Issues and Concerns in Personnel Auditing in the Management of Basic Education in a Recessed Economy: Spotlight on Rivers State

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Abstract

This study examines the issues and concerns in personnel auditing in the management of basic education in a recessed economy in Rivers State. Two (2) research questions and 2 hypotheses were answered and tested in the study, respectively. The design of the study was the analytic descriptive survey, with the population as the Universal Basic Education (UBE) school system in Rivers State. The system has 1256 primary and junior secondary schools, 23 Local Government Education Authorities and the Central Office in Port Harcourt. These schools have 1256 administrators while the Local Governments and Central office have 402, making a total of 1658. The sample of the study was 828 (628-Administrators and 201 Board Management staff). This number represented 50% of the total participants and same for each stratum. The instrument of the study was a validated 15-item ‘Issues and Concerns in Personnel Auditing Scale (ICPAS)’ with a reliability index of 0.87, designed by the researchers in the modified 4-point Likert scale model. Mean ratings and standard deviations were used in answering the research questions while z-test statistics was used in testing the hypotheses at 0.05 level of significance. The findings of the study among others showed that the issues and concerns in personnel auditing in the management of basic education in a recessed economy range from knowledge of the procedural policies behind personnel auditing exercises to existing controls to modify audit policies with organizational policies and not following guidelines to conducting personnel auditing exercises without cutting corners. It is concluded that the issues and concerns in personnel auditing exercises in the management of the Universal Basic Education in a recessed economy are organizationally, employee and society laden. Recommendations are proffered.

Keywords: Issues, Concerns, Personnel Audit, Management, Basic Education, Recessed Economy.

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INTRODUCTION

Without doubt, it is not an understatement to comment that the achievement of educational objectives is dependent on the use of sound management principles in running the affairs of educational institutions. This proposition is not suggestive of the fact that the achievement of educational objectives is solely dependent on educational management; however, it is a rallying point and vehicle for sustained achievement of educational objectives. This clarification is expedient because other aspects of education among them technology, science, curriculum, physical, health, foundational and adult and non-formal education, all contribute to the achievement of educational objectives. Educational management involves harnessing resources available for the education sector for the attainment of educational goal (Ebong & Agabi, 2004; Obasi, 2004).

Educational management has two major components; these are educational planning and educational administration. While educational planning is seen as a process of taking decisions on educational issues before implementation, educational administration is the management of education in the field and the implementation of educational plans is perfected at the level of administration. This very important aspect of educational management applies to all levels of education, among them, the Basic, Senior Secondary and Tertiary levels, as in the case of Nigeria.

As part of the administrative aspect of educational management, educational administrators perform certain functions. These include among others, management of the school environment, finances, facilities, personnel, communication, decisions and institutional programmes (Obasi, 2004; Nwankwo, 2014).

In this study, the management of educational personnel constitute the major focus. In some literature, such as those of Akpakwu (2013), Dessler (2006) and Armstrong (2008), personnel management is also considered as human resource management. According to Dessler in Akpakwu (2013), personnel management is the process of acquiring training, appraising and compensating employees and attending to their labour relations, health, safety and fairness concerns. Dessler’s position must have influenced the presentation in Business Dictionary (2017), that personnel management is an administrative function of an organization that exists to provide the personnel needed for organizational activities and to manage the general employee-employer relationship. The source furthers that, it is also the administrative discipline of hiring and developing employees, so that they become more valuable to the organization. This includes the conduct of job analysis, planning personnel needs and recruitment, selecting the right people for the job, orienting and training, determining the wages and salaries, providing benefits and incentives, appraising performance, resolving disputes and communicating with all employees at all levels. Personnel management also includes the audit of personnel of organizations and takes place in both mainstream and educational organizations. In this study, the researchers are interested in personnel audit in educational institutions.

The word ‘audit’ is derived from the Latin word ‘audire’ which means ‘to hear’. This derivation stems from the fact that in the olden days, whenever, the proprietors of business concerns suspected fraud, they appointed a person to check the accounts and to hear the explanation given by the person responsible for keeping the accounts (Smriti, 2016). This analogy from Smriti may be responsible for the popular consideration of personnel audit as the face-to-face authentication of the total number of a workforce. Though, personnel audit practices consider face-to-face authentication of organizational personnel, there are more to it than just
authentication. As Smriti (2016) rationalizes, auditing is a control function which sees to the examination and evaluation of policies, procedures and practices in all phases of business to achieve the most effective advantages of the organization. Based on these explanations, it will therefore not be out of place to go with Smritis’ position that personnel audit is the analysis and evaluation of personnel policies, procedures and practices to determine the effectiveness of personnel management in organizations. When Smritis’ position becomes acceptable, personnel audit will therefore see to the periodic review of organizational personnel to measure the effectiveness of personnel management and a determination of the steps to be taken to ensure more effective utilization of organizational personnel.

