and monitor are teachers who have other job description, undertaking other responsibilities becomes difficulty hence causing poor auditing and monitoring of these resource materials..

In line with the third objective which explores challenges faced by school managers in ensuring proper auditing and monitoring of school resource materials in the selected primary school of kapiri mposhi district. According to the responses, from the school managers from various selected primary schools, we have concluded that, the major challenges faced by these schools is the understanding on what exactly is supposed to be done regarding auditing and monitoring of school resource materials.

As a result of this, most of the schools where research was conducted indicated that audits and monitoring are rarely done in these schools except conducting usual recordings of school inventories which is not even updated. The school managers face challenges of not having proper store rooms for safety of these materials. At the same time, division of time for conducting theses audits and monitoring becomes another issue. Most of the participants indicated that audits and monitoring of resource materials in schools are not done by both management and external auditors and monitors.

In the final conclusion on the fourth objective where we suggest ways of enhancing proper auditing and monitoring of these school resource materials in the selected primary schools of Kapiri – Mposhi district.

Auditing and Monitoring are subjects that need to be handled by professionals and besides their duty needs to be conducted by technocrats. The office of the Ministry of General Education, therefore, must ensure that schools are helped with the audits of these school resource materials by auditors from Auditor's General Office and not just internal auditing by schools themselves. At the same time, schools must be inducted on how to do internal auditing perhaps by district accountants so that proper records are well kept in these schools with regards to school resource materials.

The study however, made some recommendations such as; basing on the findings and conclusions of the study, the following are the recommendations;

The schools must introduce deliberate audits and monitoring of school resource materials in primary schools the members of staff so that it becomes routine and easier for enhancing accountability. The school must be inducted on the use of stock control registers in each class besides the inventory must be stuck on each classroom for easy accountability for the whole class.

The provision of motivational trends must be provided in terms of incentives to those given responsibility to audit and monitor school resource materials. The issue of sensitizing the entire staff on matters of how best schools should be helped to maintain audit and monitoring activities and perhaps create barcodes that will help in giving access to account for the missing stocks using modern technologies of computers in schools.

Management must assure that they introduce an audit and monitoring stock control register in each class besides what the inventory for the whole class.

Qualified people such as auditors from Auditor's General Office should handle these matters and not teachers or administrators within schools.

The issue of sensitizing the entire staff on matters of how best schools should be helped to maintain audit and monitoring activities and perhaps create barcodes that will help to account for the missing stock in the school.

Following these findings, the study recommends that the government should provide motivational incentives to teachers who are given extra activities or sends qualified auditors to ensure that credible accountability is done in schools. It is seemingly noticed that public resources are not being used appropriately schools and yet the priorities of governments are being implemented on the supply of these materials to improve quality education However, research studies have found that, fraud mis-appropriation of resources is growing at a very alarming rate. Without the government and its wings to take serious measures to control these vices, then our schools will keep on deteriorating in terms of performances due to the shortages of resource materials particularly in primary schools.

Recommendations were that members of staff must be well informed in matters of auditing and monitoring of resource materials in schools. The impact of education investments in developing and transition countries are typically measured by inputs and outputs. Missing from the education agenda could be consistent measures of performance that reflect whether education systems are meeting their objectives in terms delivery of resource materials to enhance quality education This auditing and monitoring of resource material serves as an entry point to raising institutional performance in the delivery of education services primary schools. Crucial to the provision of these material are the low performance, standards, information, incentives and accountability to be provided by the staff mandated to offer checks and balances in the confines of the provision of quality education through ensuring that these materials are guarded jealously and managed very well by schools.

The study revealed that indeed there is scanty auditing and monitoring of resource materials under taken in schools in the selected schools of kapiri mposhi district. The findings also revealed that a negative altitude regarding auditing and monitoring of these materials hence are causing poor effect on the learners' academic performance. In addition, the findings highlighted the need for teachers and administrators mandated to audit and monitor school resource materials to be very vigilant and perhaps take responsibility in ensuring that there is accountability and responsibility as well as ownership to the resources that are being used in schools.

***Key words:***

**Effectiveness:** In this study effectiveness is the capacity to obtain results that are consistent with targets or the achievement of internal auditing goals and objectives using the factor measures provided for determining such factors, (Dittenhofer, 2001).

**Auditor:** An auditor is any human being who has been trained to review and carry out independent verification and objectivity that accurately link the activities of a company to the accounting data provided by the same audited company (E-economic 2013).

**Auditing:** According to Adeniji, A. (2012), auditing is an independent, objective assurance and consulting actions established to add value and help to improve an organization's operations.

## **ACKNOWLEDGEMENTS**

I am very grateful to Dr Hambulo for accepting to supervise my research. He was prompt to attend to my work despite his busy schedule. He guided me professionally and ensured that I did what was academically acceptable. His guidance enabled me to complete the programme within two (2) years. May I also thank all the staff on the Master of Education in Education management for their guidance and support? They scaffold me to be a better scholar. I wish to thank my friends Mukamba Chrisphine, Mahachi John, Simfukwe Mathew, Martha Siachifuwe and Masangu for their morale and academic support. May God richly bless you!

My gratitude also goes to my family for their support throughout my studies. I thank you sincerely for your support and endurance during my absence. You are my happiness. Continue being good children. To my late wife Idah Moonga Magisha and my son Martin Moonga junior MYSRIP, you always encouraged me to study hard and told me that I could go far in education, thank you for the inspiration. To the Kapiri District Education Board Secretary, thank you for allowing me to undertake a study in your district. You made my work lighter. To all the staff at the District Resource Centre, and the entire District Education Board Office, thank you for the support and encouragement. My gratitude goes especially to the teachers and headteacher who provided me with the information needed for this work. May God richly bless you! Finally, I thank God Almighty for according me good health and sustaining me throughout my course work.

## TABLE OF CONTENTS

COPYRIGHT.....	i
DEDICATION.....	ii
DECLARATION.....	iii
CERTIFICATE OF APPROVAL.....	iv
ACRONYMS.....	v
ABSTRACT.....	vi
KEY TERMS .....	vii
ACKNOWLEDGEMENTS.....	viii
<b>CHAPTER ONE (1):</b>	
<b>INTRODUCTION.....</b>	<b>1</b>
1.0 OVERVIEW.....	1
1.1 INTRODUCTION .....	1
1.2 BACKGROUND.....	3
1.3 STATEMENT OF THE PROBLEM .....	6
1.4 GENERAL RESEARCH OBJECTIVE.....	8
1.5 GENERAL RESEARCH QUESTIONS.....	9
1.6 SPECIFIC RESEARCH OBJECTIVES.....	10
1.7 SIGNIFICANCE OF THE STUDY.....	9
1.8 SCOPE OF THE STUDY .....	10
1.9 THEORETICAL FRAMEWORK.....	11

1.10	CONCEPTUAL FRAMEWORK.....	13
1.11	SUMMARY.....	14
<b>CHAPTER TWO: LITERATURE REVIEW.....</b>		<b>15</b>
2.0	OVERVIEW.....	15
2.1	<i>Roles of school administrators in auditing and monitoring school resource materials.</i> .....	16
2.2.	<i>Importance of auditing and monitoring school resource materials in primary schools.....</i>	17
2.3	<i>Objectives of auditing and monitoring school resource materials.....</i> .....	17
2.4	<i>Examination of auditing and monitoring of school resource materials.....</i>	18
2.5	<i>Some significant comments on auditing and monitoring school resource materials.....</i>	19
2.6	<i>The school resource materials and their value in monetary form with regards to auditing and monitoring in selected primary schools.....</i> .....	19 20
2.7	<i>Significance of accountability of resource materials in primary .....</i>	20
2.8	<i>Exploration of auditing and monitoring of school resource materials.....</i>	20

2.9 <i>Effects of negligence on administrators who fail to audit and monitor school Resource materials</i> .....	21
2.10 <i>Strategies to enhance auditing and monitoring of school resource materials</i> .....	21
2.11 <i>Government perspective of auditing and monitoring of school resource materials</i> .....	21
2.12 <i>Abuse of auditing and monitoring by school administrators on resource materials</i> .....	23
2.13 <i>RESEARCH GAP</i> .....	24
2.13 SUMMARY.....	26
<b>CHAPTER THREE (3):</b>	
<b>METHODOLOGY</b> .....	<b>27</b>
3.0. OVERVIEW .....	27
3.1 RESEARCH DESIGN.....	27
3.2. POPULATION.....	28
3. 3. SAMPLE SIZE.....	28
3. 4. SAMPLING TECHNIQUES.....	28
3. 7. DATA COLLECTION INSTRUMENTS.....	29
3.8. DATA COLLECTION PROCEDURE.....	29
3.9. DATA ANALYSIS.....	30
4.10 LIMITATIONS OF THE STUDY .....	30
4.1 1 DELIMITATIONS OF TH E STUDY.....	30
5.12 ETHICAL CONSIDERATIONS.....	31

5.13	SUMMARY.....	31
<b>CHAPTER FOUR.....</b>		<b>32</b>
<b>4.0</b>	<b>PRESENTATION OF FINDINGS.....</b>	<b>32</b>
4.1	OVERVIEW.....	32
4.2	DEMOGRAPHICS OF RESPONDENTS.....	33
<b>4.3</b>	<b>PRESENTATION OF FINDINGS (QUESTIONNAIRES).....</b>	<b>32</b>
4.3.1.0	Objective 1 (Ascertain the state of auditing and monitoring of school resource materials in selected primary schools in Kapiri Mposhi District).....	32
4.3.1.1	Condition of auditing and monitoring of school resource material in selected primary schools in kapiri mposhi district.....	32
4.3.1.2	Status of auditing and monitoring of school resource materials.....	32
4.3.1.3	Strategies to improve auditing and monitoring of school resource material.....	31
4.3.1.4	Objective 2 (To investigate the causes of poor auditing and monitoring of school Resource materials in selected primary schools in Kapiri – Mposhi district).....	32
4.3.1.5	Why auditing and monitoring of school resource materials not properly conducted in the selected primary schools of Kapiri –Mposhi.....	32
4.3.1.6	Who are the focal personals to ensure auditing is conducted in the primary schools.....	32
4.3.1.7	When is auditing and monitoring of school resource materials conducted in the selected primary schools of Kapiri Mposhi.....	32

4.3.1.8 Objective 3 (Explore challenges faced by school managers in ensuring proper auditing and monitoring of school resource materials in selected primary schools of Kapiri Mposhi district).....	34
4.3.1.9 Type of the challenges that school managers are facing in auditing and monitoring of School resource materials.....	34
4.3.1.10 Type of challenges faced by the school managers in auditing and monitoring of school resource materials in primary school.....	34
4.3.1.12 <b>Objective 4</b> (Recommendations) Ways of enhancing proper auditing and monitoring of School resource materials in selected primary schools of Kapiri–Mposhi district.....	35
<b>4.4.0 PRESENTATION OF FINDINGS (SEMI-STRUCTURED INTERVIEWS).....</b>	<b>37</b>
4.4.1. <b>Objective One</b> (Ascertain the state of auditing and monitoring of school resource materials in selected primary schools in Kapiri Mposhi District).....	37
4.4.2 Condition of auditing and monitoring of school resource materials in the selected primary schools of kapiri mposhi district.....	37
4.4.3 Status of auditing and monitoring by administration on school resource materials.....	37
4.4.4 Strategies to improving auditing and monitoring of school resource material .....	37
4.4.5 <b>Objective Two</b> (To investigate the causes of poor auditing and monitoring of school Resource materials in selected primary schools in Kapiri – Mposhi district.....	37
4.4.6 Why auditing and monitoring of resource materials not conducted in the selected primary Schools in kapiri mposhi.....	37

4.4.7	Who are the focal personals to ensure auditing is conducted in the primary schools.....	37
4.4.8	When is auditing and monitoring conducted in the schools if at all being practiced.....	37
4.4.9	<b>Objective Three</b> (Explore challenges faced by school managers in ensuring proper auditing and monitoring of school resource materials in selected primary schools of Kapiri Mposhi district).....	36
4.4.10	Why auditing and monitoring of school resource materials not properly conducted in the selected primary schools in kapiri mposhi.....	36
4.4.11	who are the focal persons in ensuring that auditing and monitoring is properly conducted in the selected primary in Kapiri Mposhi.....	36
4.4.12	When is auditing and monitoring conducted in the schools if at all being practiced.....	37
4.4.13	<b>Objective 4</b> (Recommendations) Ways of enhancing proper auditing and monitoring of School resource materials in selected primary schools of Kapiri – Mposhi district.....	41
4.5.0	SUMMARY.....	41
<b>5.0</b>	<b>CHAPTER FIVE (5)</b> .....	<b>42</b>
<b>5.1</b>	<b>DISCUSSION OF FINDINGS</b> .....	<b>42</b>
5.0	OVERVIEW.....	42
5.1	<b>Objective one</b> Condition of auditing and monitoring of school resource material in selected primary schools in kapiri mposhi district.....	42
5.2.	Figure one.....	42

5.3	<b>Objective two</b> Status of auditing and monitoring by administration on school resource materials.....	42
5.4	Figure two.....	43
5.5	Figure three .....	44
5.6	Figure four.....	47
5.7	<b>Objective three:</b> Strategies to improve auditing and monitoring of school resource material .....	47
5.8	Why auditing and monitoring of resource materials not conducted in the selected primary schools in kapiri mposhi.....	47
5.9	Figure five.....	49
5.10	<b>Objective four:</b> who are the focal personals to ensure auditing is conducted in the primary schools.....	50
5.6	When is auditing and monitoring conducted in the schools if at all being practiced.....	53
5.7	(Recommendations) Ways of enhancing proper auditing and monitoring of school resource materials in selected primary schools of Kapiri – Mposhi district.....	54
5.8	SUMMARY.....	54
	<b>CHAPTER SIX:.....</b>	<b>55</b>
6.0	<b>CONCLUSIONS AND RECOMMENDATIONS.....</b>	<b>55</b>
6.1	OVERVIEW .....	56
6.2	CONCLUSIONS OF THE STUDY.....	56
6.3	RECOMMENDATIONS OF THE STUDY.....	58
6.4	IMPLICATIONS FOR FUTURE RESEARCH.....	59

6.5	SUMMARY.....	60
6.6	REFERENCES.....	61
6.7	APPENDICES .....	64
	Appendix 1: Questionnaire for Senior Teachers and Stores Officers.....	64
	Appendix 2: Interview guide for head teachers and deputy head teachers .....	64

## **CHAPTER ONE (1):**

### **INTRODUCTION.**

#### **1.0 OVERVIEW:**

This chapter gives a background to the study. It shows what led to the conception of the study. It also provides the purpose of the study, the statement of the problem, the research objectives ,the research questions, the significance of the study, theoretical and conceptual framework, the limitation and delimitation of the study and the summary of the chapter and introduces to the next chapter.

