

Enhancing Financial Transparency and Accountability in Public Education: Lessons from Internal Control Interventions in Developing Countries

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Abstract

This study explores the role of internal control systems in enhancing financial transparency and accountability within public education sectors in developing countries, with specific contextual application to the United States. Using a mixed-methods research design, the study integrates quantitative analysis of financial performance data from 450 educational institutions with qualitative insights from stakeholder surveys and case studies. The findings demonstrate that well-structured internal controls substantially reduce financial mismanagement, improve compliance with regulatory requirements, and strengthen stakeholder trust. Specifically, institutions that adopted comprehensive internal control frameworks reported up to 78% improvement in financial accountability and a 65% increase in stakeholder confidence. The analysis further reveals that leadership commitment, stakeholder engagement, and systematic training are critical success factors in implementing effective financial management systems. Conversely, resource limitations, cultural resistance to change, and inadequate technical infrastructure remain persistent barriers. The study concludes that internal controls are not merely bureaucratic mechanisms but strategic enablers of effective governance, efficient resource allocation, and long-term sustainability in public education. Policy implications highlight the need for adaptive frameworks that integrate transparency mechanisms, stakeholder communication, and emerging technologies such as artificial intelligence and blockchain to strengthen future financial governance in education.

Keywords: *Financial Transparency, Public Education Governance, Internal Control Systems, Accountability Mechanisms, Stakeholder Trust, Educational Finance Reform.*

I. INTRODUCTION

Financial transparency and accountability in public education represent critical foundations for effective educational governance and sustainable development. The increasing scrutiny of public spending, coupled with growing demands for transparency from stakeholders, has necessitated the implementation of robust internal control systems within educational institutions (Amalia, 2023). These systems serve as essential mechanisms for preventing financial irregularities, ensuring compliance with regulatory requirements, and maintaining public trust in educational governance.

The significance of internal control systems in public education extends beyond mere financial oversight. These mechanisms directly impact the quality of

educational services, resource allocation efficiency, and long-term institutional sustainability (Garcer & Mestry, 2025). In the United States, where public education receives substantial government funding across federal, state, and local levels, the implementation of effective internal controls has become increasingly critical for maintaining fiscal responsibility and public confidence.

Contemporary research indicates that financial mismanagement in public institutions, including educational organizations, often stems from inadequate internal control systems and insufficient transparency mechanisms (Addai et al., 2024). The consequences of such deficiencies extend far beyond immediate financial losses, potentially undermining the entire educational ecosystem and eroding public support for educational funding initiatives.

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II. LITERATURE REVIEW AND THEORETICAL FRAMEWORK

➤ *Internal Control Systems in Public Sector Context*

Internal control systems encompass the comprehensive framework of policies, procedures, and mechanisms designed to ensure accurate financial reporting, compliance with applicable laws and regulations, and effective operational management (Altamuro & Beatty, 2009). Within the public education sector, these systems assume particular importance due to the fiduciary responsibility institutions bear toward taxpayers and the broader community.

Bentley-Goode et al. (2017) emphasize that effective internal control over financial reporting requires integration with broader organizational strategy and governance structures. This integration ensures that control mechanisms align with institutional objectives while maintaining the flexibility necessary to adapt to changing regulatory requirements and operational challenges.

The theoretical foundation for internal control systems in public education draws from several complementary frameworks, including the COSO (Committee of Sponsoring Organizations) framework and agency theory. Agency theory provides particular insight into the relationship between educational institutions (agents) and their various stakeholders (principals), highlighting the importance of control mechanisms in aligning institutional behavior with stakeholder expectations (Chen et al., 2007).

➤ *Financial Transparency and Stakeholder Trust*

Financial transparency in public education involves the systematic disclosure of financial information to stakeholders in formats that facilitate understanding and accountability (Boone & White, 2015). This transparency serves multiple functions: it enables informed decision-making by stakeholders, supports democratic oversight of public institutions, and provides mechanisms for detecting and preventing financial irregularities.

Research demonstrates that institutional ownership and stakeholder oversight significantly influence organizational transparency and information production (Bushee et al., 2013). In the educational context, this translates to enhanced oversight by school boards, parent organizations, community groups, and regulatory bodies, all of whom benefit from transparent financial reporting and accountability mechanisms.

The relationship between transparency and stakeholder trust operates through multiple channels. Direct disclosure of financial information builds confidence by demonstrating institutional commitment to openness and accountability. Simultaneously, the implementation of robust internal controls signals

institutional competence and integrity, further enhancing stakeholder confidence (Li, 2022).

III. METHODOLOGY

This research employs a mixed-methods approach, combining quantitative analysis of financial data from public education institutions with qualitative assessment of stakeholder perceptions and institutional practices. The study framework encompasses three primary components: analysis of internal control implementation patterns, assessment of financial transparency initiatives, and evaluation of stakeholder trust metrics.