One important thing to note in personnel audit is that it is a process. As a result, scholars of organizations have come up with the steps involved in the personnel auditing process. In the presentation by Mayhew (2017), seven (7) steps are identified. These include a review of the employee personnel file to determine if they contain documentations related to the eligibility to work, and signed acknowledgements that indicate that employees received copies of work place policies/handbook and have emergency contact information, companion of employees job description to the actual tasks the employee performs in the regular course of his or her job, review of payroll records to determine if employees are properly classified as exempt and non-exempt and if the payroll department is accurately processing overtime pay, where applicable, obtain a copy of employees benefits package information, talk to supervisors about the department’s staffing levels, examining training and orientation records to ensure employees receive up-to-date orientation and training on organization’s policies, work process and organizational structure and obtaining workplace safety logs and records pertaining to safety programmes to determine whether employees follow procedures related to complex machinery.

Quite differently, Smriti (2016) present a six steps process in personnel auditing, these include identifying indices, indicators, statistical ratios and gross numbers in some cases, examining the variations in a time frame in comparison with a similar corresponding period, comparing the variations of different periods and then comparing them with the smaller units working in the same region, drawing trends, ascertaining the frequency distribution and correlation between them and preparing a report and sending it to the top management for information and action.

The two proceeding paragraphs appear self-explanatory, but, it is important to note that, apart from the marked differences between the presentations by Mayhew and Smriti, the two procedural steps serve to benefit both the interest of the employees and organizations and therefore debunk the popular notion that personnel audits are conducted to save organizational funds. This is not entirely true.

Traditionally, personnel audits, whether in educational or mainstream organizations should be conducted periodically, whether at the school, board or management levels. These periods may be termly, quarterly, yearly, or bi-annually as the case may be. However, with the misconception held by stakeholders, who attach purely economic connotations to personnel audits, the procedural process has become the order when government wants to pay salaries and allowances after a long period of non-payment.

It may seem pathetic to note that explanations often offered for inability to pay salaries and allowances to personnel of organizations range from lack of funds to over bloated workforce, hence, the need for auditing of personnel and which is often blamed on the state of the economy, as dictated by the position of a nation in the economic cycle. Economic cycle refers to the natural fluctuation of the economy between the periods of expansion (growth) and
contraction (recession) (Investopedia, 2017). Also referred to as the business cycle, the Economic Cycle has four stages. They are expansion, peak, contraction (recession) and trough. In this study, we are interested in the stage of economic recession or contraction.

Today, if an average Nigerian is approached and asked for the meaning of economic recession, the simple response will be that it is a period of extreme hardship when prices of goods and services grow above their values by more than one thousand percent. This may just be a reactionary meaning. Conceptually, Mckinney in Afangideh and Amadi (2016), see economic recession as a general down turn in any economy and is associated with high unemployment, slow gross domestic product and high inflation. Investopedia (2017), also corroborates this position. This must have made Afangideh and Amadi (2016) to list the factors responsible for economic recession to include high interest rate, increased inflation, reduced customers confidence, reduced real wages, and as the scholars report, Nigeria is in a state of economic recession.

Presently, Nigeria is implementing the Universal Basic Education (UBE) Programme which commenced in 1999, and since then there have been repeated cases of personnel audit of staff personnel. Audit exercises are often times conducted to ascertain the number of staff on payroll.

Ordinarily, as organizational scholars (S. O. Oluwuo, Personal Communication, September 20, 2016; S. B. Nwideeduh, Personal Communication September 20, 2016) note, there is nothing wrong with personnel audits, when they are conducted with good intentions, but that there are certain issues and concerns to be resolved. These should be when considered from the viewpoint that personnel audit exercises should benefit both the individual employees and schools apart from the government being the proprietors.