#### **1.1 INTRODUCTION:**

Most Local Government Authorities (L G As) in Zambia are a sphere within a nation or state but operating at the sub- national level .In Zambia, this is a system of government at local level through which communities manage their affairs , for example through councils. However, it may also include Traditional establishments recognized by the central government. Local government authorities are also known as branches of the Central Government. These structures in government institutions provide a comprehensive analysis of organizational environments in which devolution reforms take place with applications to select local authorities to manage service delivery and financing (Blair , 2000). In the light of this devolution, the Ministry of General Education at District Education Board office , which is known as the (DEBS) will therefore be transferred to the local government which is civic council , and the (DEBS) will assume the title of District Education director. The school authorities as an auxiliary branch of the District Education Board Office will

equally be mandated to audit and monitor every resource under their custody (Coreen, 2002)

Schools are one of the organizations where government has invested in the distribution of various resource materials such as text books, desks, infrastructures, and teachers as well as human resources which are believed not to be well managed and monitored by school management (Craig, 2016).

In order to ensure that important services, such as education, health, water, and other services, reach the poor majority in the country, many governments have recognized the need of local government functions. According to the Devolution Act which is at play, LGAs are mandated to control and monitor the accountability of resources by school management (Noreen, 2009). The local government authorities in Zambia collect approximately 5 percent of all public revenues and are responsible for about 30 percent of public sector spending (Momba, 2002).

According to Nyman, Nilsson, and Rapp (2005), given the resource constraints faced by many African governments, it is the duty of the legislature to ensure that these limited resources are equitably distributed, to effectively and efficiently provide value for money accordingly.

However, concerns have been raised regarding poor Auditing and Monitoring of school resources materials with regards to poor accountability that prevails in Primary schools of Kapiri- Mposhi District. The issue is with regard to poor management of school resource materials that government distributes to most primary schools in Kapiri – Mposhi. The effect of this poor management of resources is clearly seen in poor results at grade nine (9) while schools struggle to use the little remaining resources in bringing about

effectiveness and efficiency in teaching and learning in these primary schools (Kapiri Mposhi District strategic plan, 2020).

To this effect, auditing and monitoring of these school resources materials by the school authorities needs to be improved as these provide a crucial accountability mechanisms that provides assurance to various stakeholders in the effectiveness of accountability on government resources in Schools (Mwabu, Horngren,Sundem, Elliott, & Philbrick,(2001) . This is the reason why local Government Act Cap 281 of the Laws of Zambia requires the Minister of Local Government and Housing to appoint the auditor to a council, among other things, to audit the books of accounts. To this effect, it has been assumed that, there is poor auditing and monitoring of resource materials in schools by school management, despite government having distributed various resource materials in schools, the shortages are still increasing hence, the study (Schwartz and Sulitzeanu, 2002) . It is due to this status quo that the study intends to investigate the effect of poor auditing and monitoring of school resource materials in the selected primary schools of Kapiri Mposhi District.

## **1.2 BACKGROUND OF THE STUDY.**

In the world today, auditing and monitoring is being appreciated for its affirmed operations and activities. Gage and Dunn, (2009), define monitoring as an observation and check on the progress or quality of something over a period of time and keep under systematic review by an independent officer ,with an objective assurance and consulting actions established to add value and help to improve an organization's operation. While others, have defined "monitoring" as a systematic process of collecting , analyzing and using information to track a programme's progress towards reaching its objectives and guide management in decision

making .Monitoring is usually focusing on processes , such as when and where activities occur ,who delivers them ,and how many people are entailed to be reached . Monitoring is conducted after a programme has begun and continues throughout the programme's implementation period (Frankel and Gage, 2007).

Therefore, since government distributes resource materials in various schools, it has been noticed that there are shortages in these same schools hence the assumption is that, there is poor management of these resources in most schools especially in the selected primary Schools of Kapiri - Mposhi District . The kind of monitoring and auditing that shall be on focus in this research will be on the school resource materials by school management authorities respectively. Flint (1988) argues that monitoring has two major objectives. In the first objective, the job of management in schools is to learn from past experiences in the best way to manage resources so as to improve practices and activities in the future. At the same time, school management is mandated to audit and monitor on the accountability of resources used, while the results obtained must be used as a report to schools on the school resource material use progress .The accountability is eventually hoped to determine whether the status of an institution shows a true and fair picture during the period of its operations.

The Secondary objective concerns on the detection of frauds in departments and miss management of resource materials and the prevention of such occurrences in an organization by administrators. In the same respect, the focus in this research shall ensure that auditory and monitory measures are taken to ensure that school resource materials distributed by government are not miss managed by schools. The school management will therefore, be the

centre of this auditory and monitoring exercise where school resource materials are believed to be poorly managed.

The history in the development of auditing and monitoring can be traced from the work of Flint (1988), who revealed that audit originates from the Latin word “Audire” which means to hear. But in ancient Rome the word Audire referred to hearing of accounts, a process in which one official compared his records with those of another official. As many of the parties got interested in the audit findings, the audits used to be presented orally. In his revelations, Flint (1988) noted that, the audit function evolved in response to a perceived need of individuals or groups in society who sought to inform and reassure the conduct or performance of others in resource management in schools. In a nutshell, audit function is a means of social control as it serves as a mechanism to monitor conduct and performance behavior in ensuring secure and enforce accountability and transparency in a working environment which is the school in this respect.

The responsibility of auditing and monitoring cannot be overemphasized in both public and private sectors, following the remarks of (Mackenzie, 2003:129) where he foreword that, accountability of government schools without measures, proves no control. Therefore, if there is no control, where is the seat of power in schools? This entails that auditory and monitoring functions play a critical role in maintaining the welfare and stability of a school society.

In modern times, auditing has evolved into a technical discipline practiced by professional auditors who provide opinions on whether or not the annual financial statements of an entity comply with set accounting standards. Nyman, Nilsson, and Rapp (2005), suggest that in

corporate auditing, auditors are charged with examination of not only finances, but also performance, with regard to appropriateness, effectiveness and productivity.

This entails that internal auditing can contribute to improvements in accountability and eventually the effectiveness of the organization. In order to enhance accountability and ensure that scarce resources are utilized efficiently and effectively, the role of auditing and monitoring must be analyzed.

Nowadays every institution that is administered in a democratic manner, policy requires users to be accountable in the use of organization resources and provides effective, efficient and economical service delivery. In order to achieve this goal, auditing and monitoring roles must be considered very cardinal especially in ensuring organization effectiveness in the competitive environment (Dick, 2000).

The works of auditing and monitoring in organizations such as the school systems are the major mechanism for controlling the use of all scarce school resources available in the corporate and government school organizations.

Therefore, this study will explore the effect of poor auditing and monitoring in ensuring School or organizational effectiveness considering the case of selected primary schools in Kapiri – Mposhi -district.

### **1.3 STATEMENT OF THE PROBLEM**

The effect of poor auditing and monitoring raises a serious concern in primary schools particularly where the maintenance of the school welfare, stability and effectiveness of the organizational institutions are concerned. Kumar, (2002) stipulates that, the foreword to the

accountability and monitoring of government resources circles on auditing and monitoring. Therefore, without auditing and monitoring, there is no control; and if there is no control, where is the seat of power? This entails that, the effectiveness of a school depends on the role of management in under taking auditing and monitoring measures by management among others (Dittenhofer, 2001).

However, the concerns have been raised about the accountability and effect of poor auditing and monitoring of school resources by management in government primary schools (Adenitis, 2012). The issue of negligence among teachers and school management on the control with thefts of these resources within schools have been escalated while some perceive those who audit and monitor as a centre of the problem because failure to account for what is in your custody becomes an offence according to the terms and conditions of service. Despite some appreciating the roles that management in schools play regarding the safety and custody in the accountability of these resources, there is still a suspicion that these personnel who audit and monitor these school resources are still believed not to be doing the best where usage and control of these resources are concerned. This however, has been noted, in the way primary schools have kept having shortages of these resource materials. Government has been making effort to try and improve the teaching and learning standards in the districts country wide, particularly in the primary schools, but, the schools have continued facing shortages of these resource materials (Dittenhofer, (2001).

These challenges of irregularities, Negligence and non compliance to the required procedures on accountability of the resources in the primary schools are a result of poor auditing and monitoring of the said materials (Nyman ,2005).

This inquiry then, brings us to the duties of management in schools concerning the auditing and monitoring of school resource materials in ensuring school effectiveness. Therefore, research has to be conducted to fill this gap.

#### **1.4 GENERAL OBJECTIVE:**

1. To examine the status quo of auditing and monitoring of school resource materials in the selected primary schools of Kapiri Mposhi district.

##### ***1.4.1 Specific Objectives***

1. To ascertain the state of auditing and monitoring of school resource materials in selected primary schools in Kapiri Mposhi District.
2. To investigate the causes of poor auditing and monitoring of resource materials in selected primary schools in Kapiri – Mposhi district .
3. To explore the challenges faced by school managers in ensuring proper auditing and monitoring of resource materials in selected primary schools in Kapiri – Mposhi district..
4. To suggest ways of enhancing proper auditing and monitoring of school resource materials in selected primary schools of Kapiri – Mposhi district.

##### ***1.4.2 Research Questions:***

1. What is the status quo regarding auditing and monitoring of school resource materials in selected primary schools of kapiri Mposhi district?
2. What are the causes of poor auditing and monitoring of school resource materials in selected primary schools of kapiri mposhi district?

3. What challenges do school managers face in ensuring proper auditing and monitoring of school resource materials in selected primary schools of kapiri mposhi district?
4. How can proper auditing and monitoring of school resource materials be enhanced in selected primary schools kapiri mposhi district.

### **1.5 THE SIGNIFICANCE OF THE STUDY.**

The auditing and monitory aspects in any given school are significant and has an impact to the stock control particularly the resource materials .The essence of the study shall therefore, endeavor to find out the state of auditioning and monitoring of resource materials in selected primary schools of Kapiri Mposhi district.

In this vain, we shall investigate the causes of poor auditing and monitoring of these resource materials in the selected primary schools in Kapiri – Mposhi district. We shall also explore the challenges faced by school managers in ensuring that proper auditing and monitoring of resource materials is done in the schools. The research will also venture to suggest ways of enhancing proper auditing and monitoring of resource materials in the selected primary schools of Kapiri - Mposhi district .

The study will eventually provide recommendations that will help in enhancing proper auditing and monitoring of resource materials in the selected primary schools in Kapiri Mposhi district. This case is a known fact that , any organization which is non-compliant to the auditory and monitory activities in line with the established policies, plans, procedures, laws and regulations, set by the government . The school management is mandated to account through auditing and monitoring of resource materials as a way of adding or creating value to the school standards .The research holds its findings to avoid

irregularities and save the operating administration costs in accordance with the government school policies and procedures.

Therefore, this research is very essential to show the effect of poor Auditing and Monitoring of resource materials in selected primary schools of Kapiri district. Besides, the study will provide information to Kapiri - Mposhi District Education Board Management regarding the challenges schools are facing in accounting for school resource material resources in the selected primary schools. Furthermore, the study will be important to arouse the awareness of school management in audits and monitoring of school resource materials with respect to their role in ensuring efficient administration. It is also expected that, this research will add value to the existing body of knowledge on the role of school management in auditing and monitoring of resource materials in schools as a measure of ensuring school effectiveness and this will be used as a reference for further studies. The study is also important because it will serve as a requirement for acquiring a Master degree in Education Management at University of Zambia in corroboration with Zimbabwe University. (UNZA/ZOU.

## **1.6 SCOPE OF THE STUDY.**

Scope of study defines the boundary for the study in terms of time, and the extent of coverage promised in the study (Nnamocha, 2005:38). This research will target some selected primary schools in Kapiri District in Zambia's Central Province. Kapiri -Mposhi district is geographically centrally located in the country. In the northern side of the town is the Kapiri-Mposhi Hills where the town has derived its name. The town is located at the junction of the Zambia Railways Systems and Tanzania Zambia Railways. The town is one of the

fastest growing residential areas in Zambia with the best ironic weigh bridge for heavy loads located at the junction commonly known as Turn Off. It is also 60 kilometer away from Kabwe, which is a provincial headquarters of Central Province along the Great North Road and 200km north of Lusaka, the capital city of Zambia. Other than being an important junction and a harb for all the towns of Zambia, it is also a link to almost all the provinces in the country .

## **1.7 Theoretical Framework.**

The researcher will base this study on the Human Relations and Fielder's contingency theory of leadership. On one hand, the Human Relations theory asserts to the promotion of human interaction without interfering with the smooth flow of organizational operational forces on the market (Muslins, 1999).

