

# Financial Audit Recommendations and School Management in Government Aided Secondary Schools in Iganga District, Uganda

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## Abstract

This study assesses the impact of financial audit recommendations on school management in government aided secondary schools in Iganga District, Uganda. The study sought to specifically cover the following specific objectives; i) To examine the impact of financial accountability recommendations on school management, ii) To establish the impact of compliance adherence recommendations on school management, and iii) To determine the impact of operational efficiency recommendations on school management in government aided secondary schools in Iganga District, Uganda. The study adopted a descriptive cross-sectional research design together with a quantitative approach. The study comprised of a sample size of 70 respondents (teachers and school administrators) obtained from three selected government aided secondary schools in Iganga District, Uganda. The study engaged both descriptive and linear regression analysis techniques in analyzing the quantitative data gathered. The study found out that financial accountability recommendations have a strong positive and significant impact on school management in government aided secondary schools in Iganga District, Uganda. Additionally, the study found out that compliance adherence recommendations have a moderately positive and significant impact on school management in government aided secondary schools in Iganga District, Uganda. Further, the study found out that operational efficiency recommendations have a strong positive and significant impact on school management in government aided secondary schools in Iganga District, Uganda. The study concludes that financial audit recommendations has a significant impact on school management in government aided secondary schools in Iganga District, Uganda in that an increment in financial accountability recommendations, compliance adherence recommendations, and operational efficiency recommendations would resultantly lead to an improvement in school management in government aided secondary schools in Iganga District, Uganda. The study recommends that the school administrators should strengthen internal financial controls through segregation of duties, regular reconciliations, and approval procedures as these may have a direct and significant influence on school management in government aided secondary schools in Iganga district, Uganda.

**Keywords:** *Financial Audit Recommendations, Financial Accountability Recommendations, Compliance Adherence Recommendations, Operational Efficiency Recommendations, and School Management.*

## **Introduction**

This study assesses the impact of financial audit recommendations on school management in government aided secondary schools in Iganga District, Uganda.

## **Historical Perspective**

Over the years, financial audit recommendations have played a critical role in shaping school management practices over time, particularly as education systems have become more complex and accountability-driven. The influence of audits on school management has evolved in response to political, economic, and social developments (Thompson & John, 2019). The rise of accountability and structural adjustment programs in the 1990s from the IMF and World bank in developing countries as well as the New Public Management (NPM) philosophy in developed countries, emphasizing performance and financial discipline in the public sector, including education led to the introduction of standardized financial audit procedures for public institutions, including schools. Through this, schools began receiving specific budget allocations tied to measurable outcomes, financial audits began identifying misuse or misallocation of funds, prompting reforms in procurement and budget management which significantly influenced efficiency in school management across (Mpolokeng & Schlebusch, 2021). In Africa, financial audit recommendations have shifted school management from a mostly administrative and academic focus to one that includes financial discipline, transparency, and strategic planning. As audits have grown in rigor and scope, they have driven school leaders to become more accountable, data-informed, and responsive to financial oversight which has improved efficiency and effectiveness in school management across different countries (Abdikadir & Mugwe, 2023).

## **Theoretical Perspective**

The study was guided by the Control Theory developed by Anthony in 1965. The theory outlines how organizations need controls to guide behavior towards desired objectives (Margaret, 2016). According to Abdullahi and Muturi (2019) financial audits provide feedback control by identifying discrepancies and recommending corrective measures. Therefore, school managers use audit recommendations to adjust financial practices and strengthen internal controls, which enhances the school's financial control environment, prevents fraud and mismanagement, and facilitates continuous improvement through audit feedback loops resultantly and significantly influencing school management. Thus, this theory was adopted and applied to the study as it provides a linkage between financial audit recommendations and school management.

## **Contextual Perspective**

The study was conducted among government aided secondary schools in Iganga district, Uganda assessing the impact of financial audit recommendations on school management. This was considered because of the limited research that has been conducted in the area corresponding to financial audit recommendations on school management mainly in government aided secondary schools in Iganga district. Additionally, Iganga district was taken into account because school management among different secondary schools including

government aided secondary schools in the district remains a significant challenge characterized by irregular or inaccurate financial reporting, misuse or mismanagement of school funds, declining student performance or low pass rates, inadequate teaching and learning materials, high teacher turnover and attrition, poor maintenance of classrooms, toilets, or equipment, inadequate ICT and learning resources, and overcrowded or under-equipped learning spaces among others (Iganga District Local Government, 2023).