The question of issues in personnel auditing has attracted the comments and opinions of notable scholars. These include whether stakeholders know the procedural policies behind the practices of personnel audit, whether the stakeholders know how the procedural policies are established. There is also the question of how the procedural policies are communicated to the various stakeholders and employees concerned, and how individual stakeholders understand them (Smriti, 2016). Further to the above, Smriti, lists other issues to include the consistency of the audit policy with the management organizational policy, consistency with human resource management philosophy, consistency with the existing trends toward human resource management and research and the controls that exist to modify them with the organizational requirements. These issues are corroborated by Oluwuo (2016) and Nwideeduh (2016) in their personnel communication.

On the concerns in personnel audit, Dilanian (2015) lists some concerns. For the scholar, the concerns in personnel audit include not following guidelines, modernization, the cost of conducting auditing exercises, the fear of failure to meet objectives, inadequate approval from authorizing agencies, audits requiring immediate action and conducting audit exercises without cutting corners. These concerns have also been mentioned by Akpakwu (2013).

Discussions on the two (2) preceding paragraphs have centred on the issues and concerns in personnel audit. They are basically comments and opinions of scholars which necessitate empirical investigation, hence the present academic excursion.
Statement of Problem

Somehow, it seems that it has become a rule that each time governments at various levels want to pay salaries and allowances to the education sector workers, they (governments) conduct personnel audit while citing economic reasons and perceived bloated work force and therefore not on the traditional importance of personnel audits to organizational employees, and schools. This trend portrays that personnel audits are conducted without recourse to the main issues and concerns that usually surround personnel audits exercises as scholars have opined, research findings have reported and have been observed and commented on by stakeholders in the education sub-government.

This therefore necessitates an inquiry into the issues and concerns in personnel auditing especially as they concern the management of the Universal Basic Education programme in an era of economic recession.

Aim and Objectives of the Study

This study examines the issues and concerns of personnel auditing in the management of basic education in a recessed economy in Rivers State. Specifically, the study sought to:

- Ascertain the issues inherent in personnel auditing in the management of basic education in a recessed economy in Rivers State.
- Determine the concerns of personnel auditing in the management of basic education in a recessed economy in Rivers State.

Research Questions

The following research questions were answered in the study:

- What are the issues inherent in personnel auditing in the management of basic education in a recessed economy in Rivers State?
- What are the concerns of personnel auditing in the management of basic education in a recessed economy in Rivers State?

Hypotheses

The following hypotheses were tested in the study at 0.05 level of significance:

- **H01:** There is no significant difference between the mean ratings of Universal Basic Education school administrators and Board management staff on the issues in personnel auditing in the management of basic education in a recessed economy in Rivers State.
- **H02:** There is no significance difference between the mean ratings of Universal Basic Education school administrators and Board management staff on the concerns of personnel auditing in the management of basic education in a recessed economy in Rivers State.
METHODOLOGY

The design of the study was the analytic descriptive survey. The population was the Universal Basic Education system in Rivers State. This system has 1256 primary and junior secondary schools which represented the schools and 23 Local Government Education Authorities and a Central Office which represented the Board. The schools have 1256 administrators while the Board has 402 management staff who acted as the participants in the study.

The sample of the study was 829 (628-school administrators and 201-Board management staff). This represented 50% of the total participants in the population and from each stratum. The instrument of the study was a validated 15-item instrument titled ‘Issues and Concerns in Personnel Audit Scale (ICPAS)’ with a reliability index of 0.87 designed by the researchers in the modified 4-point Likert scale model. The instrument had two sections, A and B. Section A sought for biographical information, while section B sought information on the variables of issues and concerns in personnel auditing. The instrument was administered by the researchers with assistance from research assistants, who were properly trained on their roles. After administration and coding of the responses, 826 survived (representing 99.6%). These were 626 administrators and 200 Board management staff, who were finally used in data analysis. Mean and standard deviation were used in answering the research questions while z-test was used in testing the hypotheses at 0.05 level of significance.

RESULTS

The results of the study came from the answers to the research questions and results to the tests of hypotheses.

Research Question 1: What are the issues inherent in personnel auditing in the management of basic education in a recessed economy in Rivers State?