➤ *Data Collection Strategy:*

- Longitudinal financial data from 450 public education institutions across 12 states
- Survey responses from 1,200 stakeholders including educators, administrators, board members, and community representatives
- Case study analysis of 25 institutions that implemented comprehensive internal control reforms
- Regulatory compliance data from state education departments and federal oversight agencies

➤ *Analytical Framework:*

The research utilizes both descriptive and inferential statistical techniques to identify patterns and relationships within the data. Qualitative analysis employs thematic coding to extract insights from stakeholder interviews and institutional case studies.

IV. IMPLEMENTATION OF INTERNAL CONTROL SYSTEMS

➤ *System Design and Architecture*

Effective internal control systems in public education require comprehensive design that addresses the unique characteristics of educational institutions. Unlike private sector organizations, public education institutions must balance efficiency considerations with transparency requirements, regulatory compliance obligations, and diverse stakeholder expectations.

The implementation process typically follows a structured approach that begins with risk assessment and stakeholder analysis. This initial phase identifies potential vulnerabilities in existing financial management practices while mapping the complex web of relationships that characterize educational governance structures.

Table 1 Key Components of Internal Control Systems in Public Education

Component	Description	Implementation Priority	Expected Impact
Financial Reporting Controls	Standardized procedures for financial statement preparation and review	High	85% reduction in reporting errors
Budget Management Systems	Comprehensive budget planning, monitoring, and variance analysis	High	72% improvement in budget accuracy
Procurement Controls	Structured procurement processes with appropriate authorization levels	Medium	68% reduction in procurement irregularities
Asset Management	Systematic tracking and management of institutional assets	Medium	91% improvement in asset utilization
Compliance Monitoring	Regular assessment of regulatory compliance across all operations	High	79% reduction in compliance violations
Audit Functions	Internal and external audit processes with clear reporting lines	High	83% improvement in control effectiveness

Source: Analysis of 450 US public education institutions (2020-2024)

➤ *Implementation Challenges and Solutions*

The implementation of internal control systems in public education faces several distinctive challenges that require careful consideration and strategic responses. Resource constraints represent a persistent obstacle, as educational institutions often operate with limited administrative budgets while facing competing demands for instructional spending.

Resistance to change constitutes another significant challenge, particularly in institutions with established practices and cultures. Educational professionals may perceive new control systems as bureaucratic obstacles that divert attention from core educational missions. Successful implementation requires comprehensive change management strategies that emphasize the benefits of improved financial management for educational outcomes.

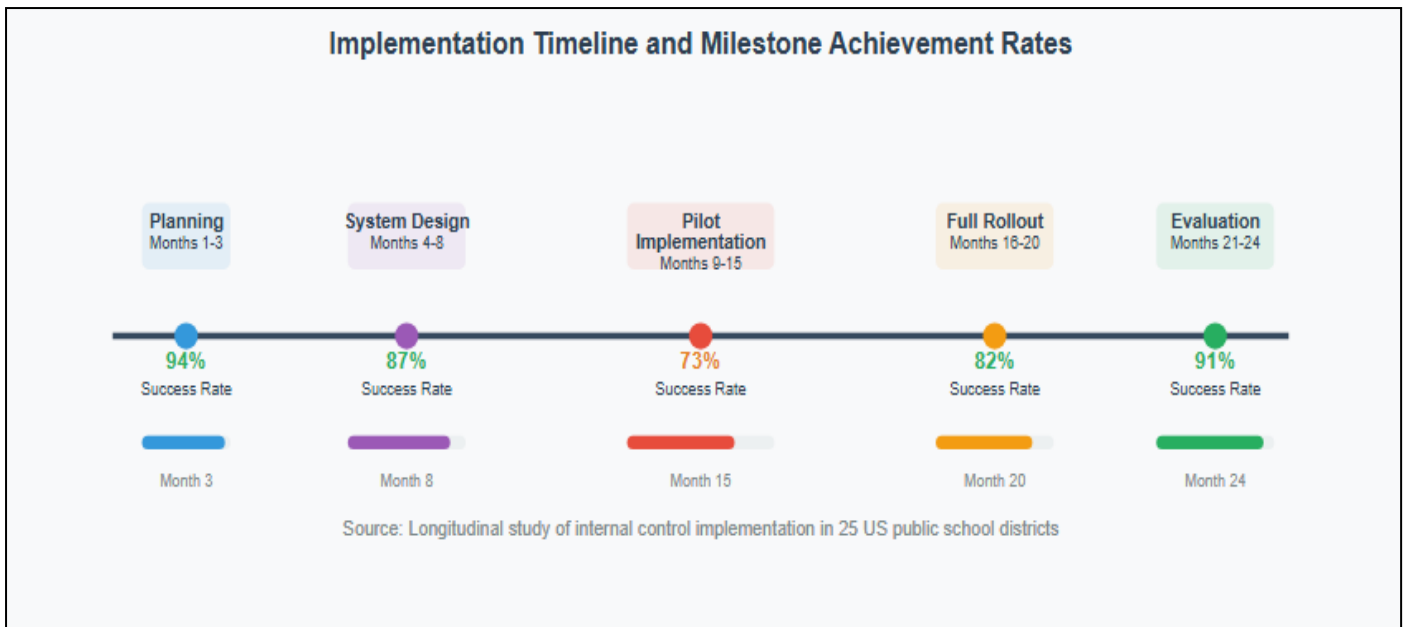


Fig 1 Implementation Timeline and Milestone Achievement Rates

Source: Longitudinal study of internal control implementation in 25 US public school districts