### **Conceptual Perspective**

Financial audit recommendations are formal suggestions or guidance provided by auditors following a financial audit, aimed at improving the financial management, control systems, and overall accountability within an organization. These are normally issued after a financial audit (internal or external) to address identified weaknesses, risks, or non-compliance in financial practices (Atieno & Kiganda, 2020). In the school context, financial audit recommendations typically advise school heads, boards, or management committees on correcting misallocation or misuse of funds, strengthening record-keeping and reporting, following procurement procedures, and enhancing transparency and stakeholder involvement (Abdikadir & Mugwe, 2023). School management refers to the process of planning, organizing, directing, and controlling the activities and resources within a school to achieve educational goals effectively and efficiently. It is the systematic coordination of educational, administrative, and financial processes within a school to ensure the delivery of quality education and the achievement of institutional objectives (Tatjana & Bernardka, 2019). In this study, financial audit recommendations were ascertained in terms of financial accountability recommendations, compliance adherence recommendations, and operational efficiency recommendations, while school management was ascertained in terms of infrastructure and facilities management, human resource management, academic management, financial management, and administrative management.

### **Statement of the problem**

The Ugandan government through the Ministry of Education and Sports has introduced several plans and guidelines aimed to improve efficiency in school management. For instance, the Education Sector Strategic Plan (ESSP) has been implemented and updated periodically to guide the development of the education sector, including governance, financing, and quality. In relation to audit, the framework promotes improved financial management and accountability in schools, emphasizes the use of audit feedback to guide school financing reforms, and encourages school-level planning and budgeting aligned with national priorities with the objective to improve and enhance school management (Ministry of Education and Sports, 2018).

However, despite all the notable guidelines and plans in promoting school management through financial audit recommendations, school management among different secondary schools including government aided secondary schools in Iganga district remains a significant challenge characterized by irregular or inaccurate financial reporting, misuse or mismanagement of school funds, declining student performance or low pass rates, inadequate teaching and learning materials, high teacher turnover and attrition, poor maintenance of classrooms, toilets, or equipment, inadequate ICT and learning resources, and overcrowded or under-equipped

learning spaces among others (Iganga District Local Government, 2023). Evidence indicates a textbook-student ratio of 1:5 as well as a computer-student ratio of 1:7 among government aided secondary schools in Iganga district (Iganga District Local Government, 2023). This has consequently led to a decline in student academic performance, increased financial mismanagement, deteriorating infrastructures, as well as a negative school reputation. Therefore, it is against this foundation that the current study assessed the impact of financial audit recommendations on school management in government aided secondary schools in Iganga District, Uganda.

## **Objectives of the Study**

### **General Objective**

The main objective of this study was to assess the impact of financial audit recommendations on school management in government aided secondary schools in Iganga District, Uganda.

### **Specific Objectives**

The study sought to specifically cover the following specific objectives;

- i. To examine the impact of financial accountability recommendations on school management in government aided secondary schools in Iganga District, Uganda.
- ii. To establish the impact of compliance adherence recommendations on school management in government aided secondary schools in Iganga District, Uganda.
- iii. To determine the impact of operational efficiency recommendations on school management in government aided secondary schools in Iganga District, Uganda.

### **Study Hypotheses**

The specific objectives were guided by the following alternative hypotheses;

**H<sub>a1</sub>:** Financial accountability recommendations have a statistically significant impact on school management in government aided secondary schools in Iganga District, Uganda.

**H<sub>a2</sub>:** Compliance adherence recommendations have a statistically significant influence on school management in government aided secondary schools in Iganga District, Uganda.

**H<sub>a3</sub>:** Operational efficiency recommendations have a statistically significant influence on school management in government aided secondary schools in Iganga District, Uganda.

## Conceptual Framework

The conceptual framework on the association between Financial Audit Recommendations and School Mana.

