







procedures at the institutional and organizational levels. When the procedures involved in the use of research method were thoroughly examined, it fitted the topic for this study, hence its adoption. In order to solicit information from staff of the organization, the basic instruments used were interview and questionnaire. On the collection of data, a semi-structured interview schedule was arranged with the staff members, during which a lot of information were gathered to get information on review issues that were pertaining within the establishment. A questionnaire was used to further solicit the causes of gaps within the assessment system. The research questions were the basis on which all the data gathered for the study were characterised and analysed. The data analysis was done with the aid of the descriptive statistics approach emphasising mainly on the percentage (%) technique. Other data from the interviews were analysed with the view of Ornamental management’s compliance to review procedures.

### 3.0 Results and Discussion

#### 3.1 Results

##### 3.1.1 Employees detail

From figure 1, breakdown of total number of respondents selected in the institution, taking into consideration the sex internal department and units in the various job categories.

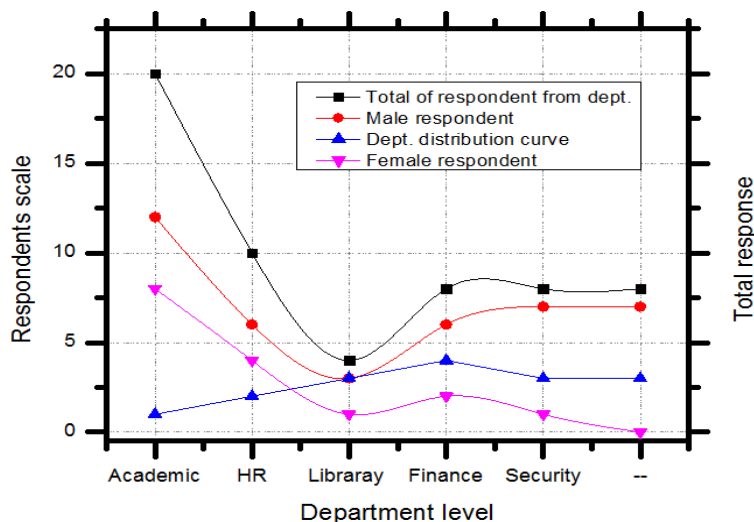


Figure 1 Breakdown of number of respondents Selected

Five categories of respondents were dealt with. These comprises finance personnel (FP), human resources personnel (HRP), library personnel (LP), Academic personnel (AP), and security personnel (SP). However, twenty (20) AP comprising twelve (12) males and eight (8) females were selected. At the HRP unit six (6) males and four (4) females were selected. At the LP three (3) males and a female were selected. Also, six (6) males and two (2) females were selected from the FP and finally, seven (7) males and one (1) female were selected from SP unit. This summed up the respondents to a total of fifty (50).

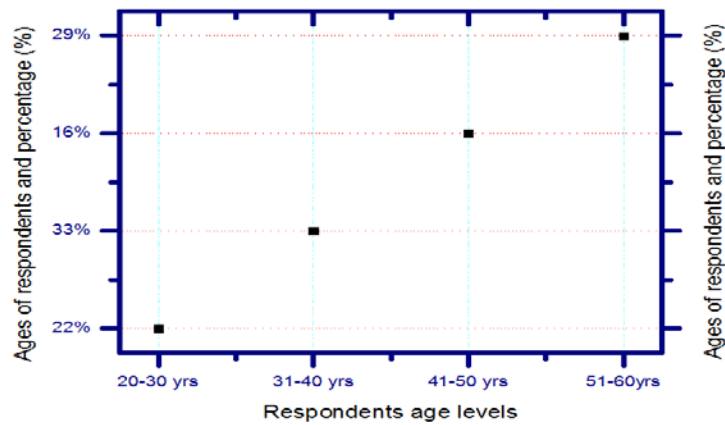


Figure 2 Age level of the respondents

From figure 2, the results indicate that about 22% of the respondents are between the ages of 20 and 30 years, with 33% between the ages of 31 and 40 years, and 16% between 41 years and 50 years while 29% are ranging from 51 years to 60 years. The study observed that the elderly that is those between the ages of thirty-one (31) years to sixty (60) years in the University, adhere to the control system more than the younger ones, that is those of ages twenty (20) to thirty (30).