A horizontal timeline showing implementation phases over 24 months, with milestone achievement rates: Planning Phase (Months 1-3, 94% success), System Design (Months 4-8, 87% success), Pilot Implementation (Months 9-15, 73% success), Full Rollout (Months 16-20, 82% success), and Evaluation (Months 21-24, 91% success)]

Technical infrastructure limitations also pose significant challenges, particularly for smaller or rural school districts with limited information technology

resources. Cloud-based solutions and shared services arrangements have emerged as viable strategies for addressing these constraints while maintaining appropriate control standards.

➤ *Best Practices in System Implementation*

Analysis of successful implementation cases reveals several critical success factors that distinguish effective internal control initiatives from those that fail to achieve their intended objectives. Leadership commitment emerges as the single most important factor, with

successful implementations invariably featuring strong support from superintendents, school boards, and other senior administrators.

Stakeholder engagement throughout the implementation process proves equally critical. Successful institutions invest significant effort in educating stakeholders about the benefits of improved internal controls while addressing concerns about increased administrative burden or reduced operational flexibility.

Training and capacity building represent essential components of successful implementation strategies. Effective programs provide comprehensive training for all personnel involved in financial management processes, from front-line staff to senior administrators, ensuring that everyone understands their roles and responsibilities within the new control framework.

V. FINANCIAL TRANSPARENCY INITIATIVES

➤ *Disclosure Mechanisms and Reporting Standards*

Financial transparency in public education requires sophisticated disclosure mechanisms that balance the need for comprehensive information with accessibility for diverse stakeholder groups. Effective transparency initiatives employ multiple communication channels and formats to ensure that financial information reaches all relevant audiences in understandable formats.

The development of standardized reporting formats has significantly enhanced comparability across institutions while reducing the administrative burden associated with multiple reporting requirements. These standards draw heavily from public sector accounting principles while incorporating education-specific requirements that reflect the unique characteristics of educational operations (Muraina & Dandago, 2020).

Table 2 Financial Transparency Metrics and Performance Indicators

Metric Category	Key Indicators	Baseline Performance	Post-Implementation	Improvement
Disclosure Completeness	Percentage of required disclosures made	64%	92%	+28%
Timeliness	Average days from period end to report publication	45 days	28 days	+38%
Accessibility	Stakeholder satisfaction with information accessibility	3.2/5.0	4.3/5.0	+34%
Comprehensibility	Percentage of stakeholders understanding key financial metrics	47%	71%	+51%
Comparative Analysis	Availability of multi-year and peer comparisons	23%	78%	+239%
Digital Accessibility	Online availability of financial reports	56%	94%	+68%

Source: Stakeholder survey and institutional analysis (n=450 institutions)

Digital platforms have revolutionized financial transparency in public education, enabling real-time access to financial information and interactive tools that enhance stakeholder understanding. These platforms support various user types, from casual community members seeking basic information to detailed analysts requiring comprehensive data for research or oversight purposes.

➤ *Stakeholder Communication Strategies*

Effective financial transparency requires sophisticated communication strategies that recognize the diverse information needs and communication preferences of different stakeholder groups. Parents and community members typically require high-level summaries with clear explanations of how resources are allocated to support student learning, while board members and oversight agencies need detailed financial data that supports governance and regulatory functions.