### Independent Variable

#### FINANCIAL AUDIT RECOMMENDATIONS

##### Financial Accountability Recommendations

- Budgetary controls
- Internal controls
- Transparency and reporting

##### Compliance Adherence Recommendations

- Policy compliance
- Procurement procedures
- Use of funds

##### Operational Efficiency Recommendations

- Cost-effectiveness
- Resource utilization
- Asset management

### Dependent Variable

#### SCHOOL MANAGEMENT

- Infrastructure and facilities management
- Human resource management
- Academic management
- Financial management
- Administrative management



### Management

Financial audit recommendations serve as critical tools that drive schools towards more responsible, transparent, and efficient management of their financial resources. Audit recommendations highlight weaknesses in financial practices, prompting school management to adopt more transparent systems (Raphael, 2022). Additionally, Thompson and John (2019) assert that through financial audit recommendations, schools are encouraged to maintain accurate records, report expenditures regularly, and publicly disclose financial information to stakeholders (parents, government, donors). This reduces misuse, misallocation, and corruption of school funds which influences and improvement in school management.

Financial audit recommendations strengthen internal controls as recommendations often identify gaps in controls such as procurement processes, cash handling, and approval mechanisms. This assists school managers implement stronger policies and procedures, ensuring proper checks and balances which influences efficiency in school management. The enhanced internal controls also reduce errors and fraud, fostering trust among stakeholders (Sebidi, Adebunmi & Kgwete, 2023). The authors also assert that financial audit feedback often reveals the need for training in financial management for school heads and management committees. This leads to capacity-building initiatives, improving skills in budgeting, record-keeping, and compliance, which influences professionalized school management through enhanced decision-making and resource optimization (Sebidi et al., 2023).

According to Mpolokeng and Schlebusch (2021) financial audit recommendations influence school management as they enable school managers to respond to audit findings with ease which improves financial planning and alignment of budgets with school priorities and educational goals. This leads to better budgeting which improves allocation of resources for teaching, infrastructure, and student services. Additionally, the authors assert that financial audit recommendations enhance financial accountability as schools implement

audit suggestions to maintain accurate records and improve transparency. Through this, the school management becomes more answerable to stakeholders such as parents, government, donors, regarding the use of funds, resultantly improving school management (Mpolokeng & Schlebusch, 2021).

Financial audit recommendations help to strengthen internal controls and procedures which might have a fundamental influence on school management. Audit recommendations highlight weaknesses in financial controls such as procurement and cash handling, which help schools revise and enforce stricter financial policies and approval processes to prevent errors and fraud, and this has a fundamental impact on school management (Atieno & Kiganda, 2020). According to Tatjana and Bernardka (2019) financial audit recommendations influence capacity building and skills' development of school leaders to effectively manage the school activities. Through audit recommendations, school leaders and management committees often receive training based on identified skill gaps. This improves their ability to manage funds effectively and comply with financial regulations (Tatjana & Bernardka, 2019).

Financial audit recommendations act as corrective and preventive guides that empower school administrators and managers to use resources efficiently and ethically, uphold accountability to all stakeholders, improve financial governance and transparency, build management capacity, align with legal and policy frameworks, and foster sustainable, quality education delivery, resultantly improving school management (Raphael, 2022). According to Mabi and Buluma (2024) financial audit recommendations influence improved resource utilization among schools. Audit recommendations help schools optimize the use of available financial resources and through this school management becomes better at budgeting, reducing wastage, and prioritizing spending to support teaching and learning. The authors also argue that audit recommendations strengthen accountability mechanisms as schools adopt clear financial reporting and monitoring system. Through this, head teachers and management committees are held responsible for how funds are managed, increasing transparency and answerability to stakeholders, which improves school management (Mabi & Buluma, 2024).

Effective financial audit recommendations influence better educational outcomes among different educational institutions. Efficient financial management supports consistent supply of teaching materials, maintenance of facilities, and payment of staff incentives. This creates a conducive learning environment and improves student performance (Ugiriwabo, Tuyishime, Nizeyimana & Ntahobavukira, 2023). The authors also assert that financial audit recommendations influence capacity building for school leaders. Identified training needs lead to programs that enhance skills in financial planning, record-keeping, and compliance. This builds a more competent management team capable of handling school finances effectively (Ugiriwabo et al., 2023).