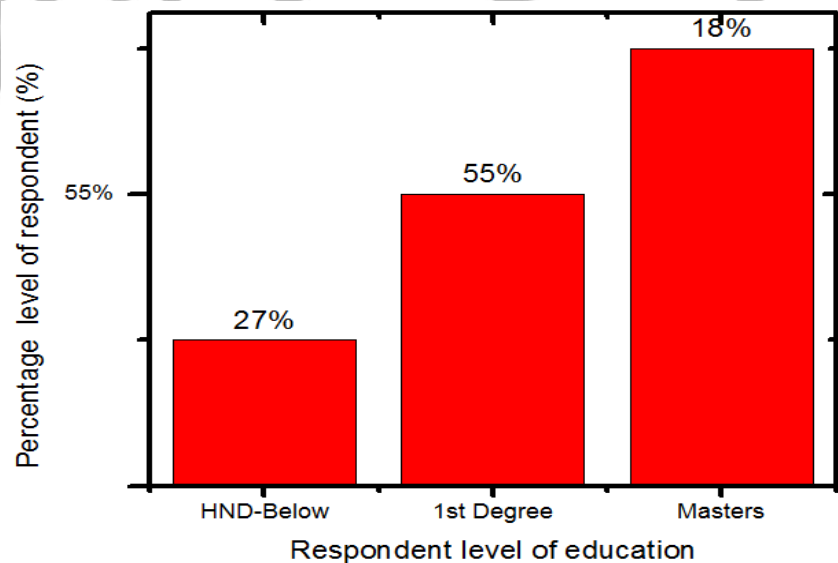


Figure 3 Respondents Levels of Education

From Figure 3 reveals that 27% of the respondents are HND holders and certificates, below that 55% holds first degree, and 18% of them have master's degree. The study revealed that those with higher levels of education in the University know more about internal controls and as such the need to adhere to the control system established in the University. This is because they get the opportunity to attend seminars and workshops since internal controls are important to good corporate governance, issues on the systems are raised and they learn from that. The lower

certificate holders with fewer responsibilities have little knowledge on the controls but also adhere to the controls because their activities are guided by those in authority.

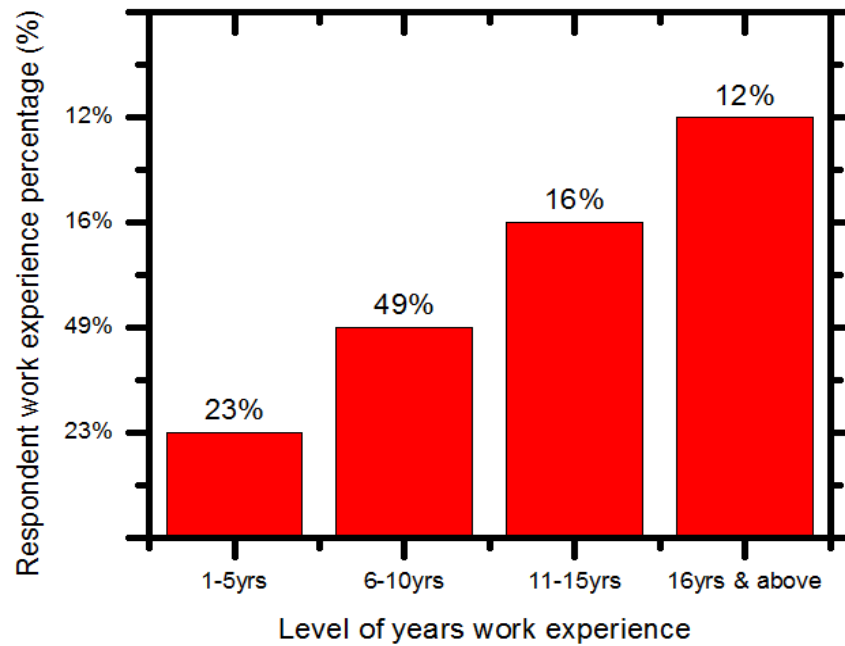


Figure 4 Years of Experience of Respondents

From Figure 4 it is revealed that 23% of the respondents have worked with the College for up to five (5) years, 49% have worked for about six (6) to ten (10) years, and 16% of them have been working there for the past eleven (11) to fifteen (15) years, while 12% have worked for more than sixteen (16) years at the College. From the study, it was observed that more experienced people in the University who understand the control system very well try to find their way out. That is, they try to some extent to outwit the system to their favour while the in-experienced staff who may not know more about the procedures only do what they are asked to do, as such go astray from the appropriate policies.