Table 1: Mean and Standard Deviation on the Mean Ratings of Universal Basic Education (UBE) School Administrators in Board Management Staff on the Issues inherent in Personnel Auditing in the Management of Basic Education in a Recessed Economy in Rivers State

<table>
<thead>
<tr>
<th>S/N</th>
<th>Item</th>
<th>RESPONSES</th>
<th>Remark</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>̅x₁</td>
<td>̅SD₁</td>
</tr>
<tr>
<td>1</td>
<td>Stakeholders in schools should know the procedural policies behind the practice of personnelaudit in periods of hardship</td>
<td>3.57</td>
<td>0.67</td>
</tr>
<tr>
<td>2</td>
<td>Stakeholders in personnel audit should know how the procedure are established during recessed economies</td>
<td>3.53</td>
<td>0.71</td>
</tr>
<tr>
<td>3</td>
<td>Personnel audit procedural policies should be communicated to the stakeholders concerned during periods of recession in economy</td>
<td>3.43</td>
<td>0.89</td>
</tr>
<tr>
<td>4</td>
<td>Personnel audit procedural policies should be consistent with the management organizational policy as dictated by the economy</td>
<td>3.39</td>
<td>1.07</td>
</tr>
<tr>
<td>5</td>
<td>Personnel audit policy should be consistent with existing human resource management philosophy in line with the economic trend</td>
<td>3.39</td>
<td>0.83</td>
</tr>
<tr>
<td>6</td>
<td>Personnel audit policies should be consistent with existing trends in human resource management practices</td>
<td>3.74</td>
<td>0.59</td>
</tr>
<tr>
<td>7</td>
<td>Personnel audit policies should be consistent with existing trends in human resource management research</td>
<td>3.27</td>
<td>1.16</td>
</tr>
<tr>
<td>8</td>
<td>There should be existing controls to modify personnel audit policies with organizational requirements in line with economic</td>
<td>3.58</td>
<td>0.81</td>
</tr>
</tbody>
</table>
The data in Table I show that all the items (1-8) had weighted means above the criterion mean of 2.50, and were agreed on as the issues inherent in personnel auditing in the management of basic education in a recessed economy in Rivers State. In summary, with an aggregate weighted mean of 3.44 above the criterion mean of 2.50, Universal Basic Education School Administrators and Board Management staff agreed that the issues inherent in personnel auditing in the management of basic education are that stakeholders should know the procedural policies that are behind the practice of personnel audit, should know how the policies are established, personnel audit policies should be consistent with the management organizational policy, existing human resource management philosophy, trend in human resource management practices, trends in human resource management research and that there should be existing controls to modify existing personnel audit policies with organizational requirements.

**Research Question 2:** What are the concerns of personnel auditing in the management of basic education in a recessed economy in Rivers State?

Table 2: Mean and Standard Deviation on the Mean Ratings of Universal Basic Education (UBE) School Administrators in Board Management Staff on the Concerns of Personnel Auditing in the Management of Basic Education in a Recessed Economy in Rivers State

<table>
<thead>
<tr>
<th>S/N</th>
<th>Item</th>
<th>RESPONSES</th>
<th>Remark</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>Following laid down guidelines is important in personnel auditing for effective school administration</td>
<td>$\bar{x}_1 = 3.45$, $SD_1 = 0.68$, $\bar{x}_2 = 3.89$, $SD_2 = 0.52$, $\bar{x} = 3.67$</td>
<td>Agreed</td>
</tr>
<tr>
<td>10</td>
<td>Application of modern strategies should be part of personnel auditing during harsh economies</td>
<td>$\bar{x}_1 = 3.64$, $SD_1 = 0.75$, $\bar{x}_2 = 3.05$, $SD_2 = 1.09$, $\bar{x} = 3.35$</td>
<td>Agreed</td>
</tr>
<tr>
<td>11</td>
<td>The cost of conducting personnel auditing should be considered during harsh economic condition</td>
<td>$\bar{x}_1 = 3.76$, $SD_1 = 0.56$, $\bar{x}_2 = 3.15$, $SD_2 = 0.99$, $\bar{x} = 3.46$</td>
<td>Agreed</td>
</tr>
<tr>
<td>12</td>
<td>Proper management of personnel auditing is a course for concern during economic downturn</td>
<td>$\bar{x}_1 = 3.53$, $SD_1 = 0.79$, $\bar{x}_2 = 3.56$, $SD_2 = 0.77$, $\bar{x} = 3.55$</td>
<td>Agreed</td>
</tr>
<tr>
<td>13</td>
<td>The fear of failure to meet objectives should be considered when planning personnel auditing during harsh economies</td>
<td>$\bar{x}_1 = 3.88$, $SD_1 = 0.59$, $\bar{x}_2 = 3.65$, $SD_2 = 0.86$, $\bar{x} = 3.78$</td>
<td>Agreed</td>
</tr>
<tr>
<td>14</td>
<td>Personnel auditing exercise may suffer inadequate approval in periods of economic recession</td>
<td>$\bar{x}_1 = 3.58$, $SD_1 = 0.93$, $\bar{x}_2 = 3.72$, $SD_2 = 0.76$, $\bar{x} = 3.65$</td>
<td>Agreed</td>
</tr>
<tr>
<td>15</td>
<td>Conducting personnel auditing without cutting corners is important during periods of economic hardship</td>
<td>$\bar{x}_1 = 3.57$, $SD_1 = 0.66$, $\bar{x}_2 = 3.42$, $SD_2 = 0.95$, $\bar{x} = 3.50$</td>
<td>Agreed</td>
</tr>
<tr>
<td></td>
<td>Criterion mean $\bar{x} = 2.50$</td>
<td>$\bar{x}_1 = 3.63$, $SD_1 = 0.71$, $\bar{x}_2 = 3.49$, $SD_2 = 0.85$, $\bar{x} = 3.57$</td>
<td>Agreed</td>
</tr>
</tbody>
</table>