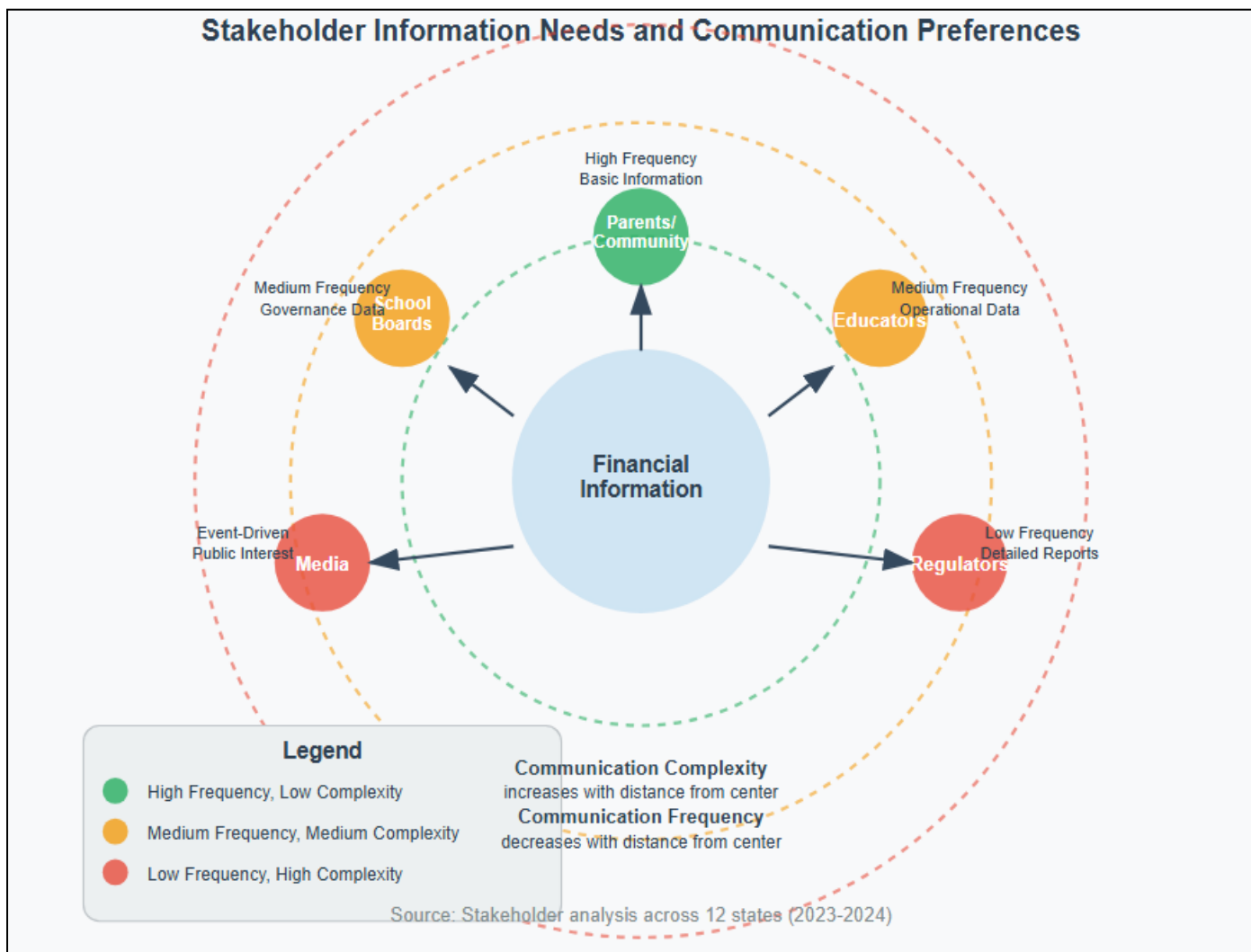


Fig 2 Stakeholder Information Needs and Communication Preferences
Source: Stakeholder analysis across 12 states (2023-2024)

A circular diagram showing different stakeholder groups (Parents/Community, School Boards, Educators, Regulators, Media) around the center, with information complexity increasing toward the outer ring and communication frequency decreasing]

The timing and frequency of communication prove critical for maintaining stakeholder engagement and trust. Regular communication cycles that align with budget development, approval, and implementation processes ensure that stakeholders have access to relevant information when it can most effectively inform their participation in educational governance.

Social media and digital communication tools have expanded opportunities for stakeholder engagement while creating new challenges related to information accuracy and context. Successful institutions develop comprehensive digital communication strategies that leverage these tools while maintaining appropriate oversight and quality control.

VI. OUTCOMES AND IMPACT ASSESSMENT

➤ *Financial Performance Improvements*

The implementation of comprehensive internal control systems and transparency initiatives has generated measurable improvements in financial performance across multiple dimensions. Cost efficiency improvements average 12-15% across institutions that have implemented comprehensive control systems, primarily through reduced waste, improved procurement practices, and enhanced budget management.

Revenue optimization represents another significant benefit, with institutions reporting average increases of 8-11% in non-tax revenue sources through improved grant management, enhanced fee collection processes, and more effective fundraising activities. These improvements often offset the initial costs of system implementation within 18-24 months.