The theory hinges on the understanding that high productivity in organizations such as schools promotes worker satisfaction and motivation. Therefore, if the stores officers and senior teachers who are supporting top administrators in auditing and monitoring of school resource materials in schools are well-motivated, they will be committed , accountable, manage, be responsible, be self-directed and creative a conducive atmosphere at work and later own what is in their custody.

Other proponents hold the understanding that, the core target is to utilize human resource rather than mechanization and economic aspects through motivation. This, in turn, yields teamwork, co-ordination and behavioral adjustments. This therefore, supports rising the standards of performances (Huczynski, 1989). Human Relations Theory emphasizes the study of workers behavior in organizations and employee satisfaction on productivity and that if people are

satisfied, in terms of job engagement and support; the output is likely to be outstanding. Therefore, facilitators of education at whatever level, if similarly are attended to, with the human relation's theory perspective; high academic performances would likely be the output.

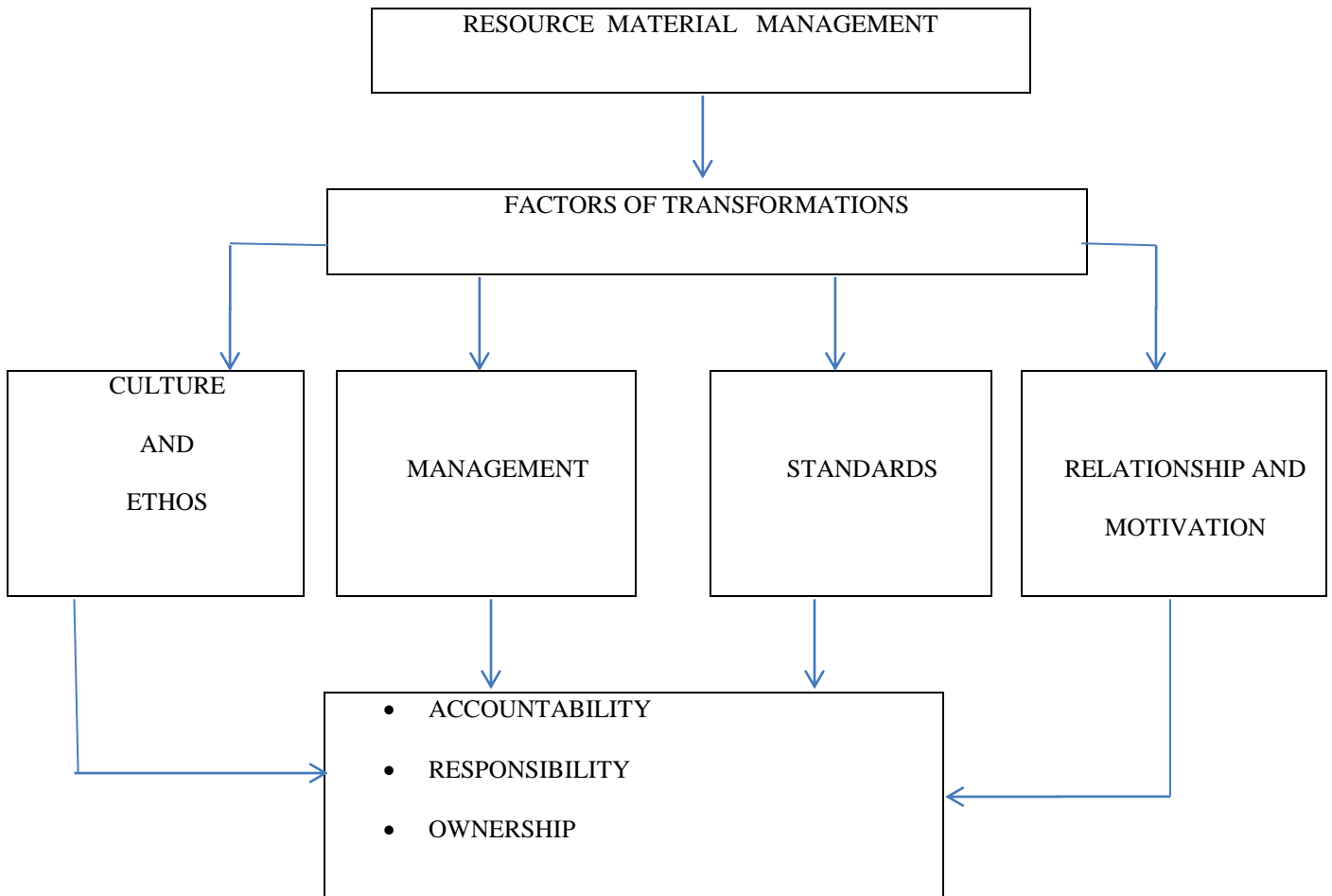
According to Fielder's contingency theory of leadership which was developed by Fred Fiedler hinges on the realization that affective group performance depends on the proper match between the leader's style of interacting with his or her subordinates and the extent to which the situation gives controls and influence to the leader (Robbins, 1989). The essence is to ascertain whether a person is operating well in terms of task or relationship oriented.

Fiedler understands that, regarding this study, the criteria of work given should be linked to three aspects. These are leader-member relation, which is the degree of confidence, being honest, trust and respect, which subordinates have in their leader as well as loyalty and admiration of the leadership qualities. The task structures which basically indicate how job assignments and procedures are defined promote effective performance. The third criteria being the position power which can be manipulated in order to develop a proper match with the behavioral orientation of the leader (Fulmer, 1983).

The relevance of the theory in line with this study is that it goes beyond the trait and behavioral approaches because it takes on board personality measures, in terms of tasks assigned, thereby predicting leadership effectiveness as well as efficiency (Robbins, 1989). This study equally seeks to establish levels of delivery where the environment is positively operating. The theory underlines that the applicability of the leadership input is determined by the existing atmosphere (Armstrong, 1990). With adequate provision of quality assurance, in many forms, such as supervision and monitoring Audits, capacity building, provision of material and guidance, high

levels of academic achievements with the knowledge on the correct use of school resource materials in institutions could be attained. It can be conceived that the two systems compliment the idea of maximizing internal and external school resources to achieve quality and high performances.

### 1.8 CONCEPTUAL FRAMEWORK.



Basing on the attributes from the Human Relations and the Fieldler's contingency theory of leadership, quality assurance is applied in order to increase outputs. This is why the theories support the aspect of provision of quality assurance. Quality assurance services prompt factors of transformation in the areas of school culture and ethos, management, provision of standards and aspects of relationship and motivations. The adjustments of the stated dependent variables can help in determining the end results in terms of the levels of productivity, quality outputs and high performance. This justifies the conceptual framework outlined.

#### 1.9 SUMMARY.

This presentation began with the historical background to the study. It identified the knowledge gap. The problem under investigation was presented. The general objective and the specific objectives of the study were presented. The main question and the specific questions to address the research objectives were presented too. The theoretical frame work and the conceptual frame work were given. The limitations and delimitations of the study were presented. The chapter finally gave a summary and conclusion.

The next chapter presents the literature review. The literature will review what was studied and is related to the current study. Not only will it enrich the current study but also justifies it by placing it in the context of similar studies.

## **CHAPTER TWO (2).**

### **2.0 LITERATURE REVIEW:**

#### **2.1 OVERVIEW:**

This chapter reviews relevant literature that is available and related to the study. The relevance of this literature is placed with an investigation within the context of similar studies. It does not only enrich the study, but also provides a justification for it. The reviewed literature specifically focused on studies on effects of poor auditing and monitoring of resource materials in the selected schools in Kapiri Mposhi district. Globally, the concept of auditing and monitoring of resource materials is closely related particularly in the United Kingdom in the European continent (Bowerman et al (2003). In the continent of Africa, a lot of Audits and monitoring activities of resource materials in government institutions are conducted from time to time (Pallot (2003). In the African set up, auditing has been conducted in a number of countries in Africa particularly Nigeria, South Africa Senegal Egypt just to mention a few. In Zambia a number of studies have been conducted regarding auditing of and monitoring of resource materials in most government institutions and even those in the private sector. Adeniji, A. (2012), However, great concern had been noted on effects of poor auditing and monitoring of resource materials in primary schools. These assumptions have greatly affected the performance of pupils in the primary schools especially in the country particularly in the selected primary schools of Kapiri Mposhi district.

This chapter will therefore review the literature on the effect of poor Auditing and Monitoring of school resource materials by School administration in ensuring school effectiveness. The chapter will reveal what has been done previously with regards to auditing and monitoring of

school resource materials. It will dwell on the poor effects of auditing and monitoring of school resource materials by managements at (DEBO) by the District Education standards officers of Kapiri - Mposhi , and later the findings of other researchers in the similar topic.

### ***2.2 .0 Roles of school administrators in auditing and monitoring school resource materials.***

The school management is mandated to control systems within their own schools in which rules and standards are .set up by the management to audit and monitor their resources . Besides, the duty is on the school authorities mandated to audit and monitor school resources and provide advises on how to improve the control systems and corrective action if needed. The advices and suggestions given are normally based on the ability of the auditor to foresee the future uncertainty events that may happen due to current weaknesses or loopholes of the control systems.

Salawu, and Agbeja, (2007), revealed that auditing and monitoring have traditionally been associated with notions of external verification, independence, and public accountability and that Public sector audit has experienced considerable expansion throughout the world. Auditing has evolved from merely providing an independent and professional assurance that governmental resources are managed properly in accordance with the law, and that no fraud should be entertained in work places and these form opinions on a range of management matters, including value for money, and the efficiency and effectiveness of audits of performance by various government units. The reason for expansion is closely related to changes in the structure of government and concern for more accountable and transparent governance, (Borge, Magnus, 1999).

### ***2.2.1 Importance of auditing and monitoring school resource materials in primary schools.***

In most government offices (DEB), the issue of misappropriation of funds and other recourses have still persisted despite auditing and monitory activities being conducted on a prolonged basis. This conduct has led other people to have some doubts regarding the role of internal auditing in ensuring organization effectiveness. To this effect, Power (1994) posed a question about whether internal audits can deliver what they promise in the form of greater accountability, efficiency or quality or whether they, in fact, fuel the problems? This made Power to stimulate a debate about the relationship between audit, organizational efficiency, and accountability. The question about the role of internal auditing in ensuring organization effectiveness carries no clear form especially in government offices where irregularities have continued.

### ***2.2.2 Objectives of auditing and monitoring school resource materials.***

A review on the first objective of this study found out that Independence is one of the challenges that affect internal auditors and monitors in their operation. Most auditors in local government are being influenced by management to the extent that, their work does not reflect a true picture or a fair view of their reports. As Cadbury Report. (1992), revealed, independence of auditors exists when auditors are actually able to act with objectivity, integrity, impartiality and free from any conflict of interest. In this scenario, conflict of interest will also exist when a reasonable person, with full knowledge of all relevant facts and circumstances, would conclude that the auditor, or a professional member of the audit team, is not capable of exercising objective and impartial judgment in relation to the conduct of the audit of the audited body. This means that Auditors should be sufficiently independent from those they are required to audit in order to

conduct their work without interference. Coupled with objectivity, organizational independence contributes to the accuracy of the auditor's work and gives employers confidence that they can rely on the results and the reports (Hussein, (1961). In order to maintain their independence internal auditors and monitors organizational status and position is also critical which is related to management perception. This is because it enables them to exercise their tasks independently and act objectively.

Furthermore, many auditors have been argued that in order to achieve audit objectives and become effective organizational independence is very important. For instance, the independence of internal audit and monitory department and the level of authority to which the internal audit and monitory staff report are the important criteria influencing the objectivity of its work, and added that organizational independence is more crucial to the effectiveness of the internal auditors, as it protects the auditor from pressure or intimidation, and increases the objectivity of the auditing work (Turley, & Cooper 2005).

### ***2.2.3 Examination of auditing and monitoring of school resource materials.***

The audit assignment in schools is extensive and needs to be examined whether operations are conducted in accordance with their purpose, whether they are conducted in a satisfactory manner, whether the accounts provide a fair financial picture and whether the internal control for which the boards are responsible is adequate. The audits result in an examination of accountability. Decisions in respect of accountability are made by the council that has commissioned the audit (Kabwe Municipal Council, 2010).

#### ***2.2.4 Some significant comments on auditing and monitoring of school resource materials.***

Some authors and economists have argued about the independence of auditors and monitors is compromised due to the fact that the auditors are politically elected and some people are of the opinion that the auditors are part of the system they audit and are therefore not sufficiently independent. They further argue that in cases where the local council makes a decision in respect of accountability that is in conflict with the recommendations made by the auditors, the decision is regarded as provocative. The auditors, as well as the entire system for the examination of accountability, are called into question. The local government audit assignment is considered to be far too political and dependent. The fact that the council and the auditors and Education Board Office are in full agreement and in absolute majority of cases that are easily forgotten and yet disagreements prevail and given extensive coverage in the media with questions where independence of auditors and monitors in any school or organization are concerned. (Christopher, Sarens, & Leung , 2008).

#### ***2.2.5 The school resource materials and their value in monetary form with regards to auditing and monitoring in selected primary schools..***

Another study on the Value for money audit, determines whether the Local .Government Authority is acquiring, managing and utilizing its resources in an economical and efficient manner and where there are inefficiencies, the causes are established. It also, involves inquiring into whether in carrying out its responsibilities, the local government is giving adequate consideration to optimal acquisition procedures and practices and effort. Okpara (2002) concluded by saying, that the nature of public accountability for public fund imposes

responsibility on authorities requiring independent assurance that money raised through compulsory levy (tax) on the people is not wasted and mishandled.

### ***2.2.6 Significance of accountability of resource materials in primary .***

Furthermore, Pallot (2003) demonstrated how emphasis on different types of accountability contributed to tensions between the Treasury and the Audit Office in New Zealand as regards the nature of public sector reforms. She observed that the former emphasized managerial accountability rather than public accountability, which was advocated by the latter. Buit Everett (2003) used a critical approach to investigate the use of value for money audit in the Canadian public sector and its implications for accountability. He observed that VFM audit tends to focus on managerial accountability rather than political accountability. Gendron et al (2001), based on analysis of the annual reports of state auditors in Alberta, Canada, and interviews with auditors, noted that the auditors favored and promoted performance accountability.