#### 4.1.2 Assets usage challenge to disable in the Institution

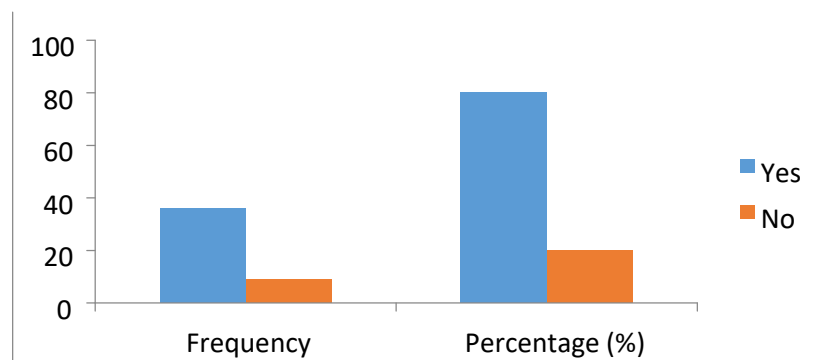


Figure 5 are assets handing and management stipulated to all personnel.

From figure 6, Thirty-six (36) respondents representing 80% of the total responses responded “Yes” as to whether asset handling and management are stipulated in a document. Nine (9) respondents, representing 20% of the responses, however, responded “No”. Therefore, taking the views of the majority to be the general view, it could be said that assets handling and management in the University is stipulated in a document. However, this gives the total response to either in the positive or the negative to the question as to whether there could be unauthorised use of assets in the Institution.

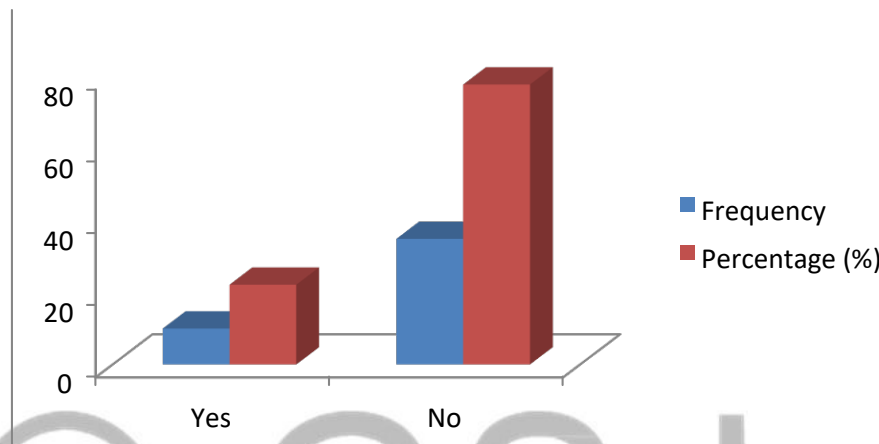


Figure 6 Can there be unauthorized and unapproved use of assets

Again, a total of ten (10) respondents answered “yes” to unauthorised and unapproved use of assets. This represents 22.22% of the responses. On the other hand, thirty-five (35) respondents, representing 77.78% of the total responses answered “no”. To them, an asset cannot be used without an approval given to do so. Considering the views of the majority, unauthorized use of assets is not allowed in the Institution.

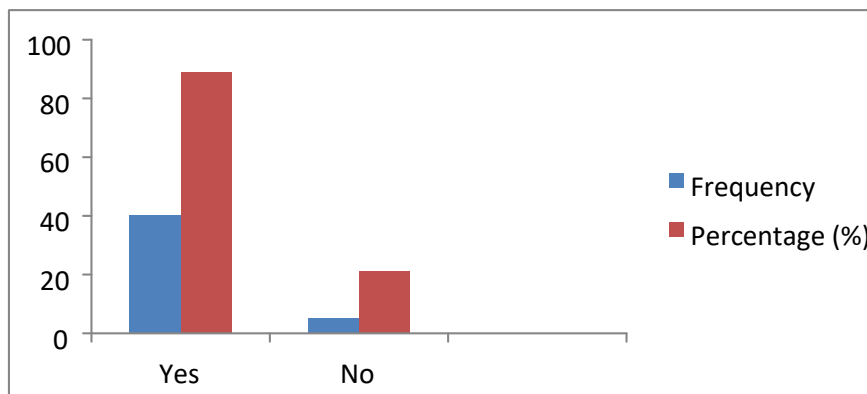


Figure 7 Are movements of assets recorded disable-free operation environment

From figure 7 again, forty (40) respondents, representing 88.89% of the total responses responded “yes”. Meaning movement of assets in the Institution are recorded disable

comfortable so that at any point in time any movable assets could be located or traced. Five (5) of the respondents representing 21.11% of the responses responded to the contrary.