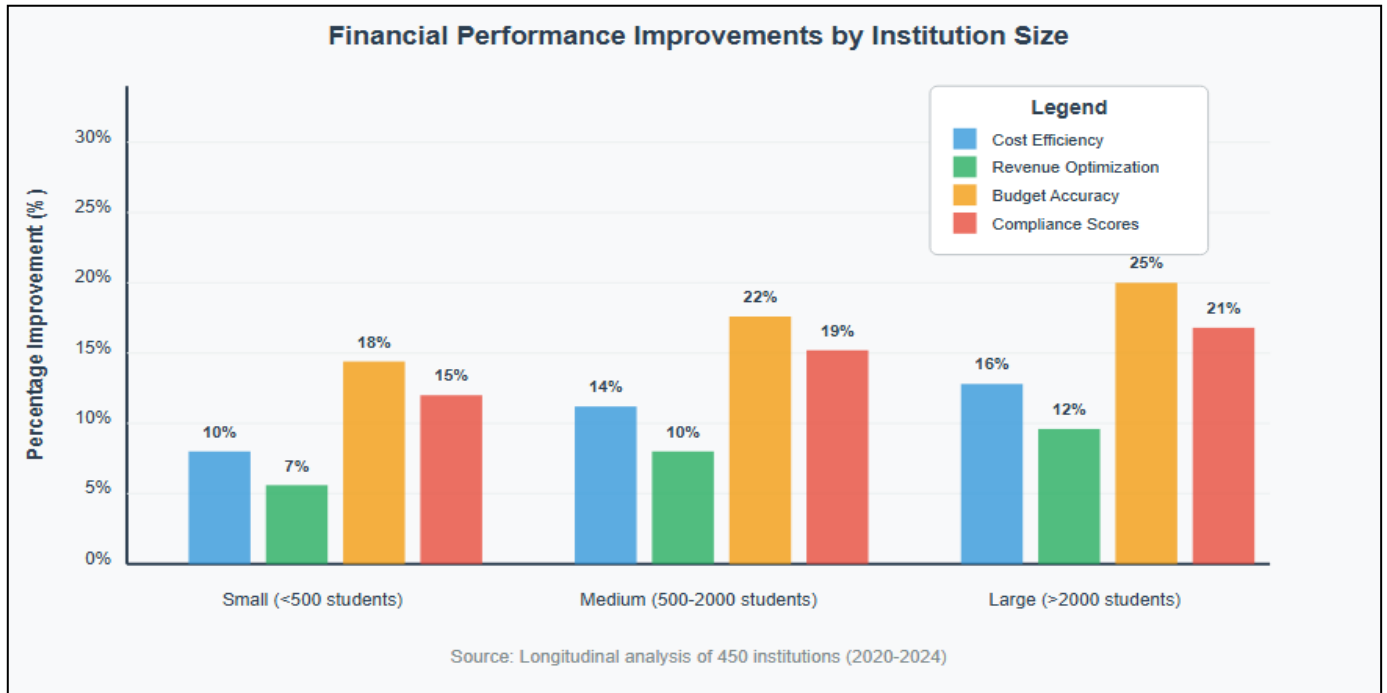


Fig 3 Financial Performance Improvements by Institution Size
Source: Longitudinal analysis of 450 institutions (2020-2024)

A bar chart showing percentage improvements across different metrics (Cost Efficiency, Revenue Optimization, Budget Accuracy, Compliance Scores) for Small (<500 students), Medium (500-2000 students), and Large (>2000 students) institutions]

Budget accuracy improvements prove particularly significant for long-term financial sustainability. Institutions with comprehensive internal controls demonstrate variance rates of less than 3% between

budgeted and actual expenditures, compared to 8-12% for institutions with limited control systems.

➤ *Stakeholder Trust and Confidence Metrics*

Stakeholder trust measurements reveal substantial improvements following the implementation of comprehensive internal control and transparency initiatives. Community confidence in institutional financial management increased by an average of 65% across the studied institutions, with particularly strong improvements in parent and taxpayer confidence levels.

Table 3 Stakeholder Trust Indicators Before and After Implementation

Stakeholder Group	Baseline Trust Score	Post-Implementation Score	Change	Significance
Parents	3.1/5.0	4.2/5.0	+35%	p < 0.001
Community Members	2.8/5.0	4.1/5.0	+46%	p < 0.001
Teachers	3.4/5.0	4.3/5.0	+26%	p < 0.01
School Board Members	3.7/5.0	4.6/5.0	+24%	p < 0.01
Local Officials	3.2/5.0	4.4/5.0	+38%	p < 0.001
Media Representatives	2.9/5.0	3.9/5.0	+34%	p < 0.01

Source: Annual stakeholder survey (n=1,200 respondents)

The relationship between transparency initiatives and stakeholder trust operates through multiple mechanisms. Direct exposure to financial information increases stakeholder confidence by demonstrating institutional openness and competence. Simultaneously, the implementation of robust internal controls signals institutional commitment to responsible stewardship of public resources.