### ***2.2.7 Exploration of auditing and monitoring of school resource materials.***

The role of administrators in auditing and monitoring of school resource materials in ensuring school effectiveness is very difficult to understand and the debate has not yet come to the conclusion. Nyman, Nilsson, and Rapp (2005) surveyed and analyzed the chain of accountability to be reviewed by auditors. They used a Principal-Agent theory to understand and structure the complex accountability situation in local governments. They found that, it is actually the opinion of most people that most auditors and monitors fail in their performance of hence they are reliable and accountable for the effects of miss management of resources in learning institutions especially primary schools .

### ***2.2.8 Effects of negligence on administrators who fail to audit and monitor school Resource materials.***

Nyman et al. (2005) further identified the problems that may arise when holding persons accountable in complex accountability situations where there is more than one principal agent link. They revealed that neither better accounting systems, nor better auditing methods, will make it easier to determine accountability. This pushes the role internal auditing and monitoring play in schools in an attempt to make an organization or school effectiveness.

### ***2.2.9 Strategies to enhance auditing and monitoring of school resource materials.***

Other countries who are not appreciating the role internal auditor's play in organizations, they enforced reforms strategies and gave auditors other jobs. For instance, English (2003) evaluated the major reforms of the state audit in Australia in 1998, which had changed the role of the Auditor-General to one of facilitation and supervision, and the reporting of audits undertaken by contracted private auditors. English (2003) argued that the reforms represented a threat to public accountability, because economic incentives were more likely to limit the 'scope, quality and impartiality' of audit undertaken by private-sector auditors. Bowerman et al (2003), in support of the above argument, argued that weaknesses in the legislation in the UK, especially with respect to the power of public sector audit bodies, which affects the ability of those institutions to operate independently from the government and to effectively discharge public accountability.

### ***2.3.0 Government perspective of auditing and monitoring of school resource materials.***

Furthermore, Ng (2002) revealed that, in the government sector, audit is more than the auditor's opinion of the fairness of the financial statements; rather, the objective is to provide assurance about the government entity's internal controls, and compliance with laws and regulations. Ng

(2002) explained how audit can bring about accountability and he compared Stewart (1984)'s five tiers of accountability with categories of performance audit.

A study done by Munro & Stewart, (2011) shows that external auditors are willing to rely on management who act as auditors and monitors within the work related to internal control evaluation on stock . It shows that internal auditors have done an effective role in evaluating. However the same study found that, external auditors do not rely heavily on the substantive test conducted by internal auditors. Substantive testing relate with auditor's assessment of risk. Additional to that, the study also found that external auditor perceived internal auditor are more effective if there are strong business risk environment and strong reporting relationship with the audit committee. This finding is almost aligning with the finding on Fadzil, (2005), which internal audit department positively influenced the monitoring aspect of the quality of internal control system and illegal act.

### ***2.3.1 Procedures in auditing and monitoring of school resource materials.***

Lastly, Salawu and Agbeja (2007) examined the procedures and guidelines employed in the audit of public sector accounts in line with statutory and professional requirements in Nigeria. Their study revealed that the internal controls of public sectors were very weak, audit procedures were ineffective, and that there was political interference. They concluded that auditing and Monitoring in the public sector did not enhance accountability. From this finding, one can argue that internal auditing and Auditing does not play in ensuring organization or school effectiveness.

### ***2.3.2 Abuse of auditing and monitoring by school administrators on resource materials.***

While most of the studies of auditing and accountability have concentrated on external audit, Schwartz and Sulitzeau-Kenan (2002) looked at internal audit and argued that, despite professional internal auditors and academic observers seeing internal audit as a tool of internal accountability, internal audit can be exploited for external accountability, issues of transparency, and provides the opportunity to hold senior management to account.

Therefore, having looked at the findings by the previous researchers on the same theme, it is for this reason that this study provides a platform to ascertain the status quo of auditing and monitoring of school resource materials in selected primary schools of Kapiri Mposhi and investigate the causes of poor auditing and monitoring of resource materials in to these selected primary schools in Kapiri – Mposhi district and perhaps provide an investigation why the shortages of school resource materials have kept on increasing despite government effort to supply these materials into schools.

Further the study will eventually explore the challenges being faced by school managers in ensuring proper auditing and monitoring of resource materials in selected primary schools in Kapiri – Mposhi district. In our final remarks, we shall also suggest ways of enhancing proper auditing and monitoring of resource materials in selected primary schools of Kapiri – Mposhi district. Theses finding will eventually help as find the gap that the previous researchers could not bridge.

### 2.3.3 RESEARCH GAP.

The study has revealed a number of literatures that have been done by various authors on the same subject regarding the effects of poor auditing and monitoring of school resource materials in the selected primary schools in Kapiri Mposhi district. While most of the studies of auditing and accountability have concentrated on external audit, Schwartz and Sulitzeau-Kenan (2002) looked at internal audit and argued that, despite professional internal auditors and academic observers seeing internal audit as a tool of internal accountability, internal audit can be exploited for external accountability, issues of transparency, and provides the opportunity to hold senior management to account.

Therefore, having looked at the findings by the previous researchers on the same theme, it is for this reason that this study provides a platform to ascertain the status quo of auditing and monitoring of school resource materials in selected primary schools of kapiri Mposhi and investigate the causes of poor auditing and monitoring of resource materials to those selected primary schools in Kapiri – Mposhi district and perhaps provide an investigation why the shortages of resource materials have kept on increasing despite government effort to supply these materials into schools. . Bower man et al (2003), in support of the argument regarding the effects of poor auditing and monitoring of resource materials, argued that weaknesses in the legislation in the UK, especially with respect to the power of public sector audit bodies, which affects the ability of those institutions to operate independently from the government and to effectively discharge public accountability. Furthermore, Pallot (2003) demonstrated how emphasis on different types of accountability contributed to tensions between the Treasury and the Audit Office in New Zealand as regards the nature of public sector reforms. She observed that the former emphasized managerial accountability rather than public accountability, which

was advocated by the latter. Buit Everett (2003) used a critical approach to investigate the use of value for money audit in the Canadian public sector and its implications for accountability

Lastly, Salawu and Agbeja (2007) examined the procedures and guidelines employed in the audit of public sector accounts in line with statutory and professional requirements in Nigeria. Their study revealed that the internal controls of public sectors were very weak, audit procedures were ineffective, and that there was political interference. They concluded that auditing and Monitoring in the public sector did not enhance accountability. From these findings, one can argue that internal auditing does not play an important role in ensuring organization or school effectiveness.

They further argue that in cases where the local council makes a decision in respect of accountability that is in conflict with the recommendations made by the auditors, the decision is regarded as provocative. The auditors, as well as the entire system for the examination of accountability, are called into question. The local government audit assignment is considered to be far too political and dependent. The fact that the council and the auditors and Education Board Office are in full agreement in the absolute majority of these cases, these are easily forgotten when disagreements prevail in an extensive coverage in the media with questions on the independence of auditors and monitors in any school or organization (Christopher, Sarens, & Leung , 2008). It is due to these findings from the previous researchers that I have felt there is still need to address the issue on the effects of poor auditing and monitoring of school resource materials as evidenced by poor performances of learners at grade seven (7) examination in primary schools .which is suspected to be as a result of shortages of learning and teachings resource materials in these primary schools.

#### 2.3.4 SUMMARY

This chapter provided literature related to the current study. It also provided justification for the study by placing it in the related context. It showed that there had been some research conducted on the effect of poor auditing and monitoring of resource materials worldwide, African level, and Zambian level and now the study is particularly in the selected schools of Kapiri Mposhi District. It could be true to suggest that seeking empirical evidence on the level at which the effects have reached particularly where the performance of the learners are concerned in schools may not be quantified preferably hence the research study. The next chapter presents the methodology employed in the study. The presentation will take you through the entire process of the methods used to answer the research questions and collection of data.

## **CHAPTER THREE (3).**

### **RESEARCH METHODOLOGY:**

#### **3.0. OVERVIEW:**

This chapter explains procedures and techniques adopted in the study in order to answer the research objectives and the questions that rose in the first chapter. It discusses the general methodology that was used in conducting the study from the beginning. It involves research design, population, sample size and sampling procedures, research instruments, and data collection procedures and data analysis used.

#### **3.1 METHODOLOGY.**

This is an important part of the research activity that develops an effective research design which shows themes that are logical and links between the data collected, the analysis and the conclusions to be drawn. This design satisfies the most suitable methods of investigation, the nature of the research instruments, the sampling plan, and the types of data, (Sheppard and Green, 2003). Research methodology is the procedure which is followed in the selection of the appropriate research methods to be used in a research. The type of data and the instruments to be used is being mentioned in this part. The methodology of this study therefore, involves research design, Study site, Sample and sampling procedures, data collection instruments, data collection procedure and data analysis.

#### ***3.2 Research design***

Research design provides the glue that holds the research project together. This study will use a descriptive design that is in a qualitative method. According to Stebbins (2001), exploratory

research design place emphasis on gaining and discovering ideas and insights which are not answers, but rather help to produce hypotheses about what a situation in the design of qualitative research. Probably this is the most flexible of the various research techniques, encompassing a variety of accepted methods and structures. This research will employ a case study design. A case study will be used because it has strong internal validity which allows the researcher to get real and factual insights on that particular phenomenon (Sheppard and Green, 2003).

### **3.3 Study Area or Site**

The study area will be in selected schools within Kapiri-Mposhi District. Ten (10) out of 122 schools in the district will be a study sample. Among the ten schools, Five (5) will be in urban areas while another five (5) will be in the rural schools. Kapiri- Mposhi District has been chosen because a gap was identified with regards to poor auditing and monitoring of resource materials.

### **3.4 Study Population**

The target population for the study will be in ten (10) primary schools in the district. All the ten (10) schools will be randomly selected to meet the required number of respondents. The target respondents are the head teachers, deputy head teachers, and senior teachers and stores officers. These will be targeted because they will be purposefully sampled in the next sub heading.

### **3.5 Study Sample**

The study will use a sample size of 100 respondents to be spread across the targeted population. The views from 100 respondents will be representative for the district.

### **3.6 Sampling Techniques**

All the ten (10) schools will be randomly selected to meet the required number of respondents.

Purposive sampling will be used to in this study. Purposive sampling will be used in order to select respondents who will have data pertaining to the study.

### ***3.7 Data collection Instruments.***

This research will use in-depth interviews as instruments for data collection. In the selected primary schools of Kapiri-Mposhi and these interviews will be conducted to the head teachers and the deputy head teachers at the school while the questionnaires will be given to both the senior teachers and the stores officers. The head teachers and the deputy head teachers will be interviewed in order to help explain how they manage the school resource materials in the school that are mandated in their control. The stores officers and senior teachers will be given questionnaires so that information can be clearly provided in order to help provide a comprehensive analysis on the management of school resource materials in the selected schools in the district.

#### ***3.7.1 Questionnaires and interviews***

The questionnaires as instruments will be administered to senior teachers and stores officers who have been purposefully sampled among staff in the schools. The main reason for sampling on these members of staff is because they are in direct control of these school resource materials. Within the category of questionnaires, we shall use semi-structured interviews which will be in form of closed ended questions. These will therefore be used to collect background information while open ended questions will be for collecting information that will provide answers to the objectives of the study. Open ended questions will be used in order to leave respondents free to express their answers as they wished.

### **3.8 DATA ANALYSIS**

Under all research circumstances, it is advisable to start analyzing data in the light of research questions, (Silverman, 1993). The research questions were used to address the objectives of the study. The answers derived from the questions were analyzed according to emerging themes.

Creswell (2003) also observed that on both qualitative and quantitative (mixed method) research design is constructivist in nature because it allows the researcher to construct meanings from the experiences given by the respondents on a broader manner. It can also be a platform for advocating for change, depending on the findings from the data collected. Apart from that, qualitative research design allows participation of the participants. The researcher used open ended questions in order for the participants to explain the questions to the fullest as the researcher asks more probing questions to get the phenomena in depth.

### ***3.9 Limitations of the study.***

During any project, there are anticipated costs or rather limitations. However, in order to pull through with the research, Limitations must be planned for in order to overcome them. In this study, time and cost will be the limiting factors that are expected to overcome through planning in advance. Furthermore, collecting information from the staffs might be a challenge; however, members of staff concerned in the school will be informed in advance.

### **3.10 Delimitation of the study**

This study will be restricted to selected primary schools within Kapiri- Mposhi District. This is as a result of not having adequate transport to reach other far schools within the district.

### ***3.11 Ethical Consideration***

In this study the case of the participant's enrollment will be done on a voluntary basis. This simply means that as a researcher, you do not own a respondent in the research. If a respondent decided not to answer the questions given, no crime will be leveled against him or her. This entails that the persons engaging in the study give information at their free will. The aspect of confidentiality will also be given optimum attention. In an instance that the respondent decided not to disclose his/ her identity, there is no need to force one to do so. The identity of the participants will not be disclosed alongside guaranteeing them security for any complications which may erupt thereafter. The known fact is that, sometimes the respondents may fear to give identity on grounds that they want to protect their jobs from their employers. Therefore it is just important that the safety of the respondent is given the highest attention ever.

### **3.12 SUMMARY**

The chapter presented the methodology that was used to address the research questions. The presentation began with an introduction to the chapter. The research design was presented, being mixed method design. Then the population, sample size, sampling techniques and the research site were presented. The methods of how data was collected and analyzed were provided. The ethical issues observed were presented before the chapter was concluded.

The next chapter will present the findings of the study. The findings were generated from the research questions. They will be presented from the emerging themes on the objectives.