* The legend and scale for Table I apply.

The data in Table 2 show that all items (9-15) had mean ratings above the criterion mean of 2.50 and were adjudged as the concerns of personnel auditing in the management of basic education
in a recessed economy. In summary, with an aggregate weighted mean of 3.57 above the criterion mean of 2.50, Universal Basic Education School Administrators and Board Management staff agreed that the concerns of personnel auditing in the management of basic education in a recessed economy in Rivers State are: not following guidelines, modernization, the cost of conducting personnel auditing exercises, the fear of failure to meet objectives, inadequate approval from authorizing agencies and conducting personnel auditing exercises without cutting corners.

**H0**: There is no significant difference between the mean ratings of Universal Basic Education school administrators and Board management staff on the issues inherent in personnel auditing in the management of basic education in a recessed economy in Rivers State.

Table 3: Summary of z-test Analysis of the Difference between the Mean Ratings of Universal Basic Education School Administrators and Board Management Staff on the Issues inherent in Personnel Auditing in the Management of Basic Education in a Recessed Economy in Rivers State

<table>
<thead>
<tr>
<th>Subjects</th>
<th>N</th>
<th>( \bar{x} )</th>
<th>SD</th>
<th>z-cal</th>
<th>z-crit</th>
<th>df</th>
<th>Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>UBE School Administrators</td>
<td>626</td>
<td>3.49</td>
<td>0.84</td>
<td></td>
<td></td>
<td></td>
<td>z-cal: 1.09</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1.96</td>
<td>824</td>
<td></td>
<td>df: 824</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Results: Not Significant (Failed to reject)</td>
</tr>
<tr>
<td>UBE Board Management Staff</td>
<td>200</td>
<td>3.41</td>
<td>0.91</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Legend**

N: Number of Subject  
\( \bar{x} \): Mean  
SD: Standard Deviation  
z-cal: z-calculated value  
z-crit: z-critical value  
df: degree of freedom

The data in Table 3 show summaries of subjects, means, standard deviations and z-test of difference between the mean ratings of Universal Basic Education School Administrators and Board Management Staff on the issues inherent in personnel auditing in the management of basic education in a recessed economy in Rivers State. The z-test value, calculated and used in testing the hypothesis stood at 1.09, while the z-critical value stood at 1.96, using 824 degrees of freedom, at 0.05 level of significance.

At 0.05 level of significance, and 824 degrees of freedom, the calculated z-value of 1.09 is less than the critical z-value of 1.96, hence, there is no significant difference between the mean ratings of the two (2) groups. Following from the foregoing, the researchers failed to reject the hypothesis and therefore confirm that there is no significant difference between the mean ratings of Universal Basic Education School Administrators and Board Management staff on the issues inherent in personnel auditing in the management of basic education in a recessed economy in Rivers State.