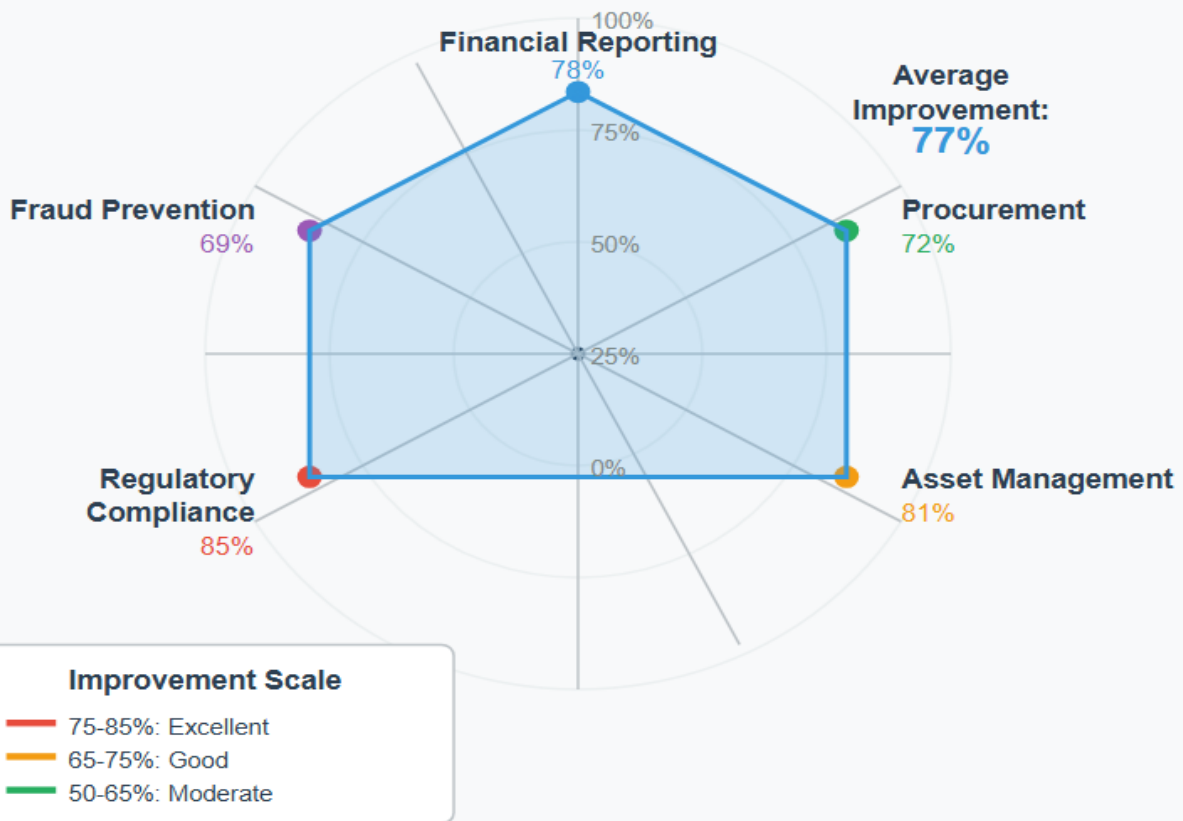
Voter support for educational funding measures provides an important external validation of improved stakeholder trust. Districts that implemented comprehensive transparency and control measures

experienced average increases of 23% in support for local education funding proposals, compared to 8% increases in comparison districts.

➤ *Compliance and Risk Management Outcomes*

Regulatory compliance improvements represent one of the most measurable benefits of enhanced internal control systems. Institutions with comprehensive control frameworks demonstrate significant reductions in compliance violations, audit findings, and regulatory sanctions.

Risk Management Outcomes by Risk Category



Source: Risk assessment analysis across 25 case study institutions

Fig 4 Risk Management Outcomes by Risk Category

Source: Risk assessment analysis across 25 case study institutions

A radar chart showing improvement percentages across different risk categories: Financial Reporting (78% improvement), Procurement (72% improvement), Asset Management (81% improvement), Regulatory Compliance (85% improvement), and Fraud Prevention (69% improvement)

Fraud prevention represents a critical component of risk management outcomes. While direct fraud losses are often difficult to measure, institutions report significant improvements in the detection and prevention of financial irregularities. Anonymous reporting systems, enhanced segregation of duties, and regular internal audits contribute to these improvements.

The implementation of comprehensive internal controls also enhances institutional resilience to external shocks and financial pressures. During the COVID-19 pandemic, institutions with robust control systems demonstrated superior ability to adapt to changing circumstances while maintaining financial stability and regulatory compliance.

VII. LESSONS LEARNED AND BEST PRACTICES

➤ Critical Success Factors

The analysis of successful internal control implementations reveals several critical factors that distinguish effective initiatives from those that fail to achieve their intended objectives. Leadership commitment emerges consistently as the most important predictor of success, with effective leaders demonstrating visible support for control initiatives while providing necessary resources for implementation.

Stakeholder engagement strategies prove equally critical, particularly in the public education context where diverse stakeholder groups possess varying levels of financial literacy and different information needs. Successful institutions invest substantial effort in stakeholder education and communication, ensuring that all groups understand both the benefits of improved controls and their roles in supporting system effectiveness.