## **Chapter Four (4):**

### **PRESENTATION OF FINDINGS.**

#### **4.0. OVERVIEW**

This chapter presents the findings on effects of auditing and monitoring of school resource materials in the selected primary schools in Kapiri Mposhi the district. Data was gathered through interviewing the head teachers and deputy head teachers while semi- structured questionnaires were conducted to the senior teachers and stores officers. The senior teachers and stores officers gave their own opinion on what they thought was causing effects of poor auditing and monitoring of school resource materials in the selected primary schools.

#### **4.1 DEMOGRAPHICS OF RESPONDENTS**

As a reminder, this section will present the demographics of the respondents who took part in this study. All the groups that took part in the study were requested to provide background information before they completed the questionnaires. The interviews were conducted to the head teachers and deputy head teachers who in the similar manner gave a background information before they answered questions for the interviews.

As seen in Table 4.1.0, the percentages of learners and teachers in terms of gender were the same. Whereas, the percentage of head teachers were biased looking at respondents who were majority females.

<b>Respondents</b>	<b>Male</b>	<b>Female</b>
Head Teachers	4	6
Deputy Headteachers	8	2
Senior teachers	20	40
Stores Officers	7	13
Total	39	61

*Table 4.1.0: Demographic of Respondents .*

#### **4.1 PRESENTATION OF FINDINGS (QUESTIONNAIRES):**

The researcher presents findings in this section. These are findings originating from the questionnaires conducted with the 100 participants of the study, 39 were males while 61 were female both in administration. The findings of the study are presented in line with the main themes or major categories and sub-categories emerging from the data. The sub-categories are meant to illustrate the main themes or major categories of the research findings.

**4.1.0 Objective One** (Ascertain the state of auditing and monitoring of school resource materials in selected primary schools in Kapiri Mposhi District)

4.1.1 Condition on the effect of poor auditing and monitoring of school resource materials in selected primary schools of kapiri mposhi district. According to the findings from the 39 males respondents, they all pointed out that auditing and monitoring is not conducted in primary

schools. However, some of the respondent mentioned that, sometimes they do carry out activities simply to stock take some of the items that are in school though the exercise are not done professionally. The 61 respondents from the female side also mentioned that, auditing and monitoring of resource materials does not take place in these selected schools. What the respondents mentioned was the records of inventories which is being kept by school administrators and is being updated once in a year.

There were 61 questionnaires that were conducted in the selected schools to both senior teachers and stores officers while 61 questionnaires and all of them sent returned answered. In most of the schools where questionnaires were sent, the following were the responses, most of the senior teachers were found to have served between 1-5 years in their positions and the general response was that auditing of resource materials have never happened except monitoring of staff on teaching and learning which happens not very often but monitoring of school resource materials does not take place at all. Besides, most senior teachers and stores officers mentioned that though they are mandated to take custody of these materials, it's not their job description to audit and monitor these resource materials because their job description has nothing to do with auditing and monitoring.

**4.1.1 Objective two ( 2)** To investigate the causes of poor auditing and monitoring of school resource materials in selected primary schools in Kapiri – Mposhi district: According to the findings that were collected from the respondents basing on the questionnaires from the second objective, the 61 female respondents pointed out that, the causes of poor auditing and monitoring in primary schools is because those mandated to audit and monitor have no professional understanding in this area hence a lot of ineffectiveness and incompetences in handling the issues. At the same time, those from the same categories of female respondents mentioned that, auditing is very involving and requires a lot of time, therefore, even if it was

conducted, division of time becomes a problem since most of those involved in auditing and monitoring have other responsibilities to do besides that call.

The 39 male respondents pointed out that, storage rooms as safety places for these school resource materials, becomes another issue and one reason why audits are not even conducted. The respondents have further said, auditing and monitoring of school resource materials in these schools is difficult because the staff used to undertake this activity are teachers who have other responsibilities besides auditing and monitoring. The responses from various respondents on the causes pointed out that are a result of lack of better store rooms for the safety of these materials. One of the respondents said that, “teachers in school have a habit of using these resource materials, but don’t want to be held accountable when they get missing”. This was clearly stated when highlighting particularly on the use of text books as one of the school resource materials readily available for daily use in the school. Another, example is the desks as another resource material in the school. The respondents mentioned that, most of the desks that were received during the movement for Multi-Party Democracy (MMD) are in deplorable state and only a few are in good condition. Due to the fact that schools have become negligent in keeping these school resources materials well, audits and monitoring are never conducted to help in enhancing accountability of these materials in the schools.

Generally, the challenge was that even when these materials are audited, time and again, the rooms for storage are open places perhaps in the head teacher’s office and in a number of times, children or pupils are assigned to collect these materials for their friends hence room for thieving is very high.

When some respondents were contacted for comment on the general status of auditing and monitoring as a district, they said that, there are no audits conducted either by the DEBO office or any other external monitors as a result schools have taken it as a self supervisory venture because even if materials are getting lost, there is no one to task them for replacements. Government had from time to time supplied resource materials, but to the surprise the shortages of materials keep increasing time and again. The impact of these shortages is seen on the low reading levels in the district and the poor results which are all a result of poor auditing and monitoring of the limited school resources that are in place.

#### **4.1.2 Objective Three.**

The findings from the data collected so far from the respondents who were responding using questionnaires were all pointing to the fact that there is negligence among the people mandated to handle these resource materials particularly the class teachers who don't want to be held responsible over things which they use in their classrooms.

However, what prominently came out was the fact that, headteacher and their deputies do not conduct audits like the way professional auditors do, but instead they simply depend on records of the school resource materials from senior teachers and the stores officers. Instead, senior teachers and stores officers are in direct control of these resource materials. Besides the issue of negative attitude among teachers also came out prominently from headteachers in response and commented that teachers in most times use these materials such desks and text books and in the event when these materials miss they only give a report to the senior teacher and cannot properly account for the materials well.

In as much as auditing and monitoring is concerned, both administrations in the various selected primary schools stated that, internal auditing takes place though not in a professional manner. Instead, those mandated just for record keeping of these school resource materials that is being used in the school. , some school actually mentioned that in a number of situations, their offices have been robbed by thieves and only targeting school resource materials in schools such as books and sometimes desks as well. These items when they go missing are suspected to be vandalized by the surrounding communities. However, all this was as a result of not having secured store rooms and lockable classes and offices in the primary schools selected.

#### **4.1.3 OBJECTIVE four (Recommendations).**

The findings from the study revealed that out of the 100 participants in the study, 74 suggested that for effective and efficient auditing and monitoring to be carried out, there is need for trained personnels to be doing this activity and not teachers who have other responsibilities to do. The following are some of the exact words on recommendations on what can be done to improve auditing and monitoring in the primary schools within the district.

**One respondent said,**

*“There is need to construct more rooms to use as storage facilities for school resource materials. These rooms must are highly needed as it was stated that they are the major reasons why even if auditing was to be done; still pilfilteration could still be very high”.*

**Another respondent said,**

*“Most of the senior teachers and stores officers contacted confirmed that school administration tried their best to support the infrastructural development especially on the part of improving the storage rooms for resource materials but the problem was that*

*the District Education Board secretary's office is not being supportive enough regarding recommendations for funding from the government on infrastructural development.”*

*The other recommendation was the issue of motivation which came out strongly pointing out that, auditing and monitoring is not in the job description of teachers, therefore, the auditory and monitory aspect should have been done by professional who are paid in this and not simply toiling and getting nothing at the end of the day.*

- *Most of the schools had not much knowledge on the use of stock control register. However, an inventory in this place worked well to replace the stock register but the stores officers mostly did not update as records to match with the current stock in schools.*
- *The aspect of time is another issue where a full audit and monitoring is supposed to be done because of time since most of the times these staff are found also teaching in class as their core- business.*
- *Even when shortages may be noticed, reporting these cases to management becomes difficult because no one wants to be held accountable over these shortages hence negligence among staff was pronounced to very high.*

In most time, departmental conflicts emanate from these vices where some teachers are suspected to be miss managing school resources and when reported to management, a lot of tension among teachers and senior teachers arise hence causing un resolved conflicts.

- *Government through planning department must ensure that, store rooms in primary schools are built to improve safety of school resource materials in these selected primary schools.*

- *Generally speaking, there was an aspect of poor record keeping amongst most schools because very few schools could avail clear records of materials received from suppliers and this is against the prevailing records as at present to indicate whether there are shortages or not hence auditing and monitoring of these materials in schools was concluded not there at all.*

#### **4.2.0 PRESENTATION OF FINDINGS (SEMI-STRUCTURED INTERVIEWS).**

##### **4.2.1 Objective One.**

(Ascertain the state of auditing and monitoring of school resource materials in selected primary schools in Kapiri Mposhi District).

The semi-structured interviews were conducted among the 20 head teachers and their deputies of the selected primary schools of kapiri mposhi district.

**4.2.2** Condition of auditing and monitoring of resource materials in selected primary schools of kapiri mposhi district. According to the findings from the 20 respondents amongst the head teachers and deputy head teachers, mentioned that, schools do not conduct professional auditing and monitoring, however, in certain times, updates of school resource materials are done just for the sake of keeping inventories for schools.

##### **4.2.3 Objective two.**

To investigate the causes of poor auditing and monitoring of school resource materials in selected primary schools in Kapiri – Mposhi district. When head teachers and their deputies commented on the causes of poor auditing and monitoring, they did not accept that there is poor monitoring and auditing, instead they commented that auditing does not take place at all. The reasons to this fact were that, the activity should be handled by professional people and not just teachers or any one person who may not have an understanding on the technocracy of the area. Some female head teachers also pointed out that even if auditing and monitoring was to be carried out, time factor could still be a

serious factor because the people who are supposed to have handled auditing and monitoring have other responsibilities to do.

#### **4.2.4 Objective Three.**

(Explore challenges faced by school managers in ensuring proper auditing and monitoring of school resource materials in selected primary schools of kapiri - mposhi district).

According to the findings from the 20 head teachers and their deputies on this objective, the major challenge which they face is that, understanding on the technocracy of the profession. What head teachers from the ten schools attested to be practicing are the records of inventories which still are not updated so often. However, some respondents amongst the head teachers pointed out that, even if auditing and monitoring of these materials were to be done ,either quarterly or per term, still the challenge of storage rooms for these resource materials could still be a serious challenge. The respondents from some schools pointed out that, some resource materials are being kept in head teachers' offices which are still not being properly stored.

#### **4.2.5 Objective four (Recommendations).**

*Some of the suggestions which were put across ,when trying to find ways of improving auditing and monitoring were that, the ministry of general education must be sending professional auditors and monitors to be caring out this activity and not using teachers who have other responsibilities to do.*

#### **Three head teachers said,**

*“The government must improve the infrastructural aspect especially where construction of classrooms which must have standard store rooms which can be good storage facilities for resource materials. In case of desks, the classrooms must be lockable so that there is no interference on these materials.”*

#### **Another headteacher said,**

*“When schools must be used to audit and monitor school resource materials, government must allocate some allowances to motivate teachers who may be handling such extra duty activities.”*

**The third respondent amongst the head teachers said,**

*“There is also need for the District Education Board Office to induct all teachers perhaps through the district accountants on matters of auditing and monitoring so that perhaps there could be some basic understanding on the subjects in schools.”*

*The schools must also be inducted on how to use the stock control registers which can easily give insights on matters of record keeping of inventories in schools.*

#### 5.4 SUMMARY

This chapter has presented the findings and discussions of the study. The study has ascertained the state of auditing and monitoring of school resource materials in the selected primary schools in Kapiri mposhi district. The study also investigated the causes of poor auditing and monitoring of school resource materials in selected primary schools in Kapiri – Mposhi district . In addition, the study has explored challenges faced by school managers in ensuring proper auditing and monitoring of school resource materials in selected primary schools of kapiri - mposhi district Finally, the study has revealed that in order to achieve an effective and efficient audits, there is need to enhance ways and measures that will improve auditing and monitoring of school resource materials in these selected primary schools within the district.

The next chapter will focus on discussion of findings of the study.

## **CHAPTER FIVE (5):**

### **DISCUSSION OF FINDINGS.**

#### **5.0. OVERVIEW.**

This chapter presents the discussions of the findings of the study as they were gathered from the field. It will discuss the findings of the study on all the fundamental questions which were under investigation. The presentation is based on all the data collected through questionnaires for senior teachers and stores officers, semi-structured interviews for head teachers and deputies. It will however be noticed in the discussion below that most of the responses and statistics presented will be based on the responses from the senior teachers and stores officers. This is because these made up the largest category of the respondents, as stated above. The responses from these mainly helped to complement the data collected from the larger categories of respondents and also helped the researcher in making conclusions about the phenomenon observed. The findings were analyzed in relation to the research objectives and were also related to recent relevant literature reviewed in the study.

The four objectives that the researcher used to gather the relevant information were:

1. To ascertain the state of auditing and monitoring of school resource materials in selected primary schools in Kapiri Mposhi District.
2. To investigate the causes of poor auditing and monitoring of school resource materials in selected primary schools in Kapiri – Mposhi district.
3. Explore challenges faced by school managers in ensuring proper auditing and monitoring of school resource materials in selected primary schools of kapiri mposhi district.
4. Suggest ways of enhancing proper auditing and monitoring of school resource materials in selected primary schools of Kapiri – Mposhi district.

The findings from the study reviewed that out of the 39 male participants, 61 female participants all attested to the fact that, there is no auditing and monitoring conducted in the selected primary schools.