Financial compliance and regulatory adherence recommendations drive school management toward lawful, transparent, and efficient financial governance, enhancing both credibility and resource availability. Audit recommendations help schools align their financial operations with national laws, education policies, and government regulations. This reduces risks of legal penalties, sanctions, or loss of funding due to non-

compliance (Abdikadir & Mugwe, 2023). Additionally, the authors asserted that regulatory adherence recommendations promote standardized financial practices which influence an improvement in school management. Schools adopt uniform procedures for budgeting, procurement, reporting, and record-keeping. This regulatory adherence fosters consistency, making financial data reliable and comparable across schools which improves school management (Abdikadir & Mugwe, 2023).

According to Thompson and John (2019) compliance recommendations identify gaps where schools may be vulnerable to fraud or mismanagement. Through this, school managers implement controls such as segregation of duties, approval hierarchies, and audit trails to mitigate risks, resultantly improving school management. The authors also assert that regulatory adherence requires timely and accurate financial reporting to stakeholders and oversight bodies. This increases trust among parents, government agencies, and donors by showing that funds are managed responsibly, which provides a fundamental and significant influence on school management (Thompson & John, 2019).

## **Methodology**

### **Research Design**

This study adopted a descriptive cross-sectional research design together with a quantitative approach. A descriptive cross-sectional research design is concerned with appraising and gathering data on different study variables at a particular point in time from a representative sample of the study population (Kassu, 2019). Therefore, this design was ultimate in assessing the impact of financial audit recommendations on school management in government aided secondary schools in Iganga District, Uganda at a single point in time. A quantitative approach was indispensable in giving an objective, logical, and statistical way of understanding a phenomenon based on numerical data and statistical examination.

### **Target Population and Sample Size**

A study population is a collection of individuals that a researcher looks forward to study for a certain research project from which a sample is obtained (Majid, 2018). The study population consisted of teachers and school administrators from the various selected government aided secondary schools in Iganga District, Uganda from which a sample was obtained. The sample size comprised of 70 respondents (teachers and school administrators) obtained from three selected government aided secondary schools in Iganga District, Uganda to offer quantitative data that was used to give an understanding to study objectives under investigation.

### **Sampling Procedure**

Sampling refers to a logical process of picking a subset of individuals from the target population to act as a sample representative in the study (Singh & Masuku, 2017). The researcher used simple random sampling to pick individuals who will take part in the study. Simple random sampling was used to pick both teachers and school administrators from the various selected government aided secondary schools in Iganga District, Uganda to engage in the study tasked with providing quantitative data. Simple random sampling provides an

even and independent chance to each person in the study population of being picked or selected into the study sample (Elfil & Negida, 2017).

## **Data Collection Methods**

### **Questionnaire Survey Method**

A questionnaire survey method is a data collection method in which structured questions are used to gather data from individuals (Anokye, 2020). The questionnaire survey method was fundamental in gathering uniform information which simplifies comparisons and identification of patterns or tendencies using a set of predetermined and understandable queries. Therefore, this method was utilized as it would allow the researcher to gather data from a large number of individuals fast and efficiently.

### **Data Collection Instruments**

#### **Structured Questionnaire**

A structured questionnaire is a data collection tool encompassing a set of uniform, closed-ended questions arranged in a certain order planned to warrant uniformity and comparability of responses across all individuals (Kuphanga, 2024). The study engaged structured questionnaires to gather quantitative data from individuals which comprised of pre-arranged and fixed questions with predefined response choices and these were directly given to the teachers and school administrators in the various selected government aided secondary schools in Iganga District, Uganda. The structured questionnaires were engaged as they maintain uniform data collection across individuals, quick to administer to larger groups of individuals, and require less time for data collection on different study aspects.

### **Data Analysis**

Quantitative data analysis encompasses the organization, explanation, and presentation of numerical data to determine patterns, test hypotheses, and support decision-making through running descriptive analytics and statistical tests. The study engaged both descriptive and linear regression analysis techniques in analyzing the quantitative data gathered. Descriptive analysis was utilized to make available simple summaries about individuals' demographic data presented in tabular layout consisting of percentages and frequencies. To assess the impact of financial audit recommendations on school management, linear regression analysis was engaged to make available an empirical evidence on the study hypotheses at a 0.05 significance level. Linear regression analysis is important in research to ascertain whether and how strongly independent variables impact the dependent variable (Maulud & Abdulazeez, 2020). Linear regression analysis constituted the engagement of simple linear regression models which included both independent and dependent variables.