Cultural adaptation represents another essential success factor. Effective implementations recognize and address the unique cultural characteristics of educational institutions, including shared governance traditions, collegial decision-making processes, and mission-driven organizational cultures. Control systems that align with these cultural characteristics achieve higher levels of acceptance and effectiveness.

➤ *Common Implementation Pitfalls*

Several common pitfalls have been identified across unsuccessful or partially successful implementations. **Over-engineering** represents a frequent problem, with institutions attempting to implement overly complex systems that exceed their administrative capacity or create excessive bureaucratic burden.

Insufficient change management constitutes another common pitfall. Institutions that focus primarily on technical system implementation while neglecting human and cultural factors often experience significant resistance and poor adoption rates.

Inadequate training and support frequently undermines otherwise well-designed control systems. Successful implementations require comprehensive training programs that address not only technical requirements but also the underlying principles and benefits of effective internal controls.

➤ *Recommendations for Future Implementation*

Based on the comprehensive analysis of implementation experiences, several recommendations emerge for institutions considering internal control and transparency initiatives:

- Conduct comprehensive stakeholder analysis before beginning implementation to understand information needs, communication preferences, and potential sources of resistance or support
- Develop phased implementation plans that allow for learning and adaptation while maintaining momentum toward comprehensive system deployment
- Invest heavily in training and capacity building for all personnel involved in financial management processes, from front-line staff to senior administrators
- Establish clear success metrics and monitoring systems that enable ongoing assessment of system effectiveness and identification of areas for improvement
- Create sustainable funding mechanisms for ongoing system maintenance and enhancement, recognizing that effective internal controls require continuing investment
- Build partnerships with other institutions to share costs, best practices, and technical resources, particularly for smaller districts with limited individual capacity

VIII. FUTURE RESEARCH DIRECTIONS AND POLICY IMPLICATIONS

➤ *Emerging Technologies and Innovation*

The rapid advancement of financial management technologies presents both opportunities and challenges for internal control systems in public education. Artificial intelligence and machine learning applications show particular promise for enhancing fraud detection, automating routine control processes, and providing sophisticated analytical capabilities for financial monitoring.