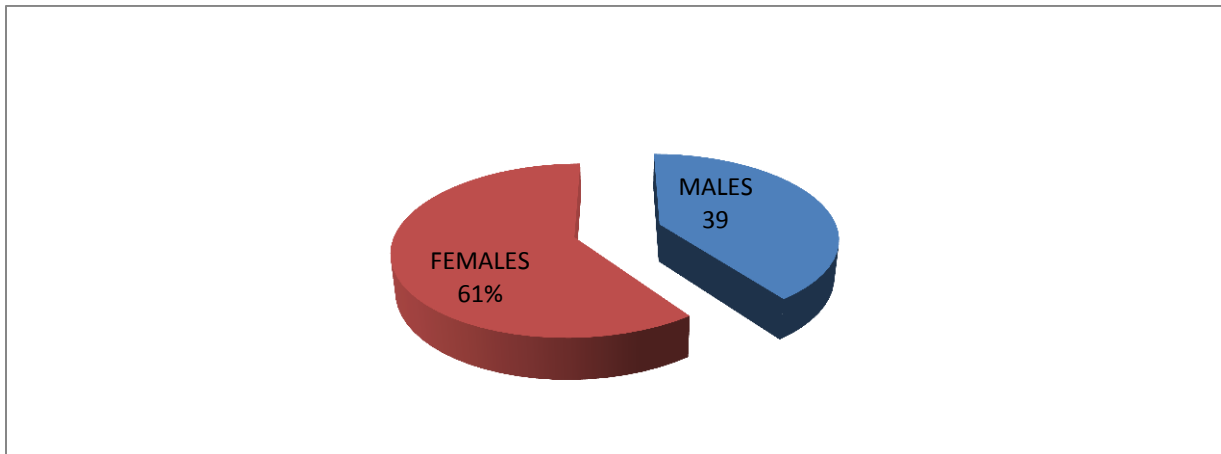
## 5.1 Discussion of findings:

### 5.1.0 Objective one:

In our findings, we are ascertaining the state of auditing and monitoring of school resource materials in selected primary schools in Kapiri Mposhi District. Basing on the findings from different senior teachers and stores officers 61 were females and 39 were males and this is illustrated in a diamagmatic manner.

**FIGURE 1**

### RESPONDENTS BY GENDER



With reference to the state of auditing and monitoring in the selected primary schools, the responses from various respondents both senior teachers, stores officers head teachers as well as the deputy head teachers, all pointed that, there is no auditing that is carried out in these schools.

However, what is being practiced instead are simply the records of various inventories for the schools and specific classrooms where these resource materials are being used on a daily basis.

Besides, most of these respondents commented that, these are not supposed to be handled by any other person, but instead, technocrats who have a broader understanding in the issues of auditing and monitoring of various resource materials that are in government institutions. However, in a layman's language, these members of staff carry out simple audits and monitoring of these resource materials just to keep records of stock which are in the school. Since, auditing and monitoring is supposed to be a job tasked by professional auditors and monitors, it becomes difficulty to handle two job descriptions.

## **5.2 OBJECTIVE TWO (2):**

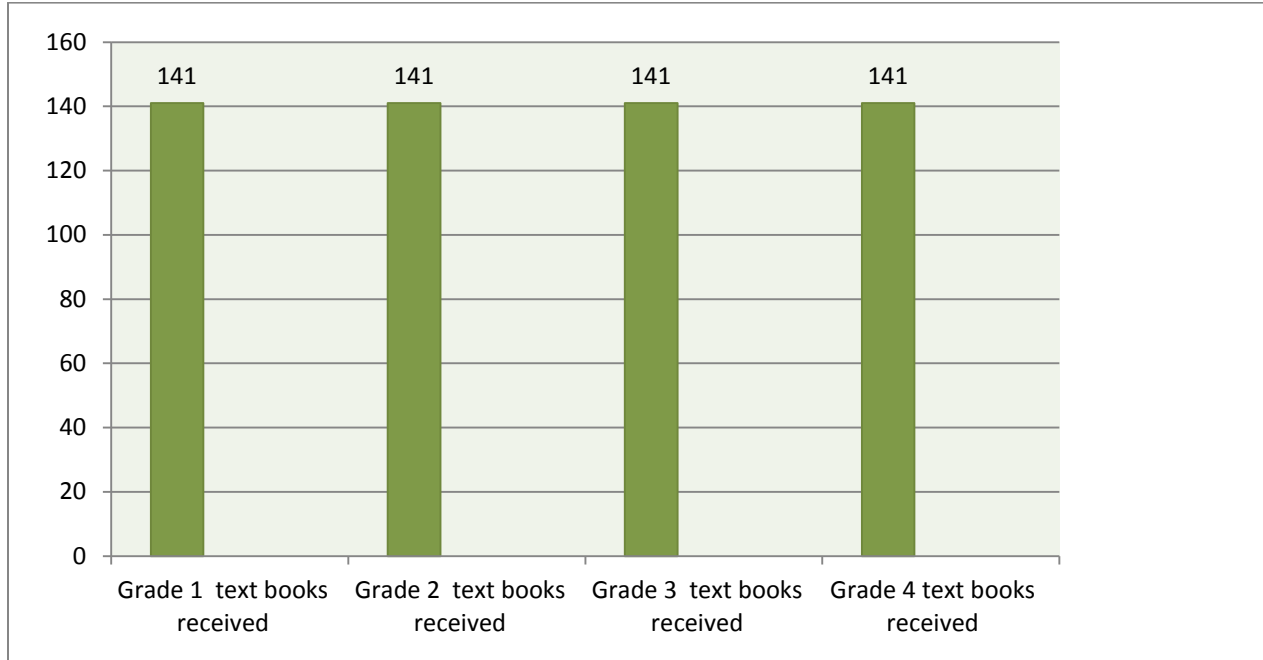
Investigations on the causes of poor auditing and monitoring of resource materials in selected primary schools in Kapiri – Mposhi district .

It was noted that, there is a lot of negligence on the part of management as there has never been a time when this auditing and monitoring exercise was carried out as a serious programme to address the issue of shortages of resource materials in the selected schools of Kapiri Mposhi. However, quiet a number of respondents commented that it's not the duty of neither senior teachers nor stores officers to audit and monitor instead it's actually the duty of people from standards to carry out these auditory and monitory to duties in the schools.

When further investigations were conducted regarding the causes of auditing and monitoring of school resource materials, the respondents had this to say, lack of cooperation amongst the members of staff. This cooperation is in the aspect of not helping to put things in order especially the provision of an inventory that could be displayed at every class in the school. Irresponsibility among staff mandated to conduct auditing and monitoring was yet another cause particularly by either school management or senior teachers and the stores officers.

The time factor was yet another cause where those mandated to audit and monitor have other duties to look at, hence making it difficult to be effective in this area. All in all, the general views from various respondents were that, there was too much irresponsibility among schools regarding who should take ownership in terms of custody of the school resource materials. Particularly the issue of safety of resource materials in schools in terms of storage came out as one of the reasons auditing and monitoring is not properly done because even after these materials are audited, there is no safe places to keep them for further maintenance of records in schools. An example of one school, where figures of some resource materials such as text books that were received from government indicated that, there were 564 assorted text books for grades 1-4 which government distributed through the District Education Board Office (DEBS), however, of the total delivered, 141, was for grade one(1),141, grade two (2), 141, grade three (3) and 141 for grade four ( 4) .When the school was asked to show records of how many text books are still there currently, the scenario was like this, in a diagrammatic narration;

**FIGURE 2 Received text books from government at school A**

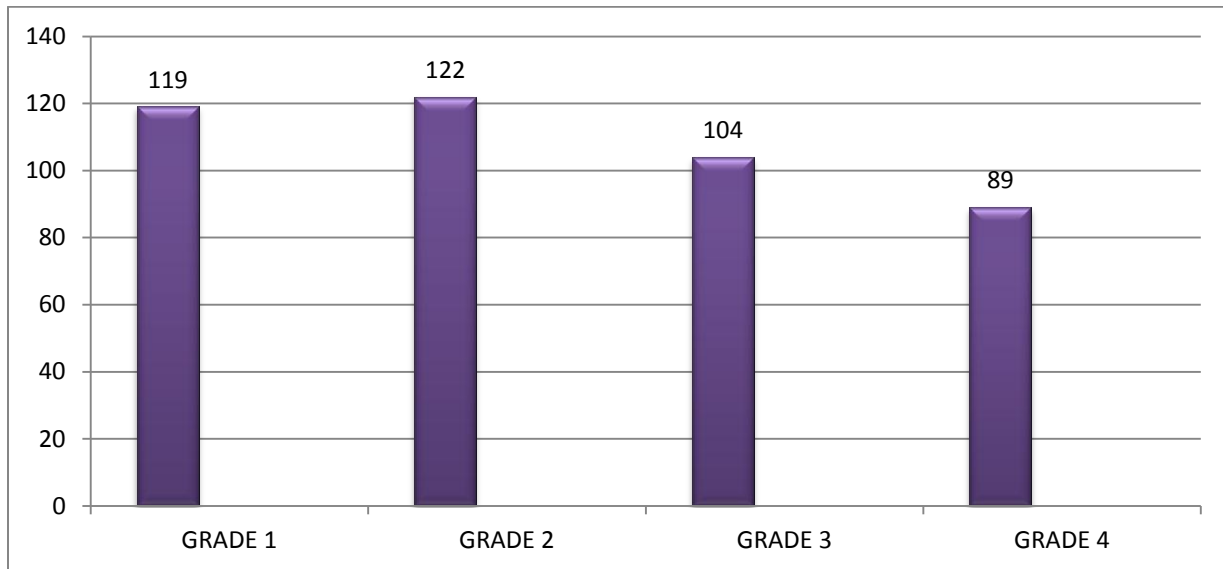


The graph above indicates the number of text books that were received on this school under discussion for grades 1-4. Each grade was allocated 140 text books across the board. The interpretation thereof showed that after the text books were received, the days that followed, an audit was done simply for accountability, below were the current records of text books that are in the school.

At the time when data was being collected from schools below was the current prevailing situation regarding the number of text books remaining in these grades respectively.

## Record of current received text books at school A

FIGURE 3



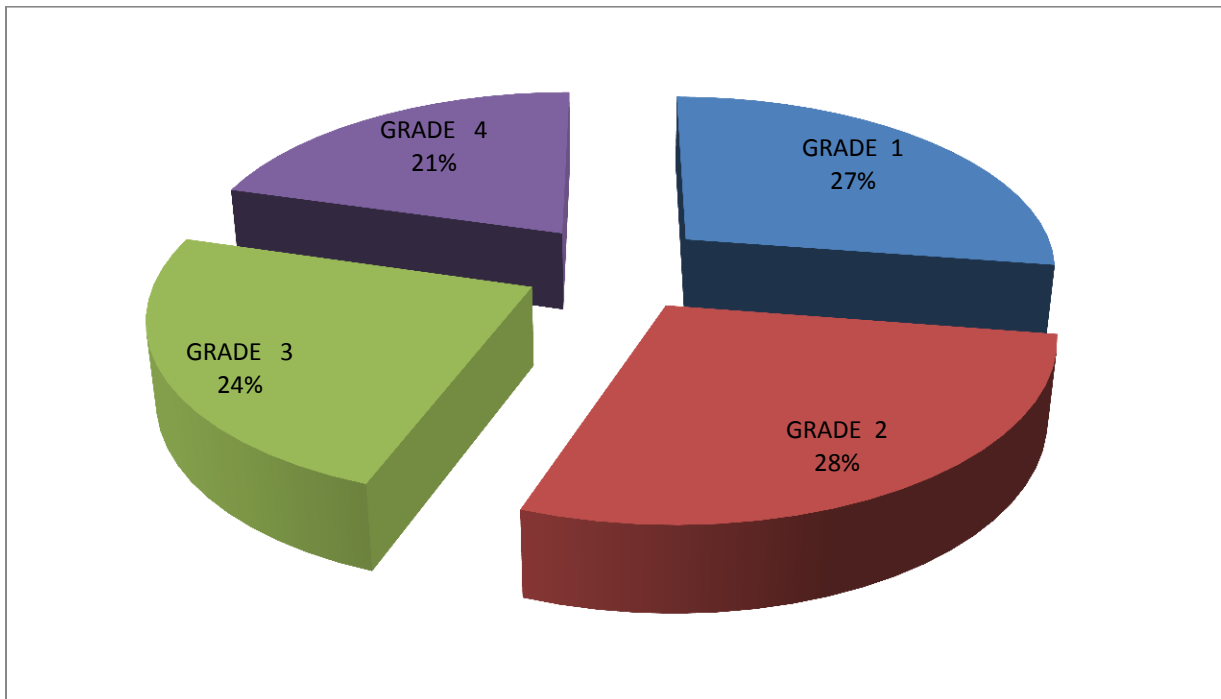
When data was collected, this was the prevailing situation in terms of numbers of text books that were found in the store room at the same school A. These numbers are illustrated in a graphical manner. In grade one, at the time data was being collected, an audit of the books received from ministry of general education was 141 from grades one to grade 4. However, the prevailing situation at the time of collecting data was as presented in the graph above where, grade one had remained with 119 text books, grade two (2) had remained with 122, grade three had remained with 104 text books while grade four (4) 89. The graph indicates the gradient with the understanding that, as the grades progress up wards, children develop the trends of stealing text books either intentionally or unintentionally by borrowing and not returning or simply steal from the store rooms which are not even properly secured.

The implications are that, the performances of the children in these grades begin to go down due to the shortage of text books. Basically as the respondents commented that, most of the text

books get missing either because the pupils are sent to collect text books on their own without the supervision of their class teachers. At the same time, the teachers don't want to take responsibility in terms of ownership of those resource materials hence the figures keep reducing as years go by.