### **Ethical Consideration**

The researcher got an introductory letter from the university as a necessity to obtain authorization from the school management to allow them conduct the survey in their premises before the study is done.

The researcher ensured that individuals' consent is provided voluntarily and in writing, with an opportunity to disengage at any time without any penalty.

The researcher also clearly informed individuals on the objectives, purpose, procedures, and benefits of the study.

Additionally, the researcher made sure that individual data was kept confidential and utilized purposively for research and also individuals' identities were protected using anonymization.

## Study Findings

The findings given in this chapter consist of descriptive statistics on the participants' demographics and regression analysis results.

### Findings on the Demographic Characteristics of the Participants

The study addressed the demographic characteristics of the participants that took part in this study in selected government aided secondary schools in Iganga District, Uganda. The results are presented in Table 4.1;

**Table 4.1: Respondents' Demographic Characteristics**

<b>Demographic Characteristics</b>			
<b>Category</b>	<b>Items</b>	<b>Frequency</b>	<b>Percentage</b>
<b>Gender</b>	Male	41	58.6
	Female	29	41.4
	<b>Total</b>	<b>70</b>	<b>100.0</b>
<b>Age Bracket</b>	25-30 years	8	11.4
	31-35 years	17	24.3
	36-40 years	29	41.4
	Above 40 years	16	22.9
	<b>Total</b>	<b>70</b>	<b>100.0</b>
<b>Education Level</b>	Bachelors' degree	58	82.9
	Masters' degree	12	17.1
	<b>Total</b>	<b>70</b>	<b>100.0</b>
<b>Marital Status</b>	Married	51	72.9
	Single	19	27.1
	<b>Total</b>	<b>70</b>	<b>100.0</b>
<b>Work Experience</b>	1-5 years	11	15.7
	6-10 years	21	30.0
	Above 10 years	38	54.3
	<b>Total</b>	<b>70</b>	<b>100.0</b>

*Source: Field Data (2025)*

The findings indicate that out of 70 respondents, 58.6% were male and 41.4% were female. The results also indicate that of the 70 respondents, 11.4% were aged 25-30 years, 24.3% were aged 31-35 years, 41.4% were aged 36-40 years, and 22.9% were aged above 40 years.

In addition, the study findings indicate that out of 70 respondents, 82.9% had attained a bachelors' degree and 17.1% had attained a masters' degree.

In respect to marital status, the findings indicate that out of 70 respondents, 72.9% were married and 27.1% were single. The findings further indicate that out of 70 respondents, 15.7% had a work experience of 1-5 years at a given school, 30.0% had a work experience of 6-10 years at a given school, and 54.3% had a work experience of over 10 years at a given school.

### Findings on the Study Objectives

This section gives the findings in respect to the specific study objectives.

### Impact of Financial Accountability Recommendations on School Management in Government Aided Secondary Schools in Iganga District, Uganda

The study sought to examine the impact of financial accountability recommendations on school management in government aided secondary schools in Iganga District, Uganda. To establish the impact, simple linear regression analysis was utilized and the results are given in Table 4.2.

**Table 4.2: Regression Analysis on the Impact of Financial Accountability Recommendations on School Management in Government Aided Secondary Schools in Iganga District, Uganda**

Model Summary						
Model	R	R Square	Adjusted R Square		Std. Error of the Estimate	
1	.600 <sup>a</sup>	.360	.350		.40886	
a. Predictors: (Constant), Financial Accountability Recommendations						
Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.366	.260		9.097	.000
	Financial Accountability Recommendations	.419	.068	.600	6.181	.000
a. Dependent Variable: School Management						

*Source: Field Data (2025)*

The results indicate that financial accountability recommendations have a strong positive and significant impact on school management in government aided secondary schools in Iganga District, Uganda ( $\beta=0.600$ ,  $P\text{-value}=0.000$ ). The findings show that a unit increase in financial accountability recommendations significantly results into an enhancement in school management by 60.0%. The results imply that an enhancement in financial accountability recommendations resultantly leads to an improvement in school management in government aided secondary schools in Iganga District, Uganda.