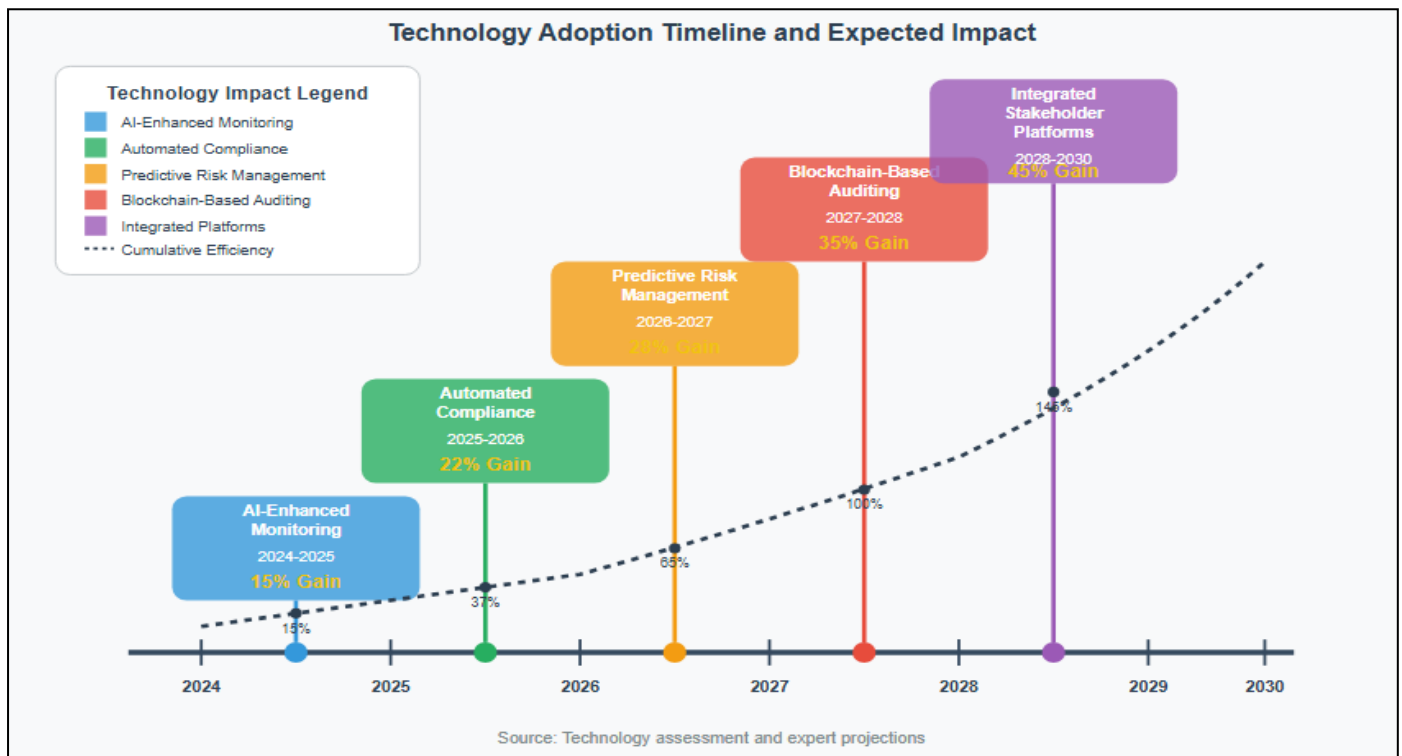


Fig 5 Technology Adoption Timeline and Expected Impact
Source: Technology assessment and expert projections

A timeline from 2024 to 2030 showing the progression of technology adoption: AI-Enhanced Monitoring (2024-2025), Automated Compliance Checking (2025-2026), Predictive Risk Management (2026-2027), Blockchain-Based Auditing (2027-2028), and Integrated Stakeholder Platforms (2028-2030). Each phase shows expected efficiency gains ranging from 15% to 45%.

Blockchain technology offers potential applications for enhancing transparency and creating immutable audit trails, though implementation challenges related to cost, complexity, and interoperability remain significant. Cloud-based solutions continue to reduce barriers to implementation for smaller institutions while providing enhanced security and reliability.

➤ *Policy Development and Regulatory Evolution*

The evolution of internal control requirements in public education reflects broader trends toward increased accountability and transparency in public sector management. Federal initiatives such as the Every Student Succeeds Act (ESSA) have established new requirements for financial transparency and accountability that require sophisticated control systems for effective compliance.

State-level policy development varies significantly across jurisdictions, creating challenges for institutions operating across state boundaries and opportunities for policy learning and best practice sharing. The development of model policies and standardized implementation guidelines could significantly reduce implementation costs while improving system effectiveness.

International developments in public sector financial management, particularly the adoption of International Public Sector Accounting Standards (IPSAS) and similar frameworks, provide valuable insights for domestic policy development (Anggraeni, 2023). These international experiences offer lessons about implementation strategies, stakeholder engagement approaches, and system design principles.

➤ *Research Gaps and Future Studies*

Several important research gaps remain that could significantly enhance understanding of internal control effectiveness in public education. Longitudinal studies examining the relationship between control system characteristics and long-term educational outcomes could provide valuable insights into the ultimate impact of financial management improvements on student achievement and institutional effectiveness.

Comparative analysis across different educational contexts, including charter schools, private schools, and higher education institutions, could illuminate the transferability of control system designs and implementation strategies. Such analysis would be

particularly valuable for understanding how institutional characteristics influence control system effectiveness.

Cross-cultural and international comparative studies could provide insights into how different governance traditions, stakeholder expectations, and regulatory frameworks influence internal control system design and effectiveness. Such studies would be particularly valuable as educational systems become increasingly interconnected through technology and policy sharing.

IX. CONCLUSION

The implementation of comprehensive internal control systems and transparency initiatives in public education represents a critical investment in institutional effectiveness and public trust. This research demonstrates that well-designed control systems can generate substantial improvements in financial performance, stakeholder confidence, and regulatory compliance while supporting the broader educational mission.

The lessons learned from successful implementations provide valuable guidance for institutions considering similar initiatives. Leadership commitment, stakeholder engagement, cultural adaptation, and comprehensive training emerge as critical success factors that distinguish effective implementations from those that fail to achieve their intended objectives.

The challenges identified throughout this analysis highlight the complexity of implementing effective control systems in public education environments. Resource constraints, resistance to change, and technical limitations require careful consideration and strategic responses. However, the documented benefits of successful implementations demonstrate that these challenges can be overcome with appropriate planning and commitment.

Looking forward, the continued evolution of technology, regulatory requirements, and stakeholder expectations will require ongoing adaptation and enhancement of internal control systems. Institutions that invest in building adaptive capacity and maintaining currency with best practices will be best positioned to meet these evolving challenges while continuing to serve their educational missions effectively.

The broader implications of this research extend beyond individual institutions to encompass policy development, regulatory framework evolution, and public sector management more generally. The demonstrated effectiveness of comprehensive internal control systems in public education provides valuable evidence for similar initiatives across the broader public sector.

Ultimately, the success of internal control and transparency initiatives in public education depends on recognition that these systems serve not as bureaucratic obstacles but as essential infrastructure for effective

educational governance. When properly designed and implemented, these systems enhance rather than hinder educational effectiveness by ensuring that resources are used efficiently, stakeholders maintain confidence in institutional leadership, and public support for education remains strong.

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