**FIGURE 4**

**PERCENTAGES OF CURRENT TEXT BOOKS IN THE FOLLOWING GRADES 1-4**

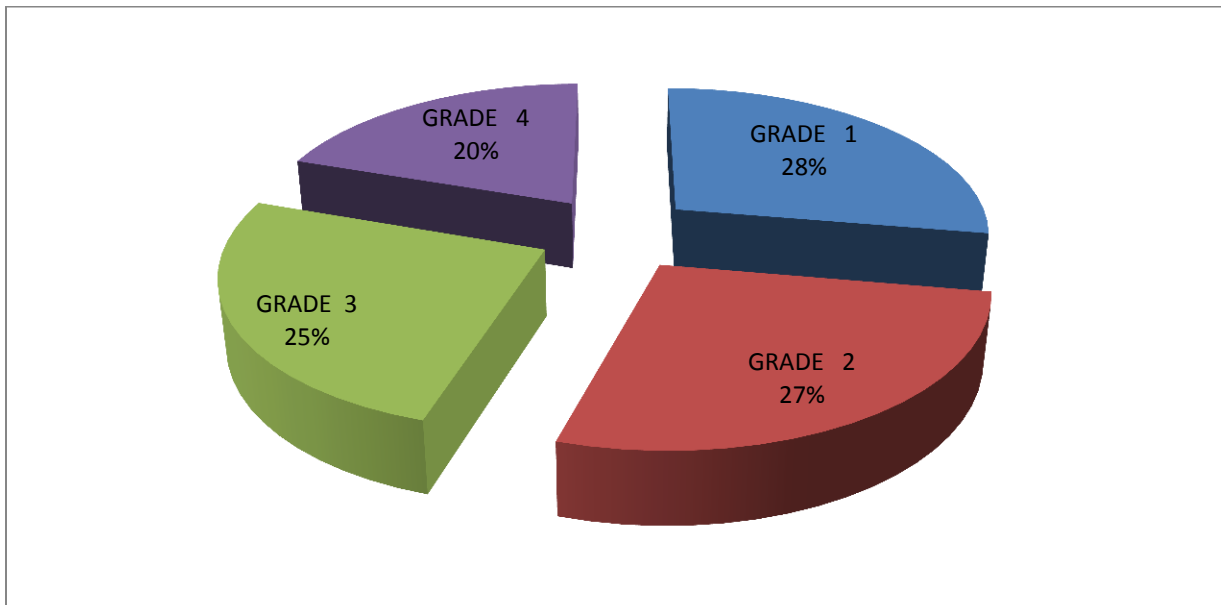


In the second school (B), the data that was collected indicated that from the text books that were received, 856 books in total were received at the school to cater for grades 1-4. However, grade 1 was given 214 books, grade 2 was given also 214, grade 3 was equally given the same quantity 214 and grade 4 was given the same quantity of 214. The current situation when data was collected indicated that, grade 1 has now only 210 text books which are remaining, grade 2 has now got only 205 text books, grade 3 equally has 194 text books remaining and

grade 4 has 150 text books remaining. This picture has generally given an assumption that the issue of negligence and irresponsibility amongst staff mandated to take custody of these resource materials is very high. This is explained in percentages.

**FIGURE 5**

### **Percentages of text books by grades 1-4**



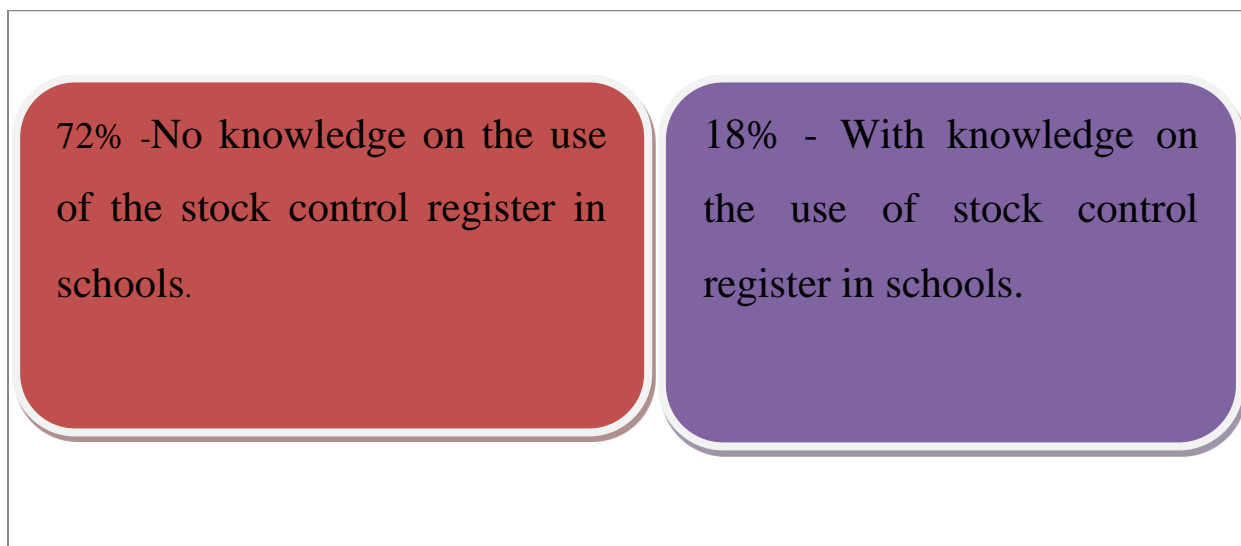
Perhaps these are just percentages of text books, on the other hand was the desks that some schools reflected as in terms of what was received in 2010, the numbers that showed from the interviews that were conducted also indicated that, one school received 150 desks and at the moment, only 45 desks are in good condition while the rest of the desks only frames have remained. When one of the head teachers was contacted to comment on these damages, the response was that, most of the classes are not lockable hence becomes difficult to keep these resource material free from being vandalized by the surrounding communities.

### 5.3 OBJECTIVE THREE (3):

TO explore challenges faced by school managers in ensuring proper auditing and monitoring of school resource materials in the selected primary schools in kapiri mposhi. The third study objective is to explore challenges faced by school managers in ensuring proper auditing and monitoring of school resource materials in the selected primary schools in kapiri mposhi. The issue of stock control register or inventory in these selected school came up strongly indicating that , besides, the common inventory, most schools have no idea of the use of stock control register in their schools. Of the responses that came from respondents, the picture showed that, 24 respondents had no knowledge of a stock control register while 6 had an idea of an inventory of things that are in school written on the walls of each class room. This can also be illustrated in a diagrammatic manner but in percentages.

#### FIGURE 6

#### SCHOOLS KNOWLEDGE OF STOCK CONTROL REGISTERS BY PERCENTAGE.



The illustration above shows a clear picture by percentage of respondents that attest to the fact that, the use of a stock control register in the selected schools of Kapiri Mposhi district is not much known by so many schools. Besides, the picture tells as that audits and monitoring of resource materials don't often take place in these schools. However, most of the respondents who were administrators indicated that time factor is equally another hindrance that makes these audits and monitoring not to take place in schools.

Most of the stores officers and senior teachers mandated to carry out the audit and monitoring are teachers who also have other responsibilities besides this extra- duty. This implies that since staffing levels are very lower in these schools, most of these staff is committed with other classroom duties, hence making it difficult to balance well with audit and monitoring responsibilities. Basically most responses from questionnaires pointed out that, audits and monitoring is handled by people from the District Education Board Office and not the stores and senior teachers as well as the heads and their deputies in schools. The information which schools have regarding auditing and monitoring resource materials is that, qualified people such as auditors from Auditor's General office should handle these matters and not teachers or administrators within schools.

However, when it came to the number of times that the resource materials are being checked, either weekly/monthly, the general overview was that sometimes the year ends without making any stock taking of the resource materials that are in school. The general response from stores officers and senior teachers all indicated that most school management addresses the issues of accountability of resource materials in their school although not done on regular basis. However, the challenges most management gave is that, This was coupled with the idea of coordinating all

the staff in school together with stores and senior teacher on the importance of auditing and monitoring of resource materials.

Where respondents were given space to justify for their augments, was that when stores officer and senior teachers become inquisitive on matters of audit and monitoring of these resource materials, their fellow teachers raise a lot conflicts indicating that they want to accuse them to be the ones behind miss management of these resources in schools.

The general responses from both head teachers interviews and the questionnaires from stores and senior staff all pointed out to the fact that, there is poor record keeping of these resource materials by class teachers and to some extent, the blame was also given to the senior teachers as custodians of these materials and not the stores officers.

#### **5.4 OBJECTIVE FOUR (4):**

Ways of enhancing proper auditing and monitoring of school resource materials in selected primary schools of kapiri- mposhi.

However, suggestions have been given on ways of enhancing proper auditing and monitoring of school resource materials in selected primary schools of kapiri- mposhi. As the fourth objective, in our study , we shall look at the ways of enhancing proper auditing and monitoring as suggested by the following respondents who are stores and senior teachers, they said that, there is need for the provision of quality assurance services from management and these were rated to get responses and the following were the responses, most of the members of staff acknowledged that, the management from time to time have been sensitizing staff on the need to keep their resource materials well in their respective classes.

This evidence of sensitization was enhanced by the responses also from head teachers and deputy teachers on emphases done when orienting staff on the effect of poor audits and monitoring of resource materials in schools.

Like we mentioned earlier, the issue of auditing of resource materials came out as general comment from almost all the respondents especially on the outcry was that all teachers in school must be inducted regarding the correct use of the stock control register in schools. However, motivation came out prominently from various respondents that staff mandated to audit and monitor resource materials need to be given awards in school in form of items for their up to date extra duty which they do keeping good records of the resource material in schools.

## 5.5 SUMMARY

The summary of our discussion is that schools generally do not conduct any auditing and monitoring of resource materials and many reasons or causes have been mentioned such as lack of professional understanding on the activity. The challenges have been highlighted as being lack of store rooms for storage of resource materials and besides staff mandated to audit these resource materials have no technocracy in this area hence no efficiency done in this to audit and monitor school resource materials. The suggestions have been put forward to ensure that the accountants in the district education board offices assigns accountants to help in this aspect so that there is effectiveness and proficiency in this area.

The next chapter will focus on conclusion and recommendations of the study.

## **CHAPTER SIX (6):**

### **CONCLUSIONS AND RECOMMENDATIONS.**

#### **6.0 OVERVIEW**

This chapter presents the conclusion and the recommendations of the study. The conclusion and recommendations are based on the findings of the study. It summarizes the findings of the study and gives the recommendations, based on findings, which will help improve ways of enhancing auditing and monitoring of school resource materials in the selected primary schools in kapiri mposhi district. The challenges faced by school managers on the effect of poor auditing and monitoring of school resource materials in the selected schools of kapiri mposhi district. It also outlines areas of further research. The chapter closes with a summary.

#### **6.1. CONCLUSIONS OF THE STUDY.**

In line with the first objective which ascertains the state of auditing and monitoring of school resource materials in the selected primary schools of kapiri mposhi district.

The conclusion of the study is drawn from the first objective were to ascertain the state of auditing and monitoring of school resource materials in the selected primary schools of kapiri Mposhi district.

The conclusions from the respondents basing on the first objective tells as that, due to lucky of auditing and monitoring in the selected schools, the performance of learners in these selected primary schools are very poor and this has been proved when analyzing the literacy reading levels from these schools. The conclusions therefore, tells as that, the analysis indicates that, the high shortages of school resource materials such as text books and desks have a great impact on

the performance of children in these schools hence causing low literacy reading levels in these schools.

The study has also shown that, most of the selected primary schools do not conduct any audits and monitoring within their schools, hence causing no proper accountability of these school resource materials in the selected schools of kapiri Mposhi. Where respondents were given space to justify for their arguments, the stores officers and senior teachers commented that, when these members of staff become inquisitive on matters of audit and monitoring of these school resource materials, their fellow teachers raise serious conflicts indicating that, they are being accused of causing the shortages of these school resource materials and that they are behind the mismanagement of these school resources materials in these selected primary schools kapiri mposhi district.

The general responses from both head teachers on responses from interviews from stores and senior teachers all pointed out to the fact that, there is poor record keeping of these resource materials by class teachers and to some extent, the blame was also given to the senior teachers as custodians of these materials and not the stores officers.:

In line with the second objective, the conclusions are to investigate the causes of poor auditing and monitoring of resource materials in the selected primary schools of kapiri mposhi district.

The conclusions in line with our findings on the major causes of this poor auditing and monitoring are that, sometimes the year ends without making a stock taking of the school resource materials in school. The general response from stores officers and senior teachers all indicated that most school management addresses the issues of accountability of school resource materials in their schools, although not done on regular basis.

We have also concluded that, since the people mandated to audit and monitor these resources have no trade in this professional, auditing and monitoring becomes inefficient in the way matters of auditing are being handled. Besides, these members of staff also do not have any professional understanding of how to use a stock control register to help them account well on their school resource materials. The aspect of time has also been concluded that, since these members of staff mandated to audit the materials have other duties besides auditing and monitoring, division of time becomes an issue. The conclusion therefore, is that, since these mandated to audit and monitor are teachers who have other job description, undertaking other responsibilities becomes difficulty hence causing poor auditing and monitoring of these resource materials..

In line with the third objective which explores challenges faced by school managers in ensuring proper auditing and monitoring of school resource materials in the selected primary school of kapiri mposhi district. According to the responses, from the school managers from various selected primary schools, we have concluded that, the major challenges faced by these schools is the understanding on what exactly is supposed to be done regarding auditing and monitoring of school resource materials.

As a result of this, most of the schools where research was conducted indicated that audits and monitoring are rarely done in these schools except conducting usual recordings of school inventories which is not even updated. The school managers face challenges of not having proper store rooms for safety of these materials. At the same time, division of time for conducting theses audits and monitoring becomes another issue. Most of the participants indicated that audits and monitoring of resource materials in schools are not done by both management and external auditors and monitors.

In the final conclusion on the fourth objective where we suggest ways of enhancing proper auditing and monitoring of these school resource materials in the selected primary schools of Kapiri – Mposhi district.