The model summary indicates that financial accountability recommendations explain 35.0% of the total disparities in school management and the remaining 65.0% of the disparities are explained by other aspects. This implies that financial accountability recommendations considerably and significantly impact school management in government aided secondary schools in Iganga District, Uganda. Therefore, to improve school

management, more emphasis has to be put on the financial accountability recommendations made in government aided secondary schools in Iganga District, Uganda.

### Impact of Compliance Adherence Recommendations on School Management in Government Aided Secondary Schools in Iganga District, Uganda

The study also sought to establish the impact of compliance adherence recommendations on school management in government aided secondary schools in Iganga District, Uganda. To establish the impact, simple linear regression analysis was used and the results are provided in Table 4.3.

**Table 4.3: Regression Analysis on the Impact of Compliance Adherence Recommendations on School Management in Government Aided Secondary Schools in Iganga District, Uganda**

Model Summary						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate		
1	.472 <sup>a</sup>	.223	.212	.45041		
a. Predictors: (Constant), Compliance Adherence Recommendations						
Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.571	.316		8.139	.000
	Compliance Adherence Recommendations	.360	.081	.472	4.417	.000
a. Dependent Variable: School Management						

**Source: Field Data (2025)**

The results indicate that compliance adherence recommendations have a moderately positive and significant impact on school management in government aided secondary schools in Iganga District, Uganda ( $\beta=0.472$ ,  $P\text{-value}=0.000$ ). The findings specify that a unit increase in compliance adherence recommendations significantly results into an enhancement in school management by 47.2%. The results imply that an enhancement in compliance adherence recommendations resultantly leads to an improvement in school management in government aided secondary schools in Iganga District, Uganda.

The model summary show that compliance adherence recommendations explain 21.2% of the total changes in school management and the remaining 78.8% of the changes are explained by other aspects. This implies that compliance adherence recommendations somewhat but significantly impact school management in government aided secondary schools in Iganga District, Uganda. Therefore, to improve school management, more emphasis has to be put on the compliance adherence recommendations made in government aided secondary schools in Iganga District, Uganda.

## Impact of Operational Efficiency Recommendations on School Management in Government Aided Secondary Schools in Iganga District, Uganda

The study further sought to determine the impact of operational efficiency recommendations on school management in government aided secondary schools in Iganga District, Uganda. To establish the impact, simple linear regression analysis was utilized and the results are provided in Table 4.4.

**Table 4.4: Regression Analysis on the Impact of Operational Efficiency Recommendations on School Management in Government Aided Secondary Schools in Iganga District, Uganda**

Model Summary						
Model	R	R Square	Adjusted R Square		Std. Error of the Estimate	
1	.601 <sup>a</sup>	.361	.352		.40842	
a. Predictors: (Constant), Operational Efficiency Recommendations						
Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.340	.423		3.167	.002
	Operational Efficiency Recommendations	.605	.098	.601	6.199	.000
a. Dependent Variable: School Management						

*Source: Field Data (2025)*

The results reveal that operational efficiency recommendations have a strong positive and significant impact on school management in government aided secondary schools in Iganga District, Uganda ( $\beta=0.601$ , P-value=0.000). The findings show that a unit increase in operational efficiency recommendations significantly results into an enhancement in school management by 60.1%. The results imply that an enhancement in operational efficiency recommendations resultantly leads to an improvement in school management in government aided secondary schools in Iganga District, Uganda.

The model summary indicates that operational efficiency recommendations explain 35.2% of the total differences in school management and the remaining 64.8% of the differences are explained by other aspects. This implies that operational efficiency recommendations substantively and significantly impact school management in government aided secondary schools in Iganga District, Uganda. Therefore, to improve school management, more stress has to be put on the operational efficiency recommendations made in government aided secondary schools in Iganga District, Uganda.

### Conclusions

The study concludes that financial audit recommendations has a significant impact on school management in government aided secondary schools in Iganga District, Uganda in that an increment in financial accountability recommendations, compliance adherence recommendations, and operational efficiency recommendations would resultantly lead to an improvement in school management in government aided secondary schools in Iganga District, Uganda.

## Recommendations

The study recommends that the school administrators should strengthen internal financial controls through segregation of duties, regular reconciliations, and approval procedures as these may have a direct and significant influence on school management in government aided secondary schools in Iganga district, Uganda.