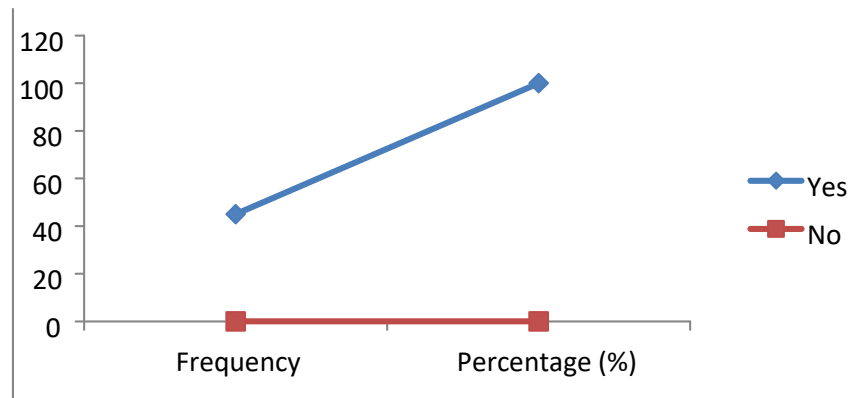


Figure 8 Are there proper physical safeguards and facilities to protect disable and leisure

From figure 8, the study revealed that disable and leisure of the Institutions are being protected by proper physical safeguards and facilities. This was made known as all the forty-five (45) respondents representing 100% of the total responses answered “yes” to the question that was put forward to them, as there wasn’t any “No” answer to the question.

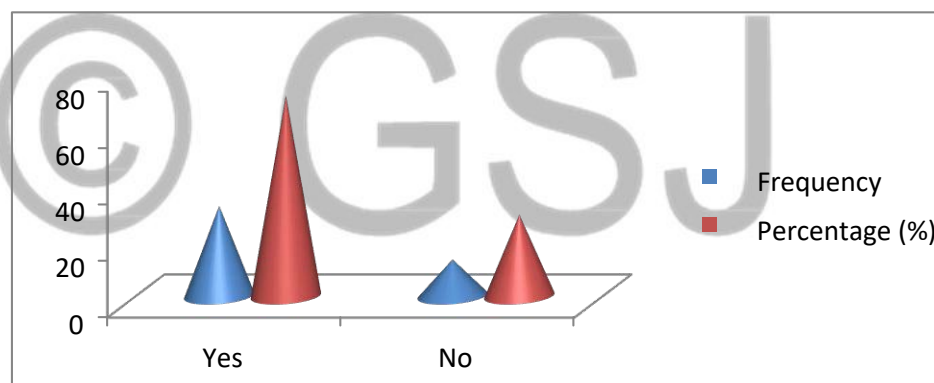


Figure 9, Are internal policies affect disable work in the service of the institution.

Responses presented by figure 9 on whether internal policies affect disable work in the service of the institution, was that out of the forty – five (45) respondents, thirty-two (35) of them, which represent 71.12% of the responses responded ‘yes’. The remaining thirteen (13), representing 28.88% of the total responses gave negative responses. From the various responses given by the respondents on the question put forward to them to ascertain whether measures are put on the use of the institutional internal policies, it was realized from the responses, by considering the majority views to be the general views of respondents, that effective measures are put on the use of the University’s policies.



### 4.1.3 Caliber of Personnel Employed to Improve upon Internal Systems in the Institutions and Organization

Responses from respondents on the characteristics of personnel employed in the Institutions to help improve upon the internal system are presented in figure 10.