Auditing and Monitoring are subjects that need to be handled by professionals and besides their duty needs to be conducted by technocrats. The office of the Ministry of General Education, therefore, must ensure that schools are helped with the audits of these school resource materials by auditors from the Auditor's General Office and not just internal auditing by schools themselves. At the same time, schools must be inducted on how to do internal auditing perhaps by district accountants so that proper records are well kept in these schools with regards to school resource materials.

## **6.2 RECOMMENDATIONS OF THE STUDY.**

- *Basing on the findings and conclusions of the study, the following are the recommendations ;*
- *The schools must introduce deliberate audits and monitoring of school resource materials in primary schools the members of staff so that it becomes routine and easier for enhancing accountability.*
- *The school must be inducted on the use of stock control registers in each besides the inventory must be stuck on each classroom for easy accountability for the whole class.*
- *The provision of motivational trends must be provided in terms of incentives to those given responsibility to audit and monitor school resource materials.*

- *The issue of sensitizing the entire staff on matters of how best schools should be helped to maintain audit and monitoring activities and perhaps create barcodes that will help in giving access to account for the missing stocks using modern technologies of computers in schools.*
- *Management must assure that they introduce an audit and monitoring stock control register in each class besides what the inventory for the whole class. .*
- *Qualified people such as auditors from Auditor's General office should handle these matters and not teachers or administrators within schools.*
- *The issue of sensitizing the entire staff on matters of how best schools should be helped to maintain audit and monitoring activities and perhaps create barcodes that will help to account for the missing stock in the school. .*
- *Following these findings, the study recommends that the government should provide motivational incentives to teachers who are given extra activities or sends qualified auditors to ensure that credible accountability is done in schools.*

## **6.6 IMPLICATIONS FOR FUTURE RESEARCH.**

The study was limited to 10 schools in Kapiri- Mposhi District of Central Province of Zambia. There could be need to broaden the study to other districts and provinces in the country. Future researchers could find out whether the assumption of the poor effects of auditing and monitoring of resource materials in schools is either a true picture of the\_ To ascertain the state of auditing and monitoring of school resource materials in selected primary schools in Kapiri Mposhi District.

To investigate the causes of poor auditing and monitoring of resource materials in selected primary schools in Kapiri – Mposhi district .

To explore the challenges faced by school managers in ensuring proper auditing and monitoring of resource materials in selected primary schools in Kapiri – Mposhi district..

To suggest ways of enhancing proper auditing and monitoring of resource materials in selected primary schools of Kapiri – Mposhi district.

To investigate the causes of poor auditing and monitoring of resource materials in school.

To explore the challenges that are being faced as administrator in the selected schools in ensuring that there is proper auditing and monitoring of resource materials in the schools.

#### 6.7 SUMMARY:

The summary in the conclusions is that even after ascertaining the status of auditing and monitoring of resource materials in the selected primary schools of kapiri mposhi district, most of the schools have indicated that there is no auditing and monitoring that takes place and this has been established to be caused by various causes and some of them are the issues of not understanding the professional technocracy on auditing and monitoring on the staff mandated carry out the activity. The conclusion have also been that , there is need to orient these staff caring out this activity to have a better understanding and where possible let the professional auditors and monitors carry out this activity in order to meet effectiveness and proficiency in our educational provisions and standards.

## References.

- Adenitis, A. (2012). Auditing and Assurance Services. 2nd ed. Value Analysis Consult. Lagos.
- Black, G. 2009. *Introduction to Accounting and Finance*. 2nd ed. Pearson Education limited. Harlow.
- Borge, Magnus, (1999). The role of Supreme Audit Institutions (SAIs) in Combating Corruption.”TransparencyInternational.Retrieved8February2005.  
<[http://www.transparency.org/iacc/9th\\_iacc/papers/day4/ws2/d4ws2\\_mborge.html](http://www.transparency.org/iacc/9th_iacc/papers/day4/ws2/d4ws2_mborge.html)>.
- Bower man, M., Humphrey, C. and Owen, D. (2003). Struggling for supremacy: the case of UK public audit institutions, *Critical Perspectives on Accounting*, 14 (1/2): 1-22
- Cadbury Report. (1992). The financial aspects of corporate governance. Available: (accessed 21 June 2007).
- Central Statistical Office (2012). Zambia 2010 Census of Population and Housing: National Analytical Report, Volume 11. Lusaka. December, 2012.
- Christopher, J., Sarens, G., & Leung P. (2008). A critical analysis of the independence of the internal audit function: Evidence from Australia. Emerald Group Publishing Limited.
- Dittenhofer, M. (2001), Internal audit effectiveness: an expansion of present methods”: *Managerial Auditing Journal*, 16(8), 443-50.
- English, L. and Guthrie, J. (1991) Public Sector Auditing: A Case of Contested Accountability Regimes, *Australian Journal of Public Administration*, Vol. 50 No. 3, 547-560
- Fadzil, F. H. (2005). Internal auditing practices and internal control system. Doi:
- Flint, D. (1988). Philosophy and principles of auditing. Hampshire: Macmillan Education Ltd.
- Funnel, W. (2003) Enduring fundamentals: constitutional accountability and auditors-General in the reluctant state, *Critical Perspectives on Accounting*, 14 (1/2): 107-132

Gendron, Y., Cooper, D.J., and Townley, B. (2001). In the name of accountability-state auditing, independence and new public management, *Accounting, Auditing, and Accountability Journal*, 14 (3): 278-310.

Horngren, C., Sundem, G., Elliott, J. & Philbrick, D. (2006). Introduction to financial accounting. 9th ed. Pearson Education International. New Jersey

Hussein, A. S. (1961). *The philosophy of auditing. Sarasota, Fla. American accounting association.*

Kabwe Municipal Council [KMC], (2010). *Memorandum on the Action Taken on the Statutory Audit Report on the Accounts of the Kobe Municipal Council and Constituency Development Funds covering the period 1st January, 2008 to December, 2008, Kabwe: Town Clerk's Office.*

Kumar, R., (2005), *Research methodology: A step –by step for Beginners, 2<sup>nd</sup> Ed, London,*

Moomba, J.C., (2002). *Problems in Effectiveness in Service Delivery, Accountability and Transparency of Local Authorities in Zambia, Report of a Study Commissioned by Transparency International- Zambia (TIZ).*

Montgomery R. (1934). *Auditing theory and practice (5th Ed.)*. New York: Ronald Press.

Munro, L., & Stewart, J. (2011). *Evidence External auditors' reliance on internal auditing: further evidence.*

Nnamocha (2005:38), *Research methods in business studies. 4th ed. Pearson education. Harlow.*

Nyman, C., Nilsson, F. and Rapp, B. (2005), *Accountability in local government: a principal–agent perspective, Journal of Human Resources, Costing, and Accounting,*

Pallot, J. (2003) *A wider accountability? The audit Office and New Zealand's bureaucratic revolution, Critical Perspectives on Accounting,*

Pickett, S.K.H. (2010). The Internal auditing handbook, 3rd ed. John Wiley & Sons limited. Southern gate, Chic ester.

Porter, B., Simon, J. & Fatherly, D. (2005). Principles of external auditing. John Wiley & Sons, Ltd

Power M. (1997) “The Audit Society” in Hopwood, (Eds), Accounting as Social and Institutional Practice, Cambridge University Press, Cambridge 299-316.

Salawu, R. O. and Agbeja, O. (2007) Auditing and Accountability Mechanism in Public Sector, The International Journal of Applied Economics and Finance, 1(1): 45-54.

Salawu, R. O. and Agbeja, O. (2007) Auditing and Accountability Mechanism in Public Sector, The International Journal of Applied Economics and Finance, 1(1): 45-54

Schwartz R. and Sulitzeanu-Kenan R. (2002). The Politics of Accountability: Institutionalizing Internal Auditing in Israel, Financial Accounting & Management,.

Shepard and Green, (2003), Research methods for public sciences: Qualitative methods, New Delhi: PHI learning private limited

Turley, S. & Cooper, M. (2005). Auditing in the United Kingdom. Prentice-Hall International/ICAEW. Englewood Cliffs. NJ. (Edited by Y

# APPENDICES

## APPENDIX 1:

# THE UNIVERSITY OF ZAMBIA

SCHOOL OF DISTANCE EDUCATION UNZA/ZOU

### TITLE OF RESEARCH:

The effect of poor auditing and monitoring of school resource materials in selected Primary Schools of Kapiri- District.

### INTERVIEW GUIDE FOR HEADTEACHER/DEPUTY HEAD TEACHERS.

Gender of respondent: \_\_\_\_\_ Time of Interview: \_\_\_\_\_

- Institution/ School \_\_\_\_\_ Date: \_\_\_\_\_
- Educational Attachment: \_\_\_\_\_ Place \_\_\_\_\_
- Position Of Interviewee \_\_\_\_\_
- In your work experience, do you agree with the assertion that, the resource materials in the school are poorly audited and monitored? \_\_\_\_\_  
\_\_\_\_\_
- Justify \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- What factors could be causing poor auditing and monitoring trends of resource materials in the school and the district at large?\_\_\_\_\_

---

---

---

- Of the factors stated, which one could be the major contributing factor to poor auditing and monitoring of resources in the schools? give reasons;

---

---

---

- State some of the best situations to improving the effectiveness of auditing and monitoring of resource materials in the district. \_\_\_\_\_

---

---

Give any justification\_\_\_\_\_

---

---

---

- Are there any other strategies that can be put in place to improve the management of resources in the schools?\_\_\_\_\_

---

---

---

- 
- Specify some of the support measures which you receive from senior administrators concerning the auditing and monitoring steps that you take regarding the accountability of the resource materials in the school?\_\_\_\_\_

---

---

---

- Of what help has the support from administration done in addressing the poor auditing and monitoring trends in the school on resource materials?\_\_\_\_\_

---

---

- What other strong supportive measures could be employed to improve the poor auditing and monitoring of resource materials in the school?\_\_\_\_\_

---

---

- What is the general perception of both staff and administration concerning auditing and monitoring of resource materials in the school?

---

---

---

- Are there any externally , related factors that could be contributing to the poor auditing and monitoring of resource materials in the school as well as the district at large.\_\_\_\_\_

- 
- What is your general comment with respect to the auditing and monitoring of resource materials in Kapiri-Mposhi district schools?
- 
- 
-

**APPENDICES.**

**THE UNIVERSITY OF ZAMBIA**

**SCHOOL OF DISTANCE EDUCATION UNZA/ZOU**

**TITLE OF RESEARCH:**

The effect of poor auditing and monitoring of school resource materials in selected Primary Schools of Kapiri- District.

**QUESTIONNAIRES FOR SENIOR TEACHERS AND STORES OFFICERS.**

Dear Respondent,

It will be highly appreciated for participation of this questionnaire to respond freely, honestly and truthfully. You are requested to tick against the appropriate response for the relevant information required by each questionnaire statement.

Some questions or statements may require an explanation, a word phrase or short sentences. Questions demanding elaborations, should be answered as brief as possible.

The information collected shall be used for academic purposes only.

## Section 1, Background Information

Tick The Appropriate Answer:

Gender:      Male:                       Female:

1. Name Of Institution: \_\_\_\_\_

2. What is your position?

(A) Head Teacher

(B) Deputy Head teacher

(C) Senior Teacher

(D) Sores Officer.

3. What Is your Age?

(A) 15 To 25

(B) 26 To 35

(C) 36 To 45

(D) 46 To 50

(E) Above 50.

4. What is your highest profession qualification?

(A) Certificate

(B) Diploma

(C) Bachelor

(D) Doctorate.

**SECTION: 2**

Would you agree to the assertion that resource materials are poorly audited and monitored in primary schools of Kapiri -Mposhi?

Refer to the key and tick appropriately.

Key provided: 1 =strong agree. 2=agree 3=disagree 4=strongly disagree

		1	2	3	4
1	Negligence on the management team				
2	Lack of ownership on both management and the members of staff.				
3	Irresponsibility on both management and the members of staff.				
4	Negative altitude by those mandated to control the resource materials				
5	Lack of motivation to those mandated to audit and monitor resource materials.				
6	Lack of knowledge on the use of the stock control register in the school.				
7	Limited time provided to carry out audit and monitory exercises.				
8	Fear of suspicion amongst the audit and monitory team and the members of staff.				
9	Fear of causing conflicts among staff and administration.				
10	Inadequate storage rooms/ places for resource materials in the				

	schools				
11	Poor record keeping of resource materials by class teachers and senior teachers.				

**SECTION 3: PROVISION OF QUALITY ASSURANCE SERVICES.**

Outlined below are some of the quality assurance services provided by management in promoting supervisory measures on resource material accountability in Kapiri - Mposhi Schools.

Rate them by ticking appropriately according to the degree of support given by management and members of staff.

Key provided: 1=strongly agree 2=Agree 3=Disagree 4=strongly Disagree

		1	2	3	4
1	Sensitization on accountability of resource materials in the school				
2	Orientation on the effects of poor Audits and Monitory of resource materials in schools				
3	Weekly/Monthly check ups on the stock list of resource materials				
4	Addressing the need for accountability of all resources materials in the schools				

5	Introduce an audit and monitory stock control register in each class				
6	Providing motivation to those handling auditing and monitoring of resource materials.				
7	Introduce a penalty to those who fail to account for the shortage of resource materials.				
8	Establish a data base such as barcodes that will help to account for the missing stock in the school.				
9	Coordinate all the stores officers with the other staff in the school on the importance of auditing and monitoring of the resource materials.				
10	Orient all the staff in schools regarding the correct use of the stock control register in the school.				
11	Award schools who are up-to-date in their records of stock or materials in the schools.				

From some of the quality assurance services provided by management in improving poor audit and monitory trends in Kapiri - Mposhi district schools , outline the major three( 3) beginning with the most important causes.

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

Give reasons to each of the outlined causes.

1. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

2. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

3. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_