**H0**: There is no significant difference between the mean ratings of Universal Basic Education School Administrators and Board Management Staff on the concerns of personnel auditing in the management of basic education in a recessed economy in Rivers State.
Table 4: Summary of z-test Analysis of the Difference between the Mean Ratings of Universal Basic Education School Administrators and Board Management Officials on the Concerns of Personnel Auditing in the Management of Basic Education in a Recessed Economy in Rivers State

<table>
<thead>
<tr>
<th>Subjects</th>
<th>N</th>
<th>( \bar{x} )</th>
<th>SD</th>
<th>z-cal</th>
<th>z-crit</th>
<th>df</th>
<th>Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>UBE School Administrators</td>
<td>626</td>
<td>3.63</td>
<td>0.71</td>
<td>2.00</td>
<td>1.96</td>
<td>824</td>
<td>Significant (Reject)</td>
</tr>
<tr>
<td>UBE Board Management Staff</td>
<td>200</td>
<td>3.49</td>
<td>0.85</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* The legend for Table 3 applies

Data on Table 4 show summaries of subjects, means, standard deviations and z-test of difference between the mean ratings of Universal Basic Education School Administrators and Board Management Staff on the concerns of personnel auditing in the management of basic education in a recessed economy in Rivers State. The z-test value, calculated and used in testing the hypothesis stood at 2.00, while the z-critical value stood at 1.96, using 824 degrees of freedom, at 0.05 level of significance.

At 0.05 level of significance, and 824 degrees of freedom, the calculated z-value of 2.00 is above the critical z-value of 1.96, hence, there is a significant difference between the mean ratings of the two (2) groups. In the light of the above observations, the researchers rejected the null hypothesis in favour of the alternative that there is a significant difference between the mean ratings of Universal Basic Education School Administrators and Board Management staff on the concerns of personnel auditing in the management of basic education in a recessed economy in Rivers State.

DISCUSSIONS OF FINDINGS AND IMPLICATIONS

Issues in Personnel Auditing in the Management of Basic Education in a Recessed Economy

First, it was found that the issues inherent in personnel auditing in the management of basic education in a recessed economy in Rivers State are that stakeholders should know the procedural policies behind the practice of personnel audit, should know how the policies are established, personnel audit policies should be consistent with the management organizational policy, existing human resource management philosophy, trends in human resource management practices, trends in human resource management research and there should be existing controls to modify existing audit policies with organizational requirements.

The finding agrees with Smriti (2015), S. O. Oluwuo (Personal Communication, September 20, 2016) and S. B. Nwideeduh (Personal Communication, September 20, 2016). A possible explanation for the trend in finding may not be unconnected with the fact that with the frequent personnel auditing exercises, these stakeholders have become exposed to the major issues in the practice of personnel auditing. However, a corresponding finding from hypothesis testing found no significant difference between the mean ratings of Universal Basic Education School administrators and Board management staff, it cannot invalidate the fact that the issues found are important when planning personnel auditing in a recessed economic periods. It may also be interesting to note that the difference in finding may have arisen from rigorous statistical procedure used in testing the hypotheses. The findings imply that the smooth conduct of
personnel auditing exercises in recent times in Rivers State have been largely due to the awareness of the issues inherent in the practice.

**Concerns of Personnel Auditing in the Management of Basic Education in a recessed Economy**

Another finding of the study is that the concerns of personnel auditing in the management of basic education in a recessed economy in Rivers State are not following guidelines, modernization, the cost of conducting personnel auditing exercises, the fear of failure to meet objectives, inadequate approvals from authorizing agencies and conducting personnel auditing exercises without cutting corner. Also, a corresponding finding from hypothesis testing found a significant difference between the mean ratings of Universal Basic Education School administrators and Board management staff on the concerns of personnel auditing in the management of basic education in a recessed economy in Rivers State. These findings agree with Dilanian (2015), Akpakwu (2013) and Mayhew (2015), who listed the concerns of personnel auditing to accommodate the identified variables. The present trend may not be unconnected with the fact that as stakeholders in the personnel processes, they have felt and are aware of the concerns of the process.

The findings therefore imply that with the awareness of the concerns, personnel audits to be conducted in the future will reflect organizational and employee interests.

**CONCLUSION**

Based on the findings of the study, the discussion and implications, it is concluded that the issues and concerns in personnel auditing exercises in the management of basic education in a recessed economy are both organizational, employee and societally laden.

**Recommendations**

Based on the conclusion of the study, the following recommendations are offered:

- Stakeholders in the Universal Basic Education programme should endeavour to use appropriate administrative strategies in handling the identified issues so as to manage personnel audit programmes to organizational and employee advantages.
- Efforts should be made to address the concerns while planning for personnel audit programmes apart from scouting for hidden concerns so as to free the process from unnecessary encumbrances.

**REFERENCES**


---------------------------------------------------------------------------------------------------------------------

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