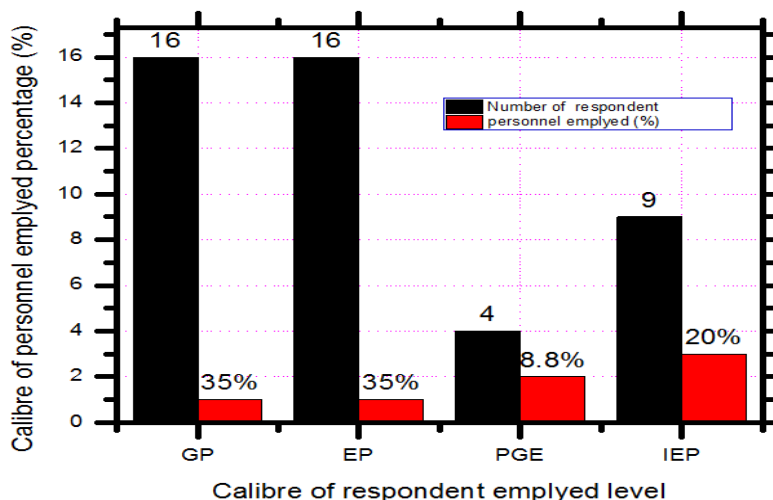


Figure 10. Caliber of personnel employed in the University

From figure 10, the graph presents graduate personnel as GP, experience personnel as EP, people of good ethic as PGE and inexperience personnel as IEP. Therefore, sixteen (16) respondents which represent 35.56% of the total respondents said that employed are degree holders. Another sixteen (16) of the respondents, which also represents 35.56% of the responses, said personnel being employed are experienced. Four (4) respondents also representing 8.88% of the responses said personnel with good ethical values are those being employed in the University. Nine (9) respondents, representing 20% of the responses said that there are situations where inexperience people are also being employed. However, they said that in such a situation, such people are given some kind of training that would help equip them under-take their jobs as required from them. However, from the responses presented by figures 5 to 10, it was found that there is improvement to the capacity of personnel conservation affiliation consequence on disable and leisure of systems in institutions and organization. With respect to measures put in place on the use of assets influences to disable and the entire personnel were appropriate. However, there were a few lapses, which could not be inevitable but limited. The reasons being that the system, though in place, cannot operate by itself and therefore need to be affected by people and designs.

## 4.2 Discussion

Measures are put on the use of assets conservation affiliation consequence and comfortability to disable and the entire personnel to ensure that access to assets, either directly or indirectly are regulated. Also serve as security devices and measures for the safe keeping of the assets of systems in institution and organization. This is to ensure that no one has uncontrolled access to an entity's assets and to use it for his or her own interest. According to the key components of internal control from "In Bottom-Line" [24], anyone who has access to company assets would want to misuse them, and that there is the need for effective internal governor system to safeguard company assets. In relation to this, the responses given by respondents, with respect to research question one, majority of the respondents, whose view were taken to be the general views, stated clearly that effective measures are put on the use of the institutional assets and the disable personnel also have the comfortability to ensure that they are judiciously used and applied in the service of the institution, which in turn helps to safeguard the organization and also contributes to the achievement of the institutions' objectives and goals.

According to the report from [25] role of internal control in the public sector: A case study of Ejisu government hospital in Ashanti Region, responses well to the graph in figure 6 which revealed that assets handing and management were stipulated in a document, stating clearly and firmly how the institutions expects its assets to be handled and managed. Confirmation was made from the thirty-six (36) out of the total of forty-five (45) respondents, which represents 80% of the responses from figure 6, respectively. From figure 7, 77.78% of the respondents which was majority views stated that conservation affiliation consequence and comfortability to disable and the entire personnel assets of the university could not be made use of without first being authorized or approved to be used. They further explained that before anyone could have a use of the University's assets for the execution of business in the interest of the institution, there must be someone in authority to approve that, and that no one was allowed to use the organization assets for personal benefit. 88.89% of the respondents said that before any asset would be allowed to be moved, it must first be recorded so as to ensure that its movement is monitored. These were the responses given by respondents from figure 7. In figure 8, all the respondents, representing 100% of the total responses agreed that there was proper physical. The various responses from respondents with respect to research question one and interview conducted revealed clearly some of the measure put on the use of environment facility at Institution which are being adhered to, and as a result has helped in the effective and efficient operations towards the achievement of the Institution. As noted from the literature, [26] contends that a person becomes disabled by the barriers they face, not by their impairment. Disability is never to be equated with inability, no matter how disables a person may be, they can sometimes perform activities that abled persons can perform however, internal control activity is only as effective as the integrity and competence of the people who develop, administer, and monitor the controls. Respondents' responses on the characteristics of personnel employed at Institutions revealed that both experienced, inexperienced and disability people could be employed by the organization to take up operating activities. It was also found that most of the operating staff are not highly qualified people and in addition the ethical values of personnel are mostly not taken into account during employment. In view of this there seems to be influences of the caliber

capacity of conservation affiliation consequence of personnel and their internal activities and operation system assign by the Institutions.

#### 4. Conclusion

People with physical disabilities have endured a long history of social isolation and discrimination. The capacity of personnel conservation affiliation consequence on disable and leisure of systems about disability have tended to focus on individual imperfections. And the internal control activities have been the subject of a series of explorations since generations. However, the study sought to enhance and investigated the caliber of personnel conservation affiliation consequence on disable and leisure of systems.

However, it's influence of management's compliance to internal control operations at the organization and institution levels were also targeted. There was a critical characteristics and analysis that revealed the following as pertaining in an organization and institution;

1. The working output and operational environment are not encouraging to disabilities.
2. Some originally in both government and private sector legislators and regulators gave internal control activities a significant attention as a denied result.
3. The study revealed that the actual establishment of internal control activities and systems prevailing at institutional and organizational levels, which has contributed, to a large extent, the achievement of the organization objective are not well structured and its movement are not fully comfortable to disabilities in both institutions and organizations.

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