The study also recommends that the school administrators should ensure proper record-keeping and documentation, improve budgeting and planning, enhance transparency and accountability, as well as comply with financial regulations, as this can enhance financial management and effective resource utilization/allocation, ultimately leading to improved school management in government aided secondary schools in Iganga district, Uganda.

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## Appendices

### Appendix I: Structured Questionnaire

Dear respondent,

You have been chosen as a respondent to participate in this study and the answers you will provide will be kept with critical confidentiality. The information provided will only be used for the required study purposes. Your participation in the study is voluntary and you are allowed to withdraw at any time.

Do you agree to participate in this study? Yes ..... or No .....

**Instructions: Please tick the most suitable answer of your choice**

#### Section A: Demographic Characteristics of Respondents

##### 1. What is your Gender?

1. Male       2. Female

##### 2. What is your age bracket?

1. 25-30 years     2. 31-35 years     3. 36-40 years     4. Above 40 years

##### 3. What is your current level of education?

1. Diploma       2. Bachelors' degree       3. Masters' degree

##### 4. What is your marital status?

1. Married       2. Single

##### 5. For how long have you worked at this secondary school?

1. 1-5 years       2. 6-10years       3. Above 10 years

#### SECTION B: FINANCIAL AUDIT RECOMMENDATIONS

Use a Likert scale for this section where 1= Strongly Disagree (SD), 2= Disagree (D), 3= Not Sure (NS), 4= Agree (A), and 5= Strongly Agree (SA).

**Instructions:** Please tick where applicable using the scale above that best defines your perception to the statements related to different dimensions of Financial Audit Recommendations;

**Part I: Financial Accountability Recommendations**

No.	Financial Accountability Recommendations	SD	D	NS	A	SA
1.	There are recommendations on how to improve budget planning, execution, and monitoring processes at the school					
2.	There are recommendations on enhancement of internal controls to prevent fraud, waste, and abuse of funds at the school					
3.	There are suggestions provided to improve financial disclosure and reporting practices to stakeholders at the school					
4.	There are recommendations to integrate financial insights into strategic plans to ensure sustainability at the school					
5.	There are recommendations to implement systems to identify and mitigate financial risks at the school					

**Part II: Compliance Adherence Recommendations**

No.	Compliance Adherence Recommendations	SD	D	NS	A	SA
1.	There are policy compliance recommendations to ensure that schools adhere to local, national, or donor-related financial regulations at the school					
2.	There are recommendations to improve procurement practices to align with legal and ethical standards at the school					
3.	There are recommendations related to the proper use of earmarked or restricted funds at the school					
4.	There are recommendations to ensure equitable allocation of financial resources across departments or programs at the school					
5.	There are recommendations to enhance financial literacy and involvement of school boards and leaders in financial decision-making at the school					

**Part III: Operational Efficiency Recommendations**

No.	Operational Efficiency Recommendations	SD	D	NS	A	SA
1.	There are recommendations to identify areas where expenditures can be optimized without compromising quality at the school					
2.	There are suggestions for better use of school resources, such as facilities, materials, and personnel at the school					
3.	There are recommendations to strengthen control over physical and intangible assets at the school					
4.	There are suggestions on the adoption or upgrading of financial management systems like accounting software at the school					
5.	There are recommendations on training programs for staff on financial procedures and tools at the school					

**SECTION C: SCHOOL MANAGEMENT**

Use a Likert scale for this section where 1= Strongly Disagree (SD), 2= Disagree (D), 3= Not Sure (NS), 4= Agree (A), and 5= Strongly Agree (SA).

**Instructions:** Please tick where applicable using the scale above that best defines your view about the statements related to School Management;

No.	School Management	SD	D	NS	A	SA
1.	There is an improvement in the day-to-day operations and organizational structure such as records and data management at the school					
2.	There is an improvement in the planning, organization, direction, and control of financial activities at the school					
3.	There is an improvement in curriculum delivery and student learning outcomes at the school					
4.	There is an improvement in the human resource management through recruitment, development, and retention of staff at the school					
5.	There is an improvement in the physical and technological resources of the school to provide a safe and conducive learning environment at the school					
6.	There is an improvement in the student welfare, discipline, and engagement at the school					

**Thank you so much for your participation